

CITY COUNCIL

David Rutledge,
Mayor

Aaron Roccaforte,
Place 1

Gina Mannino,
Place 2

Bryant Champagne,
Place 3

Patty Collins,
Mayor Pro-Tem
Place 4

Chris Bouley,
Place 5

Sherby Dixon,
Place 6

Fiscal Year 2026

Bart Bartkowiak, City Manager

Katrina Jones, Director of Finance

Annual Operating Budget

October 1, 2025 – September 30, 2026

BRIDGE CITY

TEXAS

CITY OF BRIDGE CITY, TEXAS

Fiscal Year 2026

Annual Operating Budget

October 1, 2025 – September 30, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$482,991, which is an 18.24 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 \$18,233.

2025-2026 TAX RATES		2024-2025 TAX RATES	
Type of Tax Rate	Per \$100	Type of Tax Rate	Per \$100
PROPOSED	\$0.550000	ADOPTED	\$0.468260
No-New Revenue	\$0.463006	No-New Revenue	\$0.444990
No-New Revenue Maintenance & Operations	\$0.377261	No-New Revenue Maintenance & Operations	\$0.309090
Voter-Approval	\$0.609540	Voter-Approval	\$0.426242
Debt	\$0.133411	Debt	\$0.088830

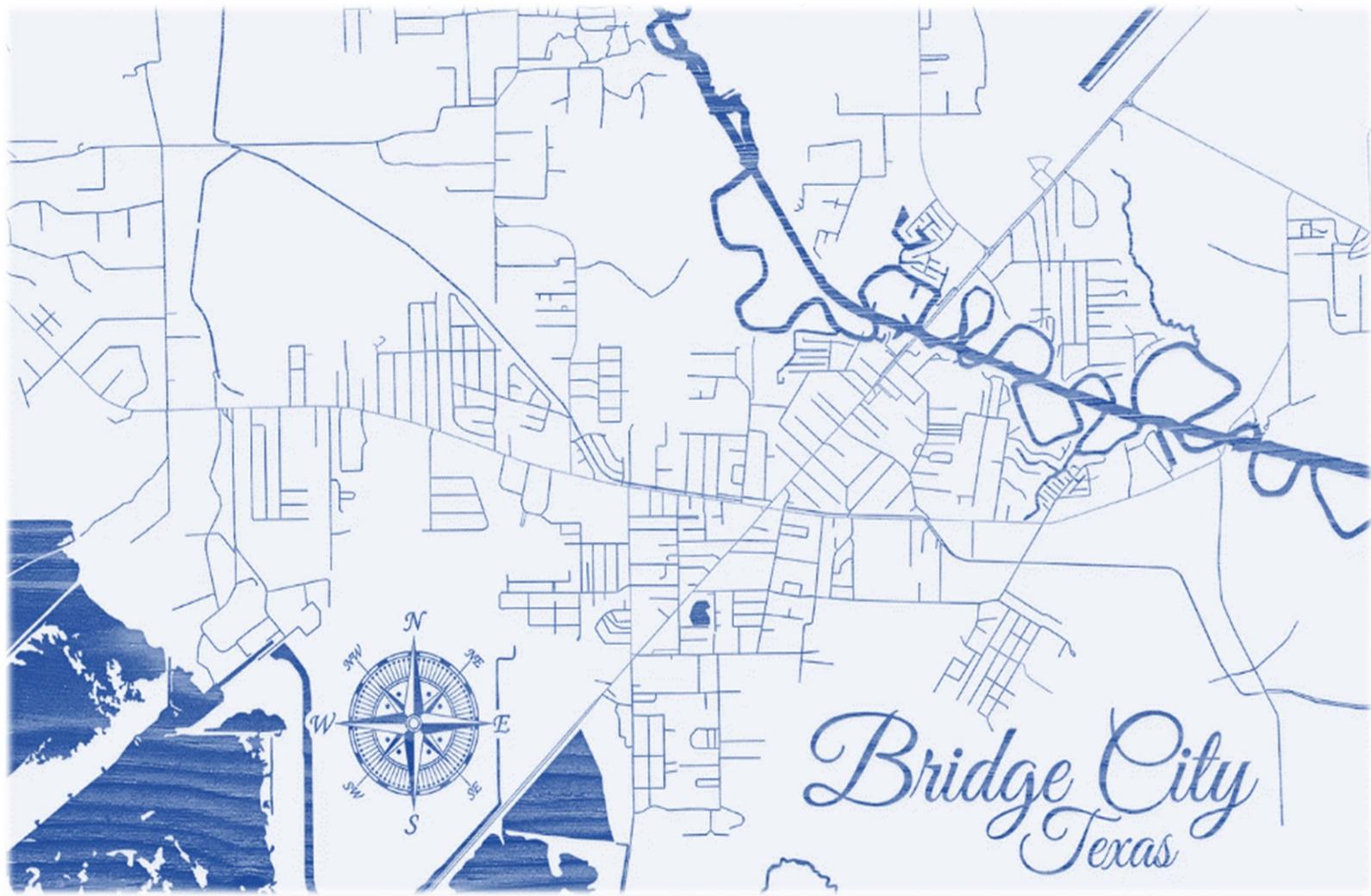
The total amount of City Debt Obligations Secured by Property Taxes: \$837,267.00

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



Bridge City

TX



*Bridge City
Texas*



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,

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BRIDGE CITY

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Fiscal Year 2026 Budget Message

July 15, 2025

To the Honorable Mayor & City Council,

I am pleased to submit the fiscal year 2026 City of Bridge City recommended operating budget for your consideration. This recommended budget will be effective October 1, 2025, and close September 30, 2026.

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 2026 represents a responsible spending plan for the upcoming fiscal year. The fiscal year 2026 recommended budget includes:

- Modest increase in operating expenditures
- A 3% COLA wage increase for all employees
- A wage increase for Police per proposed new contract
- Five (5) year Capital Improvement Plan (CIP) with much needed capital projects within both the general fund and utility fund
- Water and wastewater rate study
- Three (3) new, leased Police vehicles

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 2026 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.

Respectfully Submitted,



Bart Bartkowiak
City Manager

BRIDGE CITY

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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 have 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

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BUDGET AT A GLANCE

Budget Overview

The Fiscal Year 2026 budget, including all funds and transfers, totals \$13,263,518, an increase of \$1,099,492 over the FY 2025 budget of \$12,164,026. This increase is driven by several factors: increased debt service collections associated with the proposed Series 2025 Certificates of Obligation to support wastewater system improvements; increases in property & sales tax, interest income, and service revenues.

This budget includes the planned use of Utility Fund reserves in the amount of \$174,010, utilization of Series 2014 and Series 2018 Capital fund balance for water infrastructure capital improvement projects, and utilization of special revenue fund balances for water infrastructure and street capital improvement projects.

Revenue

The City of Bridge City's primary sources of general fund revenue are sales and property tax. This year, \$2,150,500 has been budgeted for all general fund property tax collections. This projection is based on a rate of \$.550000 per \$100 of taxable value and is a budgeted \$125,000 increase over the 2025 fiscal year budget based on a rate of \$.468260.

Sales Tax revenue is expected to increase approximately 3.25%. The total sales tax budgeted for the fiscal year 2026 is \$2,375,000.

Other revenues include, but are not limited to, permits, franchise fees, rental fees, interest income, and municipal court fines and fees. The total revenue included in the fiscal year 2024-2025 budget excluding transfers is \$12,263,518.

This number includes operating and special revenue (restricted) proceeds for all funds. The total revenue included in the fiscal year 2026 budget including transfers is \$13,263,518.

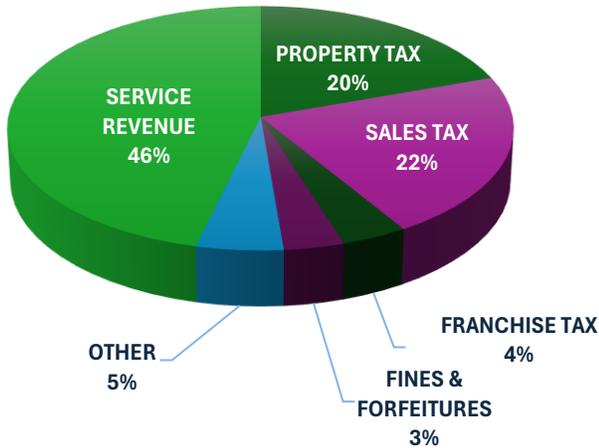
Revenue, excluding transfers, for Major Operating Funds, including water/sewer maintenance, is projected at \$10,972,700 for Fiscal Year 2026, representing an increase of \$683,500 over the FY 2025 budget.

For fiscal year 2026, a total of \$5,075,750 has been budgeted for utility and water/sewer service fees revenue.

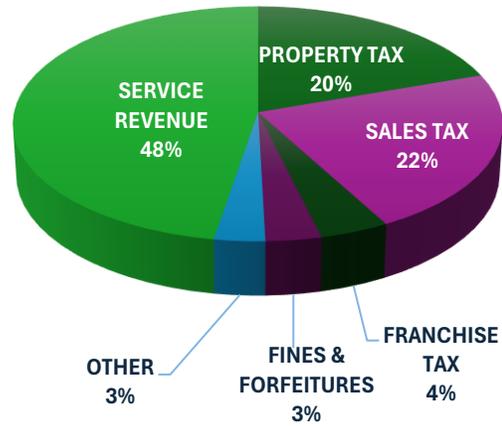
Of this amount, \$1,750,000 comes from water, \$1,650,000 from sewer, \$1,226,000 from sanitation/dumpsters, \$275,000 from water/sewer maintenance fees, and \$174,750 from other fees.

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

FY 2026 MAJOR FUND REVENUES

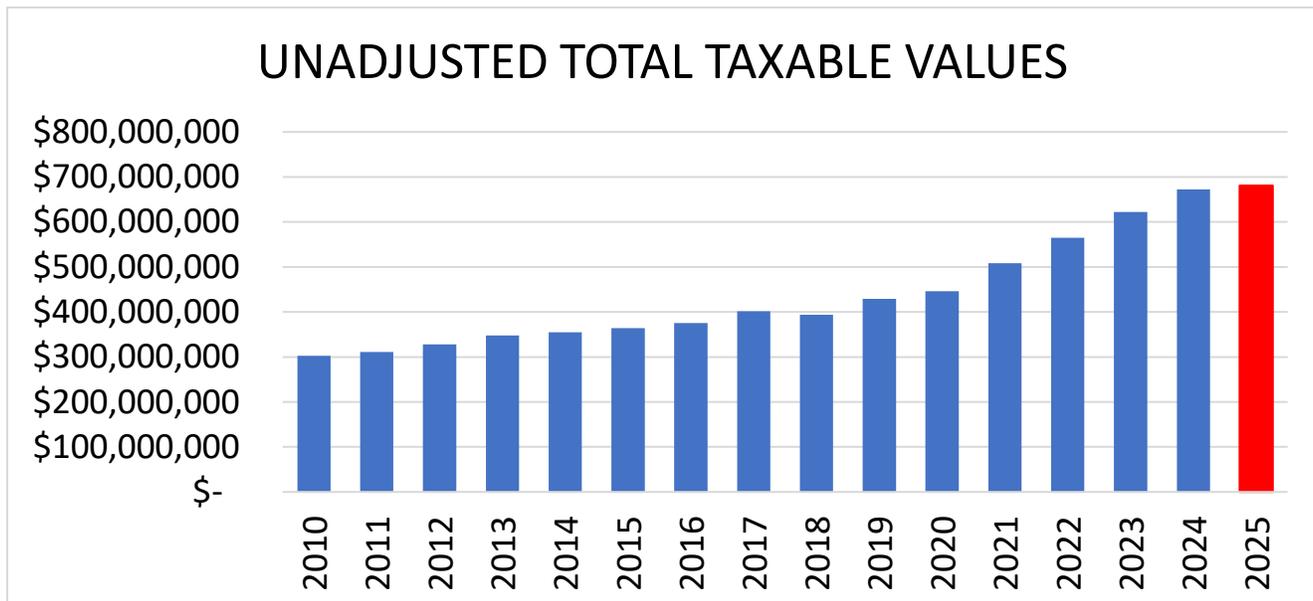


FY 2025 MAJOR FUND REVENUES



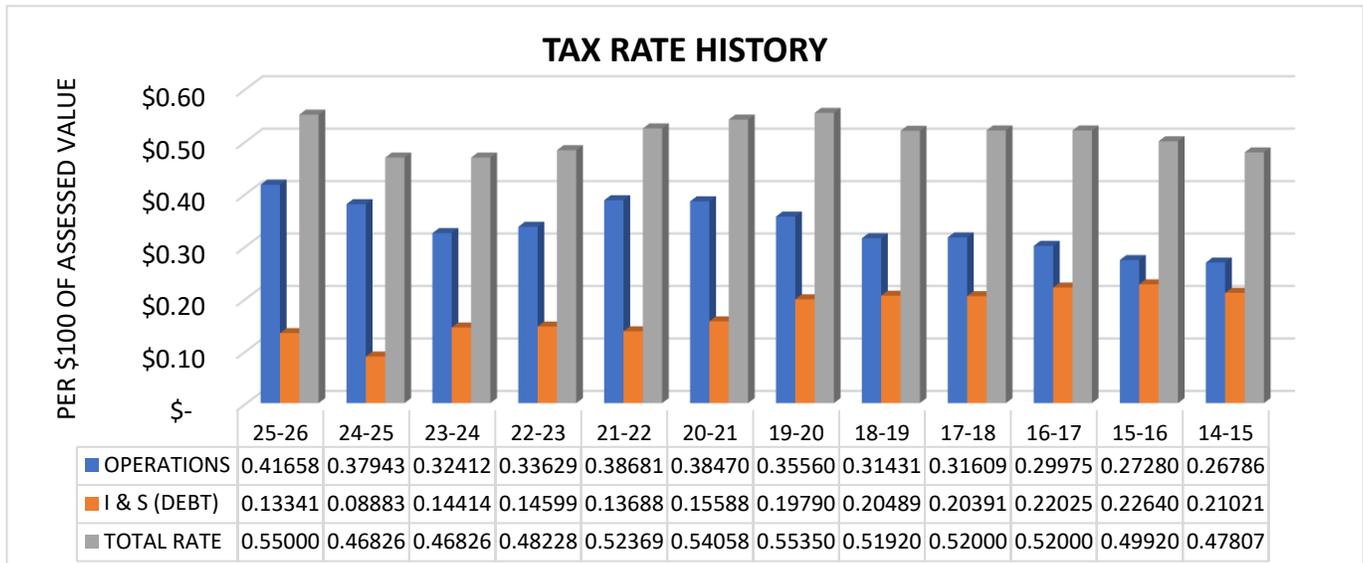
Property Values and Tax

The Orange County Appraisal District (OCAD) estimates the total (unadjusted) 2025 total taxable value to be \$680,780,377, which is \$8,247,482 more than the total taxable value in 2023. The graph below shows the historical growth in taxable property values, including the certified value for the current year (2025).



To meet expectations set by the City of Bridge City Council, the proposed property tax rate of \$.550000 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 \$482,991. Of the total tax rate, \$.416589 is dedicated to general

operations and maintenance (M&O) in the General Fund, and \$.133411 is dedicated to general obligation debt service.



The average single-family home taxable value is currently \$175,053 compared to \$164,842 last year. At the proposed property tax rate of \$.550000, the City tax paid on the average single-family home will be \$962.79, or an increase of \$190.90 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

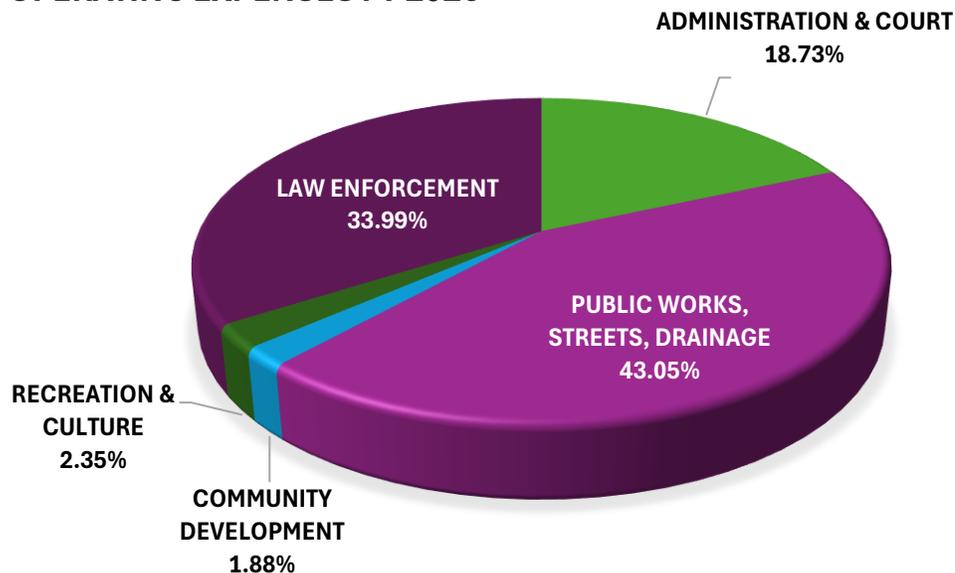
TAX YEAR	FISCAL YEAR END	TOTAL TAXABLE VALUE	TAX CEILING	ADJUSTED TAXABLE VALUE	TAX RATE PER \$100	AMOUNT LEVIED	TOTAL COLLECTIONS	PERCENT COLLECTED
2010	09/30/11	\$ 302,563,265			0.47775	\$ 839,103	\$ 812,742	96.86%
2011	09/30/12	\$ 310,702,669			0.47775	\$ 1,445,496	\$ 1,405,945	97.26%
2012	09/30/13	\$ 328,253,921			0.48700	\$ 1,513,122	\$ 1,468,427	97.05%
2013	09/30/14	\$ 347,591,453			0.48345	\$ 1,586,944	\$ 1,541,605	96.79%
2014	09/30/15	\$ 354,868,736			0.47807	\$ 1,614,030	\$ 1,562,254	96.79%
2015	09/30/16	\$ 363,707,292			0.49920	\$ 1,636,873	\$ 1,579,442	96.49%
2016	09/30/17	\$ 375,011,500			0.52000	\$ 1,754,078	\$ 1,691,112	96.41%
2017	09/30/18	\$ 401,602,403			0.52000	\$ 1,872,974	\$ 1,812,284	96.76%
2018	09/30/19	\$ 394,010,761			0.54700	\$ 1,993,040	\$ 1,924,876	96.58%
2019	09/30/20	\$ 429,415,053			0.55350	\$ 2,057,057	\$ 1,984,546	97.15%
2020	09/30/21	\$ 446,237,443			0.54058	\$ 2,253,326	\$ 2,189,021	97.15%
2021	09/30/22	\$ 507,968,457			0.52369	\$ 2,287,808	\$ 2,207,159	96.47%
2022	09/30/23	\$ 565,154,779			0.48228	\$ 2,526,101	\$ 2,438,572	96.54%
2023	09/30/24	\$ 622,188,104			0.46826	\$ 2,596,952	\$ 2,508,902	96.61%
2024	09/30/25^	\$ 672,532,895			\$ 106,943,488	\$ 565,589,407	0.46826	\$ 2,648,429
2025	09/30/26	\$ 680,780,377	\$ 111,431,254	\$ 569,349,123	0.55000	\$ 3,131,420		

^ Not a full collection year

Operating Expenses

Operating expenditures comprehensively compile all business costs necessary to conduct business daily. This includes maintenance costs incurred to keep equipment and facilities in good working condition. It excludes major capital items, transfers, and debt service funds. The total combined operating budget for FY 2026 is \$11,041,210, excluding transfers, compared with \$10,701,407 budgeted for FY 2025. This is an increase of \$339,803. The following chart for the city's core operating funds shows the percent breakdown of operating costs.

OPERATING EXPENSES FY 2026



Capital Expenses

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

Significant capital expenses that have been placed in the budget for the 2026 fiscal year are as follows:

- POLICE DEPARTMENT:
 - Enterprise Lease of Fleet Vehicles: \$170,000
 - Outfitting of Leased Vehicles: \$30,000
 - Police Cameras: \$35,000
- STREETS & DRAINAGE:
 - Enterprise Lease of Fleet Vehicles: \$42,800
- WATER DEPARTMENT:
 - Enterprise Lease of Fleet Vehicles: \$52,100
 - Lawn Mower: \$9,000
 - Water Main Upgrade: \$65,000

- SEWER & WASTEWATER DEPARTMENT:
 - Enterprise Lease of Fleet Vehicles: \$11,612
 - Utility Vehicle: \$15,500
 - Automatic Samplers: \$35,000
- 2014 SERIES PROJECT FUND:
 - Water Tower Rehabilitation: \$415,000
- 2018 SERIES PROJECT FUND:
 - Water Tower Rehabilitation: \$140,000
- STREET/DRAINAGE MAINTENANCE FUND:
 - Street Improvements: \$300,000
- GRANT MATCHING/PROJECTS FUND:
 - Computer Software Upgrade: \$66,050
- WATER/SEWER MAINTENANCE FUND:
 - Water Tower Rehabilitation: \$385,000

TOTAL CAPITAL EXPENSES: **\$1,772,062**

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 FY 2026.

On October 1, 2024, the General Fund had a beginning unassigned fund balance of \$2,745,852 per audit. If budgeted revenues and expenditures continue as projected, the beginning fund balance for the 2026 fiscal year is estimated to be approximately the same, which is equivalent to 4.84 months of contingency based on FY 2026 budgeted revenues and expenditures.

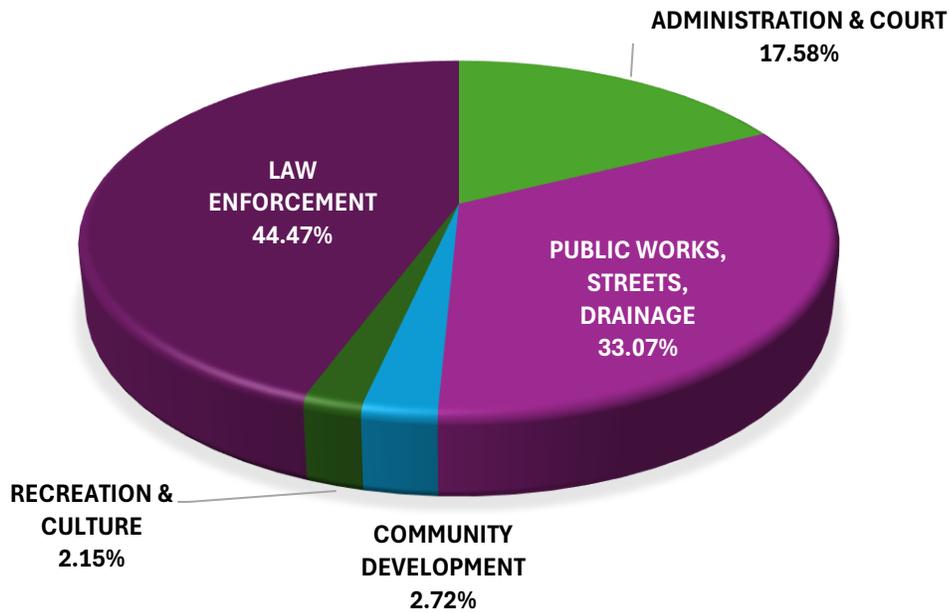
On October 1, 2024, the Utility Fund Group had an unrestricted net position of \$2,521,291. If budgeted revenues and expenditures continue as projected, the beginning fund balance for the FY 2026 is estimated to be approximately \$2,311,505, which is equivalent to 5.48 months of contingency based on FY 2026 budgeted revenues & expenditures.

Employees

The total number of budgeted positions is seventy-four (74) including full-time & part-time employees, and elected officials for a salary cost of \$4.5 million. It's important to note that with benefits, the total increases to a cost of \$6.9 million. This number includes a salary increase of 3%.

The following chart is a break-out of personnel costs by service area across the City:

PERSONNEL SERVICES FY 2026



Health Benefits

The City of Bridge City pays 100% of medical & dental insurance costs for all full-time and regular part-time employees, as well as 50% of medical family care coverage.

The total cost to provide these benefits is approximately \$761,000.

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 19.93% for fiscal year 2026, with estimated contributions of \$915,600. The City contributes to the TMRS Plan at an actuarially determined rate.

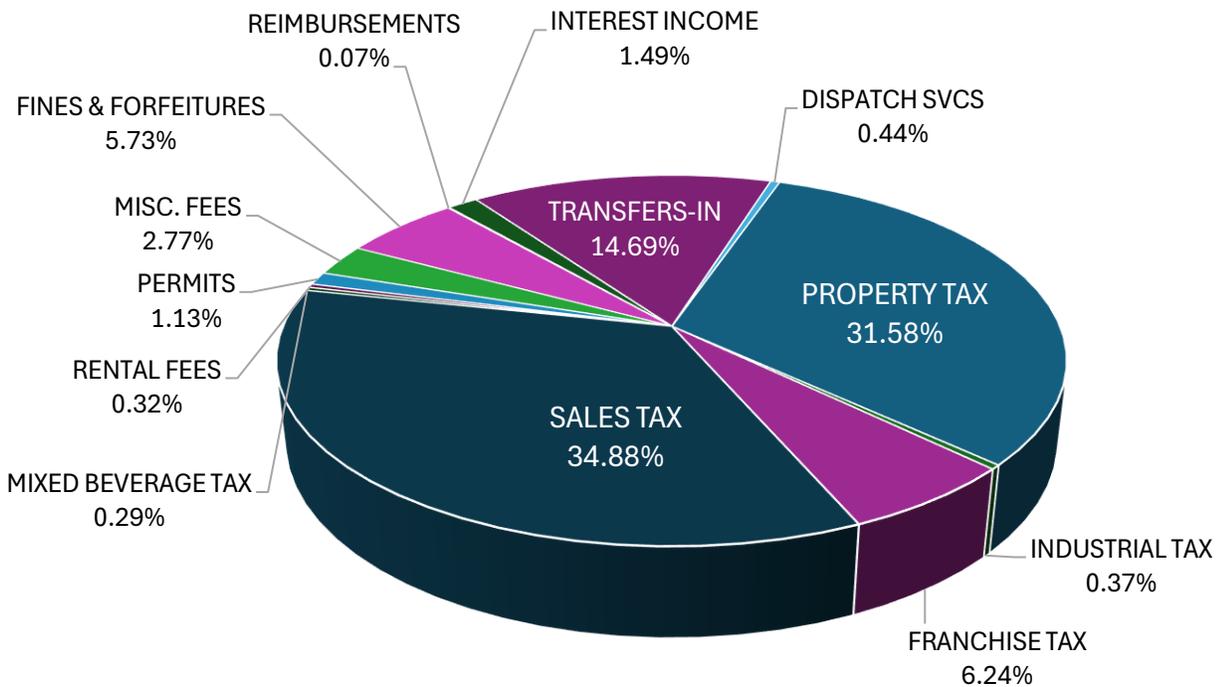
Both the employees and the City make contributions monthly. The City's TMRS plan is a 2 to 1 matching ratio with a 10-year vesting period. Service eligibility for retirement is age 60 with 10- years of service or any age with 20-years of service. The City has updated service credits and COLA, which are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

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. Among them are the Police Department, Streets and Drainage, and Administration. General Fund revenues are estimated at \$6,809,450 (including transfer & right to use lease proceeds) for the fiscal year 2026. This is an increase of \$480,500 over FY 2025 budgeted revenues of \$6,328,950.

FY 2026 GENERAL FUND REVENUES BY SOURCE



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, maintains personnel records, and is responsible for managing the employee benefit programs.

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.

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. 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.

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: The Finance Director is the Chief Financial Officer and Investment Officer of the City. The 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.

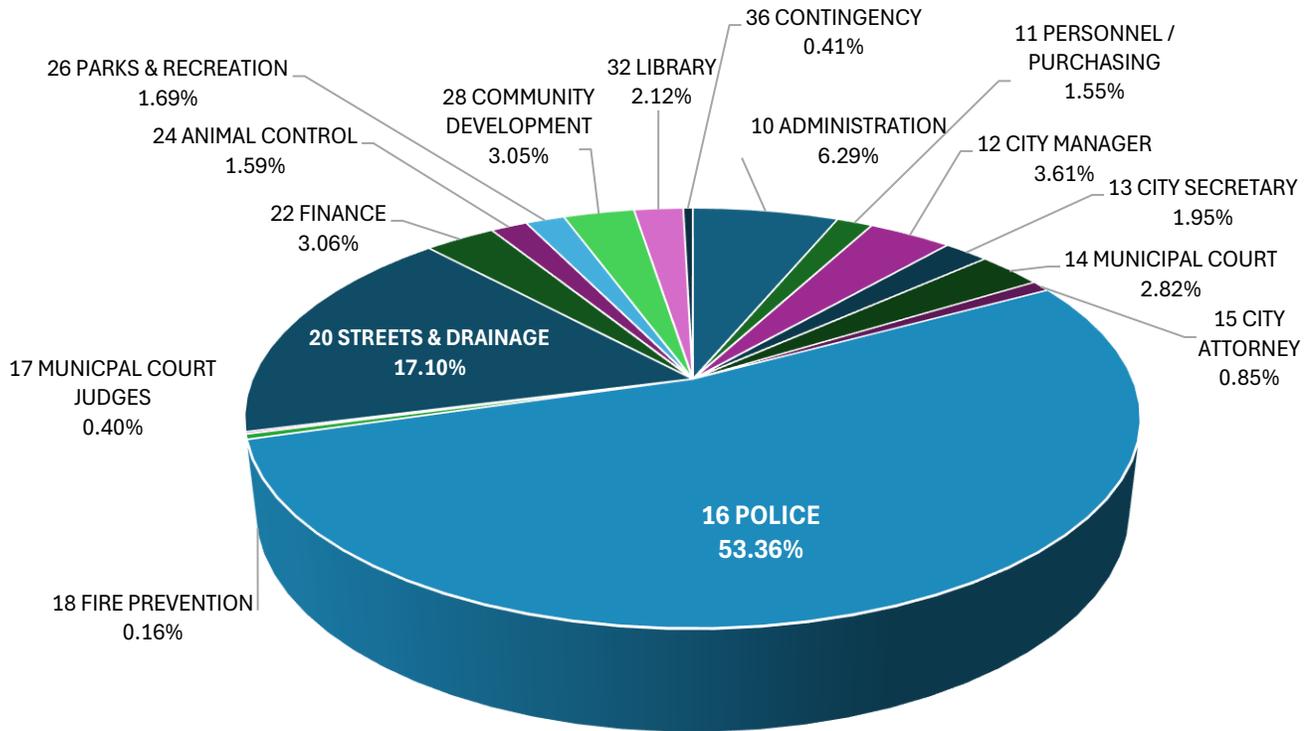
24-ANIMAL CONTROL: The Animal Control Department employs one full-time person under the direction of the Chief of Police. Duties consist of carrying out the City Leash Law Ordinance and regularly patrolling the City streets for animals at large. An animal shelter is provided at the Sewer Plant location. 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.



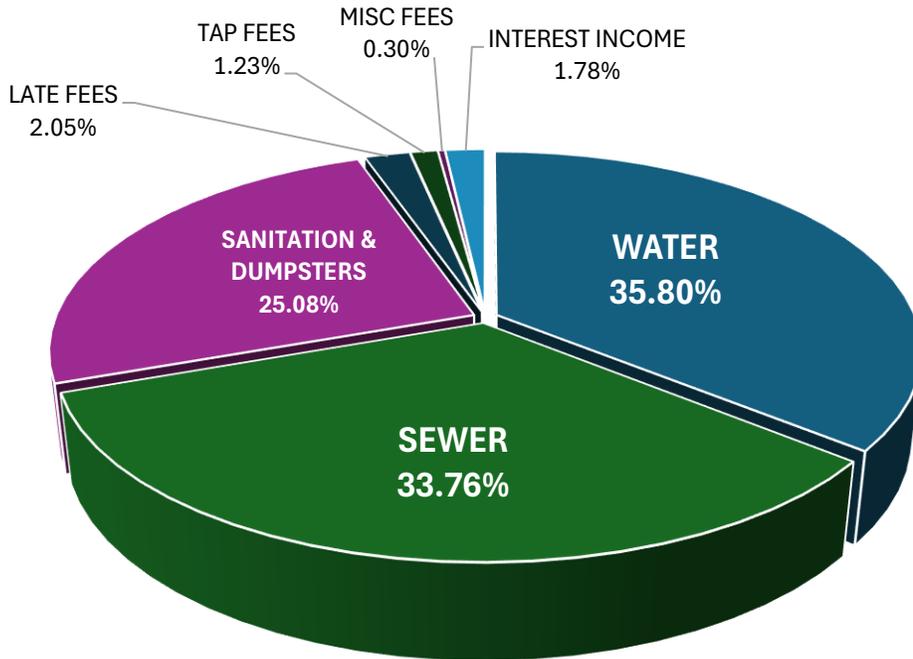
FY 2026 GENERAL FUND EXPENDITURES BY DEPARTMENT

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. Although audit includes the water/sewer maintenance fund revenues and expenditures in the Utility Fund Group Statement of Net Position, information in this section will consist solely of the Utility Fund.

As we look towards the fiscal year 2026, 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 \$4,887,750. The Utility Fund expenses for operations, transfers, infrastructure improvements, and capital items total \$5,061,760, which includes a planned use of Utility Fund reserves in the amount of \$174,010.



UTILITY FUND REVENUES BY SOURCE

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, & 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.

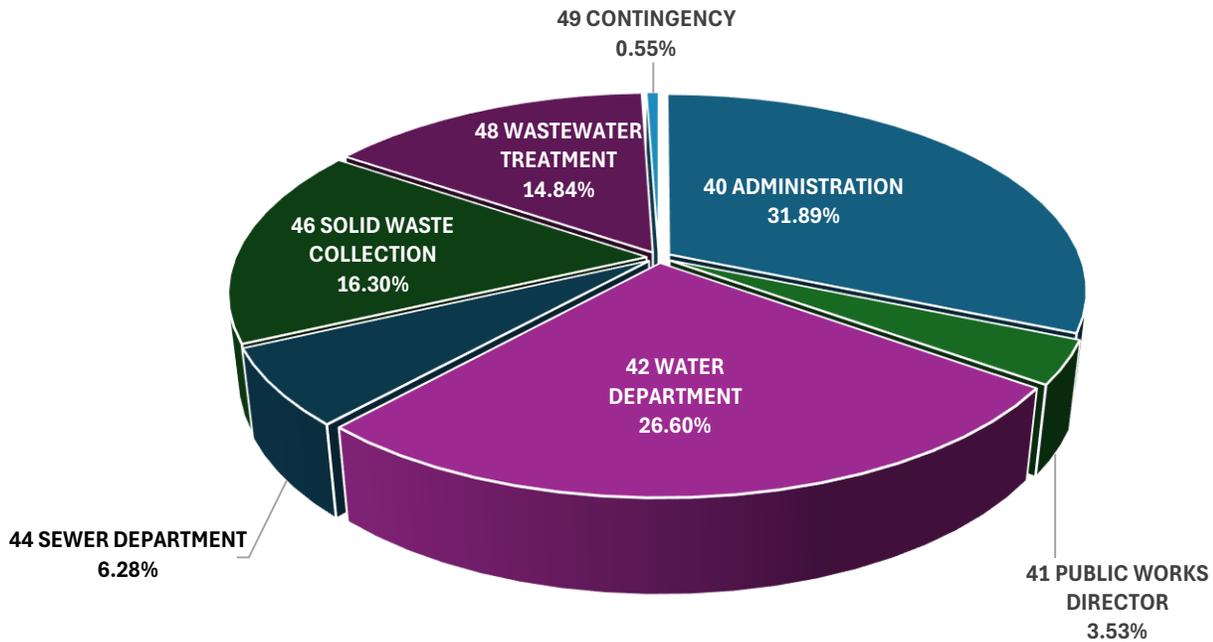
42-WATER DEPARTMENT: The Water Department's mission is to supply safe, uninterrupted water service to Bridge City's residents and businesses. The department staff is responsible for maintaining over 85 miles of distribution mains and storage tanks with a total capacity of 968,000 gallons. Typical duties 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.



UTILITY FUND EXPENDITURES BY DEPARTMENT

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 \$.550000 per \$100 dollars of taxable value levied for fiscal year 2026. Of that amount, \$.133411 is dedicated to general obligation debt service.

Fiscal year 2026 Revenues are estimated to be \$837,267. Total Debt payment for fiscal year 2026 is \$837,267.

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 security fee as a cost of court from all persons convicted of a class C misdemeanor. 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 child safety fee as a cost of court from all persons convicted of a class C misdemeanor 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-Grant Matching/Projects Fund: This fund is restricted to funding local match requirements on eligible grant projects or other purchases authorized by City Council.

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 the technology fee as a cost of court from all persons convicted of a class C misdemeanor. May only be used to finance the purchase of or to maintain technological enhancements for a municipal court.

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.

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.

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 and are included in the Utility Fund Group.

30-MUNICIPAL JURY FUND: As authorized by Texas Local Government Code §134.154, this fee is collected as a court cost from all persons convicted of a class C misdemeanor. May only be used to fund juror reimbursements and to otherwise finance jury services.

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.

36-CDV3-0181-TDA GRANT: \$550k sewer improvement grant project.

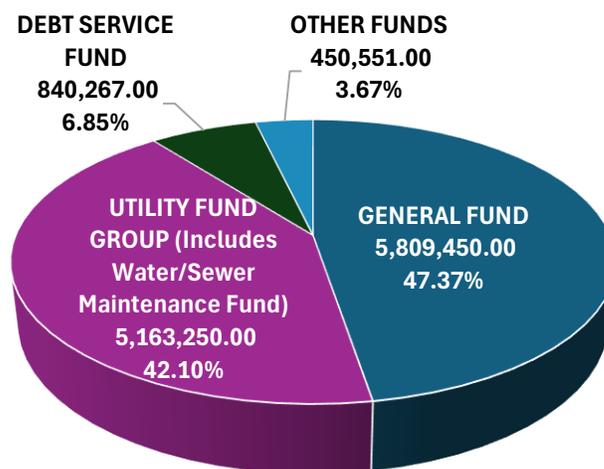
CAPITAL PROJECT FUNDS

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.

38-Series 2025 Projects Fund: The City of Bridge City is in the final steps of issuing certificates of obligation in the amount of \$7,250,000 in for the purpose of paying all or a portion of the City's contractual obligations incurred in connection with (i) constructing, installing, acquiring and equipping additions, extensions and improvements to the City's wastewater system; and (ii) professional services for engineering, architectural, surveying, geotechnical, auditing, financial advisory, legal counsel and (iii) cost of issuance of the Certificates and, if applicable, municipal bond insurance.



TOTAL REVENUES - ALL FUNDS WITHOUT TRANSFERS

CURRENT GRANT PROJECTS

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

Status: Awaiting Construction to Begin.

CDV23-0181 HMGP Flood and Drainage

\$550,000 Total Project / \$500,000 Federal Share / \$50,000 local (CDBG-DR)
Citywide Sewer Improvements.

Status: Awaiting Construction to Begin.

UPCOMING GRANT PROJECTS

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

\$533,450 Total / \$480,105 Federal Share / \$53,345 Local Share
Project – Water Well and WWTP Weatherization

Status: Alternate project selection – timeline unknown.

DR-4485 COVID HMGP – Submitted June 30, 2022

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

Status: TDEM indicated award package should be issued soon.

2022 FMA

Elevation of residential structures
\$956,930 (Local Share to be paid by homeowners)
Submitted December 3, 2022

Status: Approved for funding – contract signed.

HMGP FY22 Post-Fire

Generators: City submitted application January 13, 2023.
Status: Pending TDEM review. All in Step 6: State Funding Determination.

GLO RCP

Rolling application intake
\$300,000 – Comprehensive Plan and other planning activities.
Status: Pending GLO approval.

DR-4871 and DR-4798 HMGP

Applications submitted & selected for funding.

City Hall Generator: \$242,550 federal share / 80,850 City of Bridge City local share
BCISD Generators: \$672,900 federal share / \$224,300 BCISD local share

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 ASSET 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.

CITY OF BRIDGE CITY, TEXAS
FY 2026 PROPOSED BUDGET & TAX RATE ADOPTION CALENDAR

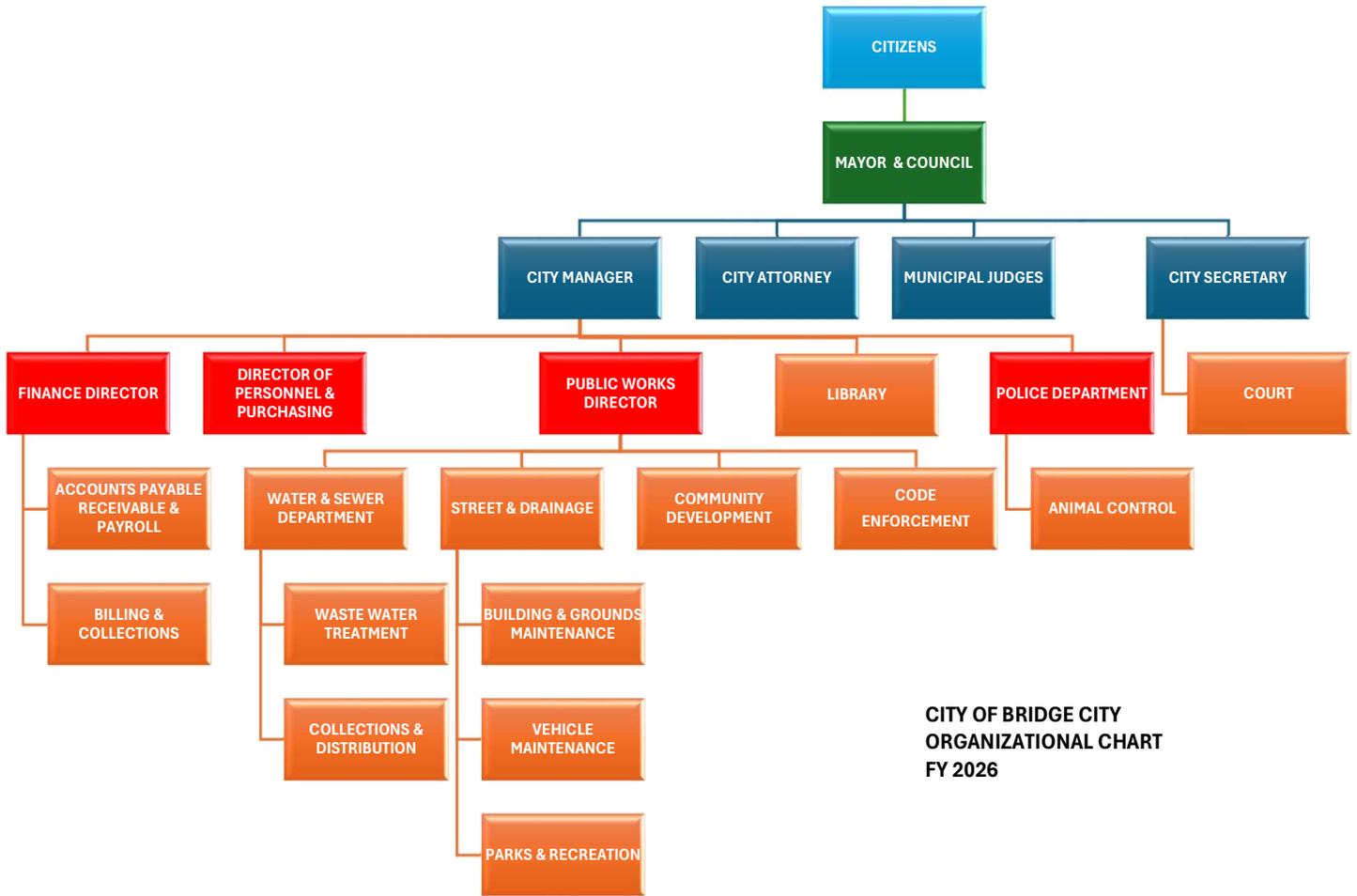
PHASE	DATE	BUDGET DEVELOPMENT	TAX RATE DEVELOPMENT	COUNCIL /STAFF WORKSHOPS	PUBLIC HEARING NOTICES	NOTICES PUBLISHED	PUBLIC HEARINGS	COUNCIL ACTION
BUDGET PLANNING	4/1/25	CFO TO START PROCESSING MID-YEAR REVENUE & EXPENDITURE ESTIMATES.						
	4/14/25	DEADLINE FOR SUBMISSION OF BUDGET WORKSHEETS BY FINANCE TO ALL DEPARTMENT HEADS.		STAFF KICK-OFF BUDGET MEETING 3:00 P.M.				
	5/5/25		BEGIN RECEIVING PRELIMINARY (ESTIMATED) PROPERTY TAX VALUES & WORKSHEETS FROM THE TAX OFFICE .					
	5/16/25	DEADLINE FOR DEPARTMENT HEADS TO TURN IN BUDGET WORKSHEETS & REQUESTS TO THE FINANCE DIRECTOR.						
	5/30/25	MEETING INVITES TO MEET WITH THE CITY MANAGER & FINANCE DIRECTOR TO DISCUSS DEPARTMENT BUDGETS WILL BEGIN GOING OUT TO DEPARTMENT HEADS.						
	6/13/25	FINALIZE ALL DEPARTMENT HEAD MEETINGS WITH THE CITY MANAGER REGARDING BUDGET REQUESTS & CHANGES.						

**CITY OF BRIDGE CITY, TEXAS
FY 2026 PROPOSED BUDGET & TAX RATE ADOPTION CALENDAR**

PHASE	DATE	BUDGET DEVELOPMENT	TAX RATE DEVELOPMENT	COUNCIL /STAFF WORKSHOPS	PUBLIC HEARING NOTICES	NOTICES PUBLISHED	PUBLIC HEARINGS	COUNCIL ACTION
BUDGET DEVELOPMENT	<u>7/25/25</u>	FIRST DRAFT OF PROPOSED BUDGET COMPLETED BASED ON PRELIMINARY TAX NUMBERS.						
	<u>7/25/25</u>		DEADLINE FOR CHIEF APPRAISER TO CERTIFY PROPERTY TAX ROLL FOR TAX RATE CALCULATION (PER STATE LAW).					
	<u>7/28/25</u>		ADD THE PROPOSAL TO ADOPT A TAX RATE & SCHEDULING OF THE TAX RATE AND BUDGET HEARINGS TO THE 8/05/2025 REGULAR MEETING AGENDA.		PUBLIC HEARING ON THE BUDGET WILL BE AT 8/19/2025 REGULAR MEETING, SEND NOTICE TO RUN IN THE PAPER ON 8/09/2025 (& POST ONLINE).			
	<u>7/29/25</u>			BUDGET PRESENTATION & WORKSHOP WITH COUNCIL (STAFF INVITED).				
	<u>7/30/25</u>		SHOULD RECEIVE THE CERTIFIED TAXABLE VALUES & WORKSHEET FROM THE TAX OFFICE. RECALCULATE & MAKE ANY NECESSARY REVISIONS TO PROPERTY TAX REVENUES.	2ND BUDGET PRESENTATION & WORKSHOP WITH COUNCIL (IF NEEDED).				
	<u>7/31/25</u>	DEADLINE FOR PRESENTATION OF THE FINAL PROPOSED BUDGET TO THE CITY SECRETARY PER CHARTER.						

**CITY OF BRIDGE CITY, TEXAS
FY 2026 PROPOSED BUDGET & TAX RATE ADOPTION CALENDAR**

PHASE	DATE	BUDGET DEVELOPMENT	TAX RATE DEVELOPMENT	COUNCIL /STAFF WORKSHOPS	PUBLIC HEARING NOTICES	NOTICES PUBLISHED	PUBLIC HEARINGS	COUNCIL ACTION
BUDGET & TAX RATE ADOPTION	<u>8/5/25</u>				SCHEDULE PUBLIC HEARING ON THE TAX INCREASE FOR THE 9/02/2025 REGULAR MEETING. SEND NOTICE TO RUN IN PAPER ON 8/16/2025(& POST ONLINE).			1. COUNCIL TO VOTE TO PLACE A PROPOSAL TO ADOPT A TAX RATE. (MUST BE RECORDED & SPECIFY RATES - PER STATE LAW) 2. SCHEDULE PUBLIC HEARING ON THE TAX RATE (9/02/2025 REGULAR MEETING) 3. SCHEDULE PUBLIC HEARING FOR THE BUDGET (8/19/2025 REGULAR MEETING).
	<u>8/9/25</u>					PUBLICATION OF NOTICE OF THE 8/19/2025 PUBLIC HEARING ON THE BUDGET (NEWSPAPER & ONLINE).		
	<u>8/11/25</u>	ADD THE PUBLIC HEARING ON THE PROPOSED BUDGET TO THE 8/19/2025 REGULAR MEETING AGENDA.						
	<u>8/16/25</u>					PUBLICATION OF NOTICE OF THE 9/02/2025 PUBLIC HEARING ON THE TAX INCREASE (NEWSPAPER & ONLINE).		
	<u>8/19/25</u>		ADD THE PUBLIC HEARING ON THE TAX INCREASE TO THE 9/02/2025 REGULAR MEETING AGENDA.				PUBLIC HEARING ON PROPOSED BUDGET AT THE REGULAR COUNCIL MEETING, 6:00 P.M.	ADOPT BUDGET BY RESOLUTION & RATIFY (RECORD A VOTE) THE PROPERTY TAX REVENUE INCREASE IN THE BUDGET.
	<u>9/2/25</u>						PUBLIC HEARING ON TAX RATE AT THE REGULAR COUNCIL MEETING, 6:00 P.M.	ADOPT TAX RATE BY ORDINANCE (RECORD VOTE)



**CITY OF BRIDGE CITY
ORGANIZATIONAL CHART
FY 2026**

TOTAL BUDGET SUMMARY

PROPOSED BUDGET FISCAL YEAR 2025-2026

<u>REVENUES</u>	<u>FISCAL YEAR 2025-2026</u>
General Fund Group Total Revenues	\$ 6,809,450 *
Utility Fund Group Total Revenues (includes water/sewer maintenance fund)	\$ 5,163,250 *
Debt Service Fund Revenues	\$ 840,267 **
Special Revenue Funds Revenues	\$ 450,551 **
Capital Fund Revenues	\$ - ***
Total Budgeted Revenues	<u>\$ 13,263,518</u>

<u>EXPENDITURES</u>	
General Fund Group Total Expenditures	\$ 6,809,450 *
Utility Fund Group Total Expenditures (includes water/sewer maintenance fund)	\$ 5,596,760 *
Debt Service Fund Expenditures	\$ 840,267 **
Special Revenue Funds Expenditures	\$ 872,231 **
Capital Fund Expenditures	\$ 555,000
Total Budgeted Expenditures	<u>\$ 14,673,708</u>

DIFFERENCE - Surplus (Deficit) \$ (1,410,190)

*25 - 26 Actual Operating Budget	\$ 12,406,210
**25 - 26 Special Limited Use Budgets	\$ 1,290,818
*** 25 - 26 Capital Fund Budgets	\$ -

		<u>Total Levy</u>	
Proposed (25-26) Tax Rate:	0.550000	2025 Certified Freeze Adjusted Taxable Values	\$ 569,349,123
Current (24-25) Tax Rate:	0.468260	2024 Certified Freeze Adjusted Taxable Values	\$ 565,589,407
		Total Levy Increase	<u>\$ 482,991</u>

NOTABLE CHANGES FOR PROPOSED BUDGET:

BUDGETED EXPENDITURES:

3% COLA wage increase for all employees
 A wage increase for Police per proposed new contract.
 Lease Expenses: \$268,712.00
 Capital Expenditures across all Funds: \$1,772,062

BUDGETED REVENUES:

Property tax revenue increase: \$125,000
 Water Revenue increase: \$95,000
 Sewer Revenue increase: \$120,000
 Sanitation Revenue increase: \$3,500
 Council Authorized use of Utility Fund Reserves in the amount of \$174,010.00

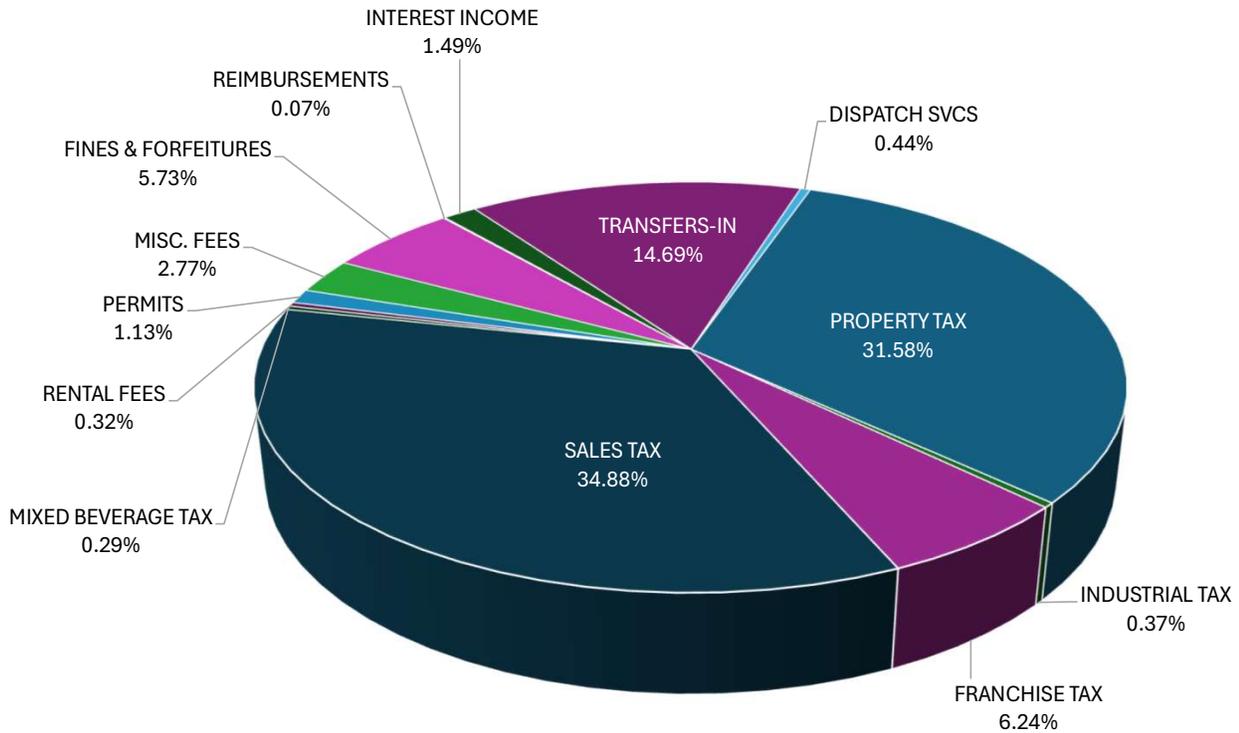
<i>M&O Levy Increase</i>	\$ 225,830
<i>I&S (Debt) Levy Increase</i>	\$ 257,161
	<u>\$ 482,991</u>

	GENERAL FUND	UTILITY FUND GROUP Includes WA/SW MAINTENANCE FUND	DEBT SERVICE FUND	SPECIAL REVENUE & CAPITAL FUNDS	
ESTIMATED BEGINNING FUND BALANCE**	2,745,852	2,311,505	781,613	3,378,355	
**BASED ON BUDGETED AMOUNTS AND NOT ACTUALS					
FY 2026 BUDGETED REVENUES	GENERAL FUND	UTILITY & WA/SW	DEBT SERVICE FUND	PECIAL /CAPITAL FUND	TOTALS
SERVICE REVENUES		5,074,500 98.28%		193,000 42.84%	5,267,501 39.71%
PROPERTY TAX	2,150,500 31.58%		818,767 97.44%		2,969,268 22.39%
INDUSTRIAL TAX	25,000 0.37%				25,000 0.19%
FRANCHISE TAX	425,000 6.24%				425,000 3.20%
SALES TAX	2,375,000 34.88%				2,375,000 17.91%
MIXED BEVERAGE TAX	20,000 0.29%				20,000 0.15%
RENTAL FEES	22,000 0.32%				22,000 0.17%
PERMITS	77,000 1.13%				77,000 0.58%
MISC. FEES	9,200 0.14%	1,250 0.02%			10,450 0.08%
FINES & FORFEITURES	390,000 5.73%			41,250 9.16%	431,250 3.25%
REIMBURSEMENTS	4,500 0.07%				4,500 0.03%
INTEREST INCOME	101,500 1.49%	87,500 1.69%	21,500 2.56%	71,301 15.83%	281,801 2.12%
TRANSFERS-IN	1,000,000 14.69%				1,000,000 7.54%
OTHER TAXES				145,000 32.18%	145,000 1.09%
OTHER REVENUES	209,750 3.08%				209,750 1.58%
TOTALS:	6,809,450 100.00%	5,163,250 100.00%	840,267 100.00%	450,551 100.00%	13,263,518 100.00%
% OF TOTAL REVENUES:	51.34%	38.93%	6.34%	3.40%	100.00%
FY 2026 BUDGETED EXPENDITURES	GENERAL FUND	UTILITY & WA/SW	DEBT SERVICE FUND	PECIAL /CAPITAL FUND	TOTALS
1 PERSONNEL SERVICES	5,402,051 79.33%	1,603,060 28.64%		20,000 1.40%	7,025,111 47.88%
2 SPECIAL/CONTRACTUAL SERVICES	138,006 2.03%	1,196,900 21.39%			1,334,906 9.10%
3 SUPPLIES & MATERIALS	257,293 3.78%	193,100 3.45%		18,440 1.29%	468,833 3.20%
4 REPAIRS & MAINTENANCE	252,900 3.71%	508,600 9.09%		11,050 0.77%	772,550 5.26%
5 UTILITIES	149,150 2.19%	241,600 4.32%			390,750 2.66%
6 CAPITAL EXPENDITURES	457,550 6.72%	573,500 10.25%		921,050 64.53%	1,952,100 13.30%
7 ADMINISTRATION & OTHER	42,500 0.62%	175,000 3.13%	840,267 100.00%	456,440 31.98%	1,514,207 10.32%
8 INSURANCE & LEGAL SERVICES	105,000 1.54%	105,000 1.88%		251 0.02%	210,251 1.43%
9 TRANSFERS OUT		1,000,000 17.87%			1,000,000 6.81%
10 ELECTIONS	5,000 0.07%				5,000 0.03%
20 COW BAYOU					- 0.00%
TOTALS:	6,809,450 100.00%	5,596,760 100.00%	840,267 100.00%	1,427,231 100.00%	14,673,708 100.00%
% OF TOTAL EXPENDITURES:	46.41%	38.14%	5.73%	9.73%	100.00%
FY 2026 ESTIMATED ENDING FUND BALANCE	2,745,852	1,877,995	781,613	2,401,675	

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND REVENUE SUMMARY	6,923,758.80	6,650,984.88	6,328,950.00	6,328,950.00	6,809,450.00	7.59%
01-TOTAL REVENUES	6,923,758.80	6,650,984.88	6,328,950.00	6,328,950.00	6,809,450.00	7.59%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND EXPENSE SUMMARY						
10 ADMINISTRATION	370,916.88	358,179.31	409,834.00	426,829.00	428,274.00	0.34%
11 PERSONNEL / PURCHASING	97,307.47	89,872.92	103,001.00	103,001.00	105,360.00	2.29%
12 CITY MANAGER	184,252.55	177,499.90	243,957.00	228,962.00	246,060.00	7.47%
13 CITY SECRETARY	129,377.13	107,809.67	131,178.00	131,178.00	132,840.00	1.27%
14 MUNICIPAL COURT	172,352.83	165,858.41	187,471.00	187,471.00	192,140.00	2.49%
15 CITY ATTORNEY	53,677.25	49,433.30	55,900.00	55,900.00	57,700.00	3.22%
16 POLICE	3,108,004.89	2,650,436.16	3,203,276.00	3,203,276.00	3,633,712.00	13.44%
17 MUNICIPAL COURT JUDGES	23,304.00	20,521.32	26,343.00	26,343.00	27,100.00	2.87%
18 FIRE PREVENTION	7,335.13	4,985.18	11,500.00	11,500.00	11,000.00	-4.35%
20 STREETS & DRAINAGE	1,059,872.61	949,565.57	1,140,761.00	1,140,761.00	1,164,310.00	2.06%
22 FINANCE	274,666.06	175,717.44	201,784.00	199,784.00	208,100.00	4.16%
24 ANIMAL CONTROL	97,050.71	92,788.67	112,592.00	112,592.00	107,960.00	-4.11%
26 PARKS & RECREATION	116,473.19	84,618.07	123,666.00	123,666.00	114,740.00	-7.22%
28 COMMUNITY DEVELOPMENT	191,282.65	172,778.99	208,403.00	208,403.00	207,870.00	-0.26%
32 LIBRARY	187,167.20	107,330.08	141,284.00	141,284.00	144,284.00	2.12%
36 CONTINGENCY	0.00	0.00	28,000.00	28,000.00	28,000.00	0.00%
01-TOTAL EXPENSES	6,073,040.55	5,207,394.99	6,328,950.00	6,328,950.00	6,809,450.00	7.59%
01-REVENUES OVER/(UNDER) EXPENSES	850,718.25	1,443,589.89	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND REVENUE DETAIL						
01-6002-00 AD VAL TAX COLLECT-CURRENT M&O	1,845,575.54	2,303,998.33	1,975,000.00	1,975,000.00	2,100,000.00	6.33%
01-6004-00 AD VAL PENALTY - CURRENT M&O	8,885.84	11,345.18	9,000.00	9,000.00	9,000.00	0.00%
01-6006-00 AD VAL INTEREST - CURRENT M&O	3,112.00	3,652.83	3,000.00	3,000.00	3,000.00	0.00%
01-6008-00 AD VAL TAX - DELQ M&O	19,303.55	35,917.12	25,000.00	25,000.00	25,000.00	0.00%
01-6010-00 AD VAL PENALTY - DELQ M&O	3,703.61	5,147.91	3,000.00	3,000.00	3,000.00	0.00%
01-6012-00 AD VAL INTEREST - DELQ M&O	8,386.56	12,745.25	9,000.00	9,000.00	9,000.00	0.00%
01-6016-00 LATE RENDITION PENALTY-OCAD	3,440.21	1,921.48	1,500.00	1,500.00	1,500.00	0.00%
01-6040-00 INDUSTRIAL TAX - LION	25,331.59	24,209.78	25,000.00	25,000.00	25,000.00	0.00%
01-6042-00 FRANCHISE FEES	419,903.79	367,139.03	430,000.00	430,000.00	425,000.00	-1.16%
01-6050-00 MIXED BEVERAGE TAX	31,059.98	19,527.16	20,000.00	20,000.00	20,000.00	0.00%
01-6052-00 SALES TAX	2,415,578.09	2,207,516.33	2,300,000.00	2,300,000.00	2,375,000.00	3.26%
01-6120-00 RENTAL - SR. CITIZEN HALL	8,355.00	7,095.00	7,500.00	7,500.00	8,000.00	6.67%
01-6122-00 RENTAL - COMMUNITY CENTER	9,700.00	13,400.00	12,000.00	12,000.00	12,000.00	0.00%
01-6123-00 RENTAL - LIBRARY ROOM	0.00	75.00	0.00	0.00	2,000.00	0.00%
01-6124-00 GRASS CUTTING REIMBURSEMENT	341.30	0.00	0.00	0.00	0.00	0.00%
01-6130-00 PERMITS	80,396.75	45,607.84	100,000.00	100,000.00	75,000.00	-25.00%
01-6131-00 STORMWATER PERMITS	585.00	675.00	1,200.00	1,200.00	500.00	-58.33%
01-6134-00 ZONING APPLICATION FEES	1,005.00	350.00	250.00	250.00	500.00	100.00%
01-6136-00 SUBDIVISION PLAT FILING FEES	0.00	0.00	0.00	0.00	0.00	0.00%
01-6144-00 ALCOHOLIC BEV. CITY LICENSES	2,950.00	135.00	2,500.00	2,500.00	2,000.00	-20.00%
01-6146-00 VENDOR'S LICENSES	1,585.00	660.00	4,000.00	4,000.00	1,500.00	-62.50%
01-6147-00 WRECKER FEES - PERMITS	1,800.00	1,700.00	1,800.00	1,800.00	1,500.00	-16.67%
01-6148-00 COIN OPERATED MACH. LICENSE	20,795.00	13,185.00	500.00	500.00	500.00	0.00%
01-6210-00 ANIMAL EUTHANASIA	0.00	1.00	0.00	0.00	0.00	0.00%
01-6211-00 TAGS - ANIMAL LICENSE	13.00	15.00	0.00	0.00	0.00	0.00%
01-6212-00 ANIMAL PICK UPS	0.00	125.00	0.00	0.00	0.00	0.00%
01-6213-00 ANIMAL BOARDING	0.00	45.00	0.00	0.00	0.00	0.00%
01-6215-00 ANIMAL ADOPTION	40.00	40.00	0.00	0.00	0.00	0.00%
01-6214-00 COPY FEES	1,216.84	70.21	1,500.00	1,500.00	0.00	-100.00%
01-6218-00 CULVERTS	4,580.00	5,400.00	9,500.00	9,500.00	3,000.00	-68.42%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
01-6300-00 WARRANT FEES	44,354.58	42,170.54	35,000.00	35,000.00	40,000.00	14.29%
01-6310-00 FINES & FORFEITURES	424,376.78	423,227.53	310,000.00	310,000.00	350,000.00	12.90%
01-6320-00 POLICE- TRAINING REIMBUREMENT	3,803.49	3,874.62	1,500.00	1,500.00	1,500.00	0.00%
01-6325-00 POLICE-SMALL GRANTS RECEIVED	4,786.08	0.00	0.00	0.00	0.00	0.00%
01-6334-00 DEMOLITION FEES	3,473.34	10,655.00	5,500.00	5,500.00	3,000.00	-45.45%
01-6348-00 WEST ORANGE DISPATCH	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
01-6350-00 PINEHURST DISPATCH SERVICE	15,000.00	13,750.00	15,000.00	15,000.00	15,000.00	0.00%
01-6400-00 LIBRARY DUES AND FINES	853.35	814.83	700.00	700.00	700.00	0.00%
01-6410-00 LIBRARY COPIES	1,579.30	1,522.10	1,000.00	1,000.00	1,000.00	0.00%
01-6504-00 HURRICANE HARVEY FUNDING	89,376.79		0.00	0.00	0.00	0.00%
01-6550-00 INSURANCE PROCEEDS	3,610.00	9,484.13	0.00	0.00	0.00	0.00%
01-6710-00 MISCELLANEOUS REVENUES	2,368.83	377.72	0.00	0.00	0.00	0.00%
01-6716-00 INTEREST INCOME - CHECKING	5,064.85	4,905.57	4,000.00	4,000.00	1,500.00	-62.50%
01-6717-00 INTEREST INCOME - TEXAS CLASS	0.00	36,736.18	0.00	0.00	100,000.00	100.00%
01-6718-00 SALE OF SURPLUS EQUIPMENT	0.00	921.40	0.00	0.00	0.00	0.00%
01-6728-00 CASH (OVER)/SHORT	(261.03)	1,345.81	0.00	0.00	0.00	0.00%
01-6790-00 RIGHT-TO-USE LEASE PROCEEDS (GASB-87)	0.00	0.00	0.00	0.00	179,750.00	100.00%
01-6791-00 EQUITY FROM SALE OF VEHICLES	246,933.91	4,500.00	0.00	0.00	0.00	0.00%
01-6802-00 TRANSFER IN - UTILITY FUND	1,031,670.96	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00%
01-6814-00 TRANSFER IN - INFRASTRUCTURE	3,930.64	0.00	0.00	0.00	0.00	0.00%
01-6816-00 TRANSFER IN - HMGP 4332-061	110,192.18	0.00	0.00	0.00	0.00	0.00%
01-6818-00 TRANSFER IN - HMGP WINTER WEATHER	1.10	0.00	0.00	0.00	0.00	0.00%
01-TOTAL REVENUES	6,923,758.80	6,650,984.88	6,328,950.00	6,328,950.00	6,809,450.00	7.59%

FY 2026 GENERAL FUND REVENUES BY SOURCE



	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND EXPENSE DETAIL						
010 ADMINISTRATION						
1 PERSONNEL SERVICES						
01-010-00-1050 FICA/MEDICARE	1,304.38	1,354.84	1,450.00	1,450.00	1,475.00	1.72%
01-010-00-1056 ALLOWANCES - COUNCIL	18,784.70	17,050.00	19,075.00	19,075.00	19,000.00	-0.39%
01-010-00-1066 PHYSICALS	400.00	800.00	800.00	800.00	800.00	0.00%
01-010-00-1068 TRAVEL & TRAINING	20,200.26	8,081.45	20,000.00	20,000.00	30,000.00	50.00%
01-010-00-1070 WORKERS COMPENSATION	56,653.77	35,723.00	48,000.00	48,000.00	48,000.00	0.00%
01-010-00-1072 EMPLOYEE RECOGNITION	3,530.31	4,524.24	5,000.00	5,000.00	5,000.00	0.00%
01-010-00-1074 TWC CONTRIBUTION - QTRLY	7,811.95	2,312.28	29,503.00	5,903.00	10,000.00	69.41%
TOTAL 1 PERSONNEL SERVICES	108,685.37	69,845.81	123,828.00	100,228.00	114,275.00	14.02%
2 SPECIAL/CONTRACTUAL SERVICES						
01-010-00-2102 ADS & PUBLICATIONS	2,186.39	3,315.35	6,000.00	6,000.00	6,000.00	0.00%
01-010-00-2104 APPRAISAL FEES	19,974.44	17,764.32	20,200.00	23,665.00	25,200.00	6.49%
01-010-00-2108 AUDIT	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	0.00%
01-010-00-2110 CREDIT CARD FEES	0.00	10,000.00	0.00	10,000.00	0.00	-100.00%
01-010-00-2112 BANK SERVICE CHARGES	470.09	440.00	481.00	481.00	481.00	0.00%
01-010-00-2114 LATE FEES & PENALTIES	973.53	126.56	0.00	126.56	0.00	-100.00%
01-010-00-2138 INTERNET PROVIDOR SERVICES	4,630.69	8,035.10	6,000.00	8,035.10	7,000.00	-12.88%
01-010-00-2144 JANITORIAL SERVICES	977.72	752.88	1,500.00	1,500.00	1,500.00	0.00%
01-010-00-2152 MONITOR ALARM SYSTEM	497.70	746.55	625.00	746.55	625.00	-16.28%
01-010-00-2170 MOBILE PHONES	4,294.69	3,132.20	5,000.00	5,000.00	5,000.00	0.00%
01-010-00-2172 PROFESSIONAL SERVICES	20,077.80	14,353.15	15,000.00	14,960.00	20,000.00	33.69%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	65,583.05	70,166.11	66,306.00	82,014.21	77,306.00	-5.74%
3 SUPPLIES & MATERIALS						
01-010-00-3208 CHRISTMAS DECORATIONS	190.43	0.00	1,000.00	1,000.00	1,000.00	0.00%
01-010-00-3210 DUES & SUBSCRIPTIONS	4,324.13	12,117.22	5,000.00	12,117.22	5,000.00	-58.74%
01-010-00-3214 EQUIP. UNDER \$5,000-OFFICE	448.50	543.00	1,000.00	962.70	1,000.00	3.87%
01-010-00-3252 MAPS, BOOKS, ETC.	899.50	0.00	1,000.00	0.00	1,000.00	0.00%
01-010-00-3260 POSTAGE	4,706.69	3,606.78	5,000.00	5,000.00	6,000.00	20.00%
01-010-00-3262 PRINTING	3,035.83	3,094.16	5,000.00	5,000.00	5,000.00	0.00%
01-010-00-3280 SUPPLIES-CLEANING	613.08	895.97	1,250.00	1,250.00	1,250.00	0.00%
01-010-00-3284 SUPPLIES - OFFICE	9,669.37	5,573.61	8,500.00	8,500.00	9,443.00	11.09%
TOTAL 3 SUPPLIES & MATERIALS	23,887.53	25,830.74	27,750.00	33,829.92	29,693.00	-12.23%
4 REPAIRS & MAINTENANCE						
01-010-00-4304 R & M - BUILDING	5,617.54	5,193.57	10,000.00	10,000.00	8,000.00	-20.00%
01-010-00-4308 R & M - COMPUTER SOFTWARE	28,901.98	42,846.87	36,000.00	45,276.87	50,000.00	10.43%
01-010-00-4312 R & M - COMPUTERS	78.00	474.00	5,000.00	1,000.00	3,000.00	200.00%
01-010-00-4340 R & M - PRINTERS	1,561.31	1,808.94	2,200.00	2,200.00	2,500.00	13.64%
TOTAL 4 REPAIRS & MAINTENANCE	36,158.83	50,323.38	53,200.00	58,476.87	63,500.00	8.59%
5 UTILITIES						
01-010-00-5432 ELECTRICITY - CITY BUILDINGS	3,187.54	3,699.33	5,000.00	5,000.00	5,000.00	0.00%
01-010-00-5442 NATURAL GAS	335.36	286.82	350.00	350.00	500.00	42.86%
01-010-00-5452 TELEPHONE	10,713.88	10,666.77	11,000.00	11,000.00	12,000.00	9.09%
01-010-00-5462 WATER - CITY BUILDINGS	222.71	403.32	300.00	760.00	500.00	-34.21%
01-010-00-5472 SPECTRUM - INTERNET	5,628.22	3,671.27	6,600.00	6,600.00	6,500.00	-1.52%
TOTAL 5 UTILITIES	20,087.71	18,727.51	23,250.00	23,710.00	24,500.00	3.33%
6 CAPITAL EXPENSES						
01-010-00-6512 CE-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00%
01-010-00-6530 CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00%
01-010-00-6536 CE-EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
7 ADMINISTRATION & OTHER						
01-010-00-7608 BOARDS, COMMISSIONS, COMMITTEE	1,927.72	0.00	3,500.00	3,500.00	3,000.00	-14.29%
01-010-00-7642 ECONOMIC DEVELOPMENT	10,540.00	10,540.00	11,000.00	10,540.00	5,000.00	-52.56%
01-010-00-7682 PUBLIC RELATIONS	2,289.49	2,972.60	3,000.00	3,000.00	3,000.00	0.00%
01-010-00-7686 EMPLOYEE RELATIONS	1,698.33	1,244.55	3,000.00	3,000.00	3,000.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	16,455.54	14,757.15	20,500.00	20,040.00	14,000.00	-30.14%
8 INSURANCE & LEGAL SERVICES						
01-010-00-8812 INSURANCE & BONDS	100,058.85	108,528.61	95,000.00	108,530.00	105,000.00	-3.25%
TOTAL 8 INSURANCE & LEGAL SERVICES	100,058.85	108,528.61	95,000.00	108,530.00	105,000.00	-3.25%
9 TRANSFERS OUT						
01-010-00-9904 TRANSFER OUT - SERIES 2014	0.00	0.00	0.00	0.00	0.00	0.00%
01-010-00-9907 TRANSFER OUT - CASH BOND ESCROW	0.00	0.00	0.00	0.00	0.00	0.00%
01-010-00-9916 TRANSFER OUT - HMGP DR 4332-6	0.00	0.00	0.00	0.00	0.00	0.00%
01-010-00-9918 TRANSFER OUT - HMGP DR-4586	0.00	0.00	0.00	0.00	0.00	0.00%
01-010-00-9919 TRANSFER OUT - POLICE SPECIAL	0.00	0.00	0.00	0.00	0.00	0.00%
01-010-00-9920 TRANSFER OUT - PARK CONSTRUCT	0.00	0.00	0.00	0.00	0.00	0.00%
01-010-00-9932 TRANSFER OUT - CDBG-DR ACQUISITIONS	0.00	0.00	0.00	0.00	0.00	0.00%
01-010-00-9934 TRANSFER OUT - WINTER STORM	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
10 ELECTIONS						
01-010-05-2128 ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 10 ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 010 ADMINISTRATION	370,916.88	358,179.31	409,834.00	426,829.00	428,274.00	0.34%

GENERAL FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
011 PERSONNEL / PURCHASING DEPARTMENT						
1 PERSONNEL SERVICES						
01-011-00-1004 SALARIES & WAGES	64,978.58	61,543.68	66,672.00	66,672.00	68,750.00	3.12%
01-011-00-1024 LONGEVITY	240.00	287.50	300.00	300.00	360.00	20.00%
01-011-00-1050 FICA/MEDICARE	5,139.70	4,725.25	5,124.00	5,124.00	5,300.00	3.43%
01-011-00-1052 GROUP HEALTH	10,634.24	8,844.36	9,636.00	9,636.00	9,750.00	1.18%
01-011-00-1068 TRAVEL & TRAINING	1,490.35	0.00	2,500.00	2,500.00	2,500.00	0.00%
01-011-00-1069 RETIREMENT (TMRS)	13,296.27	12,386.70	14,044.00	14,044.00	14,000.00	-0.31%
TOTAL 1 PERSONNEL SERVICES	95,779.14	87,787.49	98,276.00	98,276.00	100,660.00	2.43%
3 SUPPLIES & MATERIALS						
01-011-00-3210 DUES & SUBSCRIPTIONS	401.50	379.00	1,000.00	1,000.00	1,000.00	0.00%
01-011-00-3214 EQUIP UNDER \$5,000 - OFFICE	203.39	1,321.96	2,000.00	2,000.00	2,000.00	0.00%
01-011-00-3252 MAPS, BOOKS, ETC.	0.00	0.00	275.00	275.00	250.00	-9.09%
01-011-00-3262 PRINTING	0.00	384.47	750.00	750.00	750.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	604.89	2,085.43	4,025.00	4,025.00	4,000.00	-0.62%
4 REPAIRS & MAINTENANCE						
01-011-00-4340 R & M - PRINTERS	923.44	0.00	700.00	700.00	700.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	923.44	0.00	700.00	700.00	700.00	0.00%
TOTAL 011 PERSONNEL / PURCHASING	97,307.47	89,872.92	103,001.00	103,001.00	105,360.00	2.29%

GENERAL FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
012 CITY MANAGER						
1 PERSONNEL SERVICES						
01-012-00-1004 SALARIES & WAGES	112,225.76	125,503.81	159,652.00	142,657.00	164,800.00	15.52%
01-012-00-1024 LONGEVITY	0.00	0.00	60.00	60.00	60.00	0.00%
01-012-00-1050 FICA/MEDICARE	8,088.25	9,426.64	11,937.00	11,937.00	13,300.00	11.42%
01-012-00-1052 GROUP HEALTH	9,391.72	8,116.02	19,654.00	19,654.00	15,500.00	-21.14%
01-012-00-1058 ALLOWANCES - CAR	4,900.00	0.00	8,400.00	8,400.00	8,400.00	0.00%
01-012-00-1068 TRAVEL & TRAINING	21,184.42	5,720.12	5,000.00	7,000.00	5,000.00	-28.57%
01-012-00-1069 RETIREMENT (TMRS)	23,755.47	25,028.64	35,254.00	34,754.00	35,000.00	0.71%
TOTAL 1 PERSONNEL SERVICES	179,545.62	173,795.23	239,957.00	224,462.00	242,060.00	7.84%
2 SPECIAL/CONTRACTUAL SERVICES						
01-012-00-2170 MOBILE PHONES	2,019.02	2,129.68	2,000.00	2,500.00	2,500.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	2,019.02	2,129.68	2,000.00	2,500.00	2,500.00	0.00%
3 SUPPLIES & MATERIALS						
01-012-00-3210 DUES & SUBSCRIPTIONS	525.00	1,435.00	2,000.00	2,000.00	1,500.00	-25.00%
01-012-00-3214 EQUIP UNDER \$5,000 - OFFICE	2,162.91	139.99	0.00	0.00	0.00	0.00%
01-012-00-3252 MAPS, BOOKS, ETC	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	2,687.91	1,574.99	2,000.00	2,000.00	1,500.00	-25.00%
4 REPAIRS & MAINTENANCE						
01-012-00-4340 R & M - PRINTERS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 012 CITY MANAGER	184,252.55	177,499.90	243,957.00	228,962.00	246,060.00	7.47%

GENERAL FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
013 CITY SECRETARY						
1 PERSONNEL SERVICES						
01-013-00-1004 SALARIES & WAGES	75,314.16	72,074.89	77,277.00	77,277.00	79,600.00	3.01%
01-013-00-1016 CERTIFICATION PAY	1,100.00	1,200.00	1,200.00	1,200.00	2,100.00	75.00%
01-013-00-1024 LONGEVITY	1,915.00	1,892.50	1,980.00	1,980.00	2,040.00	3.03%
01-013-00-1050 FICA/MEDICARE	6,048.48	5,735.57	6,224.00	6,224.00	6,500.00	4.43%
01-013-00-1052 GROUP HEALTH	11,014.79	8,771.66	9,636.00	9,636.00	9,750.00	1.18%
01-013-00-1068 TRAVEL & TRAINING	2,890.71	780.00	3,000.00	3,000.00	3,000.00	0.00%
01-013-00-1069 RETIREMENT (TMRS)	15,958.85	14,887.00	17,061.00	17,061.00	17,000.00	-0.36%
TOTAL 1 PERSONNEL SERVICES	114,241.99	105,341.62	116,378.00	116,378.00	119,990.00	3.10%
2 SPECIAL/CONTRACTUAL SERVICES						
01-013-00-2120 CODE OF ORDINANCES	550.00	0.00	4,450.00	4,450.00	3,000.00	-32.58%
01-013-00-2134 MINUTES - SCANNED	4,208.65	0.00	800.00	800.00	0.00	-100.00%
01-013-00-2170 MOBILE PHONES	1,218.87	1,219.15	1,350.00	1,350.00	1,650.00	22.22%
01-013-00-2180 RECORDS MANAGEMENT	2,747.50	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	8,725.02	1,219.15	6,600.00	6,600.00	4,650.00	-29.55%
3 SUPPLIES & MATERIALS						
01-013-00-3210 DUES & SUBSCRIPTIONS	405.00	565.00	1,000.00	1,000.00	1,000.00	0.00%
01-013-00-3214 EQUIP UNDER \$5,000 - OFFICE	149.50	543.00	200.00	700.00	700.00	0.00%
01-013-00-3252 MAPS, BOOKS, ETC	0.00	0.00	500.00	500.00	500.00	0.00%
01-013-00-3262 PRINTING	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	554.50	1,108.00	1,700.00	2,200.00	2,200.00	0.00%
4 REPAIRS & MAINTENANCE						
01-013-00-4340 R & M - PRINTERS	995.16	140.90	1,000.00	1,000.00	1,000.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	995.16	140.90	1,000.00	1,000.00	1,000.00	0.00%
10 ELECTIONS						
01-013-05-1002 ELECTION WORKERS	0.00	0.00	0.00	0.00	0.00	0.00%
01-013-05-1050 FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00%
01-013-05-1068 TRAVEL & TRAINING - ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00%
01-013-05-2102 ADS & PUBLICATIONS - ELECTION	495.00	0.00	0.00	0.00	0.00	0.00%
01-013-05-2128 ELECTIONS	4,365.46	0.00	5,500.00	5,000.00	5,000.00	0.00%
01-013-05-3262 PRINTING - ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00%
01-013-05-3282 SUPPLIES - ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 10 ELECTIONS	4,860.46	0.00	5,500.00	5,000.00	5,000.00	0.00%
TOTAL 013 CITY SECRETARY	129,377.13	107,809.67	131,178.00	131,178.00	132,840.00	1.27%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND EXPENSE DETAIL						
014 MUNICIPAL COURT						
1 PERSONNEL SERVICES						
01-014-00-1004 SALARIES & WAGES	93,813.55	88,403.74	96,109.00	96,109.00	99,000.00	3.01%
01-014-00-1010 OVERTIME	124.49	21.14	350.00	350.00	350.00	0.00%
01-014-00-1024 LONGEVITY	880.00	957.50	1,020.00	1,020.00	1,140.00	11.76%
01-014-00-1050 FICA/MEDICARE	7,340.82	6,846.20	7,430.00	7,430.00	7,700.00	3.63%
01-014-00-1052 GROUP HEALTH	18,093.82	17,673.76	19,271.00	19,271.00	19,500.00	1.19%
01-014-00-1068 TRAVEL & TRAINING	2,653.34	1,625.00	3,000.00	3,000.00	3,000.00	0.00%
01-014-00-1069 RETIREMENT (TMRS)	19,012.72	17,902.51	20,441.00	20,441.00	21,000.00	2.73%
TOTAL 1 PERSONNEL SERVICES	141,918.74	133,429.85	147,621.00	147,621.00	151,690.00	2.76%
2 SPECIAL/CONTRACTUAL SERVICES						
01-014-00-2142 JAIL EXPENSES	17,525.00	15,400.00	17,000.00	17,000.00	17,000.00	0.00%
01-014-00-2144 JANITORIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
01-014-00-2160 OMNI BASE (FTA) FEES	1,626.00	558.00	4,000.00	2,500.00	3,500.00	40.00%
01-014-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	19,151.00	15,958.00	21,000.00	19,500.00	20,500.00	5.13%
3 SUPPLIES & MATERIALS						
01-014-00-3210 DUES & SUBSCRIPTIONS	656.37	125.00	350.00	350.00	350.00	0.00%
01-014-00-3214 EQUIP. UNDER \$5,000 - OFFICE	39.99	0.00	0.00	0.00	600.00	0.00%
01-014-00-3252 MAPS, BOOKS, ETC.	198.00	0.00	500.00	500.00	500.00	0.00%
01-014-00-3262 PRINTING	4,201.13	918.77	4,000.00	4,000.00	4,000.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	5,095.49	1,043.77	4,850.00	4,850.00	5,450.00	12.37%
4 REPAIRS & MAINTENANCE						
01-014-00-4304 R & M - BUILDING	82.94	0.00	0.00	0.00	0.00	0.00%
01-014-00-4308 R & M - COMPUTER SOFTWARE	3,500.00	10,505.77	10,000.00	10,733.00	10,000.00	-6.83%
01-014-00-4340 R & M - PRINTERS	107.73	2,266.60	1,500.00	2,267.00	2,000.00	-11.78%
TOTAL 4 REPAIRS & MAINTENANCE	3,690.67	12,772.37	11,500.00	13,000.00	12,000.00	-7.69%
5 UTILITIES						
01-014-00-5452 TELEPHONE	2,496.93	2,654.42	2,500.00	2,500.00	2,500.00	0.00%
TOTAL 5 UTILITIES	2,496.93	2,654.42	2,500.00	2,500.00	2,500.00	0.00%
TOTAL 014 MUNICIPAL COURT	172,352.83	165,858.41	187,471.00	187,471.00	192,140.00	2.49%

GENERAL FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
015 CITY ATTORNEY						
1 PERSONNEL SERVICES						
01-015-00-1004 SALARIES & WAGES	45,814.08	43,257.28	47,189.00	47,189.00	48,700.00	3.20%
01-015-00-1050 FICA/MEDICARE	3,401.79	3,201.42	3,511.00	3,511.00	3,800.00	8.23%
01-015-00-1068 TRAVEL & TRAINING	4,316.38	2,914.61	5,000.00	5,000.00	5,000.00	0.00%
01-015-00-1086 LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00%
01-015-00-1088 PROSECUTION FEES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 1 PERSONNEL SERVICES	53,532.25	49,373.31	55,700.00	55,700.00	57,500.00	3.23%
2 SPECIAL/CONTRACTUAL SERVICES						
01-015-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
01-015-00-3210 DUES & SUBSCRIPTIONS	145.00	59.99	200.00	200.00	200.00	0.00%
01-015-00-3252 MAPS, BOOKS, ETC	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	145.00	59.99	200.00	200.00	200.00	0.00%
TOTAL 015 CITY ATTORNEY	53,677.25	49,433.30	55,900.00	55,900.00	57,700.00	3.22%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND EXPENSE DETAIL						
016 POLICE DEPARTMENT						
1 PERSONNEL SERVICES						
01-016-00-1002 PART TIME WORKERS	10,677.38	10,248.75	15,000.00	15,000.00	15,000.00	0.00%
01-016-00-1004 SALARIES & WAGES	1,517,445.44	1,441,974.48	1,681,000.00	1,681,000.00	1,775,000.00	5.59%
01-016-00-1006 SHIFT DIFFERENTIAL	4,557.40	3,873.60	4,992.00	4,992.00	4,992.00	0.00%
01-016-00-1010 OVERTIME	196,641.89	147,334.23	219,900.00	219,900.00	200,000.00	-9.05%
01-016-00-1012 SHIFT DIFFERENTIAL OT	817.10	272.64	720.00	720.00	1,000.00	38.89%
01-016-00-1016 CERTIFICATION PAY	52,125.00	55,000.00	67,500.00	67,500.00	76,500.00	13.33%
01-016-00-1017 INTOXILYZER OPERATOR	3,600.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00%
01-016-00-1018 INSTRUCTOR PAY	4,500.00	4,500.00	6,000.00	6,000.00	4,500.00	-25.00%
01-016-00-1019 FIELD TRAINING OFFICER PAY	2,320.04	279.96	2,600.00	2,600.00	2,600.00	0.00%
01-016-00-1021 INVESTIGATOR ASSIGNMENT PAY	7,971.43	7,778.57	7,800.00	7,800.00	7,800.00	0.00%
01-016-00-1022 WARRANTS SERVED PAY	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-1023 BILINGUAL PAY	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-1024 LONGEVITY	6,220.00	6,787.50	8,160.00	8,160.00	8,820.00	8.09%
01-016-00-1025 SPECIAL RESPONSE PAY	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-1050 FICA/MEDICARE	140,343.83	125,104.71	155,438.00	152,430.19	162,000.00	6.28%
01-016-00-1052 GROUP HEALTH	250,271.25	234,307.89	265,416.00	264,416.00	309,000.00	16.86%
01-016-00-1058 ALLOWANCES - CAR	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	0.00%
01-016-00-1060 ALLOWANCES - CLOTHING	2,135.00	3,000.00	2,000.00	3,000.00	2,000.00	-33.33%
01-016-00-1066 PHYSICALS	900.00	269.00	900.00	900.00	900.00	0.00%
01-016-00-1068 TRAVEL & TRAINING	3,759.36	5,243.68	10,000.00	10,000.00	10,000.00	0.00%
01-016-00-1069 RETIREMENT (TMRS)	368,934.35	338,161.12	423,000.00	422,150.00	417,000.00	-1.22%
01-016-00-1080 POLICE RESERVE EXPENSES	0.00	0.00	200.00	200.00	200.00	0.00%
TOTAL 1 PERSONNEL SERVICES	2,581,619.47	2,398,536.13	2,885,026.00	2,881,168.19	3,011,712.00	4.53%
2 SPECIAL/CONTRACTUAL SERVICES						
01-016-00-2140 INVESTIGATION EXPENSES	1,080.53	293.06	1,500.00	1,268.10	1,500.00	18.29%
01-016-00-2141 CRIME STOPPERS PROGRAM	1,431.90	1,431.90	1,200.00	1,431.90	1,200.00	-16.20%
01-016-00-2144 JANITORIAL SERVICES	51.66	0.00	1,000.00	1,000.00	1,000.00	0.00%
01-016-00-2150 MEDICAL SERVICES	1,000.51	269.00	500.00	500.00	500.00	0.00%
01-016-00-2170 MOBILE PHONES	6,452.78	6,639.15	6,000.00	6,850.00	6,500.00	-5.11%
01-016-00-2174 INTERLOCAL RADIO TOWER USE	5,306.34	9,507.81	6,500.00	9,507.81	9,600.00	0.97%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	15,323.72	18,140.92	16,700.00	20,557.81	20,300.00	-1.25%
3 SUPPLIES & MATERIALS						
01-016-00-3202 AMMUNITION	4,992.93	669.88	5,000.00	4,990.00	5,000.00	0.20%
01-016-00-3210 DUES & SUBSCRIPTIONS	4,176.69	5,410.00	5,400.00	5,410.00	5,400.00	-0.18%
01-016-00-3212 EQUIP. UNDER \$5,000 - FIELD	9,399.39	974.11	10,000.00	9,700.00	10,000.00	3.09%
01-016-00-3214 EQUIP. UNDER \$5,000 - OFFICE	1,449.53	1,309.88	1,000.00	1,312.00	1,000.00	-23.78%
01-016-00-3216 EQUIP. UNDER \$5,000 - SAFETY	12,228.44	1,295.97	6,500.00	6,500.00	9,000.00	38.46%
01-016-00-3222 FUELS & LUBRICANTS	43,474.32	38,427.04	45,000.00	43,200.00	45,000.00	4.17%
01-016-00-3252 MAPS, BOOKS, ETC.	0.00	0.00	500.00	500.00	1,000.00	100.00%
01-016-00-3262 PRINTING	4,270.02	3,581.74	4,500.00	4,488.00	4,500.00	0.27%
01-016-00-3280 SUPPLIES-CLEANING	415.73	590.12	1,250.00	1,250.00	1,250.00	0.00%
01-016-00-3284 SUPPLIES-OFFICE	4,857.00	3,853.37	7,000.00	7,000.00	6,000.00	-14.29%
01-016-00-3296 UNIFORMS	23,327.99	1,966.68	10,000.00	10,000.00	10,000.00	0.00%
01-016-00-3298 SMALL GRANT PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	108,592.04	58,078.79	96,150.00	94,350.00	98,150.00	4.03%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
4 REPAIRS & MAINTENANCE						
01-016-00-4304 R & M - BUILDING	10,482.90	9,347.62	6,000.00	6,000.00	6,000.00	0.00%
01-016-00-4306 R & M - CAMERAS	9,705.00	8,112.00	10,000.00	10,000.00	5,000.00	-50.00%
01-016-00-4308 R & M - COMPUTER SOFTWARE	22,313.29	18,836.74	32,000.00	32,000.00	30,000.00	-6.25%
01-016-00-4312 R & M - COMPUTERS	595.97	0.00	2,500.00	2,500.00	2,500.00	0.00%
01-016-00-4317 R & M - GENERATORS	0.00	2,156.43	0.00	2,233.63	0.00	-100.00%
01-016-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-4328 R & M - LIGHT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	1,000.00	600.00	1,000.00	66.67%
01-016-00-4340 R & M - PRINTERS	3,255.02	3,338.89	4,000.00	3,366.37	4,000.00	18.82%
01-016-00-4348 R & M - RADIOS & RADAR	0.00	218.90	1,200.00	1,200.00	1,200.00	0.00%
01-016-00-4362 R & M - SAFETY (GUNS/TASERS)	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-4364 R & M - UNIFORM CLEANING	532.72	240.46	5,000.00	2,500.00	5,000.00	100.00%
01-016-00-4368 R & M - VEHICLES	10,960.64	13,229.00	12,000.00	13,300.00	12,000.00	-9.77%
TOTAL 4 REPAIRS & MAINTENANCE	57,845.54	55,480.04	73,700.00	73,700.00	66,700.00	-9.50%
5 UTILITIES						
01-016-00-5432 ELECTRICITY - CITY BUILDINGS	7,606.94	6,244.04	10,000.00	10,000.00	10,000.00	0.00%
01-016-00-5442 NATURAL GAS	795.27	639.21	1,000.00	1,000.00	1,000.00	0.00%
01-016-00-5450 GARBAGE PICK-UP	1,029.82	1,089.82	1,200.00	1,200.00	1,200.00	0.00%
01-016-00-5452 TELEPHONE/SIM CARDS	3,826.52	3,607.05	4,000.00	4,000.00	8,400.00	110.00%
01-016-00-5462 WATER - CITY BUILDINGS	541.30	2,486.65	1,000.00	2,800.00	1,000.00	-64.29%
01-016-00-5472 TIME WARNER - INTERNET	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 5 UTILITIES	13,799.85	14,066.77	17,200.00	19,000.00	21,600.00	13.68%
6 CAPITAL EXPENSES						
01-016-00-6500 ENTERPRISE LEASE - VEHICLES	106,916.64	106,133.51	114,000.00	114,000.00	170,000.00	49.12%
01-016-00-6502 CE - BUILDING	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-6530 CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-6540 CE-EQUIPMENT-CAMERAS (MVR)	0.00	0.00	0.00	0.00	35,000.00	0.00%
01-016-00-6542 CE-EQUIPMENT-SECURITY	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-6576 CE-RADIOS & RADAR	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-6590 CE-VEHICLES (GASB-87 EXPENSE)	222,381.63	0.00	0.00	0.00	179,750.00	0.00%
01-016-00-6592 CE-VEHICLE EQUIPMENT	0.00	0.00	0.00	0.00	30,000.00	100.00%
TOTAL 6 CAPITAL EXPENSES	329,298.27	106,133.51	114,000.00	114,000.00	414,750.00	263.82%
7 ADMINISTRATION & OTHER						
01-016-00-7644 EMERGENCY MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00%
01-016-00-7682 PUBLIC RELATIONS	1,526.00	0.00	500.00	500.00	500.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	1,526.00	0.00	500.00	500.00	500.00	0.00%
8 INSURANCE & LEGAL SERVICES						
01-016-00-8804 ARBITRATION	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 8 INSURANCE & LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 016 POLICE	3,108,004.89	2,650,436.16	3,203,276.00	3,203,276.00	3,633,712.00	13.44%

GENERAL FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
017 MUNICIPAL COURT JUDGES						
1 PERSONNEL SERVICES						
01-017-00-1050 FICA/MEDICARE	1,703.08	1,422.85	1,553.00	1,553.00	1,600.00	3.03%
01-017-00-1068 TRAVEL & TRAINING	1,627.68	500.00	4,000.00	4,000.00	4,000.00	0.00%
01-017-00-1092 MUNICIPAL JUDGE ALLOWANCE	15,391.56	14,532.21	15,854.00	15,854.00	16,400.00	3.44%
01-017-00-1094 ASSOC. JUDGE ALLOWANCE	4,306.68	4,066.26	4,436.00	4,436.00	4,600.00	3.70%
TOTAL 1 PERSONNEL SERVICES	23,029.00	20,521.32	25,843.00	25,843.00	26,600.00	2.93%
3 SUPPLIES & MATERIALS						
01-017-00-3210 DUES & SUBSCRIPTIONS	275.00	0.00	300.00	300.00	300.00	0.00%
01-017-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
01-017-00-3252 MAPS, BOOKS, ETC	0.00	0.00	100.00	100.00	100.00	0.00%
01-017-00-3284 SUPPLIES - OFFICE	0.00	0.00	100.00	100.00	100.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	275.00	0.00	500.00	500.00	500.00	0.00%
4 REPAIRS & MAINTENANCE						
01-017-00-4364 R & M - UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 017 MUNICIPAL COURT JUDGES	23,304.00	20,521.32	26,343.00	26,343.00	27,100.00	2.87%

GENERAL FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
018 FIRE PREVENTION DEPARTMENT						
1 PERSONNEL SERVICES						
01-018-00-1084 FIREMAN'S RETIREMENT	7,335.13	4,985.18	10,000.00	10,000.00	10,000.00	0.00%
TOTAL 1 PERSONNEL SERVICES	7,335.13	4,985.18	10,000.00	10,000.00	10,000.00	0.00%
3 SUPPLIES & MATERIALS						
01-018-00-3221 FIRE PREVENTION	0.00	0.00	1,500.00	1,500.00	1,000.00	-33.33%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	1,500.00	1,500.00	1,000.00	-33.33%
TOTAL 018 FIRE PREVENTION	7,335.13	4,985.18	11,500.00	11,500.00	11,000.00	-4.35%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND EXPENSE DETAIL						
020 STREETS & DRAINAGE DEPARTMENT						
1 PERSONNEL SERVICES						
01-020-00-1004 SALARIES & WAGES	589,810.19	526,171.85	604,329.00	604,329.00	623,000.00	3.09%
01-020-00-1010 OVERTIME	0.00	126.31	6,300.00	6,800.00	6,500.00	-4.41%
01-020-00-1016 CERTIFICATION PAY	900.00	900.00	900.00	900.00	900.00	0.00%
01-020-00-1024 LONGEVITY	4,595.00	4,125.00	5,640.00	5,640.00	4,560.00	-19.15%
01-020-00-1050 FICA/MEDICARE	46,618.76	41,385.32	48,219.00	48,219.00	50,000.00	3.69%
01-020-00-1052 GROUP HEALTH	117,677.78	86,535.78	105,989.00	104,355.00	115,000.00	10.20%
01-020-00-1064 LICENSE FEES - WEEDS	76.94	0.00	350.00	350.00	350.00	0.00%
01-020-00-1066 PHYSICALS	0.00	1,133.00	0.00	1,134.00	0.00	-100.00%
01-020-00-1068 TRAVEL & TRAINING	65.87	153.88	500.00	500.00	500.00	0.00%
01-020-00-1069 RETIREMENT (TMRS)	121,675.55	109,850.49	133,496.00	133,496.00	130,000.00	-2.62%
TOTAL 1 PERSONNEL SERVICES	881,420.09	770,381.63	905,723.00	905,723.00	930,810.00	2.77%
2 SPECIAL/CONTRACTUAL SERVICES						
01-020-00-2144 JANITORIAL SERVICES	1,795.54	630.69	2,700.00	2,700.00	2,700.00	0.00%
01-020-00-2150 MEDICAL SERVICES	305.00	0.00	1,000.00	1,000.00	1,000.00	0.00%
01-020-00-2170 MOBILE PHONES	951.14	733.50	1,200.00	1,200.00	1,200.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	3,051.68	1,364.19	4,900.00	4,900.00	4,900.00	0.00%
3 SUPPLIES & MATERIALS						
01-020-00-3206 CHEMICALS - WEED	535.55	745.86	3,000.00	3,000.00	3,000.00	0.00%
01-020-00-3212 EQUIP. UNDER \$5,000 - FIELD	2,449.99	1,452.80	4,500.00	4,500.00	4,500.00	0.00%
01-020-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
01-020-00-3216 EQUIP. UNDER \$5,000 - SAFETY	0.00	0.00	0.00	0.00	0.00	0.00%
01-020-00-3218 EQUIP. UNDER \$5,000 - WAREHOUSE	0.00	0.00	0.00	0.00	0.00	0.00%
01-020-00-3222 FUELS & LUBRICANTS	29,846.04	24,477.61	32,000.00	32,000.00	32,000.00	0.00%
01-020-00-3272 RENTAL/LEASE FIELD EQUIPMENT	0.00	140.00	2,000.00	2,000.00	2,000.00	0.00%
01-020-00-3278 STREET SIGNS	4,309.26	1,937.64	5,000.00	5,000.00	5,000.00	0.00%
01-020-00-3280 SUPPLIES - CLEANING	70.07	84.12	1,000.00	500.00	1,000.00	100.00%
01-020-00-3286 SUPPLIES-WAREHOUSE	3,474.14	4,407.32	3,800.00	4,250.00	3,800.00	-10.59%
01-020-00-3290 TOOLS - SMALL	211.24	85.55	750.00	750.00	750.00	0.00%
01-020-00-3296 UNIFORMS	0.00	32.25	0.00	50.00	0.00	-100.00%
TOTAL 3 SUPPLIES & MATERIALS	40,896.29	33,363.15	52,050.00	52,050.00	52,050.00	0.00%
4 REPAIRS & MAINTENANCE						
01-020-00-4304 R & M - BUILDING	939.07	5,182.21	1,500.00	5,191.22	2,000.00	-61.47%
01-020-00-4316 R & M - DRAINAGE	0.00	6,545.67	20,000.00	20,000.00	20,000.00	0.00%
01-020-00-4317 R & M - GENERATORS	0.00	0.00	0.00	0.00	0.00	0.00%
01-020-00-4320 R & M - GROUNDS	1,491.83	17.96	500.00	500.00	500.00	0.00%
01-020-00-4324 R & M - HEAVY EQUIPMENT	5,611.11	3,926.14	5,000.00	4,700.00	4,500.00	-4.26%
01-020-00-4328 R & M - LIGHT EQUIPMENT	14,332.14	12,320.50	15,000.00	12,258.78	12,500.00	1.97%
01-020-00-4340 R & M - PRINTERS	0.00	0.00	0.00	0.00	0.00	0.00%
01-020-00-4356 R & M - STREETS	0.00	17,476.10	20,000.00	19,350.00	20,000.00	3.36%
01-020-00-4364 R & M - UNIFORM CLEANING	3,648.99	3,572.59	5,000.00	5,000.00	5,000.00	0.00%
01-020-00-4368 R & M - VEHICLES	1,882.94	2,319.49	2,500.00	2,500.00	2,500.00	0.00%
01-020-00-4390 R & M - SMALL TOOLS	0.00	0.00	250.00	250.00	250.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	27,906.08	51,360.66	69,750.00	69,750.00	67,250.00	-3.58%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
5 UTILITIES						
01-020-00-5412 ELECTRICITY - STREET LIGHTS	58,781.48	51,964.12	60,000.00	56,500.00	60,000.00	6.19%
01-020-00-5432 ELECTRICITY - CITY BUILDINGS	4,034.19	3,146.96	5,000.00	8,000.00	5,000.00	-37.50%
01-020-00-5442 NATURAL GAS	370.49	858.07	400.00	900.00	750.00	-16.67%
01-020-00-5462 WATER - CITY BUILDINGS	632.01	621.97	750.00	750.00	750.00	0.00%
TOTAL 5 UTILITIES	63,818.17	56,591.12	66,150.00	66,150.00	66,500.00	0.53%
6 CAPITAL EXPENSES						
01-020-00-6500 ENTERPRISE LEASE - VEHICLES	42,780.30	36,504.82	42,188.00	42,188.00	42,800.00	1.45%
01-020-00-6502 CE-BUILDING	0.00	0.00	0.00	0.00	0.00	0.00%
01-020-00-6532 CE-EQUIPMENT-HEAVY	0.00	0.00	0.00	0.00	0.00	0.00%
01-020-00-6534 CE-EQUIPMENT-LIGHT	0.00	0.00	0.00	0.00	0.00	0.00%
01-020-00-6590 CE-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	42,780.30	36,504.82	42,188.00	42,188.00	42,800.00	1.45%
TOTAL 020 STREETS & DRAINAGE	1,059,872.61	949,565.57	1,140,761.00	1,140,761.00	1,164,310.00	2.06%

GENERAL FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
022 FINANCE DEPARTMENT						
1 PERSONNEL SERVICES						
01-022-00-1004 SALARIES & WAGES	125,391.11	120,058.38	129,937.00	129,937.00	134,000.00	3.13%
01-022-00-1010 OVERTIME	165.92	455.58	100.00	455.58	500.00	9.75%
01-022-00-1024 LONGEVITY	460.00	117.50	600.00	600.00	200.00	-66.67%
01-022-00-1050 FICA/MEDICARE	9,399.17	8,874.88	9,554.00	9,554.00	10,300.00	7.81%
01-022-00-1052 GROUP HEALTH	23,490.77	18,433.16	23,369.00	23,013.42	24,000.00	4.29%
01-022-00-1066 PHYSICALS	0.00	0.00	0.00	0.00	0.00	0.00%
01-022-00-1068 TRAVEL & TRAINING	1,608.79	1,720.40	5,000.00	3,000.00	5,000.00	66.67%
01-022-00-1069 RETIREMENT (TMRS)	25,215.73	24,010.65	27,374.00	27,374.00	28,000.00	2.29%
TOTAL 1 PERSONNEL SERVICES	185,731.49	173,670.55	195,934.00	193,934.00	202,000.00	4.16%
2 SPECIAL/CONTRACTUAL SERVICES						
01-022-00-2170 MOBILE PHONES	1,427.03	1,080.26	1,500.00	1,500.00	1,500.00	0.00%
01-022-00-2172 PROFESSIONAL SERVICES	84,890.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	86,317.03	1,080.26	1,500.00	1,500.00	1,500.00	0.00%
3 SUPPLIES & MATERIALS						
01-022-00-3210 DUES & SUBSCRIPTIONS	170.00	216.95	850.00	850.00	850.00	0.00%
01-022-00-3214 EQUIP UNDER \$5,000 - OFFICE	477.80	543.00	1,500.00	1,500.00	1,500.00	0.00%
01-022-00-3252 MAPS, BOOKS, ETC	848.73	0.00	500.00	500.00	500.00	0.00%
01-022-00-3262 PRINTING	467.52	87.89	500.00	500.00	500.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	1,964.05	847.84	3,350.00	3,350.00	3,350.00	0.00%
4 REPAIRS & MAINTENANCE						
01-022-00-4308 R & M - COMPUTER SOFTWARE	119.06	118.79	500.00	500.00	500.00	0.00%
01-022-00-4340 R & M - PRINTERS	534.43	0.00	500.00	500.00	750.00	50.00%
TOTAL 4 REPAIRS & MAINTENANCE	653.49	118.79	1,000.00	1,000.00	1,250.00	25.00%
TOTAL 022 FINANCE	274,666.06	175,717.44	201,784.00	199,784.00	208,100.00	4.16%

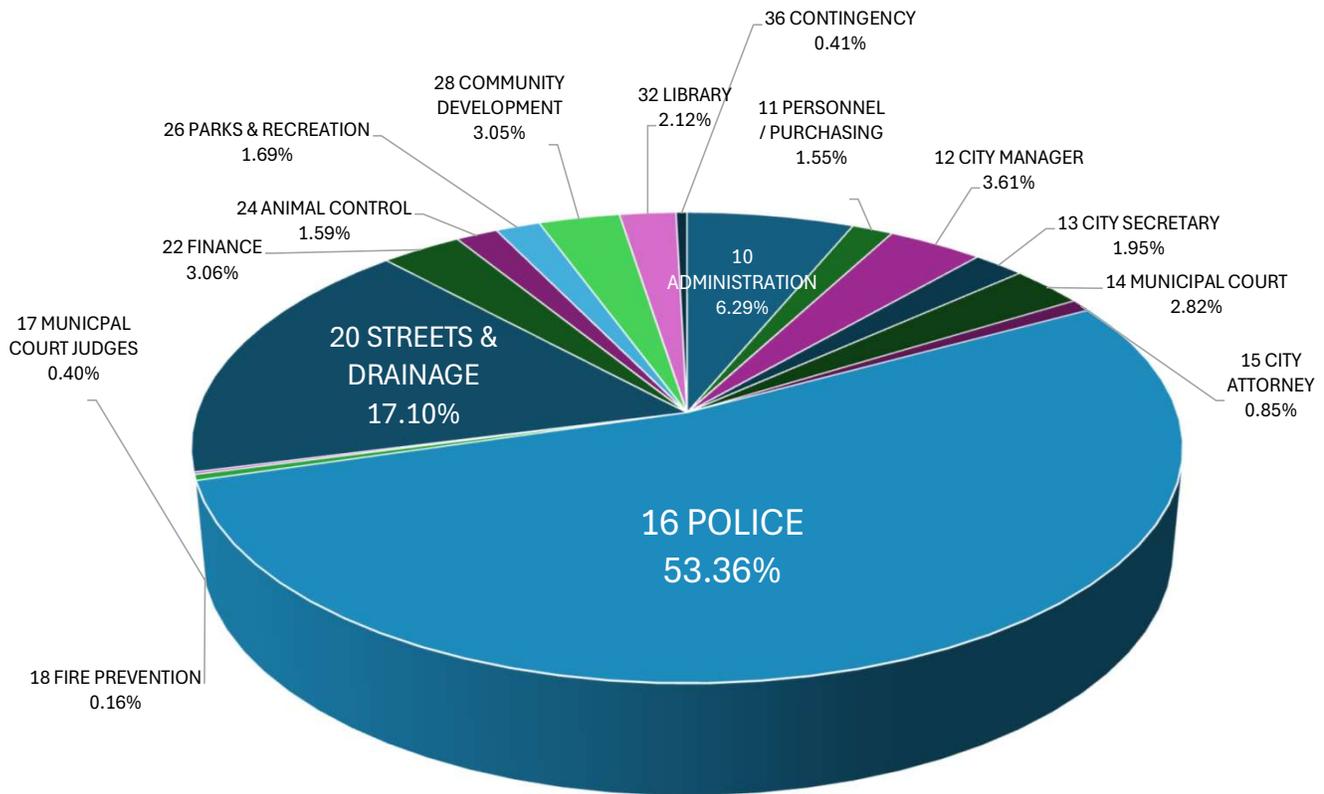
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND EXPENSE DEPARTMENT						
024 ANIMAL CONTROL DEPARTMENT						
1 PERSONNEL SERVICES						
01-024-00-1004 SALARIES & WAGES	44,474.40	41,776.97	45,634.00	45,634.00	47,100.00	3.21%
01-024-00-1010 OVERTIME	8,459.85	8,753.79	7,700.00	9,200.00	9,000.00	-2.17%
01-024-00-1020 STANDBY PAY	8,121.39	7,177.60	7,800.00	7,800.00	8,000.00	2.56%
01-024-00-1024 LONGEVITY	220.00	267.50	300.00	300.00	360.00	20.00%
01-024-00-1050 FICA/MEDICARE	4,550.04	4,370.36	4,684.00	4,684.00	4,900.00	4.61%
01-024-00-1052 GROUP HEALTH	10,381.88	8,891.80	9,636.00	9,636.00	9,750.00	1.18%
01-024-00-1066 PHYSICALS	0.00	0.00	0.00	0.00	0.00	0.00%
01-024-00-1068 TRAVEL & TRAINING	936.24	0.00	1,000.00	1,000.00	1,000.00	0.00%
01-024-00-1069 RETIREMENT (TMRS)	11,961.82	11,595.48	13,038.00	13,038.00	13,500.00	3.54%
TOTAL 1 PERSONNEL SERVICES	89,105.62	82,833.50	89,792.00	91,292.00	93,610.00	2.54%
2 SPECIAL/CONTRACTUAL SERVICES						
01-024-00-2144 JANITORIAL SERVICES - RUGS	1,323.56	1,577.93	1,000.00	1,700.00	1,300.00	-23.53%
01-024-00-2148 LANDFILL USE	164.65	134.88	500.00	300.00	500.00	66.67%
01-024-00-2150 MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
01-024-00-2170 MOBILE PHONES	205.58	195.94	300.00	300.00	300.00	0.00%
01-024-00-2196 VETERINARY SERVICES	0.00	49.50	250.00	250.00	250.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	1,693.79	1,958.25	2,050.00	2,550.00	2,350.00	-7.84%
3 SUPPLIES & MATERIALS						
01-024-00-3210 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00%
01-024-00-3212 EQUIP UNDER \$5,000 - FIELD	0.00	0.00	1,000.00	900.00	1,000.00	11.11%
01-024-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	284.99	1,000.00	1,000.00	1,000.00	0.00%
01-024-00-3222 FUELS & LUBRICANTS	3,600.45	3,144.46	3,500.00	3,500.00	3,750.00	7.14%
01-024-00-3240 KENNEL SUPPLIES	424.06	405.81	1,000.00	1,000.00	1,000.00	0.00%
01-024-00-3262 PRINTING	53.36	0.00	250.00	250.00	250.00	0.00%
01-024-00-3280 SUPPLIES - CLEANING	0.00	0.00	250.00	250.00	250.00	0.00%
01-024-00-3284 SUPPLIES - OFFICE	0.00	0.00	250.00	250.00	250.00	0.00%
01-024-00-3296 UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	4,077.87	3,835.26	7,250.00	7,150.00	7,500.00	4.90%
4 REPAIRS & MAINTENANCE						
01-024-00-4302 R & M - APPLIANCES	0.00	0.00	0.00	0.00	1,000.00	100.00%
01-024-00-4304 R & M - BUILDING	364.31	720.46	11,000.00	7,527.50	0.00	-100.00%
01-024-00-4320 R & M - GROUNDS	0.00	72.50	0.00	72.50	0.00	-100.00%
01-024-00-4328 R & M - LIGHT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
01-024-00-4364 R & M - UNIFORM CLEANING	635.82	645.05	1,000.00	1,000.00	1,000.00	0.00%
01-024-00-4368 R & M - VEHICLES	0.00	293.00	500.00	500.00	500.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	1,000.13	1,731.01	12,500.00	9,100.00	2,500.00	-72.53%
5 UTILITIES						
01-024-00-5462 WATER - CITY BUILDING	1,173.30	2,430.65	1,000.00	2,500.00	2,000.00	-20.00%
TOTAL 5 UTILITIES	1,173.30	2,430.65	1,000.00	2,500.00	2,000.00	-20.00%
6 CAPITAL EXPENSES						
01-024-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
01-024-00-6590 CE - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 024 ANIMAL CONTROL	97,050.71	92,788.67	112,592.00	112,592.00	107,960.00	-4.11%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND EXPENSE DETAIL						
026 PARKS & RECREATION DEPARTMENT						
1 PERSONNEL SERVICES						
01-026-00-1002 PART TIME WORKERS	824.58	943.20	8,179.00	7,779.00	2,000.00	-74.29%
01-026-00-1004 SALARIES & WAGES	21,396.96	19,999.52	21,767.00	21,767.00	22,500.00	3.37%
01-026-00-1010 OVERTIME FOR CC/SC OPENINGS	9,215.82	9,829.49	19,500.00	19,500.00	15,500.00	-20.51%
01-026-00-1024 LONGEVITY	660.00	690.00	780.00	780.00	840.00	7.69%
01-026-00-1050 FICA/MEDICARE	1,781.32	1,630.91	2,325.00	2,325.00	2,500.00	7.53%
01-026-00-1052 GROUP HEALTH	10,592.00	8,793.92	9,636.00	9,636.00	9,750.00	1.18%
01-026-00-1069 RETIREMENT (TMRS)	4,492.51	4,143.21	4,729.00	4,729.00	5,000.00	5.73%
TOTAL 1 PERSONNEL SERVICES	48,963.19	46,030.25	66,916.00	66,516.00	58,090.00	-12.67%
2 SPECIAL/CONTRACTUAL SERVICES						
01-026-00-2144 JANITORIAL SERVICES	1,065.64	1,135.59	500.00	1,200.00	1,200.00	0.00%
01-026-00-2170 MOBILE PHONES	205.44	151.42	250.00	250.00	250.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	1,271.08	1,287.01	750.00	1,450.00	1,450.00	0.00%
3 SUPPLIES & MATERIALS						
01-026-00-3208 CHRISTMAS DECORATIONS	0.00	959.09	0.00	959.09	0.00	-100.00%
01-026-00-3209 CHRISTMAS TREE LIGHTING	4,831.82	4,887.55	7,500.00	6,540.91	7,000.00	7.02%
01-026-00-3212 EQUIPMENT UNDER \$5,000 - PARK	0.00	0.00	0.00	0.00	0.00	0.00%
01-026-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
01-026-00-3242 SUPPLIES - KITCHEN	0.00	0.00	100.00	100.00	100.00	0.00%
01-026-00-3280 SUPPLIES - CLEANING	2,438.85	798.31	3,000.00	2,500.00	3,000.00	20.00%
01-026-00-3284 SUPPLIES - OFFICE	109.05	0.00	100.00	100.00	100.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	7,379.72	6,644.95	10,700.00	10,200.00	10,200.00	0.00%
4 REPAIRS & MAINTENANCE						
01-026-00-4302 R & M - APPLIANCES	0.00	0.00	0.00	0.00	0.00	0.00%
01-026-00-4304 R & M - BUILDING	22,882.56	1,146.33	7,000.00	7,000.00	7,000.00	0.00%
01-026-00-4320 R & M - GROUNDS	6,864.60	12,694.79	5,000.00	12,700.00	10,000.00	-21.26%
01-026-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
01-026-00-4342 R & M - PARK EQUIP.	10,140.63	1,001.16	10,000.00	2,300.00	5,000.00	117.39%
TOTAL 4 REPAIRS & MAINTENANCE	39,887.79	14,842.28	22,000.00	22,000.00	22,000.00	0.00%
5 UTILITIES						
01-026-00-5432 ELECTRICITY - CITY BUILDINGS	11,441.94	8,908.98	15,500.00	15,500.00	15,500.00	0.00%
01-026-00-5450 GARBAGE PICKUP	2,677.15	2,982.00	3,000.00	3,000.00	3,000.00	0.00%
01-026-00-5462 WATER - CITY BUILDINGS	873.75	1,109.30	1,000.00	1,200.00	1,000.00	-16.67%
01-026-00-5472 WATER - LL/PC/FL FIELDS	2,973.70	2,813.30	3,800.00	3,800.00	3,500.00	-7.89%
TOTAL 5 UTILITIES	17,966.54	15,813.58	23,300.00	23,500.00	23,000.00	-2.13%
20 COW BAYOU						
01-026-20-4320 R & M - COW BAYOU	1,004.87	0.00	0.00	0.00	0.00	0.00%
TOTAL 20 COW BAYOU	1,004.87	0.00	0.00	0.00	0.00	0.00%
TOTAL 026 PARKS & RECREATION	116,473.19	84,618.07	123,666.00	123,666.00	114,740.00	-7.22%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND EXPENSE DETAIL						
028 COMMUNITY DEVELOPMENT DEPARTMENT						
1 PERSONNEL SERVICES						
01-028-00-1004 SALARIES & WAGES	111,615.06	103,270.70	125,717.00	125,717.00	129,500.00	3.01%
01-028-00-1010 OVERTIME	284.90	0.00	225.00	225.00	300.00	33.33%
01-028-00-1016 CERTIFICATION PAY	1,650.00	0.00	1,800.00	1,800.00	900.00	-50.00%
01-028-00-1024 LONGEVITY	317.50	0.00	480.00	480.00	120.00	-75.00%
01-028-00-1050 FICA/MEDICARE	8,643.52	7,899.28	9,374.00	9,374.00	10,000.00	6.68%
01-028-00-1052 GROUP HEALTH	22,701.69	14,458.21	23,369.00	16,369.00	19,500.00	19.13%
01-028-00-1066 PHYSICALS	0.00	400.00	0.00	400.00	0.00	-100.00%
01-028-00-1068 TRAVEL & TRAINING	781.93	550.00	3,000.00	2,000.00	3,000.00	50.00%
01-028-00-1069 RETIREMENT (TMRS)	23,296.86	20,554.20	26,888.00	21,515.20	27,000.00	25.49%
TOTAL 1 PERSONNEL SERVICES	169,291.46	147,132.39	190,853.00	177,880.20	190,320.00	6.99%
2 SPECIAL/CONTRACTUAL SERVICES						
01-028-00-2154 GRASS CUTTING SERVICES	402.00	0.00	1,000.00	1,000.00	1,000.00	0.00%
01-028-00-2170 MOBILE PHONES	540.25	415.90	550.00	550.00	550.00	0.00%
01-028-00-2172 PROFESSIONAL SERVICES	7,508.78	10,972.80	0.00	10,972.80	0.00	-100.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	8,451.03	11,388.70	1,550.00	12,522.80	1,550.00	-87.62%
3 SUPPLIES & MATERIALS						
01-028-00-3210 DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00%
01-028-00-3214 EQUIP. UNDER \$5,000 - OFFICE	299.00	329.99	1,000.00	1,000.00	1,000.00	0.00%
01-028-00-3222 FUELS & LUBRICANTS	2,826.33	1,158.97	3,000.00	3,000.00	3,000.00	0.00%
01-028-00-3252 MAPS, BOOKS, ETC.	108.00	0.00	500.00	0.00	500.00	0.00%
01-028-00-3262 PRINTING	203.51	203.67	500.00	500.00	500.00	0.00%
01-028-00-3300 DEMO EXPENSES	9,678.78	12,355.84	10,000.00	12,500.00	10,000.00	-20.00%
TOTAL 3 SUPPLIES & MATERIALS	13,115.62	14,048.47	15,000.00	17,000.00	15,000.00	-11.76%
4 REPAIRS & MAINTENANCE						
01-028-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
01-028-00-4340 R & M - PRINTERS	330.78	0.00	500.00	500.00	500.00	0.00%
01-028-00-4364 R & M - UNIFORM CLEANING	7.06	0.00	0.00	0.00	0.00	0.00%
01-028-00-4368 R & M - VEHICLES	86.70	209.43	500.00	500.00	500.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	424.54	209.43	1,000.00	1,000.00	1,000.00	0.00%
6 CAPITAL EXPENSES						
01-028-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
01-028-00-6590 CE-VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 028 COMMUNITY DEVELOPMENT	191,282.65	172,778.99	208,403.00	208,403.00	207,870.00	-0.26%

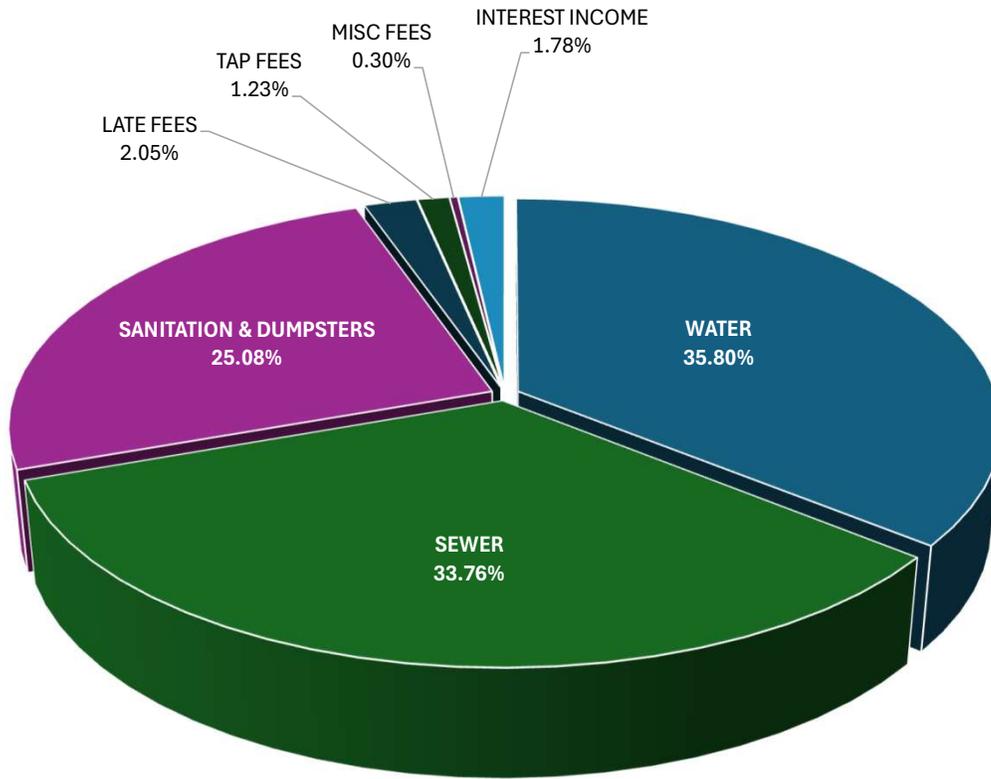
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GENERAL FUND EXPENSE DETAIL						
032 LIBRARY						
1 PERSONNEL SERVICES						
01-032-00-1002 PART TIME WORKERS	0.00	179.44	0.00	200.00	3,000.00	100.00%
01-032-00-1004 SALARIES & WAGES	84,904.95	44,747.30	48,055.00	47,855.00	62,124.00	29.82%
01-032-00-1010 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00%
01-032-00-1024 LONGEVITY	315.00	20.00	660.00	660.00	360.00	-45.45%
01-032-00-1050 FICA/MEDICARE	6,255.24	3,452.15	3,300.00	3,800.00	4,500.00	18.42%
01-032-00-1052 GROUP HEALTH	22,537.98	8,792.41	23,369.00	21,769.00	9,750.00	-55.21%
01-032-00-1066 PHYSICALS	0.00	0.00	0.00	0.00	0.00	0.00%
01-032-00-1068 TRAVEL & TRAINING	240.21	90.00	1,000.00	1,000.00	1,000.00	0.00%
01-032-00-1069 RETIREMENT (TMRS)	17,122.66	9,008.01	10,500.00	10,500.00	12,000.00	14.29%
TOTAL 1 PERSONNEL SERVICES	131,376.04	66,289.31	86,884.00	85,784.00	92,734.00	8.10%
2 SPECIAL/CONTRACTUAL SERVICES						
01-032-00-2124 DUES & SUBSCRIPTIONS	477.67	680.38	1,000.00	1,000.00	1,000.00	0.00%
01-032-00-2144 JANITORIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	477.67	680.38	1,000.00	1,000.00	1,000.00	0.00%
3 SUPPLIES & MATERIALS						
01-032-00-3211 SOFTWARE UNDER \$5,000	3,617.90	3,617.90	4,000.00	4,000.00	4,000.00	0.00%
01-032-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
01-032-00-3250 MAGAZINES & PERIODICALS	142.18	1,059.99	1,000.00	1,060.00	0.00	-100.00%
01-032-00-3252 MAPS, BOOKS, ETC.	21,768.59	12,367.75	15,000.00	15,000.00	15,000.00	0.00%
01-032-00-3262 PRINTING	0.00	886.71	0.00	0.00	0.00	0.00%
01-032-00-3280 SUPPLIES - CLEANING	698.45	500.59	1,000.00	1,000.00	1,000.00	0.00%
01-032-00-3283 SUPPLIES - SPECIAL PROGRAMS	1,991.86	2,724.36	4,000.00	4,000.00	5,000.00	25.00%
01-032-00-3284 SUPPLIES - OFFICE	2,254.98	1,722.36	1,500.00	1,950.00	1,500.00	-23.08%
01-032-00-3298 SMALL GRANT PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00%
01-032-00-3299 SMALL GRANTS RECEIVED	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	30,473.96	22,879.66	26,500.00	27,010.00	26,500.00	-1.89%
4 REPAIRS & MAINTENANCE						
01-032-00-4304 R & M - BUILDING	7,589.78	2,595.42	2,000.00	2,570.00	2,000.00	-22.18%
01-032-00-4308 R & M - COMPUTER SOFTWARE	7,304.86	6,653.75	12,500.00	12,300.00	9,000.00	-26.83%
01-032-00-4312 R & M - COMPUTERS	677.45	1,581.00	1,500.00	1,700.00	1,500.00	-11.76%
01-032-00-4320 R & M - GROUNDS	322.68	115.20	100.00	120.00	500.00	316.67%
01-032-00-4330 R & M - OFFICE EQUIPMENT	398.70	178.46	250.00	1,250.00	500.00	-60.00%
01-032-00-4340 R & M - PRINTERS	1,261.40	498.73	1,500.00	500.00	1,500.00	200.00%
TOTAL 4 REPAIRS & MAINTENANCE	17,554.87	11,622.56	17,850.00	18,440.00	15,000.00	-18.66%
5 UTILITIES						
01-032-00-5432 ELECTRICITY - CITY BUILDINGS	3,894.80	2,860.72	5,000.00	5,000.00	5,000.00	0.00%
01-032-00-5452 TELEPHONE	1,400.52	1,022.70	1,750.00	1,750.00	1,750.00	0.00%
01-032-00-5462 WATER - CITY BUILDINGS	421.30	406.65	500.00	500.00	500.00	0.00%
01-032-00-5472 TIME WARNER - INTERNET	1,568.04	1,568.10	1,800.00	1,800.00	1,800.00	0.00%
TOTAL 5 UTILITIES	7,284.66	5,858.17	9,050.00	9,050.00	9,050.00	0.00%
6 CAPITAL EXPENSES						
01-032-00-6536 CE-EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 032 LIBRARY	187,167.20	107,330.08	141,284.00	141,284.00	144,284.00	2.12%

GENERAL FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
036 CONTINGENCY						
7 ADMINISTRATION & OTHER						
01-036-00-7990 CONTINGENCY	0.00	0.00	28,000.00	28,000.00	28,000.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	28,000.00	28,000.00	28,000.00	0.00%
TOTAL 036 CONTINGENCY	0.00	0.00	28,000.00	28,000.00	28,000.00	0.00%
01-TOTAL GENERAL FUND EXPENSES	6,073,040.55	5,207,394.99	6,328,950.00	6,328,950.00	6,809,450.00	7.59%
01-REVENUES OVER/(UNDER) EXPENSES	850,718.25	1,443,589.89	0.00	0.00	0.00	0.00%



GENERAL FUND EXPENDITURES BY DEPARTMENT

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
UTILITY FUND REVENUE SUMMARY	6,042,491.48	4,393,778.84	4,744,750.00	4,744,750.00	4,887,750.00	3.01%
02-TOTAL REVENUES	6,042,491.48	4,393,778.84	4,744,750.00	4,744,750.00	4,887,750.00	3.01%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
UTILITY FUND EXPENSE SUMMARY						
40 ADMINISTRATION	2,259,159.79	1,663,260.82	1,650,975.00	1,724,327.16	1,617,410.00	-6.20%
41 PUBLIC WORKS DIRECTOR	187,368.57	160,366.68	174,208.00	174,208.00	178,710.00	2.58%
42 WATER DEPARTMENT	1,271,285.37	985,416.10	1,243,543.00	1,222,743.00	1,346,500.00	10.12%
44 SEWER DEPARTMENT	150,449.61	207,673.26	330,953.00	290,300.84	317,930.00	9.52%
46 SOLID WASTE COLLECTION	838,729.49	804,465.02	825,000.00	825,000.00	825,000.00	0.00%
48 WASTEWATER TREATMENT	733,524.21	612,088.20	704,857.00	692,957.00	751,210.00	8.41%
49 CONTINGENCY	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00%
02- TOTAL EXPENSES	5,440,517.04	4,433,270.08	4,954,536.00	4,954,536.00	5,061,760.00	2.16%
02-REVENUES OVER/(UNDER) EXPENSES	601,974.44	(39,491.24)	(209,786.00)	(209,786.00)	(174,010.00)	-17.05%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
UTILITY FUND REVENUE DETAIL						
02-6550-00 INSURANCE PROCEEDS	10,508.98		0.00	0.00	0.00	0.00%
02-6600-00 SERVICE REVENUE-WATER	1,601,599.76	1,481,495.62	1,655,000.00	1,655,000.00	1,750,000.00	5.74%
02-6602-00 SERVICE REVENUE-SEWER	1,514,417.12	1,473,971.65	1,530,000.00	1,530,000.00	1,650,000.00	7.84%
02-6604-00 SERVICE REVENUE-SANITATION	1,128,058.65	1,118,460.23	1,206,000.00	1,206,000.00	1,210,000.00	0.33%
02-6606-00 RECONNECT FEES	15,575.00	14,430.00	13,000.00	13,000.00	13,000.00	0.00%
02-6607-00 LATE FEES	106,080.00	94,400.00	105,000.00	105,000.00	100,000.00	-4.76%
02-6609-00 AFTER HRS-NON EMERGENCY FEE	50.00	0.00	0.00	0.00	0.00	0.00%
02-6612-00 CREDIT CARD FEES (3%)	66,938.31	49,002.66	65,000.00	65,000.00	0.00	-100.00%
02-6620-00 WATER TAP CONNECTIONS	36,500.00	29,124.18	47,000.00	47,000.00	40,000.00	-14.89%
02-6621-00 WATER MAIN TIE IN FEE	750.00	5,622.00	0.00	0.00	0.00	0.00%
02-6622-00 SEWER TAP CONNECTIONS	16,350.00	23,200.00	22,000.00	22,000.00	20,000.00	-9.09%
02-6623-00 SEWER MAIN TIE IN FEE	750.00	14,240.00	0.00	0.00	0.00	0.00%
02-6624-00 WATER LINE EXTENSIONS	81,357.69	0.00	0.00	0.00	0.00	0.00%
02-6626-00 SEWER LINE EXTENSIONS	0.00	0.00	0.00	0.00	0.00	0.00%
02-6636-00 DUMPSTER REVENUES	16,062.58	11,437.50	16,500.00	16,500.00	16,000.00	-3.03%
02-6642-00 TAMPERING CHARGES	6.70	0.00	0.00	0.00	0.00	0.00%
02-6644-00 REREAD FEE	0.00	0.00	0.00	0.00	0.00	0.00%
02-6646-00 TRANSFER FEES	349.00	460.00	500.00	500.00	500.00	0.00%
02-6700-00 RETURN CHECK FEES	1,440.00	1,410.00	1,250.00	1,250.00	1,250.00	0.00%
02-6710-00 MISCELLANEOUS REVENUES	11,663.04	3,374.77	0.00	0.00	0.00	0.00%
02-6714-00 INTEREST INCOME - TEXPOOL	58,253.75	46,684.54	54,000.00	54,000.00	58,000.00	7.41%
02-6715-00 INTEREST INCOME - TEXSTAR	29,202.67	23,427.62	27,000.00	27,000.00	27,000.00	0.00%
02-6716-00 INTEREST INCOME - CHECKING	2,718.66	2,468.07	2,500.00	2,500.00	2,000.00	-20.00%
02-6718-00 SALE OF SURPLUS EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
02-6728-00 CASH (OVER)/SHORT	(70.05)	514.47	0.00	0.00	0.00	0.00%
02-6791-00 EQUITY FROM SALE OF VEHICLES	7,082.72	0.00	0.00	0.00	0.00	0.00%
02-6806-00 TRANSFER IN - SERIES 2018 CONST.	0.00	0.00	0.00	0.00	0.00	0.00%
02-6814-00 TRANSFER IN - INFRASTRUCTURE	1,336,846.90	0.00	0.00	0.00	0.00	0.00%
02-6827-00 TRANSFER IN - TWDB - MANHOLES	0.00	55.53	0.00	0.00	0.00	0.00%
02-6829-00 TRANSFER IN - WA/SW MAINT	0.00	0.00	0.00	0.00	0.00	0.00%
02-TOTAL REVENUES	6,042,491.48	4,393,778.84	4,744,750.00	4,744,750.00	4,887,750.00	3.01%



UTILITY FUND REVENUES BY SOURCE

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
UTILITY FUND EXPENSE DETAIL						
040 ADMINISTRATION						
1 PERSONNEL SERVICES						
02-040-00-1004 SALARIES & WAGES	97,321.33	88,526.94	96,109.00	96,109.00	99,000.00	3.01%
02-040-00-1010 OVERTIME	134.58	0.00	500.00	500.00	500.00	0.00%
02-040-00-1016 CERTIFICATION PAY	0.00	0.00	0.00	0.00	0.00	0.00%
02-040-00-1023 BILINGUAL PAY	600.00	600.00	600.00	600.00	600.00	0.00%
02-040-00-1024 LONGEVITY	385.00	482.50	540.00	540.00	660.00	22.22%
02-040-00-1050 FICA/MEDICARE	7,298.15	6,440.65	7,000.00	7,000.00	7,800.00	11.43%
02-040-00-1052 GROUP HEALTH	26,389.29	21,417.80	23,916.00	23,916.00	24,000.00	0.35%
02-040-00-1058 ALLOWANCES - CAR	0.00	0.00	0.00	0.00	0.00	0.00%
02-040-00-1064 LICENSE FEES	0.00	0.00	0.00	0.00	0.00	0.00%
02-040-00-1066 PHYSICALS	600.00	0.00	500.00	500.00	500.00	0.00%
02-040-00-1068 TRAVEL & TRAINING	508.75	702.40	1,000.00	1,000.00	1,000.00	0.00%
02-040-00-1069 RETIREMENT (TMRS)	35,816.31	18,046.55	20,400.00	20,400.00	21,000.00	2.94%
02-040-00-1070 WORKERS COMPENSATION	17,199.23	35,723.02	47,115.00	37,115.00	48,000.00	29.33%
02-040-00-1072 EMPLOYEE RECOGNITION	1,689.46	1,152.50	4,000.00	4,000.00	4,000.00	0.00%
02-040-00-1074 TWC CONTRIBUTION - QTRLY	0.00	2,312.29	30,415.00	8,212.50	10,000.00	21.77%
TOTAL 1 PERSONNEL SERVICES	187,942.10	175,404.65	232,095.00	199,892.50	217,060.00	8.59%
2 SPECIAL/CONTRACTUAL SERVICES						
02-040-00-2050 MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
02-040-00-2102 ADS & PUBLICATIONS	2,710.24	3,250.37	6,000.00	5,960.00	5,000.00	-16.11%
02-040-00-2104 APPRAISAL FEES	19,974.40	17,699.82	20,200.00	20,200.00	25,200.00	24.75%
02-040-00-2108 AUDIT	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	0.00%
02-040-00-2110 CREDIT CARD FEES	118,279.27	170,423.52	75,000.00	170,423.52	0.00	-100.00%
02-040-00-2112 BANK SERVICE CHARGES	470.00	440.00	480.00	480.00	500.00	4.17%
02-040-00-2114 LATE FEES & PENALTIES	25.28	32.56	0.00	42.50	0.00	-100.00%
02-040-00-2136 INSPECTION & PERMIT SERVICES	22,853.37	25,178.56	23,000.00	25,200.00	23,600.00	-6.35%
02-040-00-2138 INTERNET PROVIDOR SERVICES	2,570.33	2,765.31	3,000.00	3,000.00	3,000.00	0.00%
02-040-00-2144 JANITORIAL SERVICES	961.76	787.88	1,500.00	1,500.00	1,500.00	0.00%
02-040-00-2152 MONITOR ALARM SYSTEM	497.70	248.85	650.00	650.00	600.00	-7.69%
02-040-00-2160 LINE LOCATES - 811	1,275.15	671.30	1,500.00	1,500.00	1,500.00	0.00%
02-040-00-2170 MOBILE PHONES	175.24	191.36	200.00	200.00	400.00	100.00%
02-040-00-2172 PROFESSIONAL SERVICES	14,906.05	10,507.19	25,000.00	15,000.00	63,000.00	320.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	196,198.79	243,696.72	168,030.00	255,656.02	135,800.00	-46.88%
3 SUPPLIES & MATERIALS						
02-040-00-3208 CHRISTMAS DECORATIONS	152.96	0.00	1,000.00	1,000.00	1,000.00	0.00%
02-040-00-3210 DUES AND SUBSCRIPTIONS	3,768.32	2,402.49	4,000.00	4,000.00	4,000.00	0.00%
02-040-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	543.00	0.00	600.00	0.00	-100.00%
02-040-00-3252 MAPS, BOOKS, ETC.	1,300.50	0.00	1,200.00	1,200.00	1,200.00	0.00%
02-040-00-3260 POSTAGE	19,965.14	9,459.62	18,000.00	13,000.00	20,000.00	53.85%
02-040-00-3262 PRINTING	10,255.20	14,031.08	10,000.00	16,000.00	15,000.00	-6.25%
02-040-00-3280 SUPPLIES - CLEANING	1,644.74	712.25	1,000.00	1,000.00	1,000.00	0.00%
02-040-00-3284 SUPPLIES - OFFICE	4,086.27	3,835.24	7,000.00	6,400.00	5,000.00	-21.88%
TOTAL 3 SUPPLIES & MATERIALS	41,173.13	30,983.68	42,200.00	43,200.00	47,200.00	9.26%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
4 REPAIRS & MAINTENANCE						
02-040-00-4304 R & M - BUILDING	227.97	5,603.25	10,000.00	10,000.00	10,000.00	0.00%
02-040-00-4308 R & M - COMPUTER SOFTWARE	65,561.28	79,640.50	70,000.00	80,000.00	70,000.00	-12.50%
02-040-00-4312 R & M - COMPUTERS	170.00	0.00	5,000.00	0.00	3,000.00	0.00%
02-040-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
02-040-00-4330 R & M - OFFICE EQUIPMENT	0.00	23.67	1,000.00	1,000.00	1,000.00	0.00%
02-040-00-4340 R & M - PRINTERS	1,535.75	1,894.95	2,000.00	2,000.00	2,000.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	67,495.00	87,162.37	88,000.00	93,000.00	86,000.00	-7.53%
5 UTILITIES						
02-040-00-5432 ELECTRICITY - CITY BUILDINGS	3,187.43	2,827.24	4,000.00	3,800.00	4,500.00	18.42%
02-040-00-5442 NATURAL GAS	308.38	286.85	350.00	350.00	350.00	0.00%
02-040-00-5452 TELEPHONE	10,713.73	10,655.56	11,700.00	11,700.00	11,700.00	0.00%
02-040-00-5462 WATER - CITY BUILDINGS	433.18	643.81	600.00	800.00	800.00	0.00%
02-040-00-5472 SPECTRUM - INTERNET	7,275.54	3,671.30	9,000.00	8,000.00	9,000.00	12.50%
TOTAL 5 UTILITIES	21,918.26	18,084.76	25,650.00	24,650.00	26,350.00	6.90%
6 CAPITAL EXPENSES						
02-040-00-6512 CE-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00%
02-040-00-6536 CE-EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
02-040-00-7622 DEPRECIATION EXPENSE	629,097.72	0.00	0.00	0.00	0.00	0.00%
02-040-00-7802 EXTRAORDINARY LOSS - HARVEY	0.00	0.00	0.00	0.00	0.00	0.00%
02-040-00-7990 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	629,097.72	0.00	0.00	0.00	0.00	0.00%
8 INSURANCE & LEGAL SERVICES						
02-040-00-8812 INSURANCE & BONDS	83,663.83	107,928.64	95,000.00	107,928.64	105,000.00	-2.71%
TOTAL 8 INSURANCE & LEGAL SERVICES	83,663.83	107,928.64	95,000.00	107,928.64	105,000.00	-2.71%
9 TRANSFERS OUT						
02-040-00-9901 TRANSFER OUT - GENERAL FUND	1,031,670.96	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00%
02-040-00-9914 TRANSFER OUT - CDBG-INFRASTRUR	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	1,031,670.96	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00%
TOTAL 040 ADMINISTRATION	2,259,159.79	1,663,260.82	1,650,975.00	1,724,327.16	1,617,410.00	-6.20%

UTILITY FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
041 PUBLIC WORKS DIRECTOR						
1 PERSONNEL SERVICES						
02-041-00-1004 SALARIES & WAGES	101,565.92	93,896.10	100,779.00	100,779.00	104,000.00	3.20%
02-041-00-1010 OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00%
02-041-00-1016 CERTIFICATION PAY	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	0.00%
02-041-00-1024 LONGEVITY	1,682.50	1,667.50	1,800.00	1,800.00	1,860.00	3.33%
02-041-00-1050 FICA/MEDICARE	8,618.05	7,537.80	8,500.00	8,500.00	9,300.00	9.41%
02-041-00-1052 GROUP HEALTH	16,128.10	17,918.40	19,654.00	19,354.00	19,750.00	2.05%
02-041-00-1058 ALLOWANCES - CAR	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	0.00%
02-041-00-1064 LICENSES FEES	211.00	155.00	275.00	275.00	300.00	9.09%
02-041-00-1068 TRAVEL & TRAINING	1,163.07	901.77	2,000.00	2,000.00	2,000.00	0.00%
02-041-00-1069 RETIREMENT (TMRS)	42,426.98	21,845.98	24,700.00	24,700.00	25,000.00	1.21%
TOTAL 1 PERSONNEL SERVICES	186,795.62	158,922.55	172,708.00	172,408.00	177,210.00	2.79%
2 SPECIAL/CONTRACTUAL SERVICES						
02-041-00-2170 MOBILE PHONES	572.95	441.14	600.00	600.00	600.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	572.95	441.14	600.00	600.00	600.00	0.00%
3 SUPPLIES & MATERIALS						
02-041-00-3210 DUES & SUBSCRIPTIONS	0.00	718.00	500.00	718.00	500.00	-30.36%
02-041-00-3214 EQUIP UNDER \$5,000 - OFFICE	0.00	284.99	0.00	300.00	0.00	-100.00%
02-041-00-3252 MAPS, BOOKS, ETC	0.00	0.00	200.00	132.00	200.00	51.52%
02-041-00-3284 SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	1,002.99	700.00	1,150.00	700.00	-39.13%
4 REPAIRS & MAINTENANCE						
02-041-00-4340 R & M - PRINTERS	0.00	0.00	200.00	50.00	200.00	300.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	200.00	50.00	200.00	300.00%
TOTAL 041 PUBLIC WORKS DIRECTOR	187,368.57	160,366.68	174,208.00	174,208.00	178,710.00	2.58%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
UTILITY FUND EXPENSE DETAIL						
042 WATER DEPARTMENT						
1 PERSONNEL SERVICES						
02-042-00-1004 SALARIES & WAGES	453,262.54	431,094.55	475,700.00	475,700.00	490,000.00	3.01%
02-042-00-1010 OVERTIME	33,895.85	25,535.88	38,000.00	32,200.00	38,000.00	18.01%
02-042-00-1016 CERTIFICATION PAY	11,555.00	11,725.00	12,900.00	12,900.00	12,900.00	0.00%
02-042-00-1020 STANDBY PAY	10,828.52	9,184.22	20,000.00	12,000.00	20,000.00	66.67%
02-042-00-1023 BILINGUAL PAY	600.00	600.00	600.00	600.00	600.00	0.00%
02-042-00-1024 LONGEVITY	3,862.50	3,870.00	4,500.00	4,500.00	4,600.00	2.22%
02-042-00-1050 FICA/MEDICARE	38,522.49	35,502.65	39,800.00	39,800.00	43,000.00	8.04%
02-042-00-1052 GROUP HEALTH	101,081.91	88,449.01	104,860.00	100,610.00	115,000.00	14.30%
02-042-00-1064 LICENSE FEES	212.94	279.75	1,000.00	1,000.00	1,000.00	0.00%
02-042-00-1066 PHYSICALS	0.00	233.00	0.00	250.00	0.00	-100.00%
02-042-00-1068 TRAVEL & TRAINING	2,293.05	1,903.26	3,000.00	3,000.00	3,500.00	16.67%
02-042-00-1069 RETIREMENT (TMRS)	185,927.68	98,681.18	114,000.00	111,000.00	115,000.00	3.60%
TOTAL 1 PERSONNEL SERVICES	842,042.48	707,058.50	814,360.00	793,560.00	843,600.00	6.31%
2 SPECIAL/CONTRACTUAL SERVICES						
02-042-00-2144 JANITORIAL SERVICES	2,496.66	1,157.89	2,000.00	2,000.00	2,000.00	0.00%
02-042-00-2146 LAB EXPENSE	14,900.60	13,642.21	10,000.00	15,000.00	15,000.00	0.00%
02-042-00-2150 MEDICAL SERVICES	40.00	0.00	500.00	500.00	500.00	0.00%
02-042-00-2168 ORGFLD WATER - REGAL PT	14,000.00	12,512.50	14,500.00	14,500.00	14,500.00	0.00%
02-042-00-2170 MOBILE PHONES	3,033.22	1,546.54	3,000.00	3,000.00	3,000.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	34,470.48	28,859.14	30,000.00	35,000.00	35,000.00	0.00%
3 SUPPLIES & MATERIALS						
02-042-00-3206 CHEMICALS	47,624.91	26,923.26	50,000.00	45,000.00	45,000.00	0.00%
02-042-00-3210 DUES & SUBSCRIPTIONS	2,161.83	1,155.00	2,500.00	2,500.00	2,500.00	0.00%
02-042-00-3212 EQUIP. UNDER \$5,000 - FIELD	1,938.42	3,800.43	2,500.00	3,900.00	2,000.00	-48.72%
02-042-00-3214 EQUIP. UNDER \$5,000 - OFFICE	301.36	0.00	500.00	500.00	500.00	0.00%
02-042-00-3216 EQUIP. UNDER \$5,000 - SAFETY	1,076.33	726.39	1,000.00	1,000.00	1,000.00	0.00%
02-042-00-3222 FUELS & LUBRICANTS	21,732.67	16,440.59	20,000.00	20,000.00	20,000.00	0.00%
02-042-00-3252 MAPS, BOOKS, ETC.	437.50	0.00	250.00	250.00	250.00	0.00%
02-042-00-3272 RENTAL/LEASE FIELD EQUIPMENT	386.35	0.00	500.00	500.00	500.00	0.00%
02-042-00-3280 SUPPLIES - CLEANING	39.35	355.56	400.00	400.00	400.00	0.00%
02-042-00-3286 SUPPLIES-WAREHOUSE	9,677.74	2,079.71	2,000.00	2,100.00	2,000.00	-4.76%
02-042-00-3290 TOOLS - SMALL	1,005.93	318.18	1,250.00	1,150.00	1,250.00	8.70%
02-042-00-3296 UNIFORMS	59.19	129.50	200.00	200.00	200.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	86,441.58	51,928.62	81,100.00	77,500.00	75,600.00	-2.45%
4 REPAIRS & MAINTENANCE						
02-042-00-4304 R & M - BUILDING	711.51	1,360.12	1,000.00	1,400.00	1,000.00	-28.57%
02-042-00-4317 R & M - GENERATORS	7,437.97	3,405.52	8,000.00	7,600.00	8,000.00	5.26%
02-042-00-4320 R & M - GROUNDS	17,657.48	1,004.53	20,000.00	18,600.00	5,000.00	-73.12%
02-042-00-4328 R & M - LIGHT EQUIPMENT	33,719.67	451.89	6,000.00	6,000.00	6,000.00	0.00%
02-042-00-4332 R & M - MAIN LINES	31,579.13	18,841.68	35,000.00	35,000.00	35,000.00	0.00%
02-042-00-4336 R & M - METERS	14,361.24	20,763.40	55,000.00	55,000.00	55,000.00	0.00%
02-042-00-4340 R & M - PRINTERS	436.66	0.00	600.00	600.00	600.00	0.00%
02-042-00-4344 R & M - PUMPS & MOTORS	30,372.47	7,947.43	20,000.00	12,600.00	35,000.00	177.78%
02-042-00-4352 R & M - SERVICE LINES	14,950.96	9,888.17	20,000.00	20,000.00	20,000.00	0.00%
02-042-00-4364 R & M - UNIFORM CLEANING	3,219.03	2,932.58	5,000.00	5,000.00	5,000.00	0.00%
02-042-00-4368 R & M - VEHICLES	2,638.14	2,710.69	3,000.00	3,000.00	3,000.00	0.00%
02-042-00-4370 R & M - SCADA SYSTEM	11,359.93	9,336.63	15,000.00	15,000.00	15,000.00	0.00%
02-042-00-4372 R & M - WATER HOLDING TANKS	0.00	226.26	1,000.00	1,000.00	1,000.00	0.00%
02-042-00-4380 R & M - FILTRATION SYSTEM	24,829.95	8,166.69	15,000.00	15,000.00	15,000.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	193,274.14	87,035.59	204,600.00	195,800.00	204,600.00	4.49%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
5 UTILITIES						
02-042-00-5432 ELECTRICITY - CITY BUILDINGS	61,587.14	49,660.30	56,000.00	55,300.00	56,000.00	1.27%
02-042-00-5442 NATURAL GAS	3,866.94	4,559.31	4,000.00	4,150.00	4,000.00	-3.61%
02-042-00-5452 TELEPHONE - SCADA LINE	217.31	454.64	215.00	765.00	500.00	-34.64%
02-042-00-5462 WATER - CITY BUILDINGS	1,018.45	369.50	1,200.00	1,200.00	1,200.00	0.00%
TOTAL 5 UTILITIES	66,689.84	55,043.75	61,415.00	61,415.00	61,700.00	0.46%
6 CAPITAL EXPENSES						
02-042-00-6500 ENTERPRISE LEASE - VEHICLES	48,366.85	39,530.50	42,068.00	42,068.00	52,000.00	23.61%
02-042-00-6534 CE - EQUIPMENT - LIGHT	0.00	8,579.00	10,000.00	10,000.00	9,000.00	-10.00%
02-042-00-6536 CE - EQUIPMENT - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
02-042-00-6570 CE - PUMPS & MOTORS	0.00	7,381.00	0.00	7,400.00	0.00	-100.00%
02-042-00-6590 CE - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00%
02-042-00-6593 CE - WATER FILTRATION SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00%
02-042-00-6595 WATER/SEWER INFRASTRUCTURE	0.00	0.00	0.00	0.00	65,000.00	0.00%
02-042-00-6596 CE - WATER METERS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	48,366.85	55,490.50	52,068.00	59,468.00	126,000.00	111.88%
TOTAL 042 WATER DEPARTMENT	1,271,285.37	985,416.10	1,243,543.00	1,222,743.00	1,346,500.00	10.12%

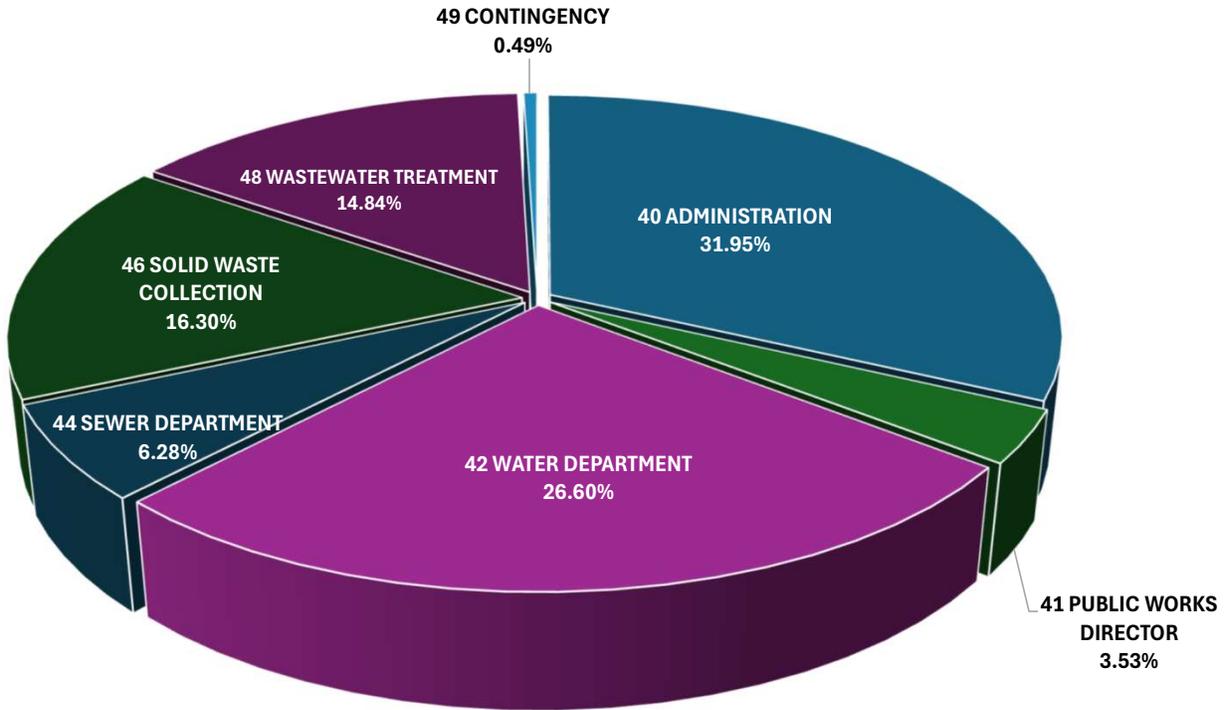
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
UTILITY FUND EXPENSE DETAIL						
044 SEWER DEPARTMENT						
1 PERSONNEL SERVICES						
02-044-00-1004 SALARIES & WAGES	26,302.08	43,839.42	46,400.00	47,855.00	49,000.00	2.39%
02-044-00-1010 OVERTIME	32.45	509.25	500.00	700.00	500.00	-28.57%
02-044-00-1016 CERTIFICATION PAY	0.00	0.00	0.00	0.00	0.00	0.00%
02-044-00-1024 LONGEVITY	32.50	100.00	120.00	120.00	180.00	50.00%
02-044-00-1050 FICA/MEDICARE	1,831.42	3,114.25	3,300.00	3,300.00	3,800.00	15.15%
02-044-00-1052 GROUP HEALTH	8,050.42	12,532.09	14,071.00	14,071.00	14,000.00	-0.50%
02-044-00-1066 PHYSICALS	0.00	0.00	0.00	0.00	0.00	0.00%
02-044-00-1068 TRAVEL & TRAINING	0.00	741.06	500.00	750.00	500.00	-33.33%
02-044-00-1069 RETIREMENT (TMRS)	9,508.40	8,938.55	9,850.00	9,850.00	10,500.00	6.60%
TOTAL 1 PERSONNEL SERVICES	45,757.27	69,774.62	74,741.00	76,646.00	78,480.00	2.39%
2 SPECIAL/CONTRACTUAL SERVICES						
02-044-00-2170 MOBILE PHONES	0.00	0.00		0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
02-044-00-3212 EQUIP. UNDER \$5,000 - FIELD	333.70	1,252.18	1,000.00	1,275.00	1,000.00	-21.57%
02-044-00-3222 FUELS & LUBRICANTS	273.64	2,828.85	1,000.00	3,100.00	3,200.00	3.23%
02-044-00-3272 RENTAL/LEASE FIELD EQUIPMENT	183.25	0.00	500.00	250.00	500.00	100.00%
02-044-00-3280 SUPPLIES - CLEANING	34.97	95.41	100.00	150.00	150.00	0.00%
02-044-00-3286 SUPPLIES-WAREHOUSE	4,004.45	1,154.94	1,200.00	1,200.00	1,200.00	0.00%
02-044-00-3290 TOOLS - SMALL	1,160.02	382.40	500.00	500.00	500.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	5,990.03	5,713.78	4,300.00	6,475.00	6,550.00	1.16%
4 REPAIRS & MAINTENANCE						
02-044-00-4317 R & M - GENERATORS	5,360.31	709.19	5,000.00	4,350.00	5,000.00	14.94%
02-044-00-4320 R & M - GROUNDS	209.63	92.09	500.00	500.00	500.00	0.00%
02-044-00-4328 R & M - LIGHT EQUIPMENT	175.26	237.17	1,000.00	1,000.00	1,000.00	0.00%
02-044-00-4332 R & M - MAIN LINES	89.39	9,475.76	12,500.00	12,500.00	12,500.00	0.00%
02-044-00-4344 R & M - PUMPS & MOTORS	23,121.63	54,194.77	145,000.00	102,312.84	110,000.00	7.51%
02-044-00-4352 R & M - SERVICES LINES	0.00	4,471.62	6,000.00	6,000.00	6,000.00	0.00%
02-044-00-4364 R & M - UNIFORM CLEANING	26.04	0.00	500.00	500.00	500.00	0.00%
02-044-00-4368 R & M - VEHICLES	75.14	75.98	100.00	205.00	200.00	-2.44%
02-044-00-4370 R & M - SCADA SYSTEM	0.00	1,755.80	3,000.00	3,000.00	3,000.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	29,057.40	71,012.38	173,600.00	130,367.84	138,700.00	6.39%
5 UTILITIES						
02-044-00-5422 ELECTRICITY - CITY BUILDINGS	49,870.36	33,497.53	60,000.00	45,000.00	60,000.00	33.33%
02-044-00-5442 NATURAL GAS	6,934.52	5,673.62	6,500.00	6,500.00	6,500.00	0.00%
02-044-00-5452 TELEPHONE - SCADA LINE	184.31	161.23	200.00	200.00	200.00	0.00%
TOTAL 5 UTILITIES	56,989.19	39,332.38	66,700.00	51,700.00	66,700.00	29.01%
6 CAPITAL EXPENSES						
02-044-00-6500 ENTERPRISE LEASE - VEHICLES	12,655.72	8,396.10	11,612.00	11,612.00	12,000.00	3.34%
02-044-00-6534 CE-EQUIPMENT-LIGHT	0.00	0.00	0.00	0.00	15,500.00	100.00%
02-044-00-6570 CE-PUMPS & MOTORS	0.00	13,444.00	0.00	13,500.00	0.00	-100.00%
02-044-00-6595 WATER/SEWER INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	12,655.72	21,840.10	11,612.00	25,112.00	27,500.00	9.51%
TOTAL 044 SEWER DEPARTMENT	150,449.61	207,673.26	330,953.00	290,300.84	317,930.00	9.52%

UTILITY FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
046 SOLID WASTE COLLECTION						
2 SPECIAL/CONTRACTUAL SERVICES						
02-046-00-2184 SOLID WASTE COLL./PICK-UP	764,851.20	741,404.73	765,000.00	765,000.00	765,000.00	0.00%
02-046-00-2186 SOLID WASTE COLL./ROLL-OFF	73,878.29	63,060.29	60,000.00	60,000.00	60,000.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	838,729.49	804,465.02	825,000.00	825,000.00	825,000.00	0.00%
TOTAL 046 SOLID WASTE COLLECTION	838,729.49	804,465.02	825,000.00	825,000.00	825,000.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
UTILITY FUND EXPENSE DETAIL						
048 WASTEWATER TREATMENT PLANT						
1 PERSONNEL SERVICES						
02-048-00-1004 SALARIES & WAGES	163,672.25	150,196.79	172,500.00	154,500.00	178,000.00	15.21%
02-048-00-1010 OVERTIME	11,235.86	586.99	12,000.00	12,000.00	12,000.00	0.00%
02-048-00-1016 CERTIFICATION PAY	1,900.00	2,250.00	3,000.00	3,000.00	3,000.00	0.00%
02-048-00-1020 STANDBY PAY	4,673.96	5,023.75	4,640.00	5,140.00	4,800.00	-6.61%
02-048-00-1024 LONGEVITY	485.00	595.00	780.00	780.00	960.00	23.08%
02-048-00-1050 FICA/MEDICARE	14,320.23	12,836.09	14,700.00	14,700.00	15,200.00	3.40%
02-048-00-1052 GROUP HEALTH	31,369.01	26,523.81	33,762.00	29,762.00	30,000.00	0.80%
02-048-00-1064 LICENSE FEES	247.00	0.00	225.00	225.00	250.00	11.11%
02-048-00-1068 TRAVEL & TRAINING	1,103.75	715.00	1,500.00	1,500.00	1,500.00	0.00%
02-048-00-1069 RETIREMENT (TMRS)	66,399.00	33,905.66	40,500.00	38,100.00	41,000.00	7.61%
TOTAL 1 PERSONNEL SERVICES	295,406.06	232,633.09	283,607.00	259,707.00	286,710.00	10.40%
2 SPECIAL/CONTRACTUAL SERVICES						
02-048-00-2124 DUES & SUBSCRIPTIONS	270.00	102.51	250.00	250.00	250.00	0.00%
02-048-00-2146 LAB EXPENSES	45,793.06	37,740.16	40,000.00	40,000.00	40,000.00	0.00%
02-048-00-2169 WATERWOOD SEWER	63,511.10	58,457.25	65,000.00	65,000.00	65,000.00	0.00%
02-048-00-2170 MOBILE PHONES	190.46	211.42	250.00	250.00	250.00	0.00%
02-048-00-2194 SLUDGE DISPOSAL	99,869.97	90,754.96	95,000.00	95,000.00	95,000.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	209,634.59	187,266.30	200,500.00	200,500.00	200,500.00	0.00%
3 SUPPLIES & MATERIALS						
02-048-00-3206 CHEMICALS	51,072.84	60,865.07	50,000.00	62,000.00	55,000.00	-11.29%
02-048-00-3212 EQUIP. UNDER \$5,000 - FIELD	1,363.37	829.09	2,000.00	2,000.00	4,500.00	125.00%
02-048-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	550.00	100.00%
02-048-00-3222 FUELS & LUBRICANTS	773.70	627.88	1,000.00	1,000.00	1,000.00	0.00%
02-048-00-3280 SUPPLIES - CLEANING	88.08	27.24	200.00	200.00	200.00	0.00%
02-048-00-3284 SUPPLIES - OFFICE	283.81	0.00	200.00	200.00	200.00	0.00%
02-048-00-3286 SUPPLIES - WAREHOUSE	180.90	388.58	1,000.00	1,000.00	1,000.00	0.00%
02-048-00-3290 TOOLS - SMALL	0.00	31.94	500.00	500.00	500.00	0.00%
02-048-00-3296 UNIFORMS	0.00	0.00	100.00	100.00	100.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	53,762.70	62,769.80	55,000.00	67,000.00	63,050.00	-5.90%
4 REPAIRS & MAINTENANCE						
02-048-00-4304 R & M - BUILDING	374.38	475.40	500.00	500.00	500.00	0.00%
02-048-00-4312 R & M - COMPUTERS	27.46	0.00	100.00	100.00	100.00	0.00%
02-048-00-4317 R & M - GENERATORS	0.00	0.00	1,000.00	800.00	1,000.00	25.00%
02-048-00-4320 R & M - GROUNDS	5,505.98	102.97	500.00	500.00	500.00	0.00%
02-048-00-4324 R & M - HEAVY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
02-048-00-4328 R & M - LIGHT EQUIPMENT	213.69	158.15	200.00	200.00	200.00	0.00%
02-048-00-4340 R & M - PRINTERS	173.89	295.88	100.00	300.00	300.00	0.00%
02-048-00-4344 R & M - PUMPS & MOTORS	72,413.64	28,992.57	55,000.00	29,893.00	55,000.00	83.99%
02-048-00-4360 R & M - TREATMENT PLANT	12,432.38	9,785.97	20,000.00	20,000.00	20,000.00	0.00%
02-048-00-4364 R & M - UNIFORM CLEANING	1,237.00	1,301.12	1,500.00	1,500.00	1,500.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	92,378.42	41,112.06	78,900.00	53,793.00	79,100.00	47.05%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
5 UTILITIES						
02-048-00-5432 ELECTRICITY - CITY BUILDINGS	75,669.57	59,060.90	80,000.00	79,900.00	80,000.00	0.13%
02-048-00-5450 GARBAGE PICKUP	5,337.33	2,838.00	5,500.00	5,500.00	5,500.00	0.00%
02-048-00-5452 TELEPHONE - LAND/SCADA	874.24	782.40	850.00	850.00	850.00	0.00%
02-048-00-5462 WATER - CITY BUILDINGS	461.30	518.65	500.00	600.00	500.00	-16.67%
TOTAL 5 UTILITIES	82,342.44	63,199.95	86,850.00	86,850.00	86,850.00	0.00%
6 CAPITAL EXPENSES						
02-048-00-6500 ENTERPRISE LEASE - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
02-048-00-6502 CE-BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00%
02-048-00-6503 CE - GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
02-048-00-6534 CE-EQUIPMENT-LIGHT	0.00	0.00	0.00	0.00	0.00	0.00%
02-048-00-6570 CE-PUMPS & MOTORS	0.00	25,107.00	0.00	25,107.00	0.00	-100.00%
02-048-00-6595 WATER/SEWER INFRASTRUCTURE	0.00	0.00	0.00	0.00	35,000.00	100.00%
02-048-00-6596 CE - WWTP AERATION GEAR BOX	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	25,107.00	0.00	25,107.00	35,000.00	39.40%
TOTAL 048 WASTEWATER TREATMENT	733,524.21	612,088.20	704,857.00	692,957.00	751,210.00	8.41%

UTILITY FUND EXPENSE DETAIL	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
049 CONTINGENCY						
7 ADMINISTRATION & OTHER						
02-049-00-7990 CONTINGENCY	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00%
TOTAL 049 CONTINGENCY	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00%
02-TOTAL UTILITY FUND EXPENSES	5,440,517.04	4,433,270.08	4,954,536.00	4,954,536.00	5,061,760.00	2.16%
02-REVENUES OVER/(UNDER) EXPENSES	601,974.44	(39,491.24)	(209,786.00)	(209,786.00)	(174,010.00)	-17.05%



UTILITY FUND EXPENDITURES BY DEPARTMENT



UTILITY RATES

INSIDE CITY LIMITS

Effective October 2025

WATER RATES:

0 - 2,000 GALLONS (MINIMUM)	\$	14.00
3,000 - 50,000 GALLONS	\$	4.50 PER 1,000
OVER 50,000 GALLONS	\$	4.50 PER 1,000

SEWER RATES:

0 - 2,000 GALLONS (MINIMUM)	\$	15.15
3,000 - 50,000 GALLONS	\$	4.50 PER 1,000
OVER 50,000 GALLONS	\$	4.50 PER 1,000

METER DEPOSIT:

METER	\$	125.00 EACH
IF TERMINATED MORE THAN THREE TIMES IN ONE YEAR	\$	150.00 EACH

GARBAGE RATES (Rates include Tax):

RESIDENTIAL:	\$	26.20
COMMERCIAL:	\$	40.78
EXTRA CART	\$	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"	\$	3,000.00 PLUS NEGOTIATED

SEWER TAPS:

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

MISC. FEES:

RE-READ FEE	\$	25.00
TRANSFER FEE	\$	25.00
AFTER HOURS FEE	\$	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 w/ 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

Effective October 2025

WATER RATES:

0 - 2,000 GALLONS (MINIMUM)	\$	28.00
3,000 - 50,000 GALLONS	\$	8.50 PER 1,000
OVER 50,000 GALLONS	\$	8.50 PER 1,000

SEWER RATES:

0 - 2,000 GALLONS (MINIMUM)	\$	30.30
3,000 - 50,000 GALLONS	\$	8.50 PER 1,000
OVER 50,000 GALLONS	\$	8.50 PER 1,000

METER DEPOSIT:

METER	\$	125.00 EACH
IF TERMINATED MORE THAN THREE TIMES IN ONE YEAR	\$	150.00 EACH

GARBAGE RATES (Rates include Tax):

RESIDENTIAL:	\$	29.32
COMMERCIAL:	\$	40.78
EXTRA CART	\$	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"	\$	5,000.00 PLUS NEGOTIATED

SEWER TAPS:

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

MISC. FEES:

RE-READ FEE	\$	25.00
TRANSFER FEE	\$	25.00
AFTER HOURS FEE	\$	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 w/ 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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	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
DEBT SERVICE FUND REVENUE SUMMARY	846,052.54	559,805.97	500,050.00	500,050.00	840,267.00	68.04%
03-TOTAL REVENUES	846,052.54	559,805.97	500,050.00	500,050.00	840,267.00	68.04%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
DEBT SERVICE FUND EXPENSE SUMMARY						
084- 2012 CERTIFICATES	794,033.92	0.00	0.00	0.00	0.00	0.00%
085- 2015 CERTIFICATES	379,825.00	379,850.00	380,850.00	380,850.00	381,400.00	0.14%
131- 2018 CERTIFICATES	202,175.00	217,600.00	218,600.00	218,600.00	229,250.00	4.87%
096- 2025 CERTIFICATES	0.00	0.00	0.00	0.00	229,617.00	0.00%
03-TOTAL EXPENSES	1,376,033.92	597,450.00	599,450.00	599,450.00	840,267.00	40.17%
03-REVENUES OVER/(UNDER) EXPENSES	(529,981.38)	(37,644.03)	(99,400.00)	(99,400.00)	0.00	-100.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
DEBT SERVICE FUND REVENUE DETAIL						
03-6002-00 AD VAL TAX COLLECT-CURRENT I&S	820,743.67	533,156.64	478,587.00	478,587.00	794,705.56	66.05%
03-6004-00 AD VAL PENALTY-CURRENT I&S	3,930.10	1,939.71	3,161.00	3,161.00	3,903.22	23.48%
03-6006-00 AD VAL INTEREST-CURRENT I&S	1,378.26	489.24	1,161.00	1,161.00	1,968.84	69.58%
03-6008-00 AD VAL TAX COLLECT-DELQ I&S	9,883.57	15,060.37	10,262.00	10,262.00	10,815.89	5.40%
03-6010-00 AD VAL PENALTY-DELQ I&S	1,820.85	2,103.31	1,500.00	1,500.00	1,808.40	20.56%
03-6012-00 AD VAL INTEREST-DELQ-I&S	5,032.39	5,441.72	4,778.00	4,778.00	5,565.09	16.47%
03-6716-00 INTEREST INCOME - CHECKING	3,263.70	1,614.98	601.00	601.00	1,500.00	149.58%
03-6717-00 INTEREST INCOME - TEXAS CLASS	0.00	0.00	0.00	0.00	20,000.00	100.00%
03-TOTAL REVENUES	846,052.54	559,805.97	500,050.00	500,050.00	840,267.00	68.04%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
DEBT SERVICE FUND EXPENSE DETAIL						
085 SERIES 2015 CERT/OB						
7 ADMINISTRATION & OTHER						
03-085-00-7702 SERIES 2015 - PRINCIPAL	305,000.00	315,000.00	315,000.00	315,000.00	325,000.00	3.17%
03-085-00-7722 SERIES 2015 - INTEREST	74,000.00	64,850.00	64,850.00	64,850.00	55,400.00	-14.57%
03-085-00-7742 SERIES 2015 - AGENT FEES	825.00	0.00	1,000.00	1,000.00	1,000.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	379,825.00	379,850.00	380,850.00	380,850.00	381,400.00	0.14%
TOTAL 085 SERIES 2015 CERTIFICATES	379,825.00	379,850.00	380,850.00	380,850.00	381,400.00	0.14%
DEBT SERVICE FUND EXPENSE DETAIL						
131 2018 CERTIFICATES						
7 ADMINISTRATION & OTHER						
03-131-00-7702 SERIES 2018 - PRINCIPAL	125,000.00	145,000.00	145,000.00	145,000.00	160,000.00	10.34%
03-131-00-7722 SERIES 2018 - INTEREST	76,350.00	72,600.00	72,600.00	72,600.00	68,250.00	-5.99%
03-131-00-7742 SERIES 2018 - AGENT FEES	825.00	0.00	1,000.00	1,000.00	1,000.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	202,175.00	217,600.00	218,600.00	218,600.00	229,250.00	4.87%
TOTAL 131 SERIES 2018 CERTIFICATES	202,175.00	217,600.00	218,600.00	218,600.00	229,250.00	4.87%
DEBT SERVICE FUND EXPENSE DETAIL						
136 2025 CERTIFICATES						
7 ADMINISTRATION & OTHER						
03-136-00-7702 SERIES 2025 - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00%
03-136-00-7722 SERIES 2025 - INTEREST	0.00	0.00	0.00	0.00	228,617.00	0.00%
03-136-00-7742 SERIES 2025 - AGENT FEES	0.00	0.00	0.00	0.00	1,000.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	229,617.00	0.00%
TOTAL 136 SERIES 2025 CERTIFICATES	0.00	0.00	0.00	0.00	229,617.00	0.00%
03-TOTAL DEBT SERVICE FUND EXPENSES	1,376,033.92	597,450.00	599,450.00	599,450.00	840,267.00	40.17%
03-REVENUES OVER/(UNDER) EXPENSES	(529,981.38)	(37,644.03)	(99,400.00)	(99,400.00)	0.00	-100.00%

**CITY OF BRIDGE CITY
DEBT SERVICE REQUIREMENTS
2025-2026**

SERIES	ORIGINAL AMOUNT	INTEREST (COUPON)	BALANCE 10/1/2024	PRINCIPAL	INTEREST	BALANCE 9/30/2025
CERTIFICATES OF OBLIGATION						
SERIES 2015	\$ 3,485,000	2.000%	\$ 1,385,000	\$ 325,000	\$ 55,400	\$ 1,060,000
2.000% - 4.000%						
"Purchaser" - SAMCO Capital Markets, Inc.						
"Paying Agent" - Bank of New York Mellon Trust Co., N. A.						
Moody's rating - A3						
CERTIFICATES OF OBLIGATION						
SERIES 2018	\$ 1,965,000	5.000%	\$ 1,365,000	\$ 160,000	\$ 68,250	\$ 1,205,000
3.000% - 5.000%						
"Purchaser" - SAMCO Capital Markets, Inc.						
"Paying Agent" - Bank of New York Mellon Trust Co., N. A.						
Moody's rating - Baa1						
CERTIFICATES OF OBLIGATION						
SERIES 2025	\$ 7,250,000	3.000%	\$ 7,250,000	\$ -	\$ 228,617	\$ 7,250,000
3.000% - 5.000%						
"Purchaser" -						
"Paying Agent" -						
Moody's rating -						
TOTALS	\$ 12,700,000		\$ 10,000,000	\$ 485,000	\$ 352,267	\$ 9,515,000

*V = Variable Interest Rate

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

PAYMENT DATE	YEAR END	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT PAYMENT	ANNUAL DEBT SERVICE
1/1/2018		-	78,711	78,711	-
7/1/2018		550,000	78,711	628,711	-
	9/30/2018	-	-	-	707,423
1/1/2019		-	118,405	118,405	-
7/1/2019		475,000	118,405	593,405	-
	9/30/2019	-	-	-	711,809
1/1/2020		-	113,515	113,515	-
7/1/2020		505,000	113,515	618,515	-
	9/30/2020	-	-	-	732,030
1/1/2021		-	107,059	107,059	-
7/1/2021		525,000	107,059	632,059	-
	9/30/2021	-	-	-	739,118
1/1/2022		-	100,396	100,396	-
7/1/2022		550,000	100,396	650,396	-
	9/30/2022	-	-	-	750,793
1/1/2023		-	92,246	92,246	-
7/1/2023		590,000	92,246	682,246	-
	9/30/2023	-	-	-	774,493
1/1/2024		-	83,271	83,271	-
7/1/2024		1,210,000	83,271	1,293,271	-
	9/30/2024	-	-	-	1,376,543
1/1/2025		-	68,725	68,725	-
7/1/2025		460,000	68,725	528,725	-
	9/30/2025	-	-	-	597,450
1/1/2026		-	176,134	176,134	-
7/1/2026		485,000	176,134	661,134	-
	9/30/2026	-	-	-	837,267
1/1/2027		-	170,950	170,950	-
7/1/2027		515,000	170,950	685,950	-
	9/30/2027	-	-	-	856,900
1/1/2028		-	159,775	159,775	-
7/1/2028		735,000	159,775	894,775	-
	9/30/2028	-	-	-	1,054,550
1/1/2029		-	143,303	143,303	-
7/1/2029		760,000	143,303	903,303	-
	9/30/2029	-	-	-	1,046,605
1/1/2030		-	126,255	126,255	-
7/1/2030		635,000	126,255	761,255	-
	9/30/2030	-	-	-	887,510
1/1/2031		-	113,355	113,355	-
7/1/2031		360,000	113,355	473,355	-
	9/30/2031	-	-	-	586,710
1/1/2032		-	107,415	107,415	-
7/1/2032		375,000	107,415	482,415	-
	9/30/2032	-	-	-	589,830
1/1/2033		-	101,228	101,228	-
7/1/2033		385,000	101,228	486,228	-
	9/30/2033	-	-	-	587,455
1/1/2034		-	94,875	94,875	-
7/1/2034		395,000	94,875	489,875	-
	9/30/2034	-	-	-	584,750
1/1/2035		-	88,358	88,358	-
7/1/2035		410,000	88,358	498,358	-
	9/30/2035	-	-	-	586,715
1/1/2036		-	81,593	81,593	-
7/1/2036		425,000	81,593	506,593	-
	9/30/2036	-	-	-	588,185

1/1/2037		-	74,580	74,580	-
7/1/2037		440,000	74,580	514,580	-
	9/30/2037	-	-	-	589,160
1/1/2038		-	67,320	67,320	-
7/1/2038		455,000	67,320	522,320	-
	9/30/2038	-	-	-	589,640
1/1/2039		-	59,813	59,813	-
7/1/2039		470,000	59,813	529,813	-
	9/30/2039	-	-	-	589,625
1/1/2040		-	52,058	52,058	-
7/1/2040		485,000	52,058	537,058	-
	9/30/2040	-	-	-	589,115
1/1/2041		-	44,055	44,055	-
7/1/2041		500,000	44,055	544,055	-
	9/30/2041	-	-	-	588,110
1/1/2042		-	35,805	35,805	-
7/1/2042		515,000	35,805	550,805	-
	9/30/2042	-	-	-	586,610
1/1/2043		-	27,308	27,308	-
7/1/2043		535,000	27,308	562,308	-
	9/30/2043	-	-	-	589,615
1/1/2044		-	18,480	18,480	-
7/1/2044		550,000	18,480	568,480	-
	9/30/2044	-	-	-	586,960
1/1/2045		-	9,405	9,405	-
7/1/2045		570,000	9,405	579,405	-
	9/30/2045	-	-	-	588,810
TOTALS		14,865,000	5,028,779	19,893,779	19,893,779

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

PAYMENT DATE	YEAR END	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT PAYMENT	ANNUAL DEBT SERVICE	% OF DEBT
1/1/2016		-	-	-	-	
7/1/2016		-	58,704	58,704	-	
	9/30/2016	-	54,750	54,750	-	
		-	-	-	113,454	
1/1/2017		-	54,750	54,750	-	
7/1/2017		-	54,750	54,750	-	
	9/30/2017	-	-	-	109,500	
1/1/2018		-	54,750	54,750	-	
7/1/2018		50,000	54,750	104,750	-	22.55%
	9/30/2018	-	-	-	159,500	
1/1/2019		-	54,250	54,250	-	
7/1/2019		275,000	54,250	329,250	-	53.88%
	9/30/2019	-	-	-	383,500	
1/1/2020		-	51,500	51,500	-	
7/1/2020		280,000	51,500	331,500	-	52.32%
	9/30/2020	-	-	-	383,000	
1/1/2021		-	48,700	48,700	-	
7/1/2021		285,000	48,700	333,700	-	51.74%
	9/30/2021	-	-	-	382,400	
1/1/2022		-	45,850	45,850	-	
7/1/2022		290,000	45,850	335,850	-	50.84%
	9/30/2022	-	-	-	381,700	
1/1/2023		-	41,500	41,500	-	
7/1/2023		300,000	41,500	341,500	-	49.45%
	9/30/2023	-	-	-	383,000	
1/1/2024		-	37,000	37,000	-	
7/1/2024		305,000	37,000	342,000	-	27.53%
	9/30/2024	-	-	-	379,000	
1/1/2025		-	32,425	32,425	-	
7/1/2025		315,000	32,425	347,425	-	63.58%
	9/30/2025	-	-	-	379,850	
1/1/2026		-	27,700	27,700	-	
7/1/2026		325,000	27,700	352,700	-	45.43%
	9/30/2026	-	-	-	380,400	
1/1/2027		-	21,200	21,200	-	
7/1/2027		340,000	21,200	361,200	-	44.63%
	9/30/2027	-	-	-	382,400	
1/1/2028		-	14,400	14,400	-	
7/1/2028		355,000	14,400	369,400	-	36.39%
	9/30/2028	-	-	-	383,800	
1/1/2029		-	7,300	7,300	-	
7/1/2029		365,000	7,300	372,300	-	36.27%
	9/30/2029	-	-	-	379,600	
TOTALS		3,485,000	1,096,104	4,581,104	4,581,104	

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

PAYMENT DATE	YEAR END	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT PAYMENT	ANNUAL DEBT SERVICE	% OF DEBT
1/15/2019		-	45,265	45,265	-	
7/15/2019		30,000	45,265	75,265	-	16.93%
	9/30/2019	-	-	-	120,529	
1/1/2020		-	45,675	45,675	-	
7/1/2020		50,000	45,675	95,675	-	19.31%
	9/30/2020	-	-	-	141,350	
1/1/2021		-	44,425	44,425	-	
7/1/2021		65,000	44,425	109,425	-	20.82%
	9/30/2021	-	-	-	153,850	
1/1/2022		-	42,800	42,800	-	
7/1/2022		80,000	42,800	122,800	-	22.06%
	9/30/2022	-	-	-	165,600	
1/1/2023		-	40,800	40,800	-	
7/1/2023		105,000	40,800	145,800	-	24.09%
	9/30/2023	-	-	-	186,600	
1/1/2024		-	38,175	38,175	-	
7/1/2024		125,000	38,175	163,175	-	14.63%
	9/30/2024	-	-	-	201,350	
1/1/2025		-	36,300	36,300	-	
7/1/2025		145,000	36,300	181,300	-	36.42%
	9/30/2025	-	-	-	217,600	
1/1/2026			34,125	34,125	-	
7/1/2026		160,000	34,125	194,125	-	27.26%
	9/30/2026	-	-	-	228,250	
1/1/2027		-	30,125	30,125	-	
7/1/2027		175,000	30,125	205,125	-	27.45%
	9/30/2027	-	-	-	235,250	
1/1/2028		-	25,750	25,750	-	
7/1/2028		365,000	25,750	390,750	-	39.50%
	9/30/2028	-	-	-	416,500	
1/1/2029		-	16,625	16,625	-	
7/1/2029		380,000	16,625	396,625	-	39.48%
	9/30/2029	-	-	-	413,250	
1/1/2030		-	7,125	7,125	-	
7/1/2030		285,000	7,125	292,125	-	33.72%
	9/30/2030	-	-	-	299,250	
TOTALS		1,965,000	814,379	2,779,379	2,779,379	

**CITY OF BRIDGE CITY, TEXAS
CERTIFICATES OF OBLIGATION SERIES 2025-ESTIMATED**

PAYMENT DATE	YEAR END	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT PAYMENT	ANNUAL DEBT SERVICE	% OF DEBT
1/1/2026		-	114,309	114,309	-	
7/1/2026		-	114,309	114,309	-	27.31%
	9/30/2026	-	-	-	228,617	
1/1/2027		-	119,625	119,625	-	
7/1/2027		-	119,625	119,625	-	27.92%
	9/30/2027	-	-	-	239,250	
1/1/2028		-	119,625	119,625	-	
7/1/2028		15,000	119,625	134,625	-	24.11%
	9/30/2028	-	-	-	254,250	
1/1/2029		-	119,378	119,378	-	
7/1/2029		15,000	119,378	134,378	-	24.25%
	9/30/2029	-	-	-	253,755	
1/1/2030		-	119,130	119,130	-	
7/1/2030		350,000	119,130	469,130	-	66.28%
	9/30/2030	-	-	-	588,260	
1/1/2031		-	113,355	113,355	-	
7/1/2031		360,000	113,355	473,355	-	100.00%
	9/30/2031	-	-	-	586,710	
1/1/2032		-	107,415	107,415	-	
7/1/2032		375,000	107,415	482,415	-	100.00%
	9/30/2032	-	-	-	589,830	
1/1/2033		-	101,228	101,228	-	
7/1/2033		385,000	101,228	486,228	-	100.00%
	9/30/2033	-	-	-	587,455	
1/1/2034		-	94,875	94,875	-	
7/1/2034		395,000	94,875	489,875	-	100.00%
	9/30/2034	-	-	-	584,750	
1/1/2035		-	88,358	88,358	-	
7/1/2035		410,000	88,358	498,358	-	100.00%
	9/30/2035	-	-	-	586,715	
1/1/2036		-	81,593	81,593	-	
7/1/2036		425,000	81,593	506,593	-	100.00%
	9/30/2036	-	-	-	588,185	
1/1/2037		-	74,580	74,580	-	
7/1/2037		440,000	74,580	514,580	-	100.00%
	9/30/2037	-	-	-	589,160	
1/1/2038		-	67,320	67,320	-	
7/1/2038		455,000	67,320	522,320	-	100.00%
	9/30/2038	-	-	-	589,640	
1/1/2039		-	59,813	59,813	-	
7/1/2039		470,000	59,813	529,813	-	100.00%
	9/30/2039	-	-	-	589,625	
1/1/2040		-	52,058	52,058	-	
7/1/2040		485,000	52,058	537,058	-	100.00%
	9/30/2040	-	-	-	589,115	
1/1/2041		-	44,055	44,055	-	
7/1/2041		500,000	44,055	544,055	-	100.00%
	9/30/2041	-	-	-	588,110	

1/1/2042		-	35,805	35,805	-	
7/1/2042		515,000	35,805	550,805	-	100.00%
	9/30/2042	-	-	-	586,610	
1/1/2043		-	27,308	27,308	-	
7/1/2043		535,000	27,308	562,308	-	100.00%
	9/30/2043	-	-	-	589,615	
1/1/2044		-	18,480	18,480	-	
7/1/2044		550,000	18,480	568,480	-	100.00%
	9/30/2044	-	-	-	586,960	
1/1/2045		-	9,405	9,405	-	
7/1/2045		570,000	9,405	579,405	-	100.00%
	9/30/2045	-	-	-	588,810	
TOTALS		7,250,000	3,135,422	10,385,422	10,385,422	

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2014 PROJECTS FUND REVENUE SUMMARY	840.37	763.98	0.00	0.00	0.00	0.00%
04-TOTAL REVENUES	840.37	763.98	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2014 PROJECTS EXPENSE SUMMARY						
102 SERIES 2014 PROJECTS	0.00	0.00	0.00	0.00	415,000.00	100.00%
04-TOTAL SERIES 2014 PROJECT EXPENSES	0.00	0.00	0.00	0.00	415,000.00	100.00%
04-REVENUES OVER/(UNDER) EXPENSES	840.37	763.98	0.00	0.00	(415,000.00)	100.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2014 PROJECTS FUND REVENUE DETAIL						
04-6510-00 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%
04-6710-00 MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00%
04-6713-00 INTEREST INCOME - UBS	0.00	0.00	0.00	0.00	0.00	0.00%
04-6716-00 INTEREST INCOME - CHECKING	840.37	763.98	0.00	0.00	0.00	0.00%
04-6790-00 PROCEEDS-RIGHT TO USE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00%
04-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
04-6802-00 TRANSFER IN - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
04-6804-00 TRANSFER IN - HURRICANE HARVEY	0.00	0.00	0.00	0.00	0.00	0.00%
04-6806-00 TRANSFER IN - SERIES 2018	0.00	0.00	0.00	0.00	0.00	0.00%
04-TOTAL REVENUES	840.37	763.98	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2014 PROJECTS EXPENSE DETAIL						
102 SERIES 2014 PROJECTS						
2 SPECIAL/CONTRACTUAL SERVICES						
04-102-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
04-102-00-2173 ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
6 CAPITAL EXPENSES						
04-102-00-6595 CE WATER/SEWER INFRASTRUCTURE	0.00	0.00	0.00	0.00	415,000.00	100.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	415,000.00	100.00%
9 TRANSFERS OUT						
04-102-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 102 SERIES 2014 PROJECTS	0.00	0.00	0.00	0.00	415,000.00	0.00%
04-TOTAL SERIES 2014 PROJECTS EXPENSES	0.00	0.00	0.00	0.00	415,000.00	0.00%
04-REVENUES OVER/(UNDER) EXPENSES	840.37	763.98	0.00	0.00	(415,000.00)	100.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
HOTEL OCCUPANCY TAX FUND REVENUE SUMMARY	163,093.85	171,182.93	159,000.00	159,000.00	185,500.00	16.67%
05-TOTAL REVENUES	163,093.85	171,182.93	159,000.00	159,000.00	185,500.00	16.67%
HOTEL OCCUPANCY TAX FUND EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
093 HOTEL OCCUPANCY TAX	135,171.85	136,191.74	159,000.00	159,000.00	185,500.00	16.67%
05-TOTAL EXPENSES	135,171.85	136,191.74	159,000.00	159,000.00	185,500.00	16.67%
05-REVENUES OVER/(UNDER) EXPENSES	27,922.00	34,991.19	0.00	0.00	0.00	0.00%
HOTEL OCCUPANCY TAX FUND REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
05-6054-10 LAQUINTA	120,996.44	105,109.18	125,000.00	125,000.00	110,000.00	-12.00%
05-6054-20 QUALITY INN	37,371.28	42,411.89	32,000.00	32,000.00	35,000.00	9.38%
05-6716-00 INTEREST INCOME - CHECKING	2,500.81	1,690.56	2,000.00	2,000.00	500.00	-75.00%
05-6717-00 INTEREST INCOME - TEXAS CLASS	0.00	11,774.23	0.00	0.00	40,000.00	100.00%
05-6752-00 SPONSORSHIPS-RED WHITE YOU	0.00		0.00	0.00	0.00	0.00%
05-6753-00 EVENT PROCEEDS	2,225.32		0.00	0.00	0.00	0.00%
05-6792-00 HOT FUND AWARD REIMBURSE.	0.00	10,197.07	0.00	0.00	0.00	0.00%
05-TOTAL REVENUES	163,093.85	171,182.93	159,000.00	159,000.00	185,500.00	16.67%
HOTEL OCCUPANCY TAX FUND EXPENSE DETAIL						
093 HOTEL OCCUPANCY TAX	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
2 SPECIAL/CONTRACTUAL SERVICES						
05-093-00-2102 ADS & PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
05-093-00-4304 R & M - BUILDING	0.00	17,080.00	0.00	17,500.00	0.00	-100.00%
05-093-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	17,080.00	0.00	17,500.00	0.00	-100.00%
7 ADMINISTRATION & OTHER						
05-093-00-7614 CHAMBER OF COMMERCE	64,000.00	44,500.00	0.00	44,500.00	0.00	-100.00%
05-093-00-7616 COMMUNITY CENTER	0.00	4,566.51	0.00	4,567.00	0.00	-100.00%
05-093-00-7618 SENIOR CITIZENS HALL	0.00	0.00	0.00	0.00	0.00	0.00%
05-093-00-7635 RED WHITE & YOU EVENT	71,171.85	70,045.23	0.00	71,500.00	0.00	-100.00%
05-093-00-7999 DESIGNATED AT LATER DATE	0.00	0.00	159,000.00	20,933.00	185,500.00	786.16%
TOTAL 7 ADMINISTRATION & OTHER	135,171.85	119,111.74	159,000.00	141,500.00	185,500.00	31.10%
TOTAL 093 HOTEL/MOTEL FUND	135,171.85	136,191.74	159,000.00	159,000.00	185,500.00	16.67%
05-TOTAL HOTEL/MOTEL FUND EXPENSES	135,171.85	136,191.74	159,000.00	159,000.00	185,500.00	16.67%
05-REVENUES OVER/(UNDER) EXPENSES	27,922.00	34,991.19	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2018 CONSTRUCTION REVENUE SUMMARY	23,291.12	262.45	0.00	0.00	0.00	0.00%
06-TOTAL REVENUES	23,291.12	262.45	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2018 CONSTRUCTION EXPENSE SUMMARY						
104 SERIES 2018 PROJECTS	117,566.79	7,853.63	0.00	0.00	140,000.00	100.00%
06-TOTAL EXPENSES	117,566.79	7,853.63	0.00	0.00	140,000.00	100.00%
06-REVENUES OVER/(UNDER) EXPENSES	(94,275.67)	(7,591.18)	0.00	0.00	(140,000.00)	100.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ADOPTED	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2018 CONSTRUCTION REVENUE DETAIL						
06-6550-00 INSURANCE PROCEEDS	22,874.23	0.00	0.00	0.00	0.00	0.00%
06-6716-00 INTEREST INCOME - CHECKING	416.89	262.45	0.00	0.00	0.00	0.00%
06-TOTAL REVENUES	23,291.12	262.45	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ADOPTED	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2018 CONSTRUCTION EXPENSE DETAIL						
105 SERIES 2018 PROJECTS						
2 SPECIAL/CONTRACTUAL SERVICES						
06-104-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
06-104-00-2173 ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
06-104-00-3272 RENTAL/LEASE FIELD EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
06-104-00-4320 R & M - GROUNDS	43,050.00	0.00	0.00	0.00	0.00	0.00%
06-104-00-4332 R & M - MAIN LINES	32,868.00	0.00	0.00	0.00	0.00	0.00%
06-104-00-4336 R & M - METERS	0.00	0.00	0.00	0.00	0.00	0.00%
06-104-00-4344 R & M - PUMPS & MOTORS	0.00	0.00	0.00	0.00	0.00	0.00%
06-104-00-4360 R & M - TREATMENT PLANT	41,648.79	7,853.63	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	117,566.79	7,853.63	0.00	0.00	0.00	0.00%
6 CAPITAL EXPENSES						
06-104-00-6595 CE WATER/SEWER INFRASTRUCTURE	0.00	0.00	0.00	0.00	140,000.00	100.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	140,000.00	100.00%
9 TRANSFERS OUT						
06-104-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 104 SERIES 2018 PROJECTS	117,566.79	7,853.63	0.00	0.00	140,000.00	0.00%
06-TOTAL SERIES 2018-CONSTRUCTION EXPENSES	117,566.79	7,853.63	0.00	0.00	140,000.00	0.00%
06-REVENUES OVER/(UNDER) EXPENSES	(94,275.67)	(7,591.18)	0.00	0.00	(140,000.00)	100.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
CASH BOND ESCROW REVENUE SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00%
07-TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ADOPTED	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
CASH BOND ESCROW REVENUE DETAIL						
07-6710-00 MISCELLANEOUS REVENUE	0.00	0.00		0.00	0.00	0.00%
07-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00		0.00	0.00	0.00%
07-TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
07-REVENUES OVER/(UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
COURT SECURITY FUND REVENUE SUMMARY	15,021.63	12,630.56	8,100.00	8,100.00	12,150.00	50.00%
08-TOTAL REVENUES	15,021.63	12,630.56	8,100.00	8,100.00	12,150.00	50.00%
COURT SECURITY FUND EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
105 MUNICIPAL COURT SECURITY	0.00	4,816.11	8,100.00	8,100.00	12,150.00	50.00%
08-TOTAL EXPENSES	0.00	4,816.11	8,100.00	8,100.00	12,150.00	50.00%
08-REVENUES OVER/(UNDER) EXPENSES	15,021.63	7,814.45	0.00	0.00	0.00	0.00%
COURT SECURITY FUND REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
08-6313-00 COURT SECURITY FEES	14,860.31	12,457.65	8,000.00	8,000.00	12,000.00	50.00%
08-6716-00 INTEREST INCOME - CHECKING	161.32	172.91	100.00	100.00	150.00	50.00%
08-TOTAL REVENUES	15,021.63	12,630.56	8,100.00	8,100.00	12,150.00	50.00%
COURT SECURITY FUND EXPENSE DETAIL						
105 MUNICIPAL COURT SECURITY	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ADOPTED	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
1 PERSONNEL SERVICES						
08-105-00-1068 TRAVEL & TRAINING	0.00	0.00		0.00	0.00	0.00%
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
2 SPECIAL/CONTRACTUAL SERVICES						
08-105-00-2152 MONITOR ALARM SYSTEM	0.00	0.00		0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
08-105-00-4304 R & M - BUILDING	0.00	4,816.11	0.00	0.00	0.00	0.00%
08-105-00-4306 R & M - CAMERAS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	4,816.11	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
08-105-00-7999 DESIGNATED AT LATER DATE	0.00	0.00	8,100.00	8,100.00	12,150.00	50.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	8,100.00	8,100.00	12,150.00	50.00%
TOTAL 105 MUNICIPAL COURT SECURITY	0.00	4,816.11	8,100.00	8,100.00	12,150.00	50.00%
08-TOTAL COURT SECURITY EXPENSES	0.00	4,816.11	8,100.00	8,100.00	12,150.00	50.00%
08-REVENUES OVER/(UNDER) EXPENSES	15,021.63	7,814.45	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
STREET MAINTENANCE FUND REVENUE SUMMARY	194,560.03	182,337.69	169,275.00	169,275.00	193,450.00	14.28%
09-TOTAL REVENUES	194,560.03	182,337.69	169,275.00	169,275.00	193,450.00	0.00%
STREET MAINTENANCE FUND EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
092 STREET MAINTENANCE	166,203.16	16,167.81	169,275.00	169,275.00	320,000.00	89.04%
09-TOTAL EXPENSES	166,203.16	16,167.81	169,275.00	169,275.00	320,000.00	89.04%
09-REVENUES OVER/(UNDER) EXPENSES	28,356.87	166,169.88	0.00	0.00	(126,550.00)	0.00%
STREET MAINTENANCE FUND REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
09-6614-00 SERVICE REVENUE-STREET MAINTANENCE	145,504.60	136,248.00	126,650.00	126,650.00	145,000.00	14.49%
09-6615-00 SERV.REV. - SERVICE REVENUE-DRAINAGE	48,634.47	45,440.57	42,225.00	42,225.00	48,000.00	13.68%
09-6716-00 INTEREST INCOME - CHECKING	420.96	649.12	400.00	400.00	450.00	12.50%
09-TOTAL REVENUES	194,560.03	182,337.69	169,275.00	169,275.00	193,450.00	14.28%
STREET MAINTENANCE FUND EXPENSE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
092 STREET MAINTENANCE						
35 DRAINAGE USER FEE						
1 PERSONNEL SERVICES						
09-092-35-1010 OVERTIME FOR DRAINAGE WORK	2,229.25	4,500.00	10,000.00	10,000.00	10,000.00	0.00%
TOTAL 1 PERSONNEL SERVICES	2,229.25	4,500.00	10,000.00	10,000.00	10,000.00	0.00%
2 SPECIAL/CONTRACTUAL SERVICES						
09-092-35-2164 ORG CTY DRAIN DIST MASTER PLAN	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
09-092-35-4316 R & M - DRAINAGE	12,395.16	3,041.93	32,425.00	32,425.00	0.00	-100.00%
09-092-35-4324 R & M - HEAVY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	12,395.16	3,041.93	32,425.00	32,425.00	0.00	-100.00%
TOTAL 35 DRAINAGE USER FEE	14,624.41	7,541.93	42,425.00	42,425.00	10,000.00	-76.43%
40 STREETS USER FEE						
1 PERSONNEL SERVICES						
09-092-40-1010 OVERTIME FOR STREET DEPT	2,229.25	4,500.00	10,000.00	10,000.00	10,000.00	0.00%
TOTAL 1 PERSONNEL SERVICES	2,229.25	4,500.00	10,000.00	10,000.00	10,000.00	0.00%
4 REPAIRS & MAINTENANCE						
09-092-40-4356 R & M - STREETS	149,349.50	4,125.88	116,850.00	116,850.00	0.00	-100.00%
TOTAL 4 REPAIRS & MAINTENANCE	149,349.50	4,125.88	116,850.00	116,850.00	0.00	-100.00%
6 CAPITAL EXPENSES						
09-092-40-6549 CE - STREET/DRAIN IMPROVEMENTS	0.00	0.00	0.00	0.00	300,000.00	100.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	300,000.00	100.00%
9 TRANSFERS OUT						
09-092-40-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 40 STREETS USER FEE	151,578.75	8,625.88	126,850.00	126,850.00	310,000.00	144.38%
TOTAL 092 STREET MAINTENANCE	166,203.16	16,167.81	169,275.00	169,275.00	320,000.00	89.04%
09-TOTAL EXPENSES	166,203.16	16,167.81	169,275.00	169,275.00	320,000.00	89.04%
09-REVENUES OVER/(UNDER) EXPENSES	28,356.87	166,169.88	0.00	0.00	(126,550.00)	100.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
CHILD SAFETY FUND REVENUE SUMMARY	5,366.54	6,831.72	4,050.00	4,050.00	5,050.00	24.69%
10-TOTAL REVENUES	5,366.54	6,831.72	4,050.00	4,050.00	5,050.00	24.69%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
CHILD SAFETY FUND EXPENSE SUMMARY						
107 CHILD SAFETY FUND	0.00	0.00	4,050.00	4,050.00	5,050.00	24.69%
10-TOTAL EXPENSES	0.00	0.00	4,050.00	4,050.00	5,050.00	24.69%
10-REVENUES OVER/(UNDER) EXPENSES	5,366.54	6,831.72	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
CHILD SAFETY FUND REVENUE DETAILS						
10-6315-00 CHILD SAFETY FEE	5,306.69	6,761.10	4,000.00	4,000.00	5,000.00	25.00%
10-6716-00 INTEREST INCOME - CHECKING	59.85	70.62	50.00	50.00	50.00	0.00%
10-TOTAL REVENUES	5,366.54	6,831.72	4,050.00	4,050.00	5,050.00	24.69%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
CHILD SAFETY FUND EXPENSE DETAIL						
107 CHILD SAFETY FUND						
3 SUPPLIES & MATERIALS						
10-107-00-3207 CHILD SAFETY MATERIALS	0.00	0.00	4,050.00	4,050.00	5,050.00	24.69%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	4,050.00	4,050.00	5,050.00	24.69%
TOTAL 107 CHILD SAFETY FUND	0.00	0.00	4,050.00	4,050.00	5,050.00	24.69%
10-TOTAL EXPENSES	0.00	0.00	4,050.00	4,050.00	5,050.00	24.69%
10-REVENUES OVER/(UNDER) EXPENSES	5,366.54	6,831.72	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GAMBLING FORFEITURE REVENUE SUMMARY	15,468.58	12.29	0.00	0.00	0.00	0.00%
11-TOTAL REVENUES	15,468.58	12.29	0.00	0.00	0.00	0.00%
GAMBLING FORFEITURE EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
108 GAMBLING FORFEITURE	19,845.00	0.00	0.00	0.00	0.00	0.00%
11-TOTAL EXPENSES	19,845.00	0.00	0.00	0.00	0.00	0.00%
11-REVENUES OVER/(UNDER) EXPENSES	(4,376.42)	12.29	0.00	0.00	0.00	0.00%
GAMBLING FORFEITURE REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
11-6500-00 STATE REVENUES	15,418.00	0.00	0.00	0.00	0.00	0.00%
11-6507-00 ORANGE COUNTY - DIST ATTY	0.00	0.00	0.00	0.00	0.00	0.00%
11-6716-00 INTEREST INCOME - CHECKING	50.58	12.29	0.00	0.00	0.00	0.00%
11-TOTAL REVENUES	15,468.58	12.29	0.00	0.00	0.00	0.00%
GAMBLING FORFEITURE EXPENSE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
108 GAMBLING FORFEITURE						
2 SPECIAL/CONTRACTUAL SERVICES						
11-108-00-2140 INVESTIGATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
11-108-00-3212 EQUIP. UNDER \$5,000 - FIELD	19,845.00			0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	19,845.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
11-108-00-7999 DESIGNATED AT A LATER DATE	0.00	0.00		0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 108 GAMBLING FORFEITURE	19,845.00	0.00	0.00	0.00	0.00	0.00%
11-TOTAL EXPENSES	19,845.00	0.00	0.00	0.00	0.00	0.00%
11-REVENUES OVER/(UNDER) EXPENSES	(4,376.42)	12.29	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
GRANT MATCH & PROJECTS FUND REVENUE SUMMARY	949,152.61	35,429.94	0.00	0.00	30,000.00	0.00%
12-TOTAL REVENUES	949,152.61	35,429.94	0.00	0.00	30,000.00	0.00%
GRANT MATCH & PROJECTS FUND EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
109 GRANT MATCH & PROJECTS	949,152.61	100,425.46	0.00	0.00	66,050.00	0.00%
12-TOTAL EXPENSES	949,152.61	100,425.46	0.00	0.00	66,050.00	0.00%
REVENUES OVER/(UNDER) EXPENSES	0.00	(64,995.52)	0.00	0.00	(36,050.00)	0.00%
GRANT MATCH & PROJECTS FUND REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
12-6500-00 STATE FUNDING	588,224.83	0.00	0.00	0.00	0.00	0.00%
12-6716-00 INTEREST INCOME - CHECKING	2,418.76	1,337.82	0.00	0.00	0.00	0.00%
12-6717-00 INTEREST INCOME - TEXAS CLASS	0.00	6,737.74	0.00	0.00	30,000.00	100.00%
12-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
12-6802-00 TRANSFER IN - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
12-6814-00 TRANSFER IN - INFRASTRUCTURE	356,901.02	26,977.50	0.00	0.00	0.00	0.00%
12-6816-00 TRANSFER IN - HMGP GRANT	1,608.00	376.88	0.00	0.00	0.00	0.00%
12-6836-00 TRANSFER IN - TDA GRANT	0.00	0.00	0.00	0.00	0.00	0.00%
12-TOTAL REVENUES	949,152.61	35,429.94	0.00	0.00	30,000.00	0.00%
GRANT MATCH & PROJECTS FUND EXPENSE DETAIL						
109 GRANT MATCH & PROJECTS	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
2 SPECIAL/CONTRACTUAL SERVICES						
12-109-00-2130 ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
12-109-00-2172 PROFESSIONAL SERVICES	68,183.26	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	68,183.26	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
12-109-00-4308 R & M - COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00%
12-109-00-4312 R & M - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
6 CAPITAL EXPENSES						
12-109-00-6512 CE-COMPUTER SOFTWARE	0.00	13,080.00	0.00	0.00	66,050.00	0.00%
12-109-00-6530 CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	13,080.00	0.00	0.00	66,050.00	0.00%
9 TRANSFERS OUT						
12-109-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
12-109-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
12-109-00-9914 TRANSFER OUT - INFRASTRUCTURE	878,959.35	70,488.75	0.00	0.00	0.00	0.00%
12-109-00-9916 TRANSFER OUT - HMGP	2,010.00	0.00	0.00	0.00	0.00	0.00%
12-109-00-9936 TRANSFER OUT - TDA GRANT	0.00	16,856.71	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	880,969.35	87,345.46	0.00	0.00	0.00	0.00%
TOTAL 109 GRANT MATCH & PROJECTS	949,152.61	100,425.46	0.00	0.00	66,050.00	0.00%
12-TOTAL EXPENSES	949,152.61	100,425.46	0.00	0.00	66,050.00	0.00%
12-REVENUES OVER/(UNDER) EXPENSES	0.00	(64,995.52)	0.00	0.00	(36,050.00)	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
COURT TECHNOLOGY FUND REVENUE SUMMARY	30,204.21	25,107.80	23,050.00	23,050.00	11,050.00	-52.06%
13-TOTAL REVENUES	30,204.21	25,107.80	23,050.00	23,050.00	11,050.00	-52.06%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
COURT TECHNOLOGY EXPENSE SUMMARY						
110 MUNICIPAL COURT TECHNOLOGY	38,007.26	39,335.50	23,050.00	23,050.00	11,050.00	-52.06%
13-TOTAL EXPENSES	38,007.26	39,335.50	23,050.00	23,050.00	11,050.00	-52.06%
13-REVENUES OVER/(UNDER) EXPENSES	(7,803.05)	(14,227.70)	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
COURT TECHNOLOGY FUND REVENUE DETAIL						
13-6311-00 MUNICIPAL COURT TECH FEE	13,711.35	10,420.96	8,000.00	8,000.00	11,000.00	37.50%
13-6612-00 CREDIT CARD FEES (3%)	16,438.17	14,678.01	15,000.00	15,000.00	0.00	-100.00%
13-6716-00 INTEREST INCOME - CHECKING	54.69	8.83	50.00	50.00	50.00	0.00%
13-TOTAL REVENUES	30,204.21	25,107.80	23,050.00	23,050.00	11,050.00	-52.06%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
COURT TECHNOLOGY FUND EXPENSE DETAIL						
110 MUNICIPAL COURT TECHNOLOGY						
2 SPECIAL/CONTRACTUAL SERVICES						
13-110-00-2110 CREDIT CARD FEES	24,807.37	33,785.50	17,500.00	17,500.00	0.00	-100.00%
13-110-00-2170 MOBILE PHONES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	24,807.37	33,785.50	17,500.00	17,500.00	0.00	-100.00%
3 SUPPLIES & MATERIALS						
13-110-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	-100.00%
4 REPAIRS & MAINTENANCE						
13-110-00-4308 R & M - COMPUTER SOFTWARE	12,184.74	5,550.00	5,550.00	5,550.00	11,050.00	99.10%
13-110-00-4312 R & M - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00%
13-110-00-4330 R & M - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	12,184.74	5,550.00	5,550.00	5,550.00	11,050.00	99.10%
5 UTILITIES						
13-110-00-5452 TELEPHONE	1,015.15	0.00	0.00	0.00	0.00	0.00%
TOTAL 5 UTILITIES	1,015.15	0.00	0.00	0.00	0.00	0.00%
6 CAPITAL EXPENSES						
13-110-00-6512 CE-COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00%
13-110-00-6530 CE-EQUIPMENT-COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00%
13-110-00-6536 CE-EQUIPMENT-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
13-110-00-7999 TO BE DESIGNATED AT LATER DATE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 110 MUNICIPAL COURT TECHNOLOGY	38,007.26	39,335.50	23,050.00	23,050.00	11,050.00	-52.06%
13-TOTAL EXPENSES	38,007.26	39,335.50	23,050.00	23,050.00	11,050.00	-52.06%
13-REVENUES OVER/(UNDER) EXPENSES	(7,803.05)	(14,227.70)	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
CDBG DR-C929 INFRASTRUCTURE REVENUE SUMMARY	1,778,802.61	303,035.48	0.00	0.00	0.00	0.00%
14-TOTAL REVENUES	1,778,802.61	303,035.48	0.00	0.00	0.00	0.00%
CDBG DR-C929 INFRASTRUCTURE EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
111 CDBG DR-C929 INFRASTRUCTURE	1,778,803.56	303,035.48	0.00	0.00	0.00	0.00%
14-TOTAL EXPENSES	1,778,803.56	303,035.48	0.00	0.00	0.00	0.00%
14-REVENUES OVER/(UNDER) EXPENSES	(0.95)	0.00	0.00	0.00	0.00	0.00%
CDBG DR-C929 INFRASTRUCTURE REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
14-6500-00 STATE FUNDING	899,843.26	232,546.73	0.00	0.00	0.00	0.00%
14-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00	0.00	0.00%
14-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
14-6802-00 TRANSFER IN - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
14-6812-00 TRANSFER IN - GRANT MATCH & PROJECTS	878,959.35	70,488.75	0.00	0.00	0.00	0.00%
14-TOTAL REVENUES	1,778,802.61	303,035.48	0.00	0.00	0.00	0.00%
CDBG DR-C929 INFRASTRUCTURE EXPENSE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
111 CDBG DR-C929 INFRASTRUCTURE						
2 SPECIAL/CONTRACTUAL SERVICES						
14-111-00-2130 ENGINEERING SERVICES	53,625.00	28,875.00	0.00	0.00	0.00	0.00%
14-111-30-2130 ENGINEERING SERVICES	27,500.00	0.00	0.00	0.00	0.00	0.00%
14-111-00-2172 GRANT ADMINISTRATOR	0.00	6,540.58	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	81,125.00	35,415.58	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
14-111-00-4332 R & M - MAIN LINES	0.00	0.00	0.00	0.00	0.00	0.00%
14-111-00-4360 R & M - TREATMENT PLANT	0.00	0.00	0.00	0.00	0.00	0.00%
14-111-00-4372 R & M - WATER HOLDING TANKS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
14-111-00-7522 GRANT - CONSTRUCTION	0.00	240,642.40	0.00	0.00	0.00	0.00%
14-111-00-7999 TO BE DESIGNATED AT LATER DATE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	240,642.40	0.00	0.00	0.00	0.00%
9 TRANSFERS OUT						
14-111-00-9901 TRANSFER OUT - GENERAL FUND	3,930.64	0.00	0.00	0.00	0.00	0.00%
14-111-00-9902 TRANSFER OUT - UTILITY FUND	1,336,846.90	0.00	0.00	0.00	0.00	0.00%
14-111-00-9912 TRANSFER OUT - GRANT MATCH & PROJ.	356,901.02	26,977.50	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	1,697,678.56	26,977.50	0.00	0.00	0.00	0.00%
TOTAL 111 CDBG DR-C929 INFRASTRUCTURE	1,778,803.56	303,035.48	0.00	0.00	0.00	0.00%
14-TOTAL EXPENSES	1,778,803.56	303,035.48	0.00	0.00	0.00	0.00%
14-REVENUES OVER/(UNDER) EXPENSES	(0.95)	0.00	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
HMGP-4332 FLOOD/DRAINAGE REVENUE SUMMARY	113,810.18	376.88	0.00	0.00	0.00	0.00%
16- TOTAL REVENUES	113,810.18	376.88	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
HMGP-4332 FLOOD/DRAINAGE EXPENSE SUMMARY						
113 HMGP-DR-4332 FLOOD/DRAINAGE	113,810.18	376.88	0.00	0.00	0.00	0.00%
16-TOTAL EXPENSES	113,810.18	376.88	0.00	0.00	0.00	0.00%
16-REVENUES OVER/(UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
HMGP-4332 FLOOD/DRAINAGE REVENUE DETAIL						
16-6500-00 STATE REVENUES	111,800.18	376.88	0.00	0.00	0.00	0.00%
16-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00	0.00	0.00%
16-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
16-6812-00 TRANFER IN - GRANT MATCH & PROJECTS	2,010.00	0.00	0.00	0.00	0.00	0.00%
16-TOTAL REVENUES	113,810.18	376.88	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
HMGP-4332 FLOOD/DRAINAGE EXPENSE DETAIL						
113 HMGP-DR-4332 FLOOD/DRAINAGE						
4 REPAIRS & MAINTENANCE						
16-113-00-4316 R & M - DRAINAGE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
16-113-00-7500 GRANT - ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00%
16-113-00-7522 GRANT - CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00%
16-113-00-7532 GRANT - ENGINEERING	2,010.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	2,010.00	0.00	0.00	0.00	0.00	0.00%
9 TRANSFERS OUT						
16-113-00-9901 TRANSFER OUT - GENERAL FUND	110,192.18	0.00	0.00	0.00	0.00	0.00%
16-113-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
16-113-00-9912 TRANSFER OUT - GRANT MATCH & PROJ.	1,608.00	376.88	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	111,800.18	376.88	0.00	0.00	0.00	0.00%
TOTAL 113 HMGP-DR-4332 FLOOD/DRAINAGE	113,810.18	376.88	0.00	0.00	0.00	0.00%
16-TOTAL EXPENSES	113,810.18	376.88	0.00	0.00	0.00	0.00%
16-REVENUES OVER/(UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
HMGP-4586 WINTER WEATHER REVENUE SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00%
18-TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
HMGP-4586 WINTER WEATHER EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
114 HMGP DR-4586 WINTER WEATHER	1.10	0.00	0.00	0.00	0.00	0.00%
18-TOTAL EXPENSES	1.10	0.00	0.00	0.00	0.00	0.00%
18-REVENUES OVER/(UNDER) EXPENSES	(1.10)	0.00	0.00	0.00	0.00	0.00%
HMGP-4586 WINTER WEATHER REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
18-6500-00 STATE FUNDING	0.00	0.00	0.00	0.00	0.00	0.00%
18-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00	0.00	0.00%
18-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
18-6802-00 TRANSFER IN - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
18-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00	0.00	0.00%
18-TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
HMGP DR-4586 WINTER WEATHER EXPENSE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
114 HMGP DR-4586 WINTER WEATHER						
2 SPECIAL/CONTRACTUAL SERVICES						
18-114-00-2110 BANK SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
18-114-00-7500 GRANT - ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00%
18-114-00-7522 GRANT - CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00%
18-114-00-7532 GRANT - ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
9 TRANSFERS OUT						
18-114-00-9901 TRANSFER OUT - GENERAL FUND	1.10	0.00	0.00	0.00	0.00	0.00%
18-114-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	1.10	0.00	0.00	0.00	0.00	0.00%
TOTAL 114 HMGP DR-4586 WINTER	1.10	0.00	0.00	0.00	0.00	0.00%
18-TOTAL EXPENSES	1.10	0.00	0.00	0.00	0.00	0.00%
18-REVENUES OVER/(UNDER) EXPENSES	(1.10)	0.00	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
POLICE FEDERAL SEIZURE REVENUE SUMMARY	16.99	2.50	0.00	0.00	0.00	0.00%
19-TOTAL REVENUES	16.99	2.50	0.00	0.00	0.00	0.00%
POLICE FEDERAL SEIZURE EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
115 POLICE SPECIAL FUND	7,938.00	0.00	0.00	0.00	0.00	0.00%
19-TOTAL EXPENSES	7,938.00	0.00	0.00	0.00	0.00	0.00%
19-REVENUES OVER/(UNDER) EXPENSES	(7,921.01)	2.50	0.00	0.00	0.00	0.00%
POLICE FEDERAL SEIZURE FUND REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
19-6502-00 FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
19-6504-00 DEA REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
19-6506-00 OC SHERIFF - TREASURY FUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
19-6716-00 INTEREST INCOME - CHECKING	16.99	2.50	0.00	0.00	0.00	0.00%
19-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
19-TOTAL REVENUES	16.99	2.50	0.00	0.00	0.00	0.00%
POLICE FEDERAL SEIZURE FUND EXPENSE DETAIL						
115 POLICE FEDERAL SEIZURE FUND	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
2 SPECIAL/CONTRACTUAL SERVICES						
19-115-00-2126 DEA TASK FORCE PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
19-115-00-2140 INVESTIGATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
19-115-00-3212 EQUIPMENT UNDER \$5,000-FIELD	7,938.00	0.00	0.00	0.00	0.00	0.00%
19-115-00-3214 EQUIP. UNDER \$5,000 - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
19-115-00-3216 EQUIP. UNDER \$5,000 - SAFETY	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	7,938.00	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
19-115-00-4304 R & M - BUILDING	0.00	0.00	0.00	0.00	0.00	0.00%
19-115-00-4312 R & M - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00%
19-115-00-4368 R & M - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
6 CAPITAL EXPENSES						
19-115-00-6542 CE - EQUIPMENT - SECURITY	0.00	0.00	0.00	0.00	0.00	0.00%
19-115-00-6576 CE - RADIOS & RADAR	0.00	0.00	0.00	0.00	0.00	0.00%
19-115-00-6590 CE - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
19-115-00-7999 TO BE DESIGANTED AT LATER DATE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
9 TRANSFERS OUT						
19-115-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
19-115-00-9908 TRANSFER TO COURT SECURITY	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 115 POLICE SPECIAL FUND	7,938.00	0.00	0.00	0.00	0.00	0.00%
19-TOTAL EXPENSES	7,938.00	0.00	0.00	0.00	0.00	0.00%
19-REVENUES OVER/(UNDER) EXPENSES	(7,921.01)	2.50	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
PARK CONSTRUCTION REVENUE SUMMARY	0.86	0.81	0.00	0.00	0.00	0.00%
20-TOTAL REVENUES	0.86	0.81	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	%
PARK CONSTRUCTION EXPENSE SUMMARY						
116 PARK CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00%
20-TOTAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
20-REVENUES OVER/(UNDER) EXPENSES	0.86	0.81	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
PARK CONSTRUCTION FUND REVENUE DETAIL						
20-6716-00 INTEREST INCOME - CHECKING	0.86	0.81	0.00	0.00	0.00	0.00%
20-6730-00 DONATION-FUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
20-6752-00 FUND RAISERS	0.00	0.00	0.00	0.00	0.00	0.00%
20-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
20-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00	0.00	0.00%
20-TOTAL REVENUES	0.86	0.81	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
PARK CONSTRUCTION FUND EXPENSE DETAIL						
116 PARK CONSTRUCTION						
3 SUPPLIES & MATERIALS						
20-116-00-3208 PARK CHRISTMAS DECORATIONS	0.00	0.00	0.00	0.00	0.00	0.00%
20-116-00-3212 EQUIP. UNDER \$5,000 - FIELD	0.00	0.00	0.00	0.00	0.00	0.00%
20-116-00-3238 FUND RAISING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00%
6 CAPITAL EXPENSES						
20-116-00-6566 CE - PARK CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00%
20-116-00-6567 CE - PARK PAVILION	0.00	0.00	0.00	0.00	0.00	0.00%
20-116-00-6568 CE - PARK EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
20-116-00-6569 CE - PARK SPLASH PAD	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
20-116-00-7999 DESIGNATED AT LATER DATE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 116 PARK CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00%
20-TOTAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
20-REVENUES OVER/(UNDER) EXPENSES	0.86	0.81	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
TRUANCY FUND REVENUE SUMMARY	12,166.37	12,783.13	11,100.00	11,100.00	13,100.00	18.02%
23-TOTAL REVENUES	12,166.37	12,783.13	11,100.00	11,100.00	13,100.00	18.02%
TRUANCY FUND EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
119 TRUANCY	0.00	0.00	11,100.00	11,100.00	13,100.00	18.02%
23-TOTAL EXPENSES	0.00	0.00	11,100.00	11,100.00	13,100.00	18.02%
23-REVENUES OVER/(UNDER) EXPENSES	12,166.37	12,783.13	0.00	0.00	0.00	0.00%
TRUANCY FUND REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
23-6310-00 FINES & FORFEITURES	12,099.90	12,696.74	11,000.00	11,000.00	13,000.00	18.18%
23-6716-00 INTEREST INCOME - CHECKING	66.47	86.39	100.00	100.00	100.00	0.00%
23-TOTAL REVENUES	12,166.37	12,783.13	11,100.00	11,100.00	13,100.00	18.02%
TRUANCY FUND EXPENSE DETAIL						
119 TRUANCY	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
1 PERSONNEL SERVICES						
23-119-00-1004 SALARIES & WAGES - JUV. OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 1 PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
2 SPECIAL/CONTRACTUAL SERVICES						
23-119-00-2198 PAY BCISD	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
23-119-00-7999 TO BE DESIGNATED AT LATER DATE	0.00	0.00	11,100.00	11,100.00	13,100.00	18.02%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	11,100.00	11,100.00	13,100.00	18.02%
9 TRANSFERS OUT						
23-119-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 119 TRUANCY	0.00	0.00	11,100.00	11,100.00	13,100.00	18.02%
23-TOTAL EXPENSES	0.00	0.00	11,100.00	11,100.00	13,100.00	18.02%
23-REVENUES OVER/(UNDER) EXPENSES	12,166.37	12,783.13	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
POLICE STATE SEIZURE REVENUE SUMMARY	39.97	7.49	0.00	0.00	0.00	0.00%
24-TOTAL REVENUES	39.97	7.49	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
POLICE STATE SEIZURE EXPENSE SUMMARY						
120 POLICE-SEIZURES STATE	17,790.00	0.00	0.00	0.00	0.00	0.00%
24-TOTAL EXPENSES	17,790.00	0.00	0.00	0.00	0.00	0.00%
24-REVENUES OVER/(UNDER) EXPENSES	(17,750.03)	7.49	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
POLICE STATE SEIZURE FUND REVENUE DETAIL						
24-6500-00 STATE REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
24-6716-00 INTEREST INCOME - CHECKING	39.97	7.49	0.00	0.00	0.00	0.00%
24-TOTAL REVENUES	39.97	7.49	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
POLICE STATE SEIZURE FUND EXPENSE DETAIL						
120 POLICE-SEIZURES STATE						
2 SPECIAL/CONTRACTUAL SERVICES						
24-120-00-2140 INVESTIGATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00%
24-120-00-2170 PAGERS & MOBILE PHONES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
24-120-00-3202 AMMUNITION	0.00	0.00	0.00	0.00	0.00	0.00%
24-120-00-3212 EQUIPMENT UNDER \$1,000 - FIELD	17,790.00	0.00	0.00	0.00	0.00	0.00%
24-120-00-3216 EQUIP UNDER \$5000 - SAFETY	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	17,790.00	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
24-120-00-4368 R & M - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
6 CAPITAL EXPENSES						
24-120-00-6542 CE - EQUIPMENT-SECURITY	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
24-120-00-7999 TO BE DESIGNATED AT LATER DATE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 120 POLICE-SEIZURES STATE	17,790.00	0.00	0.00	0.00	0.00	0.00%
24-TOTAL EXPENSES	17,790.00	0.00	0.00	0.00	0.00	0.00%
24-REVENUES OVER/(UNDER) EXPENSES	(17,750.03)	7.49	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
OPIOID ABATEMENT FUND REVENUE SUMMARY	4,986.91	24,112.00	0.00	0.00	0.00	0.00%
25-TOTAL REVENUES	4,986.91	24,112.00	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
OPIOID ABATEMENT FUND EXPENSE SUMMARY						
121 OPIOID ABATEMENT	0.00	17,007.84	15,000.00	15,000.00	13,390.00	-10.73%
25-TOTAL EXPENSES	0.00	17,007.84	15,000.00	15,000.00	13,390.00	-10.73%
25-REVENUES OVER/(UNDER) EXPENSES	4,986.91	7,104.16	(15,000.00)	(15,000.00)	(13,390.00)	-10.73%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
OPIOID ABAEMENT FUND REVENUE DETAIL						
25-6411-00 OPIOID SETTLEMENT FUNDS	4,931.82	24,060.02	0.00	0.00	0.00	0.00%
25-6412-00 GRANT INCOME	0.00	0.00	0.00	0.00	0.00	0.00%
25-6716-00 INTEREST INCOME - CHECKING	55.09	51.98	0.00	0.00	0.00	0.00%
25-TOTAL REVENUES	4,986.91	24,112.00	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
OPIOID ABATEMENT FUND EXPENSE DETAIL						
121 OPIOID ABATEMENT						
2 SPECIAL/CONTRACTUAL SERVICES						
25-121-00-2102 ADS & PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
25-121-00-3212 EQUIP. UNDER \$5000 - FIELD	0.00	17,007.84	15,000.00	15,000.00	13,390.00	-10.73%
25-121-00-3252 MAPS, BOOKS, ETC.	0.00	0.00	0.00	0.00	0.00	0.00%
25-121-00-3280 SUPPLIES - CLEANING	0.00	0.00	0.00	0.00	0.00	0.00%
25-121-00-3284 SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	17,007.84	15,000.00	15,000.00	13,390.00	-10.73%
TOTAL 121 OPIOID ABATEMENT	0.00	17,007.84	15,000.00	15,000.00	13,390.00	-10.73%
25-TOTAL EXPENSES	0.00	17,007.84	15,000.00	15,000.00	13,390.00	-10.73%
25-REVENUES OVER/(UNDER) EXPENSES	4,986.91	7,104.16	(15,000.00)	(15,000.00)	(13,390.00)	-10.73%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
TWDB -FLUSHING VALVES REVENUE SUMMARY	17.54	43.45	0.00	0.00	0.00	0.00%
26-TOTAL REVENUES	17.54	43.45	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
TWDB-FLUSHING VALVES EXPENSE SUMMARY						
122 TWDB FLUSHING VALVES	0.00	55.53	0.00	0.00	0.00	0.00%
26-TOTAL EXPENSES	0.00	55.53	0.00	0.00	0.00	0.00%
26-REVENUES OVER/(UNDER) EXPENSES	17.54	(12.08)	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
TWDB-FLUSHING VALVES REVENUE DETAIL						
26-6500-00 STATE FUNDING	0.00	0.00	0.00	0.00	0.00	0.00%
26-6716-00 INTEREST INCOME - CHECKING	17.54	43.45	0.00	0.00	0.00	0.00%
26-6802-00 TRANSFER IN - UTILITY	0.00	0.00	0.00	0.00	0.00	0.00%
26-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00	0.00	0.00%
26-TOTAL REVENUES	17.54	43.45	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
TWDB-FLUSHING VALVES EXPENSE DETAIL						
122 TWDB FLUSHING VALVES						
2 SPECIAL/CONTRACTUAL SERVICES						
26-122-00-2130 ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
26-122-00-3272 RENTAL/LEASE FIELD EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
26-122-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
26-122-00-4332 R & M - MAIN LINES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
9 TRANSFERS OUT						
26-122-00-9902 TRANSFER OUT - UTILITY FUND	0.00	55.53	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	55.53	0.00	0.00	0.00	0.00%
TOTAL 122 TWDB FLUSHING VALVES	0.00	55.53	0.00	0.00	0.00	0.00%
26-TOTAL EXPENSES	0.00	55.53	0.00	0.00	0.00	0.00%
26-REVENUES OVER/(UNDER) EXPENSES	17.54	(12.08)	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
WATER/SEWER MAINTENANCE REVENUE SUMMARY	219,108.99	365,979.68	163,966.31	215,500.00	275,500.00	27.84%
29-TOTAL REVENUES	219,108.99	365,979.68	215,500.00	215,500.00	275,500.00	27.84%
WATER/SEWER MAINTENANCE EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
090 WATER/SEWER MAINTENANCE	203,759.20	147,334.80	215,500.00	215,500.00	535,000.00	148.26%
29-TOTAL EXPENSES	203,759.20	147,334.80	215,500.00	215,500.00	535,000.00	148.26%
29-REVENUES OVER/(UNDER) EXPENSES	15,349.79	218,644.88	0.00	0.00	(259,500.00)	0.00%
WATER/SEWER MAINTENANCE REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
29-6550-00 INSURANCE PROCEEDS	0.00	107,125.19	0.00	0.00	0.00	0.00%
29-6616-00 SERV. REV. - WA/SW MAINT.	217,315.39	258,171.28	215,000.00	215,000.00	275,000.00	27.91%
29-6710-00 MISCELLANEOUS REVENUES	1,216.00	0.00	0.00	0.00	0.00	0.00%
29-6716-00 INTEREST INCOME - CHECKING	577.60	683.21	500.00	500.00	500.00	0.00%
29-TOTAL REVENUES	219,108.99	365,979.68	215,500.00	215,500.00	275,500.00	27.84%
WATER/SEWER MAINTENANCE EXPENSE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
090 WATER/SEWER MAINTENANCE						
15 WATER USER FEE						
1 PERSONNEL SERVICES						
29-090-15-1010 OVERTIME FOR WATER MAINT.	0.00	10,000.00	0.00	10,000.00	0.00	-100.00%
TOTAL 1 PERSONNEL SERVICES	0.00	10,000.00	0.00	10,000.00	0.00	-100.00%
2 SPECIAL/CONTRACTUAL SERVICES						
29-090-15-2146 LAB EXPENSE	0.00	17,222.20	0.00	17,222.20	0.00	-100.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	17,222.20	0.00	17,222.20	0.00	-100.00%
3 SUPPLIES & MATERIALS						
29-090-15-3206 CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
29-090-15-4332 R & M - MAIN LINES	4,425.00	2,667.04	0.00	2,667.04	0.00	-100.00%
29-090-15-4336 R & M - METERS	37,225.00	0.00	0.00	0.00	0.00	0.00%
29-090-15-4344 R & M - PUMPS & MOTORS	0.00	9,184.65	0.00	9,184.65	0.00	-100.00%
29-090-15-4352 R & M - SERVICE LINES	0.00	0.00	0.00	0.00	0.00	0.00%
29-090-15-4370 R & M - SCADA SYSTEM	0.00	4,432.19	0.00	4,432.19	0.00	-100.00%
29-090-15-4372 WATER HOLDING TANKS	9,500.00	14,800.00	0.00	14,800.00	0.00	-100.00%
29-090-15-4380 FILTRATION SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	51,150.00	31,083.88	0.00	31,083.88	0.00	-100.00%
6 CAPITAL EXPENSES						
29-090-15-6570 CE - PUMPS & MOTORS	0.00	75,440.00	0.00	75,440.00	0.00	-100.00%
29-090-15-6595 WATER INFRASTRUCTURE	0.00	0.00	0.00	0.00	385,000.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	75,440.00	0.00	75,440.00	385,000.00	410.34%
7 ADMINISTRATION & OTHER						
29-090-15-7999 DESIGNATED AT A LATER DATE	0.00	0.00	53,875.00	0.00	50,000.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	53,875.00	0.00	50,000.00	0.00%
9 TRANSFERS OUT						
29-090-15-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 15 WATER USER FEE	51,150.00	133,746.08	53,875.00	133,746.08	435,000.00	225.24%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
25 SEWER USER FEE						
1 PERSONNEL SERVICES						
29-090-25-1010 OVERTIME FOR SEWER MAINT.	0.00	10,000.00	0.00	10,000.00	0.00	-100.00%
TOTAL 1 PERSONNEL SERVICES	0.00	10,000.00	0.00	10,000.00	0.00	-100.00%
3 SUPPLIES & MATERIALS						
29-090-25-3272 RENTAL/LEASE EQUIPMENT	0.00	600.00	0.00	600.00	0.00	-100.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	600.00	0.00	600.00	0.00	-100.00%
4 REPAIRS & MAINTENANCE						
29-090-25-4332 R & M - MAIN LINES	11,799.65	2,988.72	0.00	2,988.72	0.00	-100.00%
29-090-25-4344 R & M - PUMPS & MOTORS	136,872.00	0.00	0.00	0.00	0.00	0.00%
29-090-25-4352 R & M - SERVICE LINES	3,020.10	0.00	0.00	0.00	0.00	0.00%
29-090-25-4370 R & M - SCADA SYSTEM	917.45	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	152,609.20	2,988.72	0.00	2,988.72	0.00	-100.00%
7 ADMINISTRATION & OTHER						
29-090-25-7999 DESIGNATED AT LATER DATE	0.00	0.00	161,625.00	68,165.20	100,000.00	46.70%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	161,625.00	68,165.20	100,000.00	46.70%
TOTAL 25 SEWER USER FEE	152,609.20	13,588.72	161,625.00	81,753.92	100,000.00	22.32%
TOTAL 090 WATER/SEWER MAINTENANCE	203,759.20	147,334.80	161,625.00	215,500.00	485,000.00	125.06%
29-TOTAL EXPENSES	203,759.20	147,334.80	215,500.00	215,500.00	535,000.00	148.26%
29-REVENUES OVER/(UNDER) EXPENSES	15,349.79	218,644.88	0.00	0.00	(259,500.00)	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
MUNICIPAL JURY FUND REVENUE SUMMARY	218.93	241.75	201.00	201.00	251.00	24.88%
30-TOTAL REVENUES	218.93	241.75	201.00	201.00	251.00	24.88%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
MUNICIPAL JURY FUND EXPENSE SUMMARY						
126 MUNICIPAL JURY FUND	0.00	0.00	201.00	201.00	251.00	24.88%
30-TOTAL EXPENSES	0.00	0.00	201.00	201.00	251.00	24.88%
30-REVENUES OVER/(UNDER) EXPENSES	218.93	241.75	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
MUNICIPAL JURY FUND REVENUE DETAIL						
30-6315-00 MUNICIPAL JURY FEES	217.66	240.09	200.00	200.00	250.00	25.00%
30-6716-00 INTEREST INCOME - CHECKING	1.27	1.66	1.00	1.00	1.00	0.00%
TOTAL REVENUES	218.93	241.75	201.00	201.00	251.00	24.88%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
MUNICIPAL JURY FUND EXPENSE DETAIL						
90 MUNICIPAL JURY FUND						
3 SUPPLIES & MATERIALS						
30-126-00-3284 SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00%
8 INSURANCE & LEGAL SERVICES						
30-126-00-8822 JURY EXPENSE	0.00	0.00	201.00	201.00	251.00	24.88%
TOTAL 8 INSURANCE & LEGAL SERVICES	0.00	0.00	201.00	201.00	251.00	24.88%
TOTAL 126 MUNICIPAL JURY FUND	0.00	0.00	201.00	201.00	251.00	24.88%
30-TOTAL EXPENSES	0.00	0.00	201.00	201.00	251.00	24.88%
30-REVENUES OVER/(UNDER) EXPENSES	218.93	241.75	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
CDBG DR-C909 ACQUISITIONS REVENUE SUMMARY	1,850.00	0.00	0.00	0.00	0.00	0.00%
32-TOTAL REVENUES	1,850.00	0.00	0.00	0.00	0.00	0.00%
32-CDBG DR-C909 ACQUISITIONS EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
128 CDBG-DR ACQUISITIONS	1,850.00	0.00	0.00	0.00	0.00	0.00%
32-TOTAL EXPENSES	1,850.00	0.00	0.00	0.00	0.00	0.00%
32-REVENUES OVER/(UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
32-CDBG DR-C909 ACQUISITIONS REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
32-6500-00 STATE FUNDING	1,850.00	0.00	0.00	0.00	0.00	0.00%
32-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00	0.00	0.00%
32-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
32-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00	0.00	0.00%
32-TOTAL REVENUES	1,850.00	0.00	0.00	0.00	0.00	0.00%
CDBG DR-C909 ACQUISITIONS EXPENSE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
128 CDBG DR-C909 ACQUISITIONS						
2 SPECIAL/CONTRACTUAL SERVICES						
32-128-00-2104 APPRAISAL FEES	1,850.00	0.00	0.00	0.00	0.00	0.00%
32-128-00-2172 GRANT ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00	0.00%
32-128-00-2173 GRANT ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	1,850.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
32-128-00-3200 MOVING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
32-128-00-3300 DEMO EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00%
6 CAPITAL EXPENSES						
32-128-00-6501 PURCHASE PROPERTY - GRANT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 6 CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
32-128-00-7999 TO BE DESIGNATED AT LATER DATE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
9 TRANSFERS OUT						
32-128-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
32-128-00-9914 TRANSFER OUT - INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 128 CDBG-DR ACQUISITIONS	1,850.00	0.00	0.00	0.00	0.00	0.00%
32-TOTAL EXPENSES	1,850.00	0.00	0.00	0.00	0.00	0.00%
32-REVENUES OVER/(UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
COMMUNITY EVENTS & PROJECTS REVENUE SUMMARY	33,156.95	370,196.27	0.00	0.00	0.00	0.00%
35-TOTAL REVENUES	33,156.95	370,196.27	0.00	0.00	0.00	0.00%
COMMUNITY EVENTS & PROJECTS EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
025 COMMUNITY EVENTS & PROJECTS	0.00	271,302.51	33,146.01	33,146.01	245,690.00	641.24%
35-TOTAL EXPENSES	0.00	271,302.51	33,146.01	33,146.01	245,690.00	641.24%
35-REVENUES OVER/(UNDER) EXPENSES	33,156.95	98,893.76	(33,146.01)	(33,146.01)	(245,690.00)	641.24%
COMMUNITY EVENTS & PROJECTS REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
35-6005-10 HOT TAX FUNDS-RED WHITE YOU	0.00	70,000.00	0.00	0.00	0.00	0.00%
35-6005-20 HOT TAX FUNDS-CHRISTMAS IN PARK	0.00	0.00	0.00	0.00	0.00	0.00%
35-6005-30 HOT TAX FUNDS-PARKS & REC. IMPROVE.	0.00	0.00	0.00	0.00	0.00	0.00%
35-6402-10 DONATIONS-RED WHITE YOU	0.00	500.00	0.00	0.00	0.00	0.00%
35-6402-20 DONATIONS-CHRISTMAS IN PARK	0.00	200.00	0.00	0.00	0.00	0.00%
35-6402-30 DONATIONS-PARKS & REC. IMPROVE.	0.00	250,000.00	0.00	0.00	0.00	0.00%
35-6752-10 SPONSORSHIPS-RED WHITE YOU	18,950.00	24,800.00	0.00	0.00	0.00	0.00%
35-6752-20 SPONSORSHIPS-CHRISTMAS IN PARK	0.00	0.00	0.00	0.00	0.00	0.00%
35-6752-30 SPONSORSHIPS-PARKS & REC. IMPROVE.	0.00	0.00	0.00	0.00	0.00	0.00%
35-6753-10 EVENT PROCEEDS-RED WHITE YOU	14,196.01	17,399.24	0.00	0.00	0.00	0.00%
35-6753-20 EVENT PROCEEDS-CHRISTMAS IN PARK	0.00	0.00	0.00	0.00	0.00	0.00%
35-6754-10 VENDOR FEES-RED WHITE YOU	0.00	4,425.00	0.00	0.00	0.00	0.00%
35-6754-20 VENDOR FEES-CHRISTMAS IN PARK	0.00	230.00	0.00	0.00	0.00	0.00%
35-6716-00 INTEREST INCOME - CHECKING	10.94	451.84	0.00	0.00	0.00	0.00%
35-6717-00 INTEREST INCOME - TEXAS CLASS	0.00	2,190.19	0.00	0.00	0.00	0.00%
35-TOTAL REVENUES	33,156.95	370,196.27	0.00	0.00	0.00	0.00%
COMMUNITY EVENTS & PROJECTS EXPENSE DETAIL						
025 COMMUNITY EVENTS & PROJECTS	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
10 - RED, WHITE, AND YOU EVENT						
2 SPECIAL/CONTRACTUAL SERVICES						
35-025-10-2102 ADVERTISING	0.00	6,782.60	0.00	0.00	0.00	0.00%
35-025-10-2172 PROFESSIONAL SERVICES	0.00	64,521.70	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	71,304.30	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
35-025-10-3283 SUPPLIES & MATERIALS	0.00	10,838.16		0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	10,838.16	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
35-025-10-7999 DESIGNATED AT A LATER DATE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 10 RED, WHITE, AND YOU	0.00	82,142.46	0.00	0.00	0.00	0.00%
20 CHRISTMAS IN THE PARK						
2 SPECIAL/CONTRACTUAL SERVICES						
35-025-20-2102 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
35-025-20-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
35-025-20-3283 SUPPLIES & MATERIALS	0.00	0.00		0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
7 ADMINISTRATION & OTHER						
35-025-20-7999 DESIGNATED AT A LATER DATE	0.00	0.00	33,146.01	33,146.01	0.00	-100.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	33,146.01	33,146.01	0.00	-100.00%
TOTAL 20 CHRISTMAS IN THE PARK	0.00	0.00	33,146.01	33,146.01	0.00	-100.00%
30 PARK & RECREATION IMPROVEMENTS						
2 SPECIAL/CONTRACTUAL SERVICES						
35-025-30-2130 ENGINEERING	0.00	1,530.00	0.00	0.00	0.00	0.00%
35-025-30-2172 PROFESSIONAL SERVICES	0.00	2,780.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	4,310.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
35-025-30-3283 SUPPLIES & MATERIALS	0.00	74.36		0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	74.36	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
35-025-30-7522 CONSTRUCTION	0.00	184,775.69	0.00	0.00	0.00	0.00%
35-025-30-7999 DESIGNATED AT A LATER DATE	0.00	0.00	0.00	0.00	245,690.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	184,775.69	0.00	0.00	245,690.00	100.00%
TOTAL 30 PARK & RECREATION IMPROVEMENTS	0.00	189,160.05	0.00	0.00	245,690.00	100.00%
30-TOTAL EXPENSES	0.00	271,302.51	33,146.01	33,146.01	245,690.00	641.24%
30-REVENUES OVER/(UNDER) EXPENSES	33,156.95	98,893.76	(33,146.01)	(33,146.01)	(245,690.00)	641.24%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
TDA GRANT CDV23-0181 REVENUE SUMMARY	0.00	48,085.00	0.00	0.00	0.00	0.00%
36-TOTAL REVENUES	0.00	48,085.00	0.00	0.00	0.00	0.00%
TDA GRANT CDV23-0181 EXPENSE SUMMARY						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
050-TDA GRANT-CDV23-0181	0.00	48,085.00	0.00	0.00	0.00	0.00%
36-TOTAL EXPENSES	0.00	48,085.00	0.00	0.00	0.00	0.00%
36-REVENUES OVER/(UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
TDA GRANT CDV23-0181 REVENUE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
36-6500-00 STATE FUNDING	0.00	31,228.29	0.00	0.00	0.00	0.00%
36-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00	0.00	0.00%
36-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
36-6812-00 TRANSFER IN - GRANT MATCH & PROJECTS	0.00	16,856.71	0.00	0.00	0.00	0.00%
36-6980-00 PRIOR YR BALANCE	0.00	0.00	0.00	0.00	0.00	0.00%
36-TOTAL REVENUES	0.00	48,085.00	0.00	0.00	0.00	0.00%
TDA GRANT-CDV23-0181 EXPENSE DETAIL						
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
050 TDA GRANT-CDV23-0181						
2 SPECIAL/CONTRACTUAL SERVICES						
36-050-00-2130 ENGINEERING SERVICES	0.00	34,710.00	0.00	0.00	0.00	0.00%
36-050-00-2172 GRANT ENGINEER	0.00	13,375.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	48,085.00	0.00	0.00	0.00	0.00%
7 ADMINISTRATION & OTHER						
36-050-00-7522 GRANT - CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00%
36-050-00-7999 DESIGNATED AT LATER DATE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 7 ADMINISTRATION & OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
9 TRANSFERS OUT						
36-050-00-9901 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
36-050-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
36-050-00-9912 TRANSFER OUT - GRANT MATCH & PROJ.	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 050 TDA GRANT-CDV23-0181	0.00	48,085.00	0.00	0.00	0.00	0.00%
36-TOTAL EXPENSES	0.00	48,085.00	0.00	0.00	0.00	0.00%
36-REVENUES OVER/(UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%

	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2025 PROJECTS FUND REVENUE SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00%
38-TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2025 PROJECTS EXPENSE SUMMARY	0.00	0.00	0.00	0.00	0.00	100.00%
138 SERIES 2025 PROJECTS	0.00	0.00	0.00	0.00	0.00	100.00%
38-TOTAL SERIES 2025 PROJECT EXPENSES	0.00	0.00	0.00	0.00	0.00	100.00%
38-REVENUES OVER/(UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	100.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2025 PROJECTS FUND REVENUE DETAIL						
38-6510-00 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%
38-6710-00 MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00%
38-6713-00 INTEREST INCOME - UBS	0.00	0.00	0.00	0.00	0.00	0.00%
38-6716-00 INTEREST INCOME - CHECKING	0.00	0.00	0.00	0.00	0.00	0.00%
38-6790-00 PROCEEDS-RIGHT TO USE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00%
38-6801-00 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00%
38-6802-00 TRANSFER IN - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
38-TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00%
	FY 2024 ACTUAL	FY 2025 ACTUAL(9/15/25)	FY 2025 ORIGINAL	FY 2025 AMENDED	FY 2026 ADOPTED	% CHANGE
SERIES 2025 PROJECTS FUND EXPENSE DETAIL						
138 SERIES 2025 PROJECTS						
2 SPECIAL/CONTRACTUAL SERVICES						
38-138-00-2172 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
38-138-00-2173 ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
3 SUPPLIES & MATERIALS						
38-138-00-3272 RENTAL/LEASE FIELD EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 3 SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00%
4 REPAIRS & MAINTENANCE						
38-138-00-4320 R & M - GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
38-138-00-4332 R & M - MAIN LINES	0.00	0.00	0.00	0.00	0.00	0.00%
38-138-00-4336 R & M - METERS	0.00	0.00	0.00	0.00	0.00	0.00%
38-138-00-4344 R & M - PUMPS & MOTORS	0.00	0.00	0.00	0.00	0.00	0.00%
38-138-00-4360 R & M - TREATMENT PLANT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 4 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
6 CAPITAL EXPENSES						
38-138-00-6595 CE WATER/SEWER INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 2 SPECIAL/CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
9 TRANSFERS OUT						
38-138-00-9902 TRANSFER OUT - UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 9 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL 138 SERIES 2025 PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00%
38-TOTAL SERIES 2025-CONSTRUCTION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
38-REVENUES OVER/(UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%

**CAPITAL OUTLAY DETAIL
2025-2026 BUDGET YEAR
ALL FUNDS**

FUND	ACCOUNT	DEPARTMENT	DESCRIPTION OF REQUEST	REQUESTED AMOUNT
General Fund	01-816-00-6500	Police Department	Enterprise Lease of Fleet Vehicles	\$ 170,000.00
General Fund	01-816-00-6592	Police Department	Outfitting of Leased Fleet Vehicles	\$ 30,000.00
General Fund	01-816-00-6540	Police Department	Enterprise Lease - GASB 87 Entry	\$ 179,750.00
General Fund	01-816-00-6540	Police Department	Police Cameras	\$ 35,000.00
General Fund	01-820-00-6500	Street Department	Enterprise Lease of Fleet Vehicles	\$ 42,800.00
GENERAL FUND TOTAL:				\$ 457,550.00
Utility Fund	02-842-00-6500	Water Department	Enterprise Lease of Fleet Vehicles	\$ 52,100.00
Utility Fund	02-842-00-6534	Water Department	Lawn Mower	\$ 9,000.00
Utility Fund	02-842-00-6595	Water Department	Water Main Upgrade	\$ 65,000.00
Utility Fund	02-844-00-6500	Sewer Department	Enterprise Lease of Fleet Vehicles	\$ 11,612.00
Utility Fund	02-844-00-6534	Sewer Department	Utility Vehicle	\$ 15,500.00
Utility Fund	02-848-00-6595	Wastewater Dept.	Automatic Samplers	\$ 35,000.00
UTILITY FUND TOTAL:				\$ 188,212.00
2014 Projects Fund	04-890-00-6595	Capital Projects	Water Tower Rehabilitation	\$ 415,000.00
2014 SERIES PROJECT FUND TOTAL:				\$ 415,000.00
2018 Projects Fund	06-890-00-6595	Capital Projects	Water Tower Rehabilitation	\$ 140,000.00
2018 SERIES PROJECT FUND TOTAL:				\$ 140,000.00
Street Maintenance Fund	09-890-30-6549	Capital Projects	Street & Drainage Improvements	\$ 300,000.00
STREET/DRAINAGE MAINTENANCE FUND TOTAL:				\$ 300,000.00
ARPA Fund	12-890-00-6512	ARPA Fund	Computer Software Upgrade	\$ 66,050.00
ARPA FUND TOTAL:				\$ 66,050.00
Water/Sewer Main. Fund	29-890-10-6595	Capital Projects	Water Tower Rehabilitation	\$ 385,000.00
WATER/SEWER MAINTENANCE FUND TOTAL:				\$ 385,000.00
TOTAL CAPITAL ITEMS (LESS GASB 87 ENTRY) :				\$ 1,772,062.00

CITY OF BRIDGE CITY

Capital Improvement Plan: FY 2026 - FY 2030

Project Name	FY 2026	FY 2027	FY2028	FY2029	FY2030	Future Consideration	TOTAL
WATER							
New 1200gpm Water Well						\$2,000,000	\$2,000,000
New 500k Water Tower						\$3,000,000	\$3,000,000
Rehabilitate Sunnyside Tower	\$415,000						
	\$140,000						
	\$385,000						\$940,000
Rehabilitate Rachal Street Tower				\$ 810,000			\$810,000
Install Mixers on 4 Towers						\$132,000	\$132,000
Rachal Street 200kw Generator Improvements		\$150,000					\$150,000
408 200kw Generator Improvements						\$150,000	\$150,000
Waterwood 200kw Generator Improvements						\$150,000	\$150,000
Main Upgrades	\$65,000						\$65,000
Main Replacement						\$1,000,000	\$1,000,000
Water Main to Waterwood						\$750,000	\$750,000
WATER TOTAL:	\$1,005,000	\$150,000	\$0	\$810,000	\$0	\$7,182,000	\$9,147,000

General Obligation Bond
Certificates of Obligation
Revenue Bond
Grant
Operating Fund
Water/Sewer Maintenance Fund
T.W.D.B (LOAN)

FY 2026 PERSONNEL INFORMATION		FY 2025 HOURLY RATE	FY 2026 HOURLY RATE	FY 2026 SALARY
DEPT.	POSITION			
810	MAYOR			4,200
810	COUNCIL PERSON			2,400
810	COUNCIL PERSON			2,400
810	COUNCIL PERSON			2,400
810	COUNCIL PERSON			2,400
810	COUNCIL PERSON			2,400
810	COUNCIL PERSON			2,400
810 Dept. Total (7):				18,600
811	PURCHASING/HR DIRECTOR			68,661
811 Dept. Total (1):				68,661
812	CITY MANAGER			164,798
812 Dept. Total (1):				164,798
813	CITY SECRETARY			79,581
813 Dept. Total (1):				79,581
814	COURT CLERK	23.10	23.79	49,483
814	COURT CLERK	23.10	23.79	49,483
814 Dept. Total (2):				98,966
815	CITY ATTORNEY			48,605
815 Dept. Total (1):				48,605
816	CHIEF OF POLICE			110,406
816	ASSISTANT CHIEF	47.84	49.28	102,502
816	CAPTAIN	44.19	45.52	94,682
816	POLICE SERGEANT	38.84	40.01	83,221
816	POLICE SERGEANT	38.84	40.01	83,221
816	POLICE SERGEANT/INVESTIGATION	38.84	40.01	83,221
816	POLICE SERGEANT	38.84	40.01	83,221
816	POLICE SERGEANT	38.84	40.01	83,221
816	POLICE OFFICER/INVESTIGATION	36.10	37.18	77,334
816	POLICE OFFICER	32.81	33.79	70,283
816	POLICE OFFICER	36.10	37.18	77,334
816	POLICE OFFICER	36.10	37.18	77,334
816	POLICE OFFICER	36.10	37.18	77,334
816	POLICE OFFICER	36.10	37.18	77,334
816	POLICE OFFICER	36.10	37.18	77,334
816	POLICE OFFICER	36.10	37.18	77,334
816	POLICE OFFICER	32.81	33.79	70,283
816	POLICE OFFICER	32.81	33.79	70,283
816	POLICE OFFICER	32.81	33.79	70,283
816	POLICE ADMIN. ASSISTANT	30.80	31.72	65,978
816	DISPATCHER	24.94	25.69	53,435
816	DISPATCHER	24.94	25.69	53,435
816	DISPATCHER	24.94	25.69	53,435
816	DISPATCHER	24.94	25.69	53,435
816	PART-TIME DISPATCH	24.94	25.69	19,268
816 Dept. Total (24):				1,767,820
817	MUNICIPAL JUDGE			16,329
817	ASSOCIATE JUDGE			4,569
817 Dept. Total (2):				20,898

FY 2026 PERSONNEL INFORMATION		FY 2025 HOURLY RATE	FY 2026 HOURLY RATE	FY 2026 SALARY
DEPT.	POSITION			
820	STREET & DRAINAGE SUPERVISOR	41.51	42.76	88,941
820	LIGHT EQUIP. OPERATOR I	22.21	22.88	47,590
820	LIGHT EQUIP. OPERATOR I	22.21	22.88	47,590
820	LIGHT EQUIP. OPERATOR I	22.21	22.88	47,590
820	HEAVY EQUIP. OPERATOR II	26.65	27.45	57,096
820	LIGHT EQUIP. OPERATOR II	21.47	22.11	45,989
820	HEAVY EQUIP. OPERATOR I	27.78	28.61	59,509
820	ASST. STREET & DRAINAGE SUPERVISOR	35.59	36.66	76,253
820	LIGHT EQUIP. OPERATOR II	21.47	22.11	45,989
820	MECHANIC	28.01	28.85	60,008
820	LIGHT EQUIP. OPERATOR II	21.47	22.11	45,989
820 Dept. Total (11):		622,544		
822	FINANCE DIRECTOR (CFO)			79,581
822	FINANCE ASSISTANT	25.31	26.07	54,226
822 Dept. Total (2):		133,806		
824	ANIMAL CONTROL OFFICER	21.94	22.60	47,008
824 Dept. Total (1):		47,008		
826	SR. CITIZEN DIRECTOR	20.92	21.55	22,412
826	PART-TIME SENIOR HALL	15.72	16.19	8,419
826	OVERTIME: OPENINGS/CLOSINGS	22.21	22.88	6,864
826 Dept. Total (2):		30,831		
828	COMMUNITY DEV. COORDINATOR	27.61	29.44	61,235
828	CODE ENFORCEMENT OFFICER	30.83	32.75	68,120
828 Dept. Total (2):		129,355		
832	LIBRARY DIRECTOR (PART-TIME)	28.10	28.94	32,413
832	LIBRARY CLERK (PART-TIME)	23.10	23.79	26,645
832	SUBS (PART-TIME)	10.00	10.00	3,000
832 Dept. Total (2):		62,058		
840	UTILITY BILLING CLERK	23.10	23.79	49,483
840	UTILITY BILLING CLERK	23.10	23.79	49,483
840 Dept. Total (2):		98,966		
841	PUBLIC WORKS DIRECTOR			103,792
841 Dept. Total (1):		103,792		
842	UTILITY SUPERINTENDENT	41.51	42.76	88,941
842	ASST. UTILITY SUPERINTENDENT	35.59	36.66	76,253
842	WATER QUALITY TECH.	26.46	27.25	56,680
842	HEAVY EQUIP. OPERATOR I	27.78	28.61	59,509
842	LIGHT EQUIP. OPERATOR II	21.46	22.10	45,968
842	HEAVY EQUIP. OPERATOR I	27.78	28.61	59,509
842	HEAVY EQUIP. OPERATOR II	26.65	27.45	57,096
842	LIGHT EQUIP. OPERATOR II	21.46	22.10	45,968
842 Dept. Total (8):		489,923		
844	LIFT STATION TECH.	22.81	23.49	48,859
844 Dept. Total (1):		48,859		
848	WASTE WATER TREATMENT PLANT	33.67	34.68	72,134
848	HEAVY EQUIP. OPERATOR I	27.78	28.61	59,509
848	LIGHT EQUIP. OPERATOR II	21.46	22.10	45,968
848 Dept. Total (3):		177,611		
GRAND TOTAL (74)		4,212,683 BASE SALARY		

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 1st 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 of 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.

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 19, 2025, 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 FISCAL YEAR 2025-2026 BUDGET FOR THE CITY OF BRIDGE CITY, TEXAS.

"THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$482,991 OR 18.24%, AND OF THAT AMOUNT \$18,233 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

AGENDA POSTING CERTIFICATION: I, the undersigned authority, do hereby certify that the above notice of the August 19, 2025 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 10:00 a.m. on Wednesday, August 6, 2025.

/s/ Jeanie McDowell

JEANIE MCDOWELL, CITY SECRETARY

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:
08/09/25
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
9th Day of August, 2025



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



Account # 191604
Ad # 2027852

CITY OF BRIDGE CITY
PO BOX 846
BRIDGE CITY TX 77611

PUBLIC NOTICE

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/s/ Jeanie McDowell
JEANIE MCDOWELL, CITY SECRETARY

Port Arthur News:
Aug. 9, 2025
HEARING

9. RESOLUTIONS

(a) Consideration and possible action to approve Resolution No. 2025-19(R) adopting the proposed 2025-2026 Budget for the City of Bridge City, Texas

Council Member Roccaforte made a motion to approve Resolution No. 2025-19(R) adopting the proposed 2025-2026 Budget for the City of Bridge City, Texas, seconded by Council Member Bouley.

With no further discussion, Mayor Pro-Tem Collins called for a vote.

MOTION CARRIED.

Votes were orally given as follows:

Ayes:

Mayor Pro-Tem Collins	Yes
Council Member Roccaforte	Yes
Council Member Mannino	Yes
Council Member Champagne	Yes
Council Member Bouley	Yes
Council Member Dixon	Yes

Noes: None.

Absent: Mayor David Rutledge

RESOLUTION NO. 2025-19(R)

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF BRIDGE CITY, TEXAS, FOR THE PERIOD BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026

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, 2025** and ending **September 30, 2026**.

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 **19th of August, 2025**.

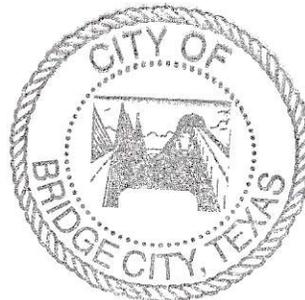


PATTY COLLINS, Mayor Pro-Tem

ATTEST:



JEANIE MCDOWELL, City Secretary



APPROVED AS TO FORM:



PAUL M. FUKUDA, City Attorney

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.550000 per \$100 valuation has been proposed by the governing body of City of Bridge City.

PROPOSED TAX RATE	0.550000 per \$100
NO-NEW-REVENUE TAX RATE	0.463006 per \$100
VOTER-APPROVAL TAX RATE	0.609540 per \$100
DE MINIMIS TAX RATE	0.598491 per \$100

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

The voter-approval rate is the highest tax rate that City of 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 2025 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 2, 2025, AT 6:00 P.M. AT the City Council Chambers, City Hall, 260 Rachal, Bridge City, Texas.

The proposed tax rate is less than the voter-approval tax rate. As a result, the City of Bridge City, Texas is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of City of Bridge City, Texas at their offices or by attending the public meeting mentioned above.

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

FOR the proposal:

- Aaron Roccaforte, Place 1
- Gina Mannino, Place 2
- Bryant Champagne, Place 3
- Patty Collins, Mayor Pro-Tem, Place 4
- Chris Bouley, Place 5
- Sherby Dixon, Place 6

AGAINST the proposal:

PRESENT and not voting:

ABSENT: David Rutledge, Mayor

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

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

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

	2025	2024	Change
Total tax rate (per \$100 of value)	\$0.550000	\$0.468260	Increase of \$0.081883 per \$100 or 17.49%
Average homestead taxable value	\$175,053	\$164,842	Increase of \$10,211 or 6.19%
Tax on average homestead	\$962.79	\$771.89	Increase of \$190.90 per year, or 24.73%
Total tax levy on all properties	\$3,131,420	\$2,772,513	Increase of \$358,907 or 12.95%

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

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:
08/27/25
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
27th Day of August, 2025



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



Account # 191604
Ad # 2035361

CITY OF BRIDGE CITY
PO BOX 846
BRIDGE CITY TX 77611

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

FOR the proposal:

Aaron Roccaforte, Place 1
Bryant Champagne, Place 3
Chris Bouley, Place 5

Gina Mannino, Place 2
Patty Collins, Mayor Pro-Tem, Place 4
Sherby Dixon, Place 6

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: David Rutledge, Mayor

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DAVID RUTLEDGE
MAYOR

PATTY COLLINS
MAYOR PRO-TEM

CITY COUNCIL

AARON ROCCAFORTE
GINA MANNINO
BRYANT CHAMPAGNE
CHRIS BOULEY
SHERBY DIXON

BART BARTKOWIAK
CITY MANAGER

JEANIE MCDOWELL
CITY SECRETARY

PAUL M. FUKUDA
CITY ATTORNEY

CITY HALL (409)735-6801

FAX (409)735-3349

CITY OF BRIDGE CITY, TEXAS

Fiscal Year 2025-2026

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

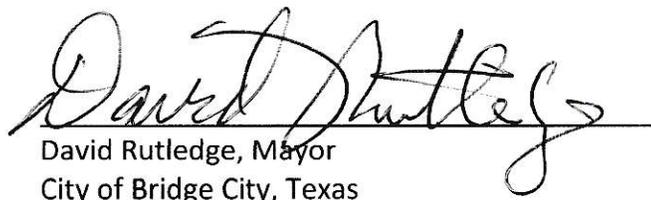
We, the City Council of the CITY OF BRIDGE CITY, do **HEREBY** levy or adopt the tax rate on \$100.00 valuation for the CITY for the tax year **2025** as follows:

\$0.416589 for the purpose of maintenance and operation.

\$0.133411 for the payment of principal and interest on debt.

\$0.550000 total tax rate.

ORDERED this 2nd day of **September 2025**.


David Rutledge, Mayor
City of Bridge City, Texas

ATTEST:


Jeanie McDowell, City Secretary
City of Bridge City, Texas



CITY OF BRIDGE CITY CERTIFIED TOTALS FOR 2025:

I, Scott W. Overton, Chief Appraiser for Orange County, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the District subject to appraisal by me and that I have included in this summary the market and taxable values of all property that I am aware of, at an appraised value determined, as required by law.

2024 Tax Ceilings		\$108,251,560
2024 Taxable Value Lost due to Court Appeals		
A. Original 2024 ARB Values	\$13,859,495	
B. 2024 Final Court Value	\$ 12,687,692	
C. 2024 Value Loss (A-B)		\$1,171,803
2024 Taxable Value of Newly Deannexed Property		-0-
2024 Taxable Value on New Exemptions for 2025		
A. Absolute Exemptions	\$163,351	
B. Partial Exemptions	\$3,387,872	
C. Value Loss (A+B)		\$3,551,223
2024 Taxable Value on New Ag Exemptions for 2025		
A. 2024 Market Value	\$	
B. 2025 Productivity Value	\$	
C. Value Loss (A-B)		-0-
2024 Tax Increment Financing		-0-
2025 Total Market Value		\$873,189,545
2025 Total Taxable		\$680,780,377
2025 Pollution Control		-0-
2025 Tax Increment Financing		-0-
2025 Market Value Under Protest		
A. 2025 Taxable Under Protest	\$	
B. 2025 Left off Roll	\$	
C. Total Not Certified (A+B)		-0-
2025 Tax Ceilings		\$111,431,254
2025 Taxable Value of Newly Annexed Property		\$142,835
2025 Market Value of New Improvements		\$3,906,478
2025 Taxable Value of New Improvements (estimate)		\$3,315,129
2025 Average Market Homestead Value		\$218,816
2025 Average Taxable Homestead Value		\$175,053

Signed: 
 Scott W. Overton, Chief Appraiser
 Date: July 25, 2025

Received by: Katrina Jones
 Date Received: July 25, 2025 5:31 PM



**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: JULY 29, 2025

TO: CITY OF BRIDGE CITY

**RE: 2025 NO-NEW-REVENUE & VOTER APPROVAL
TAX RATES**

Pursuant to Section 26.04(e) of the Property Tax Code, I hereby submit to your governing body the calculated 2025 tax rates as outlined below.

STATEMENT OF TAX RATES

RATE TYPE	RATE	PER VALUE
2025 No-New-Revenue Tax Rate	.463006	Per \$100
2025 Voter-Approval Tax Rate	.609540	Per \$100
2025 De Minimis Rate	.598491	Per \$100
2025 Debt Rate	.133411	Per \$100

Octavia Guzman

Octavia Guzman, PCC CTOP
Tax Assessor-Collector

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF BRIDGE CITY

409-735-6801

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 666,993,842
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 108,251,560
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 558,742,282
4.	Prior year total adopted tax rate.	\$ 0.468260 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values: \$ 13,859,495	
	B. Prior year values resulting from final court decisions: - \$ 12,687,692	
	C. Prior year value loss. Subtract B from A. ³	\$ 1,171,803
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 0	
	B. Prior year disputed value: - \$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,171,803

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 559,914,085
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 163,351</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,387,872</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,551,223
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,551,223
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 556,362,862
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,605,224
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 13,681
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,618,905
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 680,780,377</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 680,780,377

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 0</p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ 111,431,254
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	\$ 0
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	\$ 569,349,123
23.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹</p>	\$ 142,835
24.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²</p>	\$ 3,575,626
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	\$ 3,718,461
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	\$ 565,630,662
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	\$ 0.463006 /\$100
28.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴</p>	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.379421 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 559,914,085
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,124,431
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 9,475 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 9,475 E. Add Line 31 to 32D.	\$ 2,133,906
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 565,630,662
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.377261 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 0 _____
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
38.	Rate adjustment for county hospital expenditures. ²⁹	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0 _____
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0 _____
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100	\$ 0.000000 _____/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.377261 _____/\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 798,849 _____
	B. Divide Line 41A by Line 33 and multiply by \$100	\$ 0.141231 _____/\$100
C. Add Line 41B to Line 40.	\$ 0.518492 _____/\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.536639 _____/\$100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <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&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 837,267</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 837,267</p>	\$ 837,267
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 73,509
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 763,758
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.55 %</p> <p>B. Enter the prior year actual collection rate..... 100.98 %</p> <p>C. Enter the 2023 actual collection rate. 99.79 %</p> <p>D. Enter the 2022 actual collection rate. 100.88 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	100.55 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 759,580
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 569,349,123
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.133411 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.670050 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 770,491
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 569,349,123
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.135328 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.463006 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.463006 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.670050 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.534722 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 569,349,123
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.534722 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.426242 /\$100 \$ 0.018812 /\$100 \$ 0.407430 /\$100 \$ 0.468260 /\$100 \$ -0.060830 /\$100 \$ 565,589,407 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.466167 /\$100 \$ 0.000000 /\$100 \$ 0.466167 /\$100 \$ 0.468260 /\$100 \$ -0.002093 /\$100 \$ 531,781,288 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.595079 /\$100 \$ 0.024520 /\$100 \$ 0.570559 /\$100 \$ 0.482280 /\$100 \$ 0.088279 /\$100 \$ 482,539,853 \$ 425,981
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 425,981 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.074818 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.609540 /\$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.377261 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 569,349,123
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.087819 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.133411 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.598491 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.468260 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 556,362,862
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 565,630,662
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.609540</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.463006 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.609540 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.598491 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here → OCTAVIA GUZMAN, PCC CTOP
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

07/29/2025
 Date

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



**OCTAVIA GUZMAN, PCC CTOP
ORANGE COUNTY
TAX ASSESSOR-COLLECTOR
P.O BOX 1568
ORANGE, TX 77631
oguzman@co.orange.tx.us**

**409-882-7971
409-769-0064**

**Fax:
409-882-7912**

July 7, 2025

Dear Tax Entities:

We've made it to July, which means it's officially "**Truth in Taxation**" season.

Attached is a **revised ABC Schedule** that must be completed and returned to me **as soon as possible**. The information you provide is essential for calculating your **2025 tax rates**.

Please email the completed form to me **no later than July 24, 2025**.

If your entity has **no outstanding debt**, kindly return the form with "0" or "N/A" noted in the debt section.

Your prompt attention to this matter is greatly appreciated. Should you have any questions or need assistance, feel free to reach out.

Respectfully,

Octavia Guzman

Octavia Guzman, PCC CTOP
Orange County Tax Assessor-Collector

2025 TAX RATE CALCULATIONS

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. *Please list this information in whole dollar amounts.*

Type of Property Tax Fund	Balance
DEBT SERVICE FUND	\$850,600.00

SCHEDULE B – 2025 Debt Service Information

Debt incurred prior to September 1, 2021:

Total FY26 debt to be paid with property taxes and additional sales tax revenue.

“Debt” means the interest and principal that will be paid on debts that:

- (1) are paid by property taxes,
- (2) are secured by property taxes,
- (3) are scheduled for payment over a period longer than one year and
- (4) are not classified in the unit’s budget as M&O expenses

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 (or additional sales tax revenue). Do not include appraisal district budget payments.

Debt incurred after September 1, 2021:

Total FY26 debt to be paid with property taxes and additional sales tax revenue.

“Debt” means a bond, warrant, certificate of obligation, or other evidence of indebtedness owed by a taxing unit that:

- (1) is payable from property taxes in installments over a period of more than one year, not budgeted for payment from M&O funds, and secured by a pledge of property tax; AND meets one of the following requirements:
 - (a) has been approved at an election;
 - (b) includes self-supporting debt;
 - (c) evidences a loan under a state or federal financial assistance program;
 - (d) is issued for designated infrastructure;
 - (e) is a refunding bond;
 - (f) is issued in response to an emergency under Section 1431.015, Government Code;
 - (g) is issued for renovating, improving, or equipping existing buildings or facilities;
 - (h) is issued for vehicles or equipment;
 - (i) is issued for a project under Chapter 311, Tax Code, or Chapter 222, Transportation Code, that is located in a reinvestment zone created under one of those chapters; OR
- (2) a payment made under contract to secure indebtedness of a similar nature issued by another political subdivision on behalf of the taxing unit.

Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments.

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

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 CO'S	\$ 325,000.00	\$ 55,400.00	\$	\$ 380,400.00
SERIES 2018 TAX & REVENUE CO'S	160,000.00	68,250.00		228,250.00
SERIES 2025 TAX & REVENUE CO'S	0.00	228,617.00		228,617.00

Total required for 2025 debt service	\$	837,267.00
- (minus) Amount (if any) paid from funds listed in Schedule A	\$	- 0.00
- (minus) Amount (if any) paid from other resources	\$	- 0.00
- (minus) Excess collections last year	\$	- 0.00
= (equal) Total to be paid from taxes in 2025	\$	= 837,267.00
+ (plus) Amount added in anticipation that the unit will collect only _____ of taxes in 2025.	\$	+ 0.00
= (equal) Total Debt Levy	\$	= 837,267.00

SCHEDULE C – Sales Tax Reduction Rate Information For cities & counties with additional sales tax to reduce property taxes.

Does your taxing unit have a sales tax to reduce property tax rate as defined by Sec. 26.041 of the Texas Tax Code. X Yes _____ No If yes, please provide sales tax rate: 0.0050000

How much of the sales tax revenue is dedicated to M&O? \$772,421.00

For County: The county has excluded any amount that is or will be distributed for economic development grants from the amount of expected sales tax revenue.

I hereby certify that the above information is true and correct to the best of my knowledge.

COMPLETED BY: Katrina Jones
TITLE: Finance Director (CFO)
DATE: 07/18/2025
EMAIL: kjones@bridgecitytex.com
PHONE: (409) 735-6801



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
2025 ANTICIPATED COLLECTION RATE
2024 EXCESS DEBT COLLECTION

" I, Octavia Guzman, Collector for the City of Bridge City
solemnly swear that the *anticipated collection rate* for the year 2025 for the
City of Bridge City (Debt Service) has been estimated to be
100.55 and the amount of *excess debt service funds* collected in the year 2024
has been determined to be \$ 73,509.08 ."

Octavia Guzman

07/25/25

Octavia Guzman
Tax Assessor-Collector

Date

RESOLUTION NO. 2025-13(R)
EXHIBIT "A"
CITY OF BRIDGE CITY

*Approval of Local Option Residence Homestead Exemptions for the
Tax Year 2025*

1. Percentage Exemption

Reference: State Property Tax Code Section 11.13(n).

Requires adoption before July 1

The percentage adopted by the taxing unit may not exceed 20% and not less than \$5,000 of the appraised value.

 X Yes, Percentage Amount Approved in the amount of 20 %

 No Percentage Exemption Approved

Reference: State Property Tax Code Section 11.13 (d) (e)

An individual who is disabled or is 65 or older is entitled to an exemption of a portion of residence homestead ***if adopted by the governing body of the taxing unit.***

(An eligible disabled person who is 65 or older may not receive both exemptions)

Reference: State Property Tax Code Sec. 608. Notice of Optional Exemptions

If a taxing unit adopts, amends, or repeals an exemption that the unit by law has the option to adopt or not, the taxing unit shall notify the appraisal office of its action and of the terms of the exemption within 30 days after the date of its action.

2. \$ 22,000 - Portion of Value Approved for 65 or Older Exemption

3. \$ 22,000 - Portion of Value Approved for Disabled Exemption

City Council Approval Date April 15, 2025



DAVID RUTLEDGE, Mayor



ATTEST:



JEANIE MCDOWELL, City Secretary

RESOLUTION NO. 2025-13(R)

**A RESOLUTION ADOPTING THE CITY OF
BRIDGE CITY RESIDENTIAL HOMESTEAD
EXEMPTIONS FOR THE 2025 TAX YEAR**

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

That the CITY OF BRIDGE CITY, TEXAS, does hereby, in accordance with the State Property Tax Code, adopt the exemptions as shown on the attached instrument marked Exhibit "A" and made a part of this Resolution for all purposes for the taxable year of 2025.

PASSED, APPROVED, and ADOPTED on this, the 15th day of April 2025.



DAVID RUTLEDGE, Mayor

ATTEST:



JEANIE MCDOWELL, City Secretary





PAUL M. FUKUDA, City Attorney



City of Bridge City, TX

Budget Adjustment Report

Adjustment Detail

For Date Range: 10/01/2024 - 09/30/2025

Account Number	Account Name	Original Budget	Budget Adjustments	Current Budget
Adjustment Number	Adjustment Description	Packet Number	Post Date	Amount
Budget Code: FY 2025 - 10/01/2024-09/30/2025 Annual Budget Fiscal: FY 2025				
Fund: 01 - GENERAL FUND				
Department: 010 - ADMINISTRATION-GF				
01-010-00-1074	TWC CONTRIBUTION - QTRLY			
493-3	TYLER	ZADJ2024-2025-493...	02/02/2025	29,503.00
500-0		ZADJ2024-2025-500...	04/14/2025	-3,600.00
503-0	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-10,000.00
				-10,000.00
01-010-00-2104	APPRAISAL FEES			20,200.00
503-12	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	3,465.00
				3,465.00
01-010-00-2110	CREDIT CARD FEES			0.00
503-1	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	10,000.00
				10,000.00
01-010-00-2114	LATE FEES & PENALTIES			0.00
492-0	LATE FEES	ZADJ2024-2025-492...	02/02/2025	126.56
503-4	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	40.00
				86.56
01-010-00-2138	INTERNET PROVIDOR SERVICES			6,000.00
500-1		ZADJ2024-2025-500...	04/14/2025	2,035.10
503-5	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	1,722.19
				312.91
01-010-00-2152	MONITOR ALARM SYSTEM			625.00
503-6	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	121.55
				121.55
01-010-00-2172	PROFESSIONAL SERVICES			15,000.00
492-1	LATE FEES	ZADJ2024-2025-492...	02/02/2025	-40.00
				-40.00
01-010-00-3210	DUES & SUBSCRIPTIONS			5,000.00
500-2		ZADJ2024-2025-500...	04/14/2025	7,117.22
503-3	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	6,600.94
				516.28
01-010-00-3214	EQUIP.			1,000.00
503-7	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-37.30
				-37.30
01-010-00-3252	MAPS, BOOKS, ETC.			1,000.00
503-2	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,000.00
				-1,000.00
01-010-00-4308	R & M - COMPUTER SOFTWARE			36,000.00
493-2	TYLER	ZADJ2024-2025-493...	02/02/2025	9,276.87
500-3		ZADJ2024-2025-500...	04/14/2025	3,600.00
503-8	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	1,676.87
				4,000.00
01-010-00-4312	R & M - COMPUTERS			5,000.00
503-9	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-4,000.00
				-4,000.00
01-010-00-5462	WATER - CITY BUILDINGS			300.00
503-11	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	460.00
				460.00
01-010-00-7642	ECONOMIC DEVELOPMENT			11,000.00
503-10	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-460.00
				-460.00
01-010-00-8812	INSURANCE & BONDS			95,000.00
503-13	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	13,530.00
				13,530.00
Department 010 Total:				225,628.00
				16,995.00
				242,623.00
Department: 012 - CITY MANAGER				
01-012-00-1004	SALARIES & WAGES			
503-14	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	159,652.00
				-16,995.00
01-012-00-1068	TRAVEL & TRAINING			5,000.00
501-1	TRAINING	ZADJ2024-2025-501...	07/07/2025	2,000.00
				2,000.00
01-012-00-1069	RETIREMENT (TMRS)			35,254.00
				-500.00
				34,754.00

Budget Adjustment Report

For Date Range: 10/01/2024 - 09/30/2025

Account Number	Account Name	Original Budget	Budget Adjustments	Current Budget
Adjustment Number	Adjustment Description	Packet Number	Post Date	Amount
503-16	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-500.00
01-012-00-2170	MOBILE PHONES			2,000.00
503-15	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	500.00
Department 012 Total:		201,906.00	-14,995.00	186,911.00
Department: 013 - CITY SECRETARY				
01-013-00-3214	EQUIP UNDER \$5,000 - OFFICE			200.00
500-5		ZADJ2024-2025-500...	04/14/2025	500.00
01-013-05-2128	ELECTIONS			5,500.00
500-4		ZADJ2024-2025-500...	04/14/2025	-500.00
Department 013 Total:		5,700.00	0.00	5,700.00
Department: 014 - COURT				
01-014-00-2160	OMNI BASE (FTA) FEES			4,000.00
503-17	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,500.00
01-014-00-4308	R & M - COMPUTER SOFTWARE			10,000.00
500-6		ZADJ2024-2025-500...	04/14/2025	-100.00
503-18	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	833.00
01-014-00-4340	R & M - PRINTERS			1,500.00
500-7		ZADJ2024-2025-500...	04/14/2025	100.00
503-19	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	667.00
Department 014 Total:		15,500.00	0.00	15,500.00
Department: 016 - POLICE DEPARTMENT				
01-016-00-1050	FICA/MEDICARE			155,438.00
493-1	RADIOS	ZADJ2024-2025-493...	02/02/2025	-3,007.81
01-016-00-1052	GROUP HEALTH			265,416.00
492-2	CLOTHING ALLOWANCE	ZADJ2024-2025-492...	02/02/2025	-1,000.00
01-016-00-1060	ALLOWANCES - CLOTHING			2,000.00
492-3	CLOTHING ALLOWANCE	ZADJ2024-2025-492...	02/02/2025	1,000.00
01-016-00-1069	RETIREMENT (TMRS)			423,000.00
503-20	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-850.00
01-016-00-2140	INVESTIGATION EXPENSES			1,500.00
492-5	CRIME STOPPERS	ZADJ2024-2025-492...	02/02/2025	-231.90
01-016-00-2141	CRIME STOPPERS PROGRAM			1,200.00
492-4	CRIME STOPPERS	ZADJ2024-2025-492...	02/02/2025	231.90
01-016-00-2170	MOBILE PHONES			6,000.00
503-21	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	850.00
01-016-00-2174	INTERLOCAL RADIO TOWER USE			6,500.00
493-0	RADIOS	ZADJ2024-2025-493...	02/02/2025	3,007.81
01-016-00-3202	AMMUNITION			5,000.00
503-22	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-10.00
01-016-00-3210	DUES & SUBSCRIPTIONS			5,400.00
503-23	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	10.00
01-016-00-3212	EQUIP.			10,000.00
500-8		ZADJ2024-2025-500...	04/14/2025	-200.00
503-24	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-100.00
01-016-00-3214	EQUIP.			1,000.00
492-6	OFFICE SUPPLIES	ZADJ2024-2025-492...	02/02/2025	312.00
500-9		ZADJ2024-2025-500...	04/14/2025	12.00
503-25	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	200.00
01-016-00-3222	FUELS & LUBRICANTS			45,000.00
503-30	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,800.00
01-016-00-3262	PRINTING			4,500.00
492-7	OFFICE SUPPLIES	ZADJ2024-2025-492...	02/02/2025	-12.00

Budget Adjustment Report

For Date Range: 10/01/2024 - 09/30/2025

Account Number	Account Name	Original Budget	Budget Adjustments	Current Budget
Adjustment Number	Adjustment Description	Packet Number	Post Date	Amount
01-016-00-4317	R & M - GENERATORS	0.00	2,233.63	2,233.63
492-8	GENERATOR	ZADJ2024-2025-492...	02/02/2025	1,033.63
500-10		ZADJ2024-2025-500...	04/14/2025	1,200.00
01-016-00-4330	R & M - OFFICE EQUIPMENT	1,000.00	-400.00	600.00
503-26	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-400.00
01-016-00-4340	R & M - PRINTERS	4,000.00	-633.63	3,366.37
492-9	GENERATOR	ZADJ2024-2025-492...	02/02/2025	-1,033.63
503-27	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	400.00
01-016-00-4364	R & M - UNIFORM CLEANING	5,000.00	-2,500.00	2,500.00
500-11		ZADJ2024-2025-500...	04/14/2025	-1,200.00
503-28	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,300.00
01-016-00-4368	R & M - VEHICLES	12,000.00	1,300.00	13,300.00
503-29	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	1,300.00
01-016-00-5462	WATER - CITY BUILDINGS	1,000.00	1,800.00	2,800.00
503-31	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	1,800.00
Department 016 Total:		954,954.00	0.00	954,954.00
Department: 020 - STREET & DRAINAGE				
01-020-00-1010	OVERTIME	6,300.00	500.00	6,800.00
500-12		ZADJ2024-2025-500...	04/14/2025	500.00
01-020-00-1052	GROUP HEALTH	105,989.00	-1,634.00	104,355.00
492-11	PHYSICALS	ZADJ2024-2025-492...	02/02/2025	-434.00
500-13		ZADJ2024-2025-500...	04/14/2025	-500.00
503-33	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-700.00
01-020-00-1066	PHYSICALS	0.00	1,134.00	1,134.00
492-10	PHYSICALS	ZADJ2024-2025-492...	02/02/2025	434.00
503-32	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	700.00
01-020-00-3280	SUPPLIES - CLEANING	1,000.00	-500.00	500.00
503-34	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-500.00
01-020-00-3286	SUPPLIES-WAREHOUSE	3,800.00	450.00	4,250.00
503-35	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	450.00
01-020-00-3296	UNIFORMS	0.00	50.00	50.00
503-36	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	50.00
01-020-00-4304	R & M - BUILDING	1,500.00	3,691.22	5,191.22
492-12	BUILDING	ZADJ2024-2025-492...	02/02/2025	2,741.22
500-14		ZADJ2024-2025-500...	04/14/2025	300.00
503-38	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	650.00
01-020-00-4324	R & M - HEAVY EQUIPMENT	5,000.00	-300.00	4,700.00
500-15		ZADJ2024-2025-500...	04/14/2025	-300.00
01-020-00-4328	R & M - LIGHT EQUIPMENT	15,000.00	-2,741.22	12,258.78
492-13	BUILDING	ZADJ2024-2025-492...	02/02/2025	-2,741.22
01-020-00-4356	R & M - STREETS	20,000.00	-650.00	19,350.00
503-37	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-650.00
01-020-00-5412	ELECTRICITY - STREET LIGHTS	60,000.00	-3,500.00	56,500.00
500-16		ZADJ2024-2025-500...	04/14/2025	-3,500.00
01-020-00-5432	ELECTRICITY - CITY BUILDINGS	5,000.00	3,000.00	8,000.00
500-17		ZADJ2024-2025-500...	04/14/2025	3,000.00
01-020-00-5442	NATURAL GAS	400.00	500.00	900.00
500-18		ZADJ2024-2025-500...	04/14/2025	500.00
Department 020 Total:		223,989.00	0.00	223,989.00
Department: 022 - FINANCE				
01-022-00-1010	OVERTIME	100.00	355.58	455.58
503-39	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	355.58

Budget Adjustment Report

For Date Range: 10/01/2024 - 09/30/2025

Account Number	Account Name	Original Budget	Budget Adjustments	Current Budget
Adjustment Number	Adjustment Description	Packet Number	Post Date	Amount
01-022-00-1052	GROUP HEALTH			23,369.00
503-40	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-355.58
01-022-00-1068	TRAVEL & TRAINING			5,000.00
501-0	TRAINING	ZADJ2024-2025-501...	07/07/2025	-2,000.00
Department 022 Total:		28,469.00	-2,000.00	26,469.00
Department: 024 - ANIMAL CONTROL				
01-024-00-1010	OVERTIME			7,700.00
503-42	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	1,500.00
01-024-00-2144	JANITORIAL SERVICES - RUGS			1,000.00
503-44	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	700.00
01-024-00-2148	LANDFILL USE			500.00
500-19		ZADJ2024-2025-500...	04/14/2025	-200.00
503-45	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	800.00
01-024-00-3212	EQUIP UNDER \$5,000 - FIELD			1,000.00
503-46	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-100.00
01-024-00-4304	R & M - BUILDING			11,000.00
492-15	AC GROUNDS	ZADJ2024-2025-492...	02/02/2025	-3,472.50
500-20		ZADJ2024-2025-500...	04/14/2025	-72.50
503-41	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,200.00
503-43	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,500.00
01-024-00-4320	R & M - GROUNDS			0.00
492-14	AC GROUNDS	ZADJ2024-2025-492...	02/02/2025	72.50
01-024-00-5462	WATER - CITY BUILDING			1,000.00
500-21		ZADJ2024-2025-500...	04/14/2025	1,500.00
503-47	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	400.00
Department 024 Total:		22,200.00	0.00	22,200.00
Department: 026 - PARKS & RECREATION				
01-026-00-1002	PART TIME WORKERS			8,179.00
503-48	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-400.00
01-026-00-2144	JANITORIAL SERVICES			500.00
492-18	CLEANING SUPPLIES	ZADJ2024-2025-492...	02/02/2025	700.00
503-49	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	500.00
01-026-00-3208	CHRISTMAS DECORATIONS			0.00
492-16	CHRISTMAS TREE LIGHT	ZADJ2024-2025-492...	02/02/2025	959.09
01-026-00-3209	ANNUAL CHRISTMAS TREE LIGHTING			7,500.00
492-17	CHRISTMAS TREE LIGHT	ZADJ2024-2025-492...	02/02/2025	-959.09
01-026-00-3280	SUPPLIES - CLEANING			3,000.00
492-19	CLEANING SUPPLIES	ZADJ2024-2025-492...	02/02/2025	-500.00
01-026-00-4320	R & M - GROUNDS			5,000.00
503-51	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	7,700.00
01-026-00-4342	R & M - PARK EQUIP.			10,000.00
503-52	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-7,700.00
01-026-00-5462	WATER - CITY BUILDINGS			1,000.00
503-50	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	200.00
Department 026 Total:		35,179.00	0.00	35,179.00
Department: 028 - COMMUNITY DEVELOPMENT				
01-028-00-1052	GROUP HEALTH			23,369.00
492-24	SCALES	ZADJ2024-2025-492...	02/02/2025	-7,000.00
503-53	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-6,000.00
01-028-00-1066	PHYSICALS			0.00
492-20	PHYSICALS	ZADJ2024-2025-492...	02/02/2025	400.00
01-028-00-1068	TRAVEL & TRAINING			3,000.00
				-1,000.00
				2,000.00

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Account Number	Account Name	Original Budget	Budget Adjustments	Current Budget
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503-54	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,000.00
01-028-00-1069	RETIREMENT (TMRS)			26,888.00
492-21	PHYSICALS	ZADJ2024-2025-492...	02/02/2025	-400.00
492-23	SCALES	ZADJ2024-2025-492...	02/02/2025	-4,972.80
01-028-00-2172	PROFESSIONAL SERVICES			0.00
492-22	SCALES	ZADJ2024-2025-492...	02/02/2025	10,972.80
01-028-00-3252	MAPS, BOOKS, ETC.			500.00
503-55	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-500.00
01-028-00-3300	DEMO EXPENSES			10,000.00
503-56	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	2,500.00
Department 028 Total:		63,757.00	0.00	63,757.00
Department: 032 - LIBRARY				
01-032-00-1002	PART TIME WORKERS			0.00
492-25	PART TIME WORKERS	ZADJ2024-2025-492...	02/02/2025	200.00
01-032-00-1004	SALARIES & WAGES			48,055.00
492-26	PART TIME WORKERS	ZADJ2024-2025-492...	02/02/2025	-200.00
01-032-00-1050	FICA/MEDICARE			3,300.00
503-58	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	500.00
01-032-00-1052	GROUP HEALTH			23,369.00
502-1	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	-60.00
502-3	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	-450.00
502-5	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	-470.00
502-7	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	-20.00
503-57	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-500.00
503-60	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-100.00
01-032-00-3250	MAGAZINES & PERIODICALS			1,000.00
502-0	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	60.00
01-032-00-3284	SUPPLIES - OFFICE			1,500.00
502-2	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	450.00
01-032-00-4304	R & M - BUILDING			2,000.00
502-4	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	470.00
503-59	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	100.00
01-032-00-4308	R & M - COMPUTER SOFTWARE			12,500.00
492-28	COMPUTERS	ZADJ2024-2025-492...	02/02/2025	-200.00
01-032-00-4312	R & M - COMPUTERS			1,500.00
492-27	COMPUTERS	ZADJ2024-2025-492...	02/02/2025	200.00
01-032-00-4320	R & M - GROUNDS			100.00
502-6	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	20.00
01-032-00-4330	R & M - OFFICE EQUIPMENT			250.00
502-9	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	1,000.00
01-032-00-4340	R & M - PRINTERS			1,500.00
502-8	ADJUST AS NEEDED	ZADJ2024-2025-502...	08/07/2025	-1,000.00
Department 032 Total:		95,074.00	0.00	95,074.00
Fund 01 Total:		1,872,356.00	0.00	1,872,356.00
Fund: 02 - UTILITY FUND				
Department: 040 - ADMINISTRATION-UF				
02-040-00-1070	WORKERS COMPENSATION			47,115.00
500-23		ZADJ2024-2025-500...	04/14/2025	-20,000.00
503-61	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	10,000.00
02-040-00-1074	TWC CONTRIBUTION - QTRLY			30,415.00
494-0	LATES FEES & PERMITS	ZADJ2024-2025-494...	02/02/2025	-2,202.50
503-62	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-10,000.00

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Account Number	Account Name	Original Budget	Budget Adjustments	Current Budget
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503-63	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-10,000.00
02-040-00-2102	ADS & PUBLICATIONS			6,000.00
503-66	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-40.00
02-040-00-2110	CREDIT CARD FEES			75,000.00
500-22		ZADJ2024-2025-500...	04/14/2025	35,000.00
505-0	CC FEES-FINAL	ZADJ2024-2025-505...	09/11/2025	60,423.52
02-040-00-2114	LATE FEES & PENALTIES			0.00
494-2	LATE FEES	ZADJ2024-2025-494...	02/02/2025	2.50
503-65	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	40.00
02-040-00-2136	INSPECTION & PERMIT SERVICES			23,000.00
494-1	WWTP PERMIT	ZADJ2024-2025-494...	02/02/2025	2,200.00
02-040-00-2172	PROFESSIONAL SERVICES			25,000.00
500-24		ZADJ2024-2025-500...	04/14/2025	-10,000.00
02-040-00-3214	EQUIP.			0.00
500-26		ZADJ2024-2025-500...	04/14/2025	600.00
02-040-00-3260	POSTAGE			18,000.00
500-25		ZADJ2024-2025-500...	04/14/2025	-5,000.00
02-040-00-3262	PRINTING			10,000.00
503-64	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	6,000.00
02-040-00-3284	SUPPLIES - OFFICE			7,000.00
500-27		ZADJ2024-2025-500...	04/14/2025	-600.00
02-040-00-4308	R & M - COMPUTER SOFTWARE			70,000.00
503-67	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	4,000.00
503-69	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	5,000.00
503-71	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	1,000.00
02-040-00-4312	R & M - COMPUTERS			5,000.00
503-68	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-5,000.00
02-040-00-5432	ELECTRICITY - CITY BUILDINGS			4,000.00
503-72	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-200.00
02-040-00-5462	WATER - CITY BUILDINGS			600.00
503-73	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	200.00
02-040-00-5472	SPECTRUM - INTERNET			9,000.00
503-70	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,000.00
02-040-00-8812	INSURANCE & BONDS			95,000.00
505-1		ZADJ2024-2025-505...	09/11/2025	12,928.64
Department 040 Total:		425,130.00	73,352.16	498,482.16
Department: 041 - PUBLIC WORKS DIRECTOR				
02-041-00-1052	GROUP HEALTH			19,654.00
500-28		ZADJ2024-2025-500...	04/14/2025	-300.00
02-041-00-3210	DUES & SUBSCRIPTIONS			500.00
494-3	ROTARY	ZADJ2024-2025-494...	02/02/2025	68.00
503-74	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	150.00
02-041-00-3214	EQUIP UNDER \$5,000 - OFFICE			0.00
500-29		ZADJ2024-2025-500...	04/14/2025	300.00
02-041-00-3252	MAPS, BOOKS, ETC			200.00
494-4	ROTARY	ZADJ2024-2025-494...	02/02/2025	-68.00
02-041-00-4340	R & M - PRINTERS			200.00
503-75	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-150.00
Department 041 Total:		20,554.00	0.00	20,554.00
Department: 042 - WATER DEPARTMENT				
02-042-00-1010	OVERTIME			38,000.00
505-2		ZADJ2024-2025-505...	09/11/2025	-5,800.00

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02-042-00-1020	STANDBY PAY			20,000.00
505-3		ZADJ2024-2025-505...	09/11/2025	-8,000.00
02-042-00-1052	GROUP HEALTH			104,860.00
503-77	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-4,250.00
505-4		ZADJ2024-2025-505...	09/11/2025	-250.00
02-042-00-1066	PHYSICALS			0.00
503-76	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	250.00
02-042-00-1069	RETIREMENT (TMRS)			114,000.00
505-5		ZADJ2024-2025-505...	09/11/2025	-3,000.00
02-042-00-2146	LAB EXPENSE			10,000.00
503-78	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	5,000.00
02-042-00-3206	CHEMICALS			50,000.00
503-79	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-5,000.00
02-042-00-3212	EQUIP.			2,500.00
503-80	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	1,400.00
02-042-00-3286	SUPPLIES-WAREHOUSE			2,000.00
503-82	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	100.00
02-042-00-3290	TOOLS - SMALL			1,250.00
503-83	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-100.00
02-042-00-4304	R & M - BUILDING			1,000.00
503-84	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	400.00
02-042-00-4317	R & M - GENERATORS			8,000.00
503-85	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-400.00
02-042-00-4320	R & M - GROUNDS			20,000.00
503-81	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,400.00
02-042-00-4344	R & M - PUMPS & MOTORS			20,000.00
503-88	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-7,400.00
02-042-00-5432	ELECTRICITY - CITY BUILDINGS			56,000.00
500-30		ZADJ2024-2025-500...	04/14/2025	-700.00
503-87	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-500.00
02-042-00-5442	NATURAL GAS			4,000.00
494-6	SCADA LINE	ZADJ2024-2025-494...	02/02/2025	150.00
503-86	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-50.00
02-042-00-5452	TELEPHONE - SCADA LINE			215.00
494-5	SCADA LINE	ZADJ2024-2025-494...	02/02/2025	550.00
500-31		ZADJ2024-2025-500...	04/14/2025	50.00
02-042-00-6570	CE - PUMPS & MOTORS			0.00
503-89	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	7,400.00
Department 042 Total:				451,825.00
				-20,800.00
				431,025.00
Department: 044 - SEWER DEPARTMENT				
02-044-00-1004	SALARIES & WAGES			46,400.00
503-90	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	1,455.00
505-6		ZADJ2024-2025-505...	09/11/2025	-200.00
02-044-00-1010	OVERTIME			500.00
503-91	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	200.00
02-044-00-1068	TRAVEL & TRAINING			500.00
503-92	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	250.00
02-044-00-3212	EQUIP.			1,000.00
503-94	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	275.00
02-044-00-3222	FUELS & LUBRICANTS			1,000.00
500-33		ZADJ2024-2025-500...	04/14/2025	2,100.00
503-95	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	600.00
				1,500.00

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02-044-00-3272	RENTAL/LEASE FIELD EQUIPMENT	500.00	-250.00	250.00
503-93	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-250.00
02-044-00-3280	SUPPLIES - CLEANING	100.00	50.00	150.00
500-34		ZADJ2024-2025-500...	04/14/2025	50.00
02-044-00-4317	R & M - GENERATORS	5,000.00	-650.00	4,350.00
500-32		ZADJ2024-2025-500...	04/14/2025	-650.00
02-044-00-4344	R & M - PUMPS & MOTORS	145,000.00	-42,687.16	102,312.84
494-8	VEHICLES	ZADJ2024-2025-494...	02/02/2025	-105.00
503-96	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-1,775.00
503-97	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-13,500.00
505-13		ZADJ2024-2025-505...	09/11/2025	-27,307.16
02-044-00-4368	R & M - VEHICLES	100.00	105.00	205.00
494-7	VEHICLES	ZADJ2024-2025-494...	02/02/2025	105.00
02-044-00-5422	ELECTRICITY - CITY BUILDINGS	60,000.00	-15,000.00	45,000.00
505-7		ZADJ2024-2025-505...	09/11/2025	-15,000.00
02-044-00-6570	CE-PUMPS & MOTORS	0.00	13,500.00	13,500.00
503-98	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	13,500.00
Department 044 Total:		260,100.00	-40,652.16	219,447.84
Department: 046 - SOLID WASTE SERVICES				
02-046-00-2184	SOLID WASTE COLLECTION/PICK-UP	765,000.00	0.00	765,000.00
503-99	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	0.00
Department 046 Total:		765,000.00	0.00	765,000.00
Department: 048 - WASTEWATER TREATMENT PLT				
02-048-00-1004	SALARIES & WAGES	172,500.00	-18,000.00	154,500.00
505-8		ZADJ2024-2025-505...	09/11/2025	-10,000.00
505-9		ZADJ2024-2025-505...	09/11/2025	-8,000.00
02-048-00-1020	STANDBY PAY	4,640.00	500.00	5,140.00
503-100	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	500.00
02-048-00-1052	GROUP HEALTH	33,762.00	-4,000.00	29,762.00
503-101	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-500.00
505-10		ZADJ2024-2025-505...	09/11/2025	-3,500.00
02-048-00-1069	RETIREMENT (TMRS)	40,500.00	-2,400.00	38,100.00
505-11		ZADJ2024-2025-505...	09/11/2025	-2,400.00
02-048-00-3206	CHEMICALS	50,000.00	12,000.00	62,000.00
505-12		ZADJ2024-2025-505...	09/11/2025	12,000.00
02-048-00-4317	R & M - GENERATORS	1,000.00	-200.00	800.00
500-35		ZADJ2024-2025-500...	04/14/2025	-200.00
02-048-00-4340	R & M - PRINTERS	100.00	200.00	300.00
500-36		ZADJ2024-2025-500...	04/14/2025	200.00
02-048-00-4344	R & M - PUMPS & MOTORS	55,000.00	-25,107.00	29,893.00
503-103	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-25,107.00
02-048-00-5432	ELECTRICITY - CITY BUILDINGS	80,000.00	-100.00	79,900.00
503-104	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	-100.00
02-048-00-5462	WATER - CITY BUILDINGS	500.00	100.00	600.00
503-105	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	100.00
02-048-00-6570	CE-PUMPS & MOTORS	0.00	25,107.00	25,107.00
503-102	EOY BUDGET ADJ	ZADJ2024-2025-503...	09/10/2025	25,107.00
Department 048 Total:		438,002.00	-11,900.00	426,102.00
Fund 02 Total:		2,360,611.00	0.00	2,360,611.00
Fund: 03 - DEBT SERVICE FUND				
03-6002-00	AD VAL TAX - CURRENT I&S	0.00	-478,587.00	-478,587.00
491-0	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	-478,587.00

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03-6002-97	AD VAL TAX COLLECT-CURRENT I&S			0.00
491-1	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	304,062.00
03-6002-99	AD VAL TAX COLLECT-CURRENT			0.00
491-2	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	174,525.00
03-6004-00	AD VAL PENALTY - CURRENT I&S			-3,161.00
491-3	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	-3,161.00
03-6004-97	AD VAL PENALTY-CURRENT I&S			0.00
491-4	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	2,008.00
03-6004-99	AD VAL PENALTY-CURRENT-I&S			0.00
491-5	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	1,153.00
03-6006-00	AD VAL INTEREST- CURRENT I&S			-1,161.00
491-6	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	-1,161.00
03-6006-97	AD VAL INTEREST-CURRENT I&S			0.00
491-7	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	738.00
03-6006-99	AD VAL INTEREST-CURRENT-I&S			0.00
491-8	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	423.00
03-6008-00	AD VAL TAX - DELINQUENT I&S			-10,262.00
491-9	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	-10,262.00
03-6008-97	AD VAL TAX COLLECT-DELQ I&S			0.00
491-10	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	6,520.00
03-6008-99	AD VAL TAX COLLECT-DELQ I&S			0.00
491-11	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	3,742.00
03-6010-00	AD VAL PENALTY-DELINQUENT I&S			-1,500.00
491-12	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	-1,500.00
03-6010-97	AD VAL PENALTY-DELQ I&S			0.00
491-13	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	953.00
03-6010-99	AD VAL PENALTY-DELQ I&S			0.00
491-14	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	547.00
03-6012-00	AD VAL INTEREST-DELINQUENT I&S			-4,778.00
491-15	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	-4,778.00
03-6012-97	AD VAL INTEREST-DELQ-I&S			0.00
491-16	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	3,036.00
03-6012-99	AD VAL INTEREST-DELQ I&S			0.00
491-17	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	1,742.00
03-6716-00	INTEREST INCOME - CHECKING			-601.00
491-18	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	-601.00
03-6716-94	INTEREST INCOME - CHECKING			0.00
491-19	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	400.00
03-6716-99	INTEREST INCOME			0.00
491-20	DEBT SERVICE CHANGES	ZADJ2024-2025-491...	01/02/2025	201.00
Fund 03 Total:		-500,050.00	0.00	-500,050.00
Fund: 05 - HOTEL OCCUPANCY TAX FUND				
Department: 093 - HOTEL/MOTEL FUND				
05-093-00-4304	R & M - BUILDING			17,500.00
506-0		ZADJ2024-2025-506...	09/11/2025	17,500.00
05-093-00-7614	CHAMBER OF COMMERCE			44,500.00
506-1		ZADJ2024-2025-506...	09/11/2025	44,500.00
05-093-00-7616	COMMUNITY CENTER			4,567.00
498-0	COMM. CTR. AV UPGRADE	ZADJ2024-2025-498...	03/25/2025	4,567.00
05-093-00-7999	DESIGNATED AT A LATER DATE			22,433.00
495-0	RED WHITE YOU EVENT	ZADJ2024-2025-495...	02/05/2025	-70,000.00
498-1	COMM. CTR. AV UPGRADE	ZADJ2024-2025-498...	03/25/2025	-4,567.00

Budget Adjustment Report

For Date Range: 10/01/2024 - 09/30/2025

Account Number	Account Name	Packet Number	Post Date	Original Budget	Budget Adjustments	Current Budget
Adjustment Number	Adjustment Description				Amount	
506-2		ZADJ2024-2025-506...	09/11/2025		-62,000.00	
05-093-10-7635	RED, WHITE, & YOU EVENT			0.00	70,000.00	70,000.00
495-1	RED WHITE YOU EVENT	ZADJ2024-2025-495...	02/05/2025		70,000.00	
Department 093 Total:				159,000.00	0.00	159,000.00
Fund 05 Total:				159,000.00	0.00	159,000.00
Fund: 29 - WATER/SEWER MAINTENANCE						
Department: 090 - WATER/SEWER MAINTENANCE						
29-090-15-1010	OVERTIME FOR WATER MAINT			0.00	10,000.00	10,000.00
504-4		ZADJ2024-2025-504...	09/10/2025		10,000.00	
29-090-15-2146	LAB EXPENSE			0.00	17,222.20	17,222.20
499-0		ZADJ2024-2025-499...	04/14/2025		13,757.20	
504-1		ZADJ2024-2025-504...	09/10/2025		3,465.00	
29-090-15-4332	R & M - MAIN LINES			0.00	2,667.04	2,667.04
499-1		ZADJ2024-2025-499...	04/14/2025		2,667.04	
29-090-15-4344	R & M - PUMPS & MOTORS			0.00	9,184.65	9,184.65
499-2		ZADJ2024-2025-499...	04/14/2025		84,624.65	
504-3		ZADJ2024-2025-504...	09/10/2025		-75,440.00	
29-090-15-4370	R & M - SCADA SYSTEM			0.00	4,432.19	4,432.19
499-3		ZADJ2024-2025-499...	04/14/2025		4,432.19	
29-090-15-4372	WATER HOLDING TANKS			0.00	14,800.00	14,800.00
499-4		ZADJ2024-2025-499...	04/14/2025		14,800.00	
29-090-15-6570	CE - PUMPS & MOTORS			0.00	75,440.00	75,440.00
504-2		ZADJ2024-2025-504...	09/10/2025		75,440.00	
29-090-15-7999	DESIGNATED AT A LATER DATE			53,875.00	-53,875.00	0.00
499-5		ZADJ2024-2025-499...	04/14/2025		-53,875.00	
29-090-25-1010	OVERTIME FOR SEWER MAINT			0.00	10,000.00	10,000.00
504-5		ZADJ2024-2025-504...	09/10/2025		10,000.00	
29-090-25-3272	RENTAL/LEASE EQUIPMENT			0.00	600.00	600.00
499-6		ZADJ2024-2025-499...	04/14/2025		600.00	
29-090-25-4332	R & M - MAIN LINES			0.00	2,988.72	2,988.72
499-7		ZADJ2024-2025-499...	04/14/2025		2,988.72	
29-090-25-7999	DESIGNATED AT A LATER DATE			161,625.00	-93,459.80	68,165.20
499-8		ZADJ2024-2025-499...	04/14/2025		-69,994.80	
504-0		ZADJ2024-2025-504...	09/10/2025		-23,465.00	
Department 090 Total:				215,500.00	0.00	215,500.00
Fund 29 Total:				215,500.00	0.00	215,500.00
Budget Code FY 2025 Total:				4,107,417.00	0.00	4,107,417.00

Description

Fund Summary

Description	Fund	Original Budget	Budget Adjustments	Current Budget
Budget Code: FY 2025 - 10/01/2024-09/30/2025 Annual Budget				
			Fiscal: F...	
	01	1,872,356.00	0.00	1,872,356.00
	02	2,360,611.00	0.00	2,360,611.00
	03	-500,050.00	0.00	-500,050.00
	05	159,000.00	0.00	159,000.00
	29	215,500.00	0.00	215,500.00
	Budget Code FY 2025 Total:	4,107,417.00	0.00	4,107,417.00



City of Bridge City

FY 2026 BUDGET PRESENTATION

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 are critical in maintaining public trust & crucial for the sustainability of essential government operations.

FY 2026
Overview of
Proposals

General Fund

- **The General Fund is balanced**
- **Includes a 3% COLA wage increase for non-public safety employees**
- **Maintains existing service levels for all essential departments**

General Fund Overview

	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
REVENUES	\$6,328,950	\$6,809,450
EXPENDITURES	\$6,328,950	\$6,809,450

Property Tax

	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
PROPERTY TAX	\$2,025,500	\$2,150,500

- Approximately 32% of budgeted General Fund revenues.
- Proposes a budgeted increase of \$125,000 from the prior year budget.

Proposed budget property tax revenue is calculated using a proposed tax rate of \$0.550000. This is an increase of \$0.081740 over last year's rate and is \$.059540 less than the voter approval rate.

Property Tax Rates

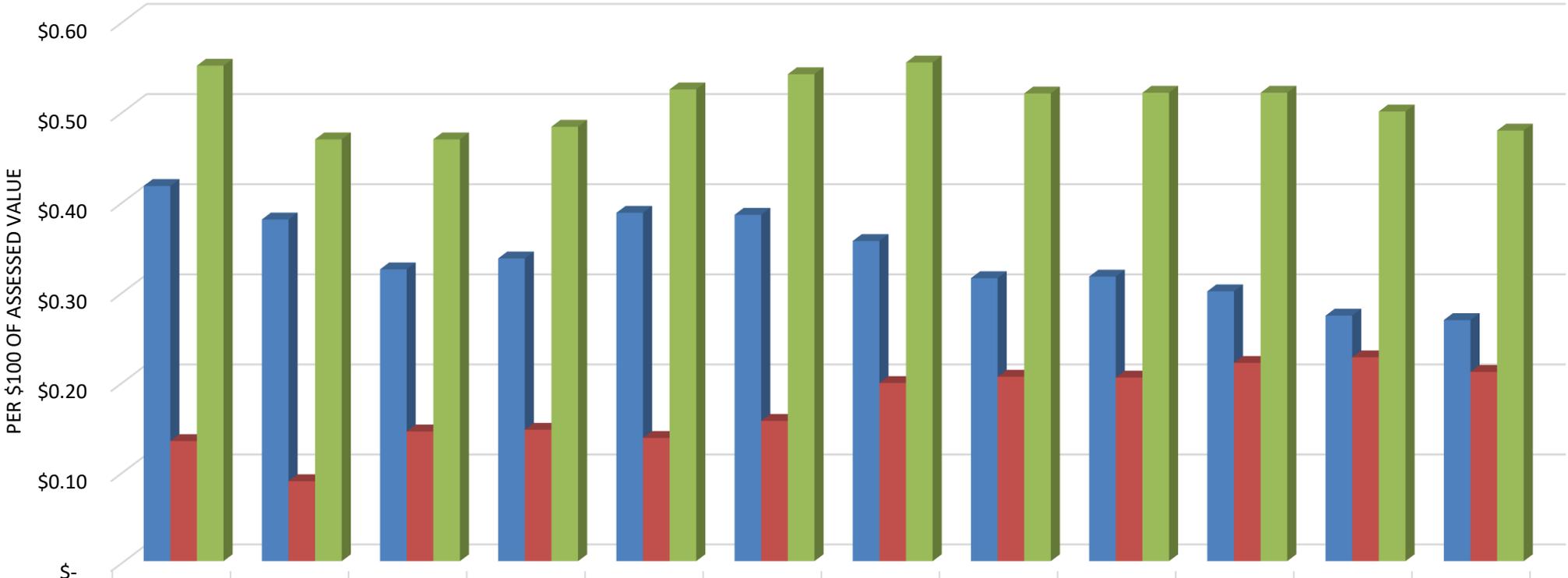
FY 2025 ADOPTED TAX RATE

Type of Tax Rate	Per \$100
ADOPTED	\$0.468260
No-New Revenue	\$0.444990
No-New Revenue Maintenance & Operations	\$0.309090
Voter-Approval	\$0.426242
Debt	\$0.088830

FY 2026 PROPOSED TAX RATE

Type of Tax Rate	Per \$100
PROPOSED	\$0.550000
No-New Revenue	\$0.463006
No-New Revenue Maintenance & Operations	\$0.377261
Voter-Approval	\$0.609540
Debt	\$0.133411

TAX RATE HISTORY



	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
■ OPERATIONS	0.416589	0.379430	0.324120	0.336290	0.386810	0.384700	0.355600	0.314310	0.316090	0.299750	0.272800	0.267860
■ I & S (DEBT)	0.133411	0.088830	0.144140	0.145990	0.136880	0.155880	0.197900	0.204890	0.203910	0.220250	0.226400	0.210210
■ TOTAL RATE	0.550000	0.468260	0.468260	0.482280	0.523690	0.540580	0.553500	0.519200	0.520000	0.520000	0.499200	0.478070

Sales Tax

	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
SALES TAX	\$2,300,000	\$2,375,000

- Approximately 35% of budgeted General Fund revenue
- Budgeted \$75,000 increase from the prior fiscal year

Transfer In – From Utility Fund

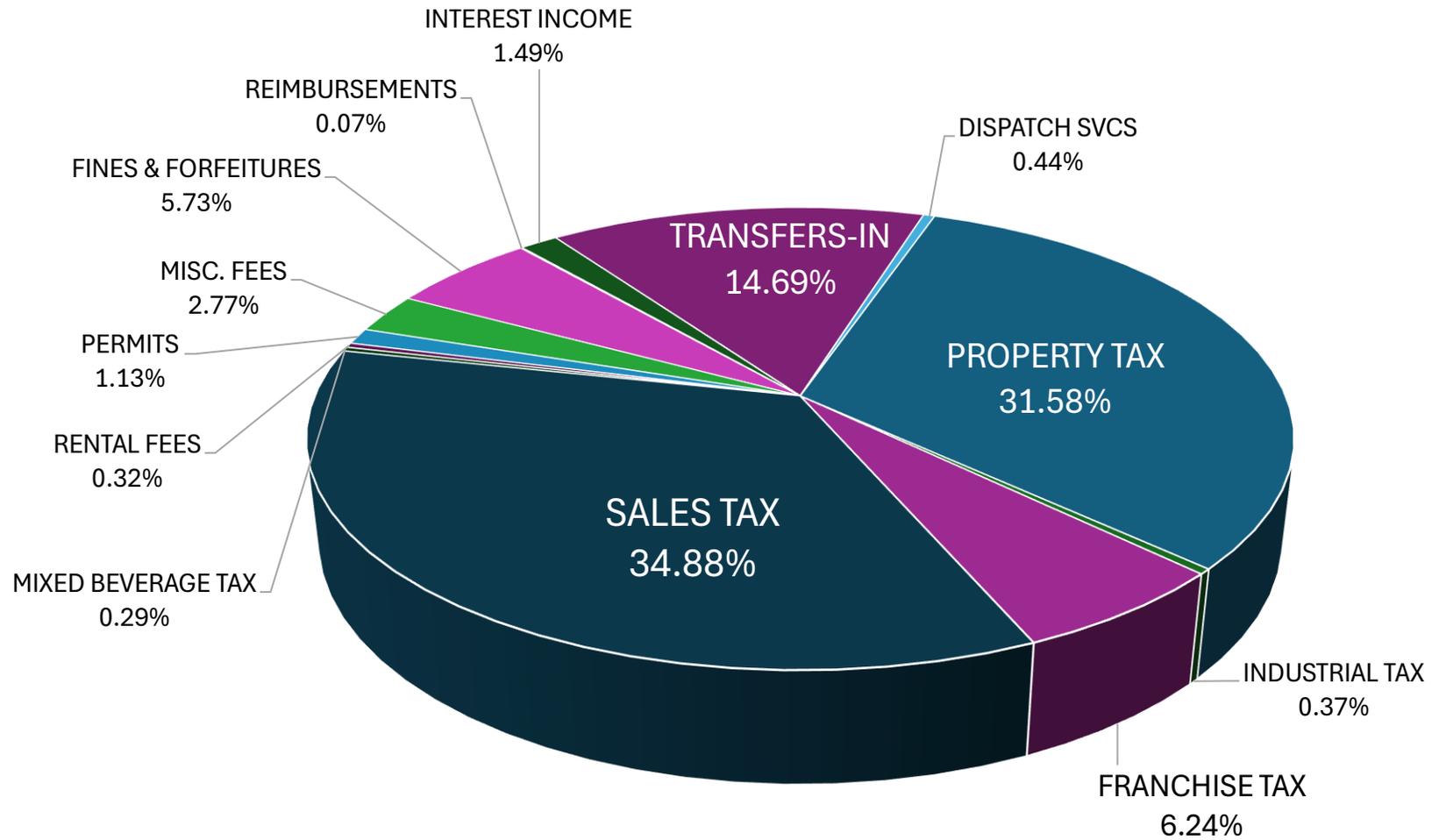
	FY 2025	FY 2026
	BUDGET	RECOMMENDED
	AS AMENDED	BUDGET
TRANSFER-IN	\$1,000,000	\$1,000,000

- Approximately 15% of budgeted General Fund revenues
- Purpose of transfer is to fund ½ of (7) General Fund departments whose personnel directly support the Utility Fund
- Last year we lowered the transfer by \$31,671.00, to \$1,000,000
- This year, we propose to keep it the same

Other Revenues

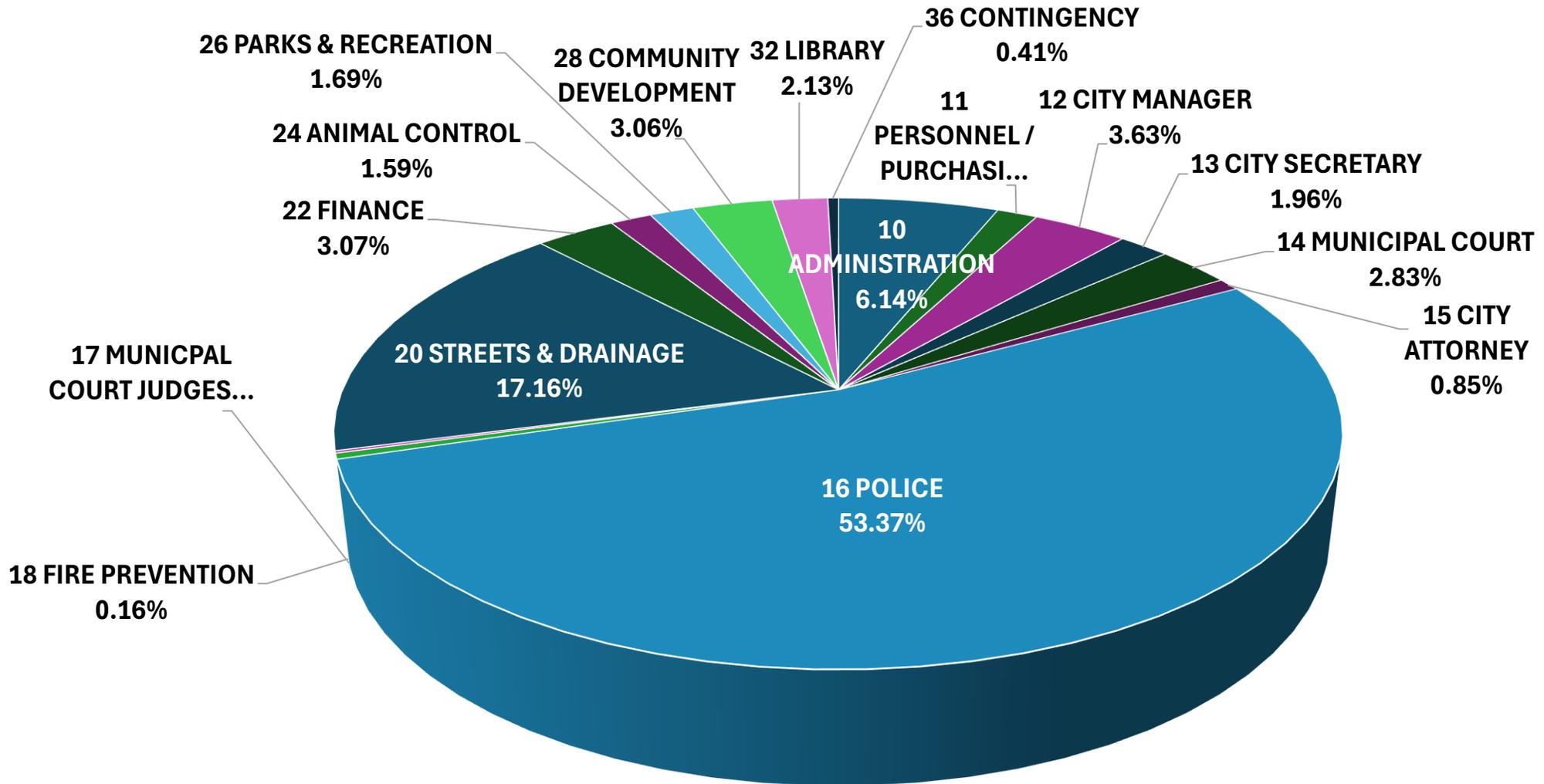
	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
INDUSTRIAL TAX	\$25,000	\$25,000
FRANCHISE TAX	\$430,000	\$425,000
MIXED BEVERAGE TAX	\$20,000	\$20,000
FINES & FORFEITURES	\$345,000	\$390,000
DISPATCH SERVICES	\$30,000	\$30,000
RENTAL FEES	\$19,500	\$22,000
PERMITS	\$103,000	\$77,000
INTEREST INCOME	\$4,000	\$101,500
MISC. FEES	\$26,000	\$193,450

FY 2026 GENERAL FUND REVENUES BY SOURCE



General Fund - Expenditures by Department

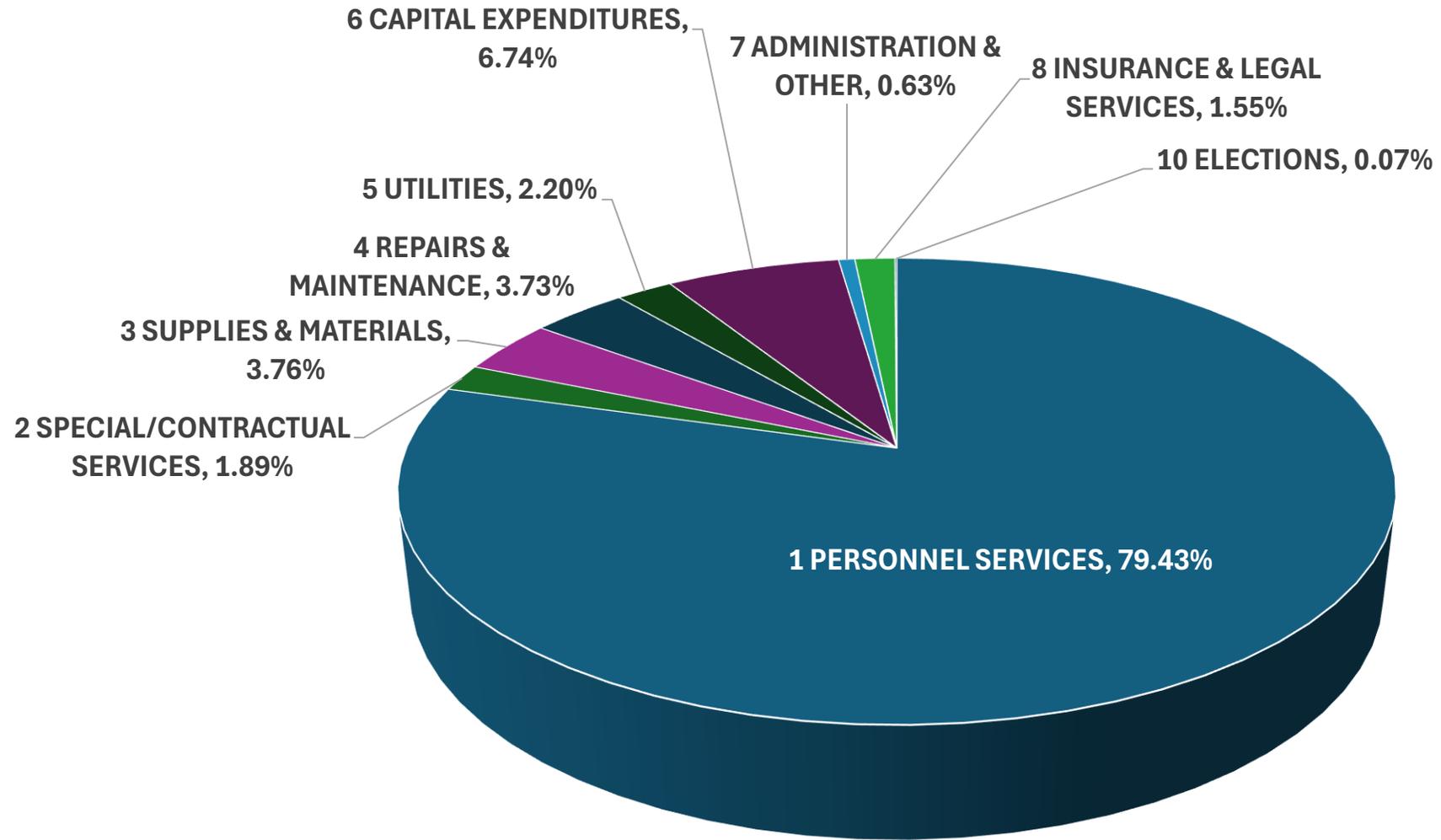
	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
ADMINISTRATION	\$409,834	\$440,274
PERSONNEL/PURCHASING	\$103,001	\$105,360
CITY MANAGER	\$243,957	\$246,060
CITY SECRETARY	\$131,178	\$132,840
COURT	\$187,471	\$192,140
CITY ATTORNEY	\$55,900	\$57,700
POLICE	\$3,203,276	\$3,621,712
JUDGES	\$26,343	\$27,100
FIRE PREVENTION	\$11,500	\$11,000
STREETS/DRAINAGE	\$1,140,761	\$1,164,310
FINANCE	\$201,784	\$208,100
ANIMAL CONTROL	\$112,592	\$107,960
PARTS & RECREATION	\$123,666	\$114,740
COMMUNITY DEVELOPMENT	\$208,403	\$207,870
LIBRARY	\$141,284	\$144,284
CONTINGENCY	\$28,000	\$28,000



GENERAL FUND EXPENDITURES BY DEPARTMENT

General Fund - Expenditures by Category

	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
PERSONNEL SERVICES	\$5,238,731	\$5,390,051
SPECIAL/CONTRACTUAL SERVICES	\$124,536	\$128,006
SUPPLIES & MATERIALS	\$253,525	\$256,293
REPAIRS & MAINTENANCE	\$264,000	\$275,900
UTILITIES	\$142,450	\$149,150
CAPITAL EXPENDITURES	\$156,188	\$457,550
ADMINISTRATION & OTHER	\$49,000	\$42,500
INSURANCE & LEGAL SERVICES	\$95,000	\$105,000
TRANSFERS-OUT	\$0	\$0,
ELECTIONS	\$5,500	\$5,000



GENERAL FUND EXPENDITURES BY CATEGORY

General Fund Expenditures

Personnel Services account for 80% 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 \$136.8K, including base wages, holidays, and overtime.



164.8K including soft costs.



There are no increases to certificate pay.

HEALTH COVERAGE

- Total cost to General Fund is \$551,000
- We pay 100% of employee medical and dental premiums & 50% of dependent medical premiums.



RETIREMENT
(TMRS)

Total cost to the General Fund is estimated to be approximately \$710,660.

New contribution rate is 19.93%



Recurring
Capital
Expenses

Enterprise Fleet:

General Fund: \$212,800

Police: \$170,000

Street/Drainage: \$42,800

Additional Capital Purchases

General Fund: \$244,750

- Department: Police
 - \$35,000 - Cameras (year 1 of 5)
 - \$30,000 - 1/2 outfitting cost of 3 new vehicles
 - \$179,750 – GASB-87 (offset in revenues)

General Fund Key Points for Growth

- Optimized fund balance investments focused on principal safety and maximum yield
- Identify cost inefficiencies.
- Closely monitor group health and other major expenses and explore cost-saving measures.



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 from sewer operations, working toward making each operation self-supporting.

FY 2026 Overview of Proposals

Utility Fund

- The Utility Fund is budgeted with expenditures exceeding revenues by \$174,010
- Includes a \$.50 per 1,000 gallons increase to both the water & sewer rates for inside & outside the City customers
- No increase to sanitation service.
- Maintains existing service levels for all essential departments
- Includes multiple capital items
- Includes a professional utility rate study

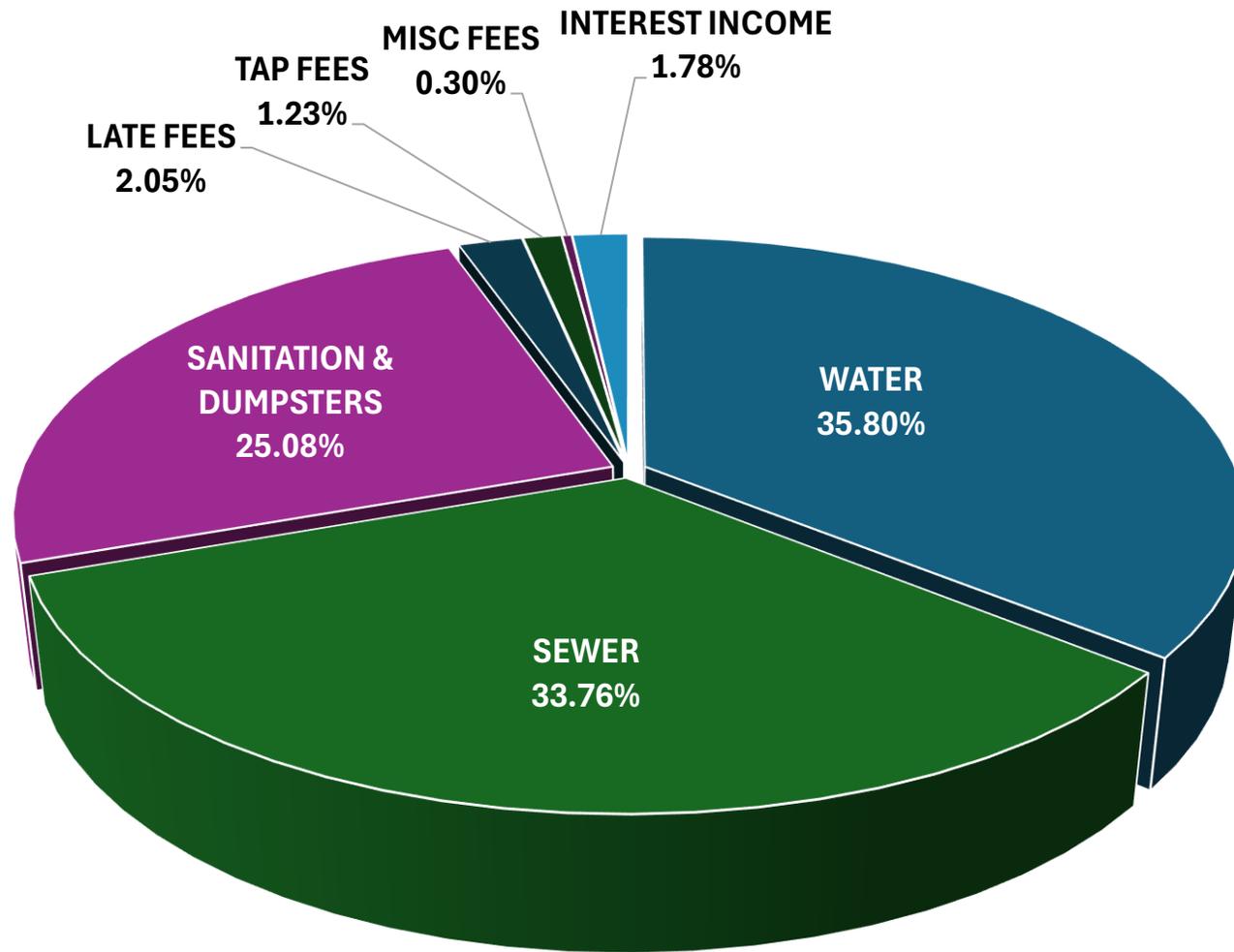
Utility Fund Overview

	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
REVENUES	\$4,744,750	\$4,887,750
EXPENDITURES	\$4,954,536	\$5,061,760
<i>EXPENDITURES EXCEED REVENUES</i>	<i>\$209,786</i>	<i>\$174,010</i>



Utility Fund Service Revenues

	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
Water	\$1,655,000	\$1,750,000
Sewer	\$1,530,000	\$1,650,000
Sanitation	\$1,206,000	\$1,210,000
Dumpsters	\$16,500	\$16,000



UTILITY FUND REVENUES BY SOURCE

WATER & SEWER (INSIDE CITY LIMITS)

CURRENT 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

PROPOSED RATES

- **Water**
 - **0-2,000 gallons \$14.00**
 - **3,000-50,000 \$4.50 per 1,000**
 - **Over 50,000 \$4.50 per 1,000**
- **Sewer**
 - **0-2,000 gallons \$15.15**
 - **3,000-50,000 \$4.50 per 1,000**
 - **Over 50,000 \$4.50 per 1,000**

WATER & SEWER (OUTSIDE CITY LIMITS)

CURRENT 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

PROPOSED RATES

- Water
 - 0-2,000 gallons \$28.00
 - 3,000-50,000 \$8.50 per 1,000
 - Over 50,000 \$8.50 per 1,000
- Sewer
 - 0-2,000 gallons \$30.30
 - 3,000-50,000 \$8.50 per 1,000
 - Over 50,000 \$8.50 per 1,000

SANITATION

CURRENT RATES

- Residential
 - Inside City \$24.60
 - Outside City \$27.08
 - Extra Cart \$7.43
- Commercial
 - Flat Rate \$37.67
 - Extra Cart \$7.43

PROPOSED RATES

- Residential
 - Inside City \$24.60
 - Outside City \$27.08
 - Extra Cart \$7.43
- Commercial
 - Flat Rate \$37.67
 - Extra Cart \$7.43

Additional Costs to Customers

- Total minimum utility bill for customers inside and outside the city will NOT increase
- Any usage over 2,000 gallons will have an increase of \$1.00 (.50 water / .50 sewer) per 1,000 gallons for customers inside and outside the city.
- An average usage of 6,000 gallons of water/sewer would see an increase of \$4.00 per month.

Impact to Budget

- Revenue from Water & Sewer is budgeted at \$3,400,000. An increase of \$215,000 from FY 2025.

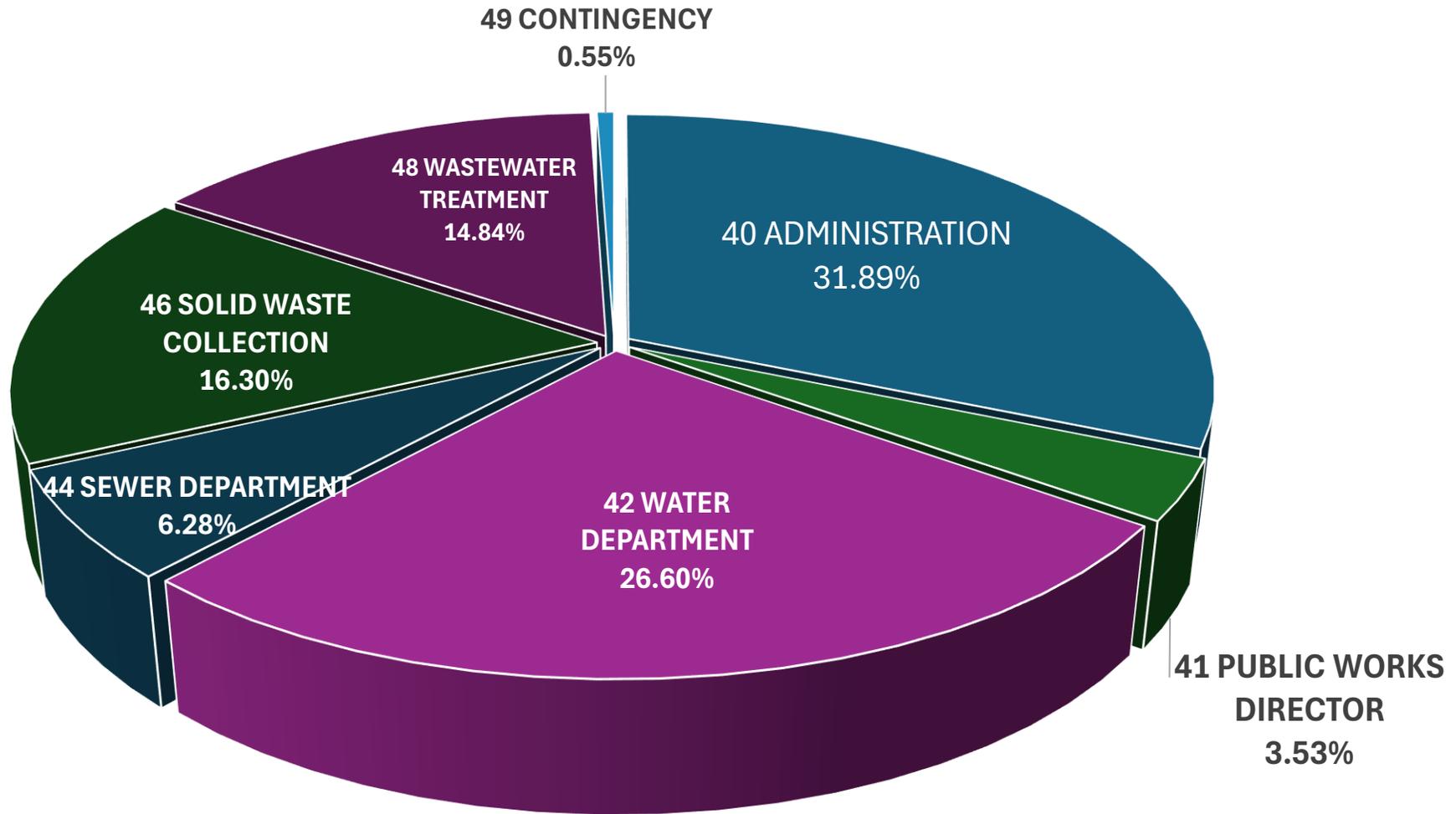
General Fund Key Points for Growth

- Have a professional utility rate study done to better align rates with our maintenance costs & CIP plan
- Review and update other service-related fees
- Optimized fund balance investments focused on principal safety and maximum yield



Utility Fund - Expenditures by Department

	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
ADMINISTRATION	\$1,650,975	\$1,614,410
PUBLIC WORKS DIRECTOR	\$174,208	\$178,710
WATER DEPARTMENT	\$1,243,543	\$1,346,500
SEWER DEPARTMENT	\$330,953	\$317,930
SOLID WASTE COLLECTION	\$825,000	\$825,000
WASTEWATER TREATMENT	\$704,857	\$751,210
CONTINGENCY	\$25,000	\$28,000

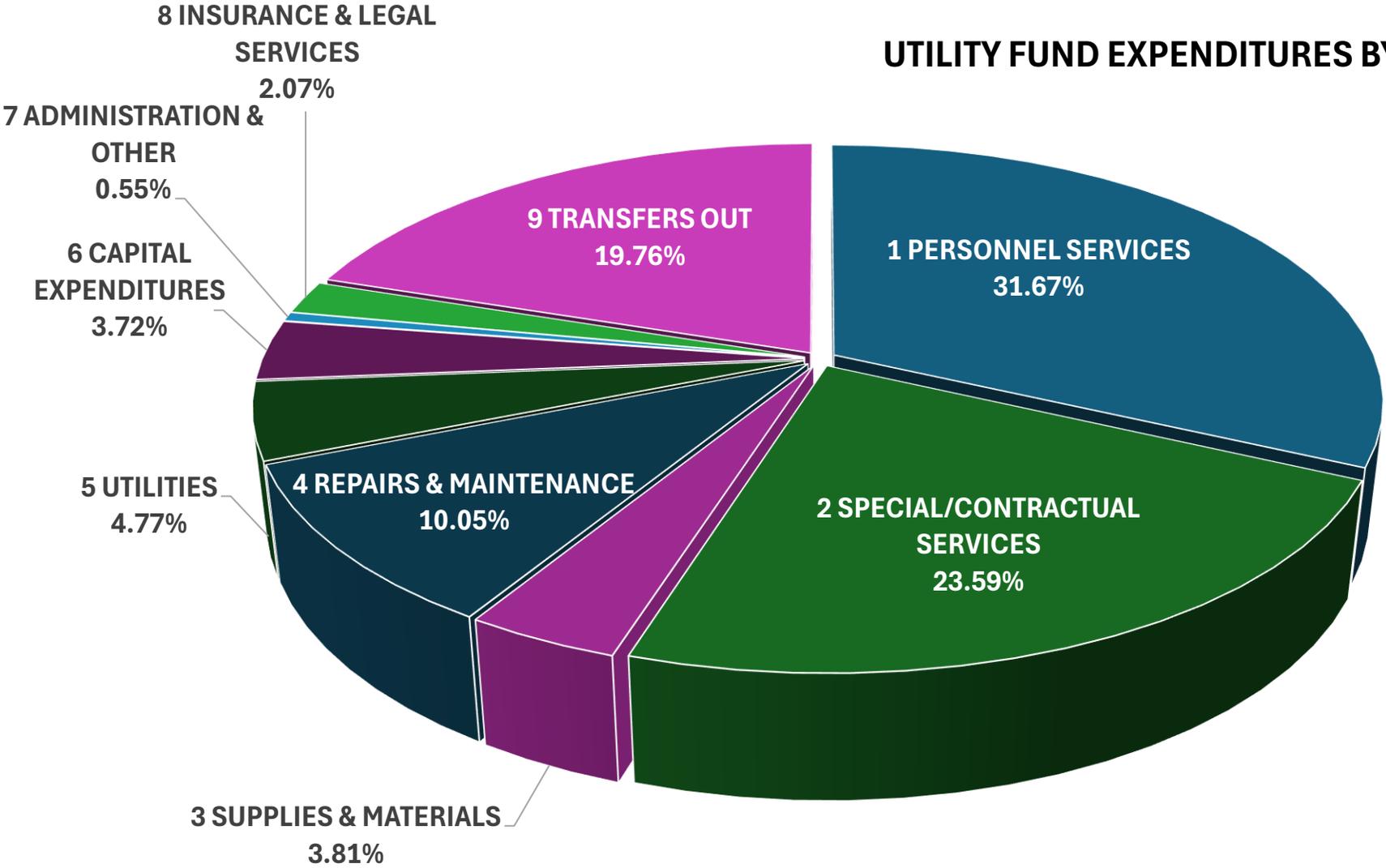


UTILITY FUND EXPENDITURES BY DEPARTMENT

Utility Fund - Expenditures by Category

	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
PERSONNEL SERVICES	\$1,577,511	\$1,603,060
SPECIAL/CONTRACTUAL SERVICES	\$1,224,130	\$1,193,900
SUPPLIES & MATERIALS	\$183,300	\$193,100
REPAIRS & MAINTENANCE	\$543,300	\$508,600
UTILITIES	\$240,615	\$241,600
CAPITAL EXPENDITURES	\$63,680	\$188,500
ADMINISTRATION & OTHER	\$25,000	\$28,000
INSURANCE & LEGAL SERVICES	\$95,000	\$105,000
TRANSFERS-OUT	\$1,000,000	\$1,000,000

UTILITY FUND EXPENDITURES BY CATEGORY



3% COLA WAGE INCREASE – UTILITY FUND



Approximately \$28.6K, including base wages, holidays, and overtime.



\$47K including soft costs.



There are no increases to certificate pay.

HEALTH COVERAGE

- Total cost to the Utility Fund is \$210,000
- We pay 100% of employee medical and dental premiums & 50% of dependent medical premiums.



RETIREMENT
(TMRS)

Total cost to the Utility Fund is estimated to be approximately \$205,000

New contribution rate is 19.93%



Recurring
Capital
Expenses

Enterprise Fleet:

Utility Fund: \$63,712

Water Dept: \$52,100

Sewer Dept: \$11,612

Additional Capital Purchases

Utility Fund: \$124,500

- Department: Water
 - \$9,000-Lawn Mower
 - \$65,000-Water Main Upgrade
- Department: Sewer
 - \$15,500-Utility Vehicle
 - \$35,000-Automatic Samplers

Utility Fund Key Points for Growth

- Identify cost inefficiencies
- Review fee schedules annually to ensure appropriate cost recovery for City services





Fiscal Year 2026
Combined Major Fund
Revenues & Expenditures

Excludes Debt Service
& Transfers

Includes Water/Sewer
Maintenance

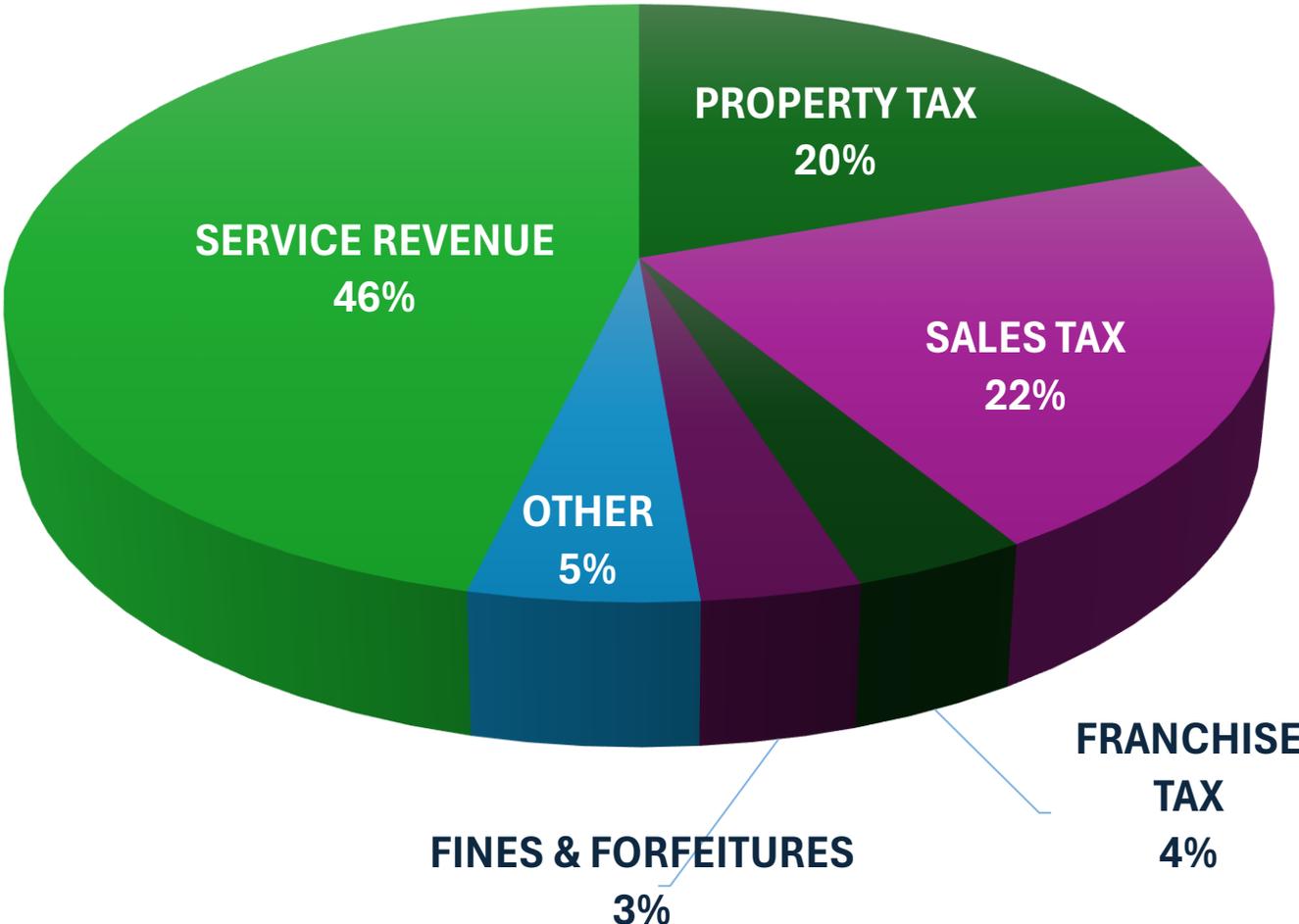


FY 2026 MAJOR FUND REVENUES

(EXCLUDES DEBT SERVICE & TRANSFERS):

• PROPERTY TAX	\$2,150,500
• SALES TAX	\$2,375,000
• FRANCHISE TAX	\$425,000
• FINES & FORFEITURES	\$390,000
• OTHER FEES & INTEREST	\$557,700
• SERVICE REVENUE	\$5,074,500

FY 2026 MAJOR FUND REVENUES



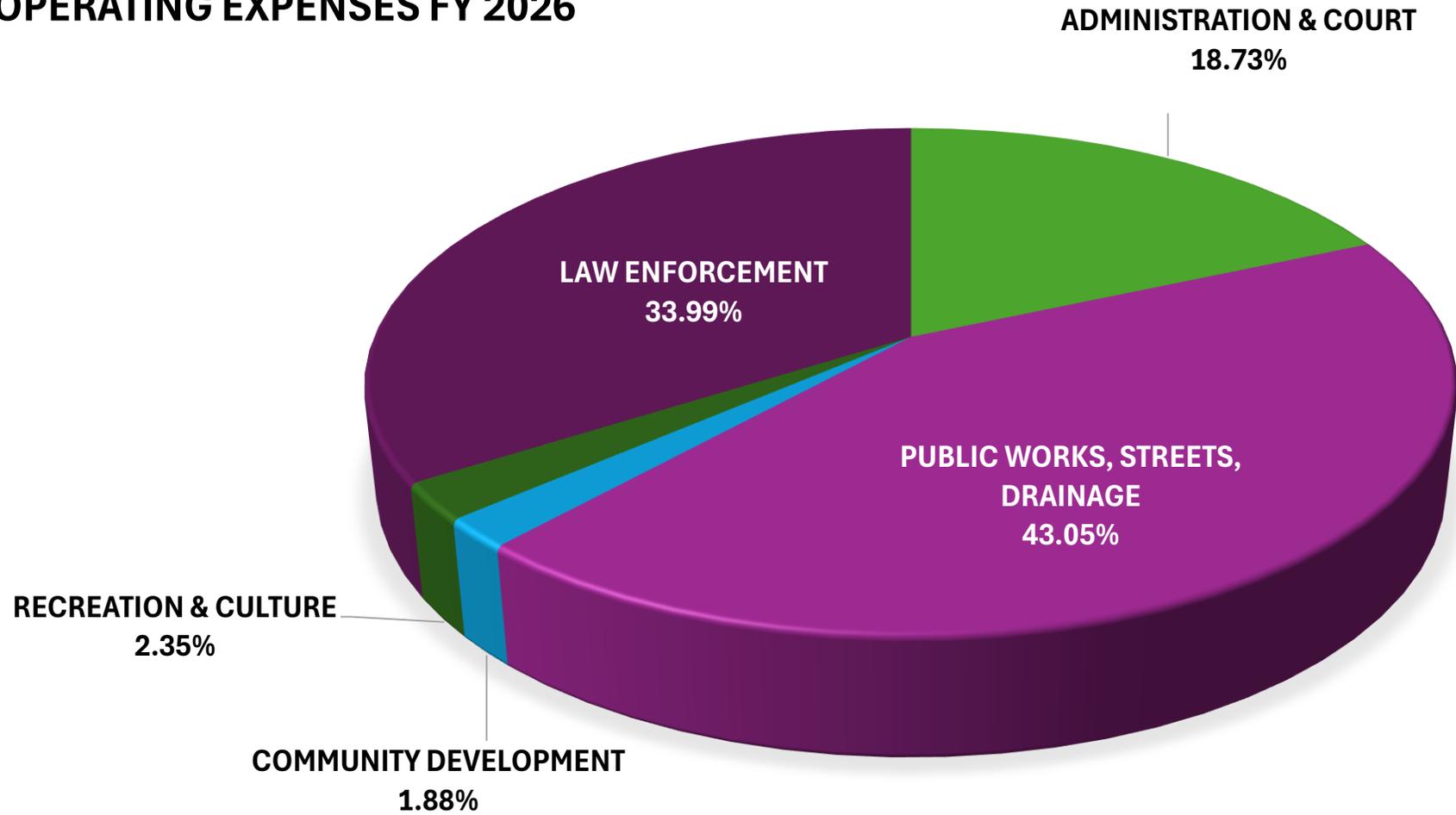


FY 2026 MAJOR FUND OPERATING EXPENSES

(EXCLUDING TRANSFERS, MAJOR CAPITAL PROJECTS, & DEBT SERVICE):

• ADMINISTRATION AND COURT	\$2,067,984
• PUBLIC WORKS, STREETS, DRAINAGE	\$4,753,660
• COMMUNITY DEVELOPMENT	\$207,870
• RECREATION AND CULTURE	\$259,024
• LAW ENFORCEMENT	\$3,752,672

OPERATING EXPENSES FY 2026

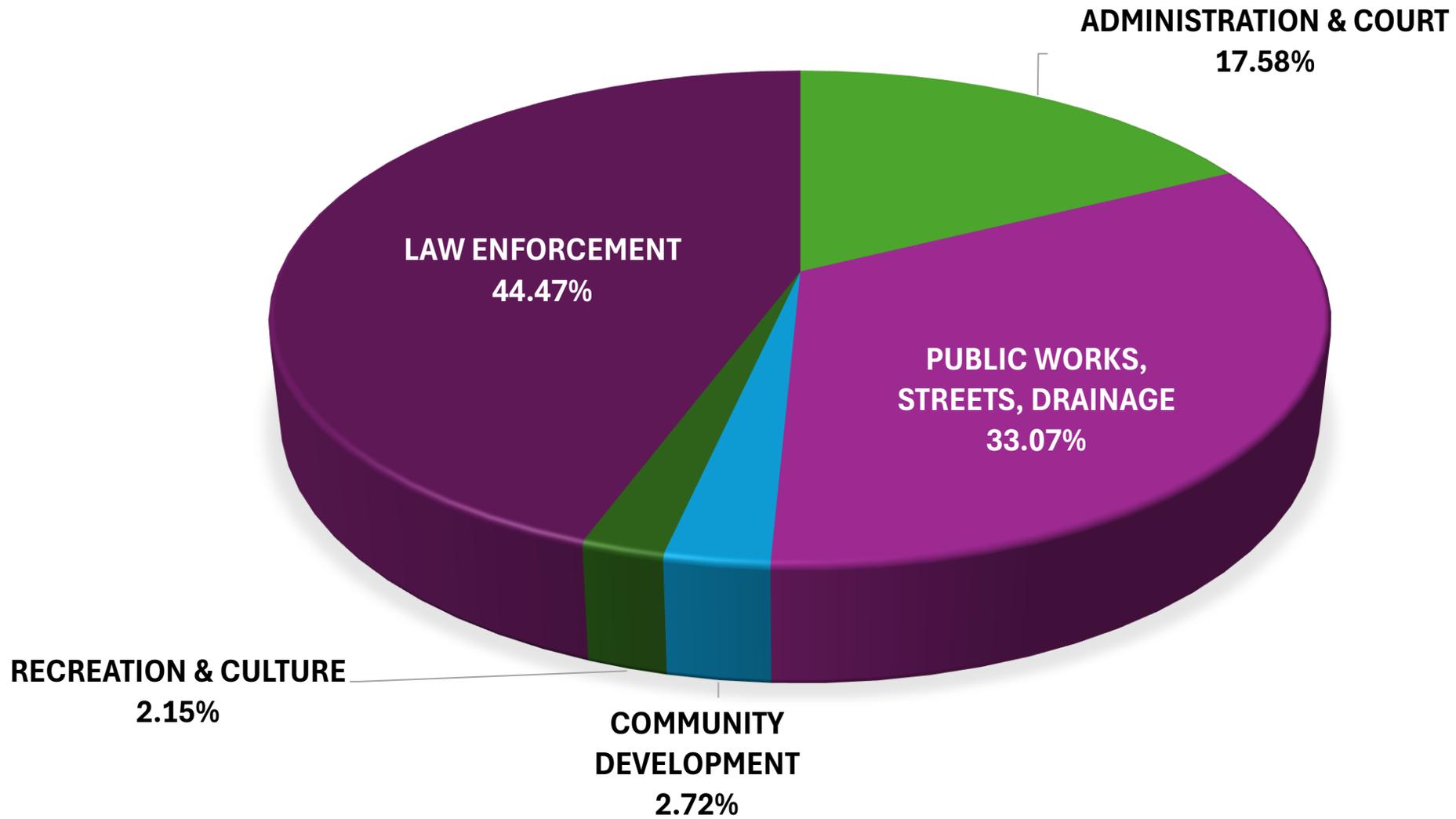




FY 2026 PERSONNEL SERVICES (*EXCLUDING TRANSFERS*):

- ADMINISTRATION AND COURT \$1,231,835
- PUBLIC WORKS, STREETS, DRAINAGE \$2,316,810
- COMMUNITY DEVELOPMENT \$190,320
- RECREATION AND CULTURE \$150,824
- LAW ENFORCEMENT \$3,115,322

PERSONNEL SERVICES FY 2026



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

	FY 2025 BUDGET AS AMENDED	FY 2026 RECOMMENDED BUDGET
REVENUES	\$840,267	\$840,267
EXPENDITURES	\$840,267	\$840,267

Property Tax Rates

FY 2025 ADOPTED TAX RATE

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

FY 2026 PROPOSED TAX RATE

Type of Tax Rate	Per \$100
PROPOSED	\$0.550000
No-New Revenue	\$0.463006
No-New Revenue Maintenance & Operations	\$0.377261
Voter-Approval	\$0.609540
Debt	\$0.133411

CAPITAL PROJECTS

There are 4 capital projects proposed in the FY 2026 Budget, funded through various sources.

- **Water Main Upgrade (\$65,000)**
 - Source of funding: Utility Fund
- **Water Tower Rehabilitation (\$940,000)**
 - Source of funding: Water/Sewer Maintenance Fund, Series 2014 Project Fund, & Series 2018 Project Fund

CAPITAL PROJECTS

- **Street Improvements (\$300,000)**
 - Source of Funding: Street Maintenance Fund
- **TWDB Sewer Improvements Project (\$7.25 million)**
 - Source of funding: 2025 Series Certificates of Obligation (Debt Service)

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 & Capital Project Funds

- We have approximately 18 active special revenue funds & 3 capital project funds.
- Detailed information on each fund can be found in the budget.
- Today, I will be discussing **4** of the special revenue funds & **3** of the capital funds



SPECIAL REVENUE FUNDS



Special Revenue Funds (Non-Capital)

- **Water / Sewer Maintenance Fund**
- **Street / Drainage Fund**
- **Grant Matching & Projects Fund
(formally ARPA fund)**
- **Community Events & Projects Fund**

A photograph of a water treatment facility, showing large blue cylindrical tanks and metal walkways. The image is partially obscured by a red and grey graphic element on the right side of the page.

Water / Sewer Maintenance Fund

These funds are used for new construction, maintenance, and reconstruction of the water & sewer system & are included in the Utility Fund Group.

FY 2026 RECOMMENDED BUDGET

REVENUES	\$275,500
EXPENDITURES	\$535,000
USE OF FUND BALANCE FOR SUNNYSIDE TOWER REHABILITATION PROJECT	\$259,500



Street Maintenance Fund

These funds are used to maintain and reconstruct the City's street & drainage systems. There are approximately 47 miles of streets within the city limits.

FY 2026 RECOMMENDED BUDGET

REVENUES	\$193,450
EXPENDITURES	\$320,000
USE OF FUND BALANCE FOR ROAD IMPROVEMENTS PROJECT	\$126,550

Grant Matching & Projects Fund

- The current balance of the Grant Matching & Projects fund is approximately \$950,000. Of that amount, \$68,000 was approved by council to fund updating the City's ERP software. This project is currently underway.
- The remaining is restricted to funding local match requirements on eligible grant projects.

GRANT MATCHING & PROJECTS FUND

FY 2026 RECOMMENDED BUDGET

REVENUES	\$30,000
EXPENDITURES	\$66,050
USE OF FUND BALANCE FOR REMAINING BALANCE OF CITYWIDE INCODE 10 CONVERSION	\$36,050



Community Events & Projects

- There is approximately \$315,000 in the Community Events & Projects Fund.
- \$245,690.00 of the remaining GTP donation has been budgeted for completion of the pickleball court.

CAPITAL FUNDS



- **2014 Series Project Fund**
- **2018 Series Project Fund**
- **2025 Series Project Fund (New)**



2014 Series Project Fund

Approximately \$415,000 in remaining funds from the City's 2014 water/wastewater projects. These funds may be utilized for the "design, construction, development, redevelopment, improvement or rehabilitation & equipping of water & wastewater system improvements for the City"

FY 2026 RECOMMENDED BUDGET

REVENUES	\$0.00
EXPENDITURES	\$415,000
USE OF FUND BALANCE FOR SUNNYSIDE TOWER REHABILITATION PROJECT	\$415,000



2018 Series Project Fund

Approximately \$140,000 in remaining funds from the City's 2018 water/wastewater projects. These funds may be utilized for the "design, construction, development, redevelopment, improvement or rehabilitation and equipping (i) water and wastewater system improvements for the City"

FY 2026 RECOMMENDED BUDGET

REVENUES	\$0.00
EXPENDITURES	\$140,000
USE OF FUND BALANCE FOR SUNNYSIDE TOWER REHABILITATION PROJECT	\$140,000

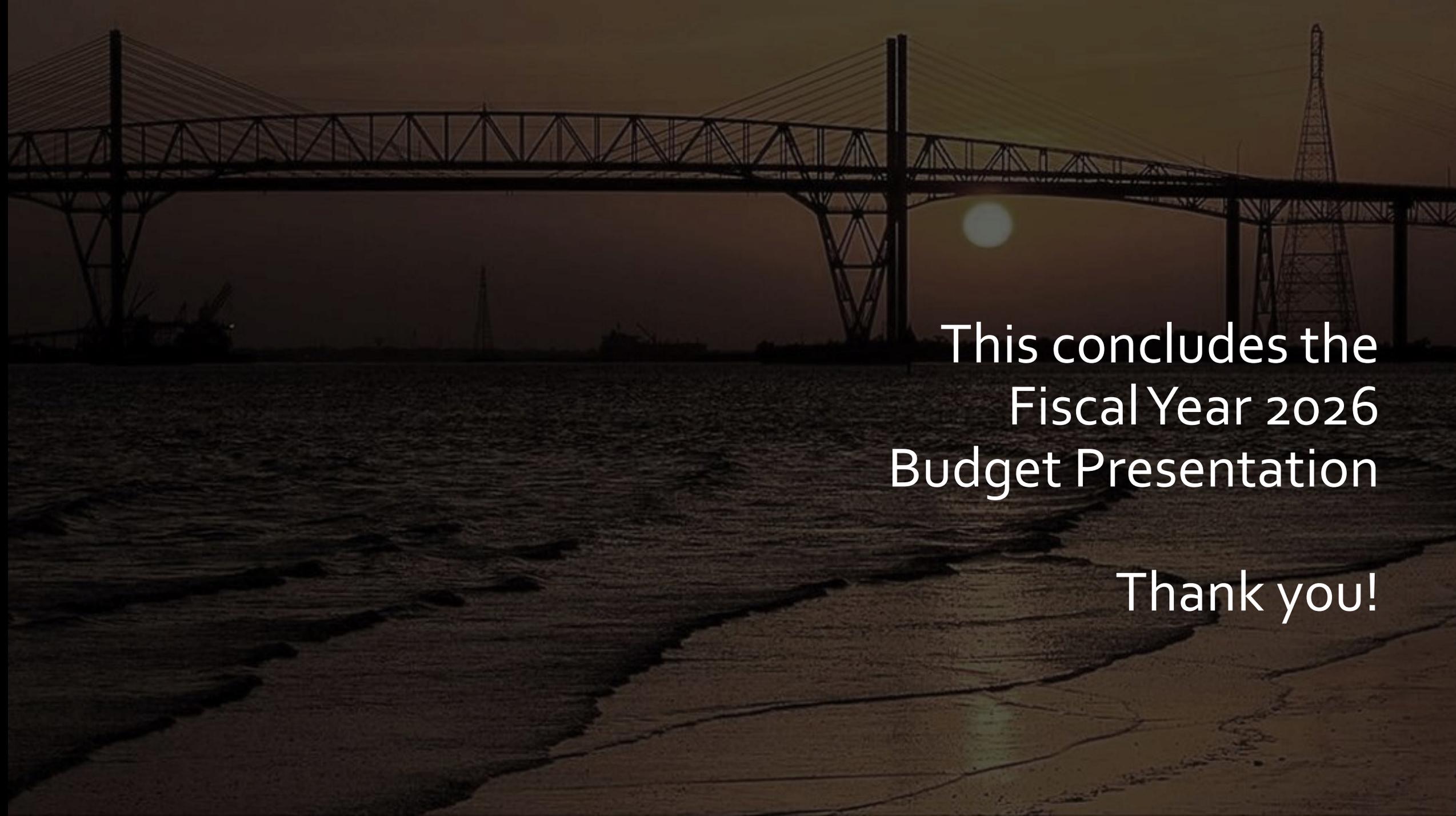
**Series 2025
Capital Project
Fund**

\$7.25 million dollar wastewater project funded through certificates of obligation (Debt Service) in accordance with the Texas Water Development Board.

This project will fund the construction of a new chemical building at the wastewater treatment plant and conduct a citywide wastewater inflow & infiltration study, with repairs as needed.



Questions? Concerns?



This concludes the
Fiscal Year 2026
Budget Presentation

Thank you!