

2024-2025 FISCAL YEAR BUDGET



CITY OF ANGLETON

Fiscal Year 2024 – 2025

Budget Cover Page

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$204,846 OR 2.25%, AND OF THAT AMOUNT, \$204,850 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

The members of the City Council of the City of Angleton, Texas, a home-rule city in the State of Texas voted to approve the Fiscal Year 2024 – 2025 budget as follows:

FOR:

Mayor John Wright
Council Member Cecil Booth
Council Member Christiene Daniel
Council Member Tanner Sartin

AGAINST:

Mayor Pro Tempore Travis Townsend

Property Tax Rate Comparison:

| | 2023 - 2024 | 2024 - 2025 |
|--|--------------------|--------------------|
| TAX RATE ADOPTED | \$0.523010 / \$100 | \$0.429858 / \$100 |
| NO-NEW-REVENUE RATE | \$0.512315 / \$100 | \$0.492858 / \$100 |
| NO NEW REVENUE MAINTENANCE AND OPERATIONS | \$0.429261 / \$100 | \$0.40938 / \$100 |
| VOTER APPROVAL TAX RATE | \$0.523013 / \$100 | \$0.540746 / \$100 |
| DE MINIMUS TAX RATE | \$0.525367 / \$100 | |
| DEBT RATE | \$0.067906 / \$100 | \$0.083478 / \$100 |

The total Debt Obligation for the CITY OF ANGLETON secured by property taxes is:

\$58,173,222.30



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BUDGET TRANSMITTAL LETTER

City of Angleton, Texas

121 S. Velasco Street – Angleton, Texas 77515

www.angleton.tx.us

December 2024

To: Mayor John Wright, Members of the Angleton City Council, Residents, and Staff Members
RE: Adopted Fiscal Year 2024-2025 Operating Budget for the City of Angleton, Texas

Dear Mayor, Council, Residents, and Staff Members,

It is both my duty and honor to present to you the proposed operating budget for the Fiscal Year 2024 – 2025. Before diving into the budget discussion, I would like to thank and recognize the department heads and staff members for their contributions to this budget cycle, their collaborative efforts to reduce costs and find savings, and their relentless efforts to put the city first amid the obstacles we have faced such as limited and reduced resources, force majeure weather events, and a decline in sales and use tax leading to the FY 25 budget adoption. This budget cycle has been particularly challenging, so I want to recognize and thank the members of City Council for their patience, flexibility, feedback, and guidance to staff throughout the budget adoption process. Council, you do not get enough recognition for your dedication to Angleton and the time spent away from your families, uncompensated, to make Angleton a place where people want to live and thrive. So, for your commitment to this city, thank you.

Storms have taken a tremendous toll on Angleton's financial reserves. In March of 2024, Angleton was hit particularly hard by a weather event involving straight line winds that caused widespread power outages and severe damages to many homes and businesses. While this was not deemed a named storm, several businesses remained closed for extended periods while repairs were made. Once such business, a popular entertainment destination in Angleton, that was severely damaged was Mulligan's, a golf driving range and sports bar venue. The Angleton Recreation Center was used as a shelter run by the American Red Cross for those who remained without power after the storm. The City incurred an unbudgeted cost of over \$300K in debris hauling for approximately 60K cubic yards of organic debris as a result of the March storm.



Late into the night of July 7, 2024, and into the early morning hours of July 8th, Hurricane Beryl made landfall over Brazoria County with the eastern eyewall, the most dangerous part of the hurricane, engulfing Angleton and surrounding areas. While Beryl was only a Category 1 hurricane, the damage was consistent with a much more powerful storm. Many parts of Angleton were without power for extended periods of time, the longest of which was ten (10) days. No contingency was budgeted for the cost of debris hauling, and the City's cost through the debris monitoring and hauling agreement pursuant to the reimbursement requirements of the Federal Emergency Management Agency (FEMA) was \$2.84 million. While this cost will eventually be reimbursed 75% through FEMA and the other 25% through Texas Department of Emergency Management, reimbursement dates are uncertain. After incurring additional costs for hauling over 134,000 cubic yards of debris, City staff became concerned about the financial impacts of both storms on the FY24 budget and continuity of municipal services and with City Council's approval, began the process of obtaining an emergency loan in the amount of \$4,000,000 to cover costs for debris hauling and monitoring that would be due soon among other current costs. The plan is to repay the emergency loan with the reimbursements anticipated through FEMA and TDEM for costs incurred in response storms under emergency declaration.

In April 2024, the Texas Commission on Environmental Quality (TCEQ) issued the City of Angleton alleged violations pertaining to the level of dissolved oxygen concentration in the aeration basin at the wastewater treatment plant found to be unacceptable, and readings for E. Coli in the effluent discharge were found to exceed the daily allowable limits. With the City engineer's review, we learned that the wastewater treatment plant will require work on the aeration basins to correct to the oxygen levels to promote "good bugs," or the bacteria that break down the harmful toxins in wastewater. The sewer plant improvements are planned to be funded in part through the proceeds generated from utility sales after the completion of a utility rate study to be conducted in FY25.

Droughts take a huge toll on underground utilities, especially aged water and sewer lines. As the ground hardens and cracks during prolonged periods without precipitation, lines are subject to additional tension and torque and can rupture causing leaks, water loss, and sewer spillage. While the summer of 2024 was not in a drought, the past several summers have been. The summer of 2022 marked the worst drought on record since the infamous 2011 drought that covered nearly 90% of the State of Texas when entire lakes dried up completely.

Repairs to ruptured lines and water loss cost the city in labor, materials, and surface water. The summer of 2023 was also quite dry. Consequently, over the past two (2) years, the City has incurred an estimated \$800K in additional expense on water and sewer line repairs due to drought.



When drought occurs, utility sales are often elevated. Since the summer of 2024 was what we deemed a “wet summer,” utility sales suffered, presumably as residents did not need to water lawns. In addition to unanticipated costs incurred from weather-related events, the City’s windstorm policy is projected to sharply increase during Fiscal Year 2025, therefore the budgeted amount for windstorm coverage in this budget is \$500K.

Sales and use tax is a major source of revenue for the City of Angleton and comprises an average of 25% of the City’s overall revenue in the General Fund. Sales and use tax fully funds the Angleton Better Living Corporation (ABLC) programs with one half of one percent of overall sales and use tax dedicated to ABLC. In 2024, Angleton’s sales and use tax revenue suffered.

Each budget cycle is different and presents its own unique opportunities and challenges, however, I believe this budget has been the most challenging budget season I have seen during my tenure thus far in Angleton. This budget, as adopted, is conservative with as few increases as possible. Knowing FY25 would present several challenges after the storms, Council’s directive from the budget workshops in August and September was to reduce expenditures. Staff worked tirelessly to reduce funding requests by nearly \$1M collectively, or approximately 5% of the overall operating budget initially proposed, among all departments with a laser focus on maintaining the same municipal service delivery.

Normally, I would provide bullet-points of all new budget inclusions with this letter, however the FY25 budget only includes one new increase - a 2% cost of living adjustment for all staff members with at least one service year prior to October 1, 2024, amounting to an approximate \$224K overall increase to the budget.

This budget, with all reductions in expenditures, was adopted at the No New Revenue Ad Valorem property tax rate of \$0.492858 of \$100.00 per valuation of real property, meaning the only additional property tax revenue to be earned in Fiscal Year 2024-2025 will be from new additions to the tax roll. This tax rate was adopted to cover all operations and debt payments during the fiscal year. After the budget was adopted, the Finance Director position was vacated and filled with temporary staff for operational continuity. The budget book was assembled after the finance director’s departure, and staff reasonably expected the adopted budget to contain shortfalls due to the strain of last fiscal year’s weather events. That said, reserves have taken a hit, and as we recuperate physically and financially, we will continue a conservative approach to future budgets until reserves are met or exceed the City’s policy.



We have learned that current revenue levels across the major funds will not support operations without reductions where possible and increases in utility service costs to maintain current service levels. We anticipate another increase in water rates from Brazosport Water Authority (BWA), the City's surface water supplier, as most water service in Angleton is purchased.

The major funds of Angleton's budget consist of the General Fund with over \$19,700,000 in operational costs, the Water and Sewer Fund (also referred to as the Enterprise Fund), with an estimated \$12.4 million in anticipated revenues, and the ABLC Fund supported by sales tax balanced at just over \$2.3 million. In FY25, the City will make over \$4.2 million in debt service payments, which includes the 2024 Emergency Note in response to Hurricane Beryl costs and the 2024 Certificate of Obligation that will support several Parks and Recreation activities such as the construction of the new Abigail Arias Park on the south side of town.

As the "Heart of Brazoria County," Angleton is tough and will continue operate rhythmically without missing a beat, just like a heart. We are resilient, and we will recover – financially, from the 2024 storms, and as a community. We are in a transitional period from discovery to recovery, meaning we now know that reserve funds must be replenished, and we have the fortitude to meet that task through conservative budgeting and discipline. Angleton will continue to grow, and with the diversification and expansion of the property tax base, Angleton will recover. While 2024 presented major difficulties, Angleton earned the prestigious designation as a Music Friendly Texas Certified Community through the Officer of the Governor of Texas. There are less than 75 cities statewide of over 1100 communities in Texas that have achieved Music Friendly status, and Angleton is proud of the work we have done to make Angleton a fun music entertainment destination.

2024 saw record numbers of attendees at the Concert in the Park and Market Days events. City-sponsored events such as the Heart of Christmas, Freedom Fireworks, Concerts in the Park, and Angleton Market Days collectively attracted over 46,000 visitors and generated over \$140,000 in revenue. With increased numbers of event attendees, staff members believe the City's sales tax revenue will increase from last year's number, which was down 6% or \$225K from the projected revenue amount budgeted for the FY24 year.

This budget, while as lean as possible, is focused on recovery. Minimal increases were included in this budget. Projects that will occur during this fiscal year include the utility rate study and wastewater plant improvements with estimated costs pending completion of studies, underground utility improvements along on 288 Business from Cedar Street to Orange Street



(\$1.657M) ahead of the start of the Transportation Alternatives project in conjunction with the Texas Department of Transportation of Transportation. This project will provide multimodal transportation options in the downtown corridor. Streets projects this year include N. Parris Street roadway replacement from W. Live Oak to State Highway 35 (\$2M) and Silver Saddle Street widening and drainage improvements (\$371K). Other street work is included in the City's biennial agreement with Brazoria County for two miles of asphalt overlay. We also anticipate the Lift Station #8 Sanitary Sewer Rehabilitation Project to kick off in this fiscal year. The project scope includes inspections of 135 manholes, smoke testing of over 43K linear feet of sanitary sewer lines, and rehabilitation of 53 manholes, and this project is funded through the General Land Office with no obligatory financial match required from the City.

Although Fiscal Year 2024 was a tough one, we are optimistic for what's to come in FY25 and the years following. Angleton is still growing and diversifying. Although we know the next few budgets will need to be lean, we will continue to press forward as we always have, because great things are happening in Angleton.

With gratitude,

Chris Whittaker
City Manager



FISCAL YEAR 2024 – 2025 BUDGET CREDITS

Elected Officials:

- Mayor John Wright
- Council Member Christiene Daniel, Position 1
- Council Member and Mayor Pro Tempore Travis Townsend, Position 2
- Council Member Terr Roberts, Position 3
- Council Member Cecil Booth, Position 4
- Council Member Tanner Sartin, Position 5

City Management:

- Chris Whittaker, ICMA-CM, City Manager

Angleton Finance Department:

- Lindsay Koskiniemi, CGFO, CPM, MPA, MSA, Interim Finance Director
- Josh Wilde, Budget Analyst and Procurement Officer
- Maria Barron, Accounts Payable

Department Directors and Managers:

- Colleen Martin, ARM, CPM, PHR, SHRM-CP, Director of Human Resources & Risk Management
- Michelle Perez, TRMC, City Secretary
- Jamie Praslicka, Emergency Management Coordinator
- Otis Spriggs, AICP, Director of Development Services
- Kyle Reynolds, Assistant Director of Development Services
- Guadalupe Valdez, Chief of Police, Angleton Police Department
- Cameron Parsons, Lieutenant, Angleton Police Department
- Neal Morton, Chief of Angleton Fire and Rescue
- Hector Renteria, Public Works Director
- Jason Hubbell, Assistant Director of Public Works
- Megan Mainer, CPM, Director of Parks and Recreation
- Jason O'Mara, Assistant Director of Parks and Recreation
- Jason Crews, Director of Information Technology
- Martha Eighme, PCED, CPC, CTE, Director of Communications and Marketing
- Courtney Landers, Communications and Marketing Coordinator
- Chloe Campbell, Utility Billing Manager

BRIEF HISTORY OF THE CITY OF ANGLETON

By: Marie Beth Jones

Type: General Entry

Published: 1976

Updated: September 20, 2023

Web Address: [Angleton, TX](#)

Angleton, TX

Angleton, on State highways 288, 35/227, and the Union Pacific Railroad, was founded in 1890 by Lewis R. Bryan, Sr., and Faustino Kiber near the center of Brazoria County and named for the wife of the general manager of the Velasco Terminal Railway. The founders deeded one-half interest in the original townsite to that railroad in 1892 for \$1,000, with the stipulation that the rail line be routed through the town and a depot be built on Front Street, between Mulberry and Myrtle streets. An Angleton post office was established in 1892.

In 1896 Angleton was chosen as the new county seat of Brazoria County. The move followed a political battle so bitter that county records were said to have been moved to Angleton at night by citizens who feared they would be destroyed. The controversy resurfaced in 1913, when another election was called to make Brazoria the county seat again. The proposal failed, 1,348 to 1,058. The courthouse built in Angleton in 1897 has been restored for use as a museum. A five-story courthouse was completed in 1940 and a five-story annex added in 1976. In 1989 several smaller buildings were also being used to house county offices.

The Angleton schools began operation in 1897 as a county district, and in 1899 citizens voted to incorporate as a school district only. A two-story brick school was built but was destroyed in the Galveston hurricane of 1900. A second two-story brick school went down in the hurricane of 1909 and was rebuilt. The third school, which stood for many years, was named in honor of one of the county's most famous former residents, Albert Sidney Johnston. A college, the University of South Texas, operated briefly at Angleton, but closed after its buildings were demolished in the 1900 storm. In 1989 Angleton Independent School District employed a staff of 359 and enrolled 6,000 students.

On November 12, 1912, Angleton residents voted to incorporate as a city and elected the first city officials, headed by F. M. Harvin as mayor. Soon afterward electrical service was made available. Angleton's founders donated block 25 of their town to the Methodists, and

soon afterward the first church in the new town was built. It was used by all denominations until others built their own. Early social life of the community included amateur theatricals, ice cream suppers to help raise money for the churches, and a "reading and rest room" provided by women of the community to give area farmers' wives and children a place to wait while the men transacted business in town.

A volunteer fire department was organized and is still in operation today. A community baseball team was so popular that special trains took citizens to out-of-town games. Several clubs were organized, one of which, the Angleton Embroidery Club, was begun in 1923 and was still active in 1989. W. F. Reed, editor of the local newspaper, organized a community band in 1907 and taught the twenty or so members to play their instruments. Attired in snappy white uniforms, the band marched in parades throughout the Houston-Galveston area and played for local citizens downtown each week. What is believed to be the last legal hanging in Texas occurred in Angleton on August 31, 1923. The largest county fair in the state, the Brazoria County Fair, is headquartered on a 120-acre, county-owned site just south of the city. During World War II the fairgrounds were turned over to the federal government for use first as a prisoner of war camp and later as a base for a United States Signal Corps radar unit.

Angleton was originally a trade center for agriculture, devoted primarily to cotton, corn, truck farming, and cattle, and later to rice and soybeans. It still derives considerable income from agriculture but has followed the general industrial trend of Brazoria County, which began in 1940 with the location of Dow Chemical Company at Freeport and continued with the introduction of several other petrochemical manufacturing companies. In 1989 Angleton was a banking and distribution center for a large oil, chemical, and agricultural area. The 1980 federal census showed a population of 13,929; it was 80 percent White, 8.6 percent black, 13.6 percent Hispanic, and 6.1 percent other. The population in 1990 was 17,140.

Angleton is served by one local newspaper, the Angleton Times, which was established in Velasco in 1892 and about 1894 moved to Angleton, where it grew from a weekly to a five-day daily. The Angleton Times stopped publication in 2004 and sold its readership to The Facts newspaper in Clute. The Brazoria County Historical Commission and Brazoria County Historical Museum conduct historical-preservation programs. Restoration of the 1897 courthouse, which is leased to the museum association, was recognized by a state marker dedicated in 1983. In 1989 the city had five parks, in one of which was a swimming pool. A flagpole and marker were placed on the courthouse grounds to commemorate the Texas Sesquicentennial.

(Addition contributed by L. Koskiniemi, 2024, following pages):

While the public pool no longer exists, Angleton is home to the Angleton Parks and Recreation Center, which was constructed in 2004 and has a full exercise equipment gym and natatorium for year-round fun and enjoyment. Since 1989, a new park has been commissioned, the beautiful Lakeside Park on Enchanted Oaks Drive, that offers new play amenities, a cantilever-style pavilion, and a lake for fishing and paddle boat recreation with a walking path around the lake.

Currently underway, is the addition of the new Abigail Arias Park on the south side of Angleton to increase public park access to underserved areas of town that have disproportionately fewer parks. This park will be located along Cemetery Road on nearly seven (7) acres of land and is a collaborative effort between the Angleton Better Living Corporation (ABLC), the City of Angleton, and in part through a grant awarded by the Texas Parks and Wildlife Non-Urban Outdoor Grant program. The new park is in the preliminary design phase and is anticipated to be open to the public in 2026. The Abigail Arias Park was named in honor of a local influential cancer warrior, seven-year-old, Abigail Arias. Abigail, wanted to be a police officer – a public servant when she grew up. Abigail earned the title of honorary officer with several police departments and law enforcement agencies and was an example to many of relentlessness and living life to the fullest. Abigail fought her battle with kidney cancer bravely, and her courage touched the lives of many people in Brazoria County and around the United States. Abigail’s magnanimous spirit is a part of Angleton, and the commissioning of a park in her honor is commemorative of her tenacity as an agent of good and service above self.

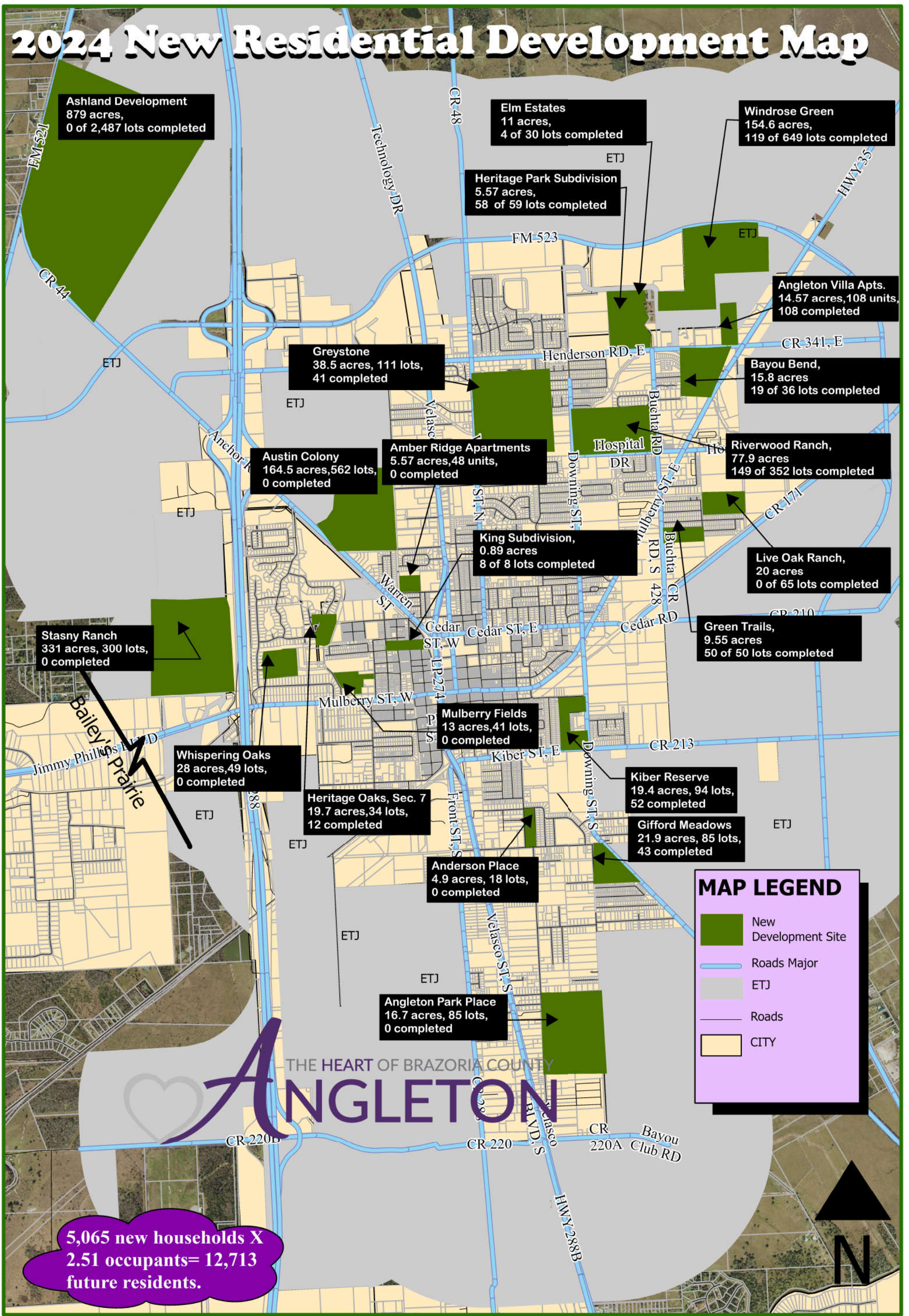
Angleton has recently experienced growth following a trend in population incline in Texas. The population, according to Google, was 20,206 in 2023, however, Angleton staff members believe that number could be higher according to the new subdivision development installations and other residential developments in progress. Since 2020, over fifteen (15) subdivisions have approached Angleton with development plans, and of those, a dozed have broken ground or completed construction on new residential developments. Since 2020, over 5,000 new residential homes are proposed to be added within the City limits of Angleton or within Angleton’s extraterritorial jurisdiction.

With Angleton’s rich history and ideal location away from the hustle and bustle of the big city and within striking distance of world class birding sites, state parks, and the Gulf of Mexico, it’s not surprising that people are moving to “the Heart of Brazoria County.” Angleton recently earned the designation of a Music Friendly Community through the Office of the Governor of Texas. Angleton is a fun place to live and work, with a walkable, shoppable downtown corridor and city-sponsored events such as Angleton Market Days and Concerts in the Park.

Angleton Market Days was established in 2011 and has grown into an annual springtime event with over 200 local vendors for local shopping and good eats hosted at the Brazoria County Fair Grounds. The Angleton Market Days event draws a crowd all weekend long of thousands of visitors. The Angleton Concerts in the Park occur every Friday evening in the months of May and September at the Veterans Park in downtown Angleton. Free of cost to the public, these events are great fun for the entire family where folks can catch a good show and enjoy some food truck eats.

As Angleton continues to grow, public infrastructure needs for water and sewer system expansion and maintenance, roadway maintenance and repair, and the addition of new facilities will become the focus of future budgets through updating the Comprehensive Master Plan, revising the Capital Improvement Projects Plan, and making sure the future growth guiding documents align with the City Council's strategic plan, a plan that is updated biennially and is currently in the final stages of being updated. Angleton will need to concentrate efforts to increasing reserves for future expansion and potential emergency needs as was the case in 2024 with multiple damaging weather-related events. Angleton's future success is dependent on today's actions.

2024 New Residential Development Map



Ashland Development
879 acres,
0 of 2,487 lots completed

Elm Estates
11 acres,
4 of 30 lots completed

Windrose Green
154.6 acres,
119 of 649 lots completed

Heritage Park Subdivision
5.57 acres,
58 of 59 lots completed

Angleton Villa Apts.
14.57 acres, 108 units,
108 completed

Greystone
38.5 acres, 111 lots,
41 completed

Bayou Bend,
15.8 acres
19 of 36 lots completed

Austin Colony
164.5 acres, 562 lots,
0 completed

Amber Ridge Apartments
5.57 acres, 48 units,
0 completed

Riverwood Ranch,
77.9 acres
149 of 352 lots completed

King Subdivision,
0.89 acres
8 of 8 lots completed

Live Oak Ranch,
20 acres
0 of 65 lots completed

Stasny Ranch
331 acres, 300 lots,
0 completed

Green Trails,
9.55 acres
50 of 50 lots completed

Whispering Oaks
28 acres, 49 lots,
0 completed

Mulberry Fields
13 acres, 41 lots,
0 completed

Heritage Oaks, Sec. 7
19.7 acres, 34 lots,
12 completed

Kiber Reserve
19.4 acres, 94 lots,
52 completed

Anderson Place
4.9 acres, 18 lots,
0 completed

Gifford Meadows
21.9 acres, 85 lots,
43 completed

Angleton Park Place
16.7 acres, 85 lots,
0 completed

MAP LEGEND

- New Development Site
- Roads Major
- ETJ
- Roads
- CITY

**5,065 new households X
2.51 occupants = 12,713
future residents.**



THE HEART OF BRAZORIA COUNTY
ANGLETON



City of Angleton Council

The City of Angleton operates under the Council/Manager form of government. Your City Council consists of a mayor and five council members. The mayor is elected from the city at large. The election of the members of the city council is by position from the city at large, designating council positions as position one through position five, in each odd-numbered year, two council members and mayor shall be elected, and in each even-number year, three council members shall be elected. The Angleton City Council meets regularly on the second and fourth Tuesday of each month at City Hall. Meetings are held at 600 p.m., in the Council Chamber. Meeting agendas are officially posted in the lobby window at the City Hall at least 72 hours prior to a public meeting and posted on the City’s web.



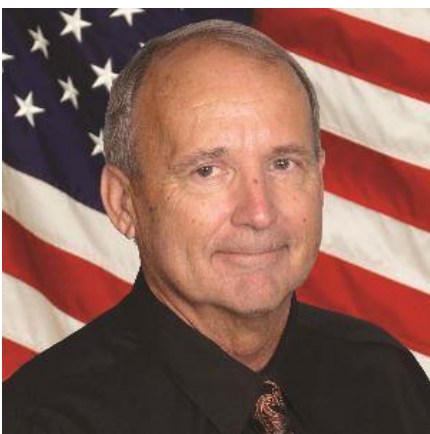
Mayor John Wright



Christiene Daniel



Travis Townsend



Terry Roberts



Cecil Booth



Tanner Sartin

GENERAL FUND OVERVIEW

The General Fund is the portion of the City of Angleton municipal budget that supports operations during the current fiscal year. Major sources of funding for the General Fund include property tax, sales and use tax, court fines, permitting fees, and parks and recreation fees. Other sources of General Fund revenue include investment interest, and miscellaneous sources that may be inconsistent such as the sale of assets.

The General Fund must have enough revenue to support all operations for all departments within the fund in a fiscal year. The fiscal year for the City of Angleton begins on October 1st and ends on September 30th. The departments that are supported by the General Fund include:

- Administration / Office of the City Manager – Department 500
- City Council – Department 501
- Human Resources and Risk Management – Department 502
- Facilities Maintenance – Department 506
- Office of the City Secretary – Department 510
- Tax – Department 512
- Emergency Management – Department 513
- Finance – Department 515
- Municipal Court – Department 520
- Police – Department 525
- Animal Control – Department 526
- Angleton Fire and Rescue – Department 530
- Development Services – Department 535
- Parks and Recreation – Department 550
- Information Technology – Department 555
- Fleet Service – Department 556
- Economic Development – Department 557
- Public Works, Streets and Drainage – Department 558
- Non-Departmental – Department 559

Because property tax revenue predominantly funds operations in the General Fund throughout the fiscal year, it is important to understand what the tax rate is and how it is calculated. The property tax rate is set annually by taxing entities. The City of Angleton is only one taxing entity of several that comprise property owners' total property tax rate. For the purpose of this municipal budget document, the only taxing entity discussed in the City of

Angleton. The tax rate is comprised of two different percentage rates that total the city's property tax rate. The portion of the tax rate called Operations and Maintenance (referred to as O&M") support everyday operation, while the portion of the property tax rate called Interest and Sinking (also referred to as the "I&S rate") is solely dedicated to paying debt owed throughout the fiscal year.

Cities are required to adopt a tax rate that covers all maintenance, operations, and current debt payments. Truth-in-Taxation statutes provide different property tax rates that cities can adopt. Truth-in-taxation requires most taxing units to calculate two, and in some cases, three tax rates after receiving a certified appraisal roll from the chief appraiser. The rates are the no-new-revenue tax rate, the voter approval tax rate and the de minimis tax rate. The type of taxing unit determines which truth-in-taxation steps apply.

No-New-Revenue Tax Rate

The no-new-revenue tax rate is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before on properties taxed in both years. If property values rise, the no-new revenue tax rate goes down and vice versa. Although the actual calculation can become more complicated, a taxing unit's no-new-revenue tax rate is a calculated rate generally equal to the last year's taxes divided by the current taxable value of properties that were also on the tax roll last year. The resulting tax rate, used for comparison only, shows the relation between the last year's revenue and the current year's values.

Voter Approval Tax Rate

The voter approval tax rate is a calculated maximum rate allowed by law without voter approval. A taxing unit's voter approval tax rate is a calculated rate that divides the overall property taxes into two categories - M&O and debt service, also called interest and sinking. With the exception of school districts, the voter approval tax rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra three and a half percent increase for those operations, and sufficient funds to pay debts in the coming year. School districts calculations were revised as a result of the 86th Legislature passage of HB 3. The voter approval rate is set at two and a half percent. It is essential that school districts consult the Texas State Comptroller and the Texas Education Agency or their Regional Education Service Center for guidance in calculating their tax rates. For all taxing units, the debt service portion of the voter approval tax rate is the current year's debt payments divided by the current year's property values. The debt service rate may rise as high as necessary to cover debt expenses.

De minimis Tax Rate

As of the 2020 tax year is a third calculation for taxing units with a population of 30,000 or less and is not a school district, water district or special taxing unit. This is a tax rate that is equal to the total of the no-new revenue M&O rate, plus a rate when applied to the taxing unit's current total value, will create a levy of \$500,000, plus the current debt rate. This tax rate is not utilized by all taxing units. There are several scenarios that govern the maximum rate a taxing unit may adopt. Generally, if a taxing unit adopts a tax rate that exceeds the voter approval rate but is less than the De minimis rate, the voters in the taxing unit may circulate a petition calling for an election to limit the size of the tax increase. If a taxing unit adopts a tax rate that exceeds the voter approval rate and the De minimis rate, an automatic election must be held.

No New Revenue Rate Adopted for Fiscal Year 2024-2025

A link is provided for additional information on ad valorem tax rates in Texas: <http://www.window.state.tx.us/taxinfo/proptax/tnt/>

The property tax rate adopted by the City of Angleton for the Fiscal Year 2024-2025 budget is the No New Revenue rate as follows:

| | |
|-----|-----------------------|
| M&O | 0.40938 |
| I&S | 0.083478 |
| | <hr/> |
| | \$0.492858 / \$100.00 |

For every \$100 of property valuation, under the adopted No New Revenue tax rate for FY25, taxpayers will pay \$0.492858. At this rate, a property owner with a home valued at \$250,000 will pay \$1,232.15 for city property taxes this year.

By the end of July, cities in Brazoria County receive certified appraisals of total property value from the Brazoria County Appraisal District. From the adjusted estimation, staff can reasonably gauge the anticipated revenue from property taxes that will support operations and debt. Certified appraisal roll estimates are included on the subsequent pages.

BRAZORIA COUNTY APPRAISAL DISTRICT

MEMBERS OF THE BOARD

Kristin Bulanek
Elizabeth Day
Tommy King
John Laquette
Patrick O'Day
Gail Robinson
George Sanders
Susan Spoor
Robert York-Westbrook

CHIEF APPRAISER

Marcel Pierel III
500 North Chenango
Angleton, Texas 77515
979-849-7792
Fax 979-849-7984

CERTIFICATION OF THE 2024 APPRAISAL ROLL FOR

CAN - CITY OF ANGLETON

In compliance with Section 26.01 of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

The Brazoria County Appraisal Review Board meeting on **July 19th, 2024**, duly approved the **2024** Appraisal Rolls for your entity for certification as follows:

TAXABLE VALUE FOR 2024 APPRAISAL ROLL

TOTAL TAXABLE VALUE \$1,741,989,480

ESTIMATED TAXABLE VALUE FOR THE 2024 SUPPLEMENTAL ROLL

(properties still under protest)

| B.C.A.D. APPRAISED VALUE | *VALUE CLAIMED BY OWNER |
|--------------------------|-------------------------|
| <u>\$179,857,867</u> | <u>\$161,872,080</u> |

SUMMARY

| | |
|---|-------------------------------|
| TAXABLE VALUE FOR 2024 APPRAISAL ROLL | <u>\$1,741,989,480</u> |
| *ESTIMATED TAXABLE VALUE FOR 2024 SUPPLEMENTAL ROLL | <u>\$161,872,080</u> |
| NET TAXABLE VALUE | <u>\$1,903,861,560</u> |

I, Marcel Pierel III, Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the rolls as approved by the Appraisal Review Board's action.



Marcel Pierel III, *Chief Appraiser*

July 25th, 2024

Entity Tax Collector: Ms. Kristin Bulanek

2024 CERTIFIED TOTALS

Property Count: 9,151

CAN - CITY OF ANGLETON
ARB Approved Totals

7/22/2024 3:24:29PM

| Land | | Value | | |
|----------------------------|------------|---------------|---------------------------------|-------------------|
| Homesite: | | 291,854,438 | | |
| Non Homesite: | | 202,240,136 | | |
| Ag Market: | | 36,879,560 | | |
| Timber Market: | | 0 | Total Land | (+) 530,974,134 |
| Improvement | | Value | | |
| Homesite: | | 1,030,821,558 | | |
| Non Homesite: | | 550,640,946 | Total Improvements | (+) 1,581,462,504 |
| Non Real | | Count | Value | |
| Personal Property: | 925 | 204,039,760 | | |
| Mineral Property: | 1 | 10 | | |
| Autos: | 0 | 0 | Total Non Real | (+) 204,039,770 |
| | | | Market Value | = 2,316,476,408 |
| Ag | | Non Exempt | Exempt | |
| Total Productivity Market: | 36,879,560 | 0 | | |
| Ag Use: | 76,631 | 0 | Productivity Loss | (-) 36,802,929 |
| Timber Use: | 0 | 0 | Appraised Value | = 2,279,673,479 |
| Productivity Loss: | 36,802,929 | 0 | | |
| | | | Homestead Cap | (-) 100,180,709 |
| | | | 23.231 Cap | (-) 17,989,596 |
| | | | Assessed Value | = 2,161,503,174 |
| | | | Total Exemptions Amount | (-) 419,513,694 |
| | | | (Breakdown on Next Page) | |
| | | | Net Taxable | = 1,741,989,480 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 9,110,779.18 = 1,741,989,480 * (0.523010 / 100)

Certified Estimate of Market Value: 2,316,476,408
 Certified Estimate of Taxable Value: 1,741,989,480

| Tif Zone Code | Tax Increment Loss |
|------------------------------|--------------------|
| 2007 TIF | 6,337,800 |
| Tax Increment Finance Value: | 6,337,800 |
| Tax Increment Finance Levy: | 33,147.33 |

PROPERTY TAX RATE TOOL

For future budgets it is recommended to show how one penny constitutes in property tax revenue. This is a quick and easy tool to gauge what the tax rate should be when trying to cover all necessary expenses in the proposed budget.

For example, the adopted tax rate for Fiscal Year 2024 – 2025 is the no-new-revenue rate of \$0.492858. Of this rate, \$0.40938 is for maintenance and operations. For the remainder of the tax rate, the Interest and Sinking portion, which is fully dedicated to the payment of outstanding debt due, is calculated by the Brazoria County Tax Assessor’s Office (Cities are, however, required to calculate their own debt rate to confirm the percentage is sufficient to pay all current obligations in the fiscal year.).

To find what amount constitutes the revenue generated by one penny added to the tax rate, simply calculate the M&O percentage as proposed and with one penny added to the rate. Then, subtract the difference as shown below:

| <u>TO CALCULATE ONE PENNY OF TAX REVENUE</u> | |
|---|-------------------------|
| NET TAXABLE VALUE | 1,903,861,560.00 |
| LESS TAX INCREMENT FINANCING | (6,337,800.00) |
| TOTAL TAXABLE VALUE | 1,897,523,760.00 |
| | |
| TOTAL TAXABLE VALUE / \$100 | 18,975,237.60 |
| | |
| MULTIPLIED BY M&O TAX RATE OF \$0.40938 | 7,768,082.77 |
| | |
| TAXABLE VAL / \$100 (\$0.41938) | 7,957,835.14 |
| | |
| REVENUE PER \$0.01 OF PROP TAX \$ | 189,752.38 |
| <i>*THIS AMOUNT SHOULD BE ADJUSTED FOR 97% COLLECTION RATE.</i> | |

In FY25, one cent of property tax would generate approximately \$189,752 of additional revenue.

SUMMARY OF GENERAL FUND REVENUES BY TYPE AND EXPENDITURES BY DEPARTMENT

GENERAL FUND LEAD SHEET

REVENUES TO EXPENDITURES BY DEPARTMENT

FISCAL YEAR 2024-2025

| REVENUE TYPE | FY22 | FY23 | FY24 | | FY24 +/- | FY25 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| | ACTUAL | ACTUAL | BUDGET | ACTUAL | | APPROVED |
| PROPERTY TAX REVENUE | 6,883,380 | 7,453,890 | 8,133,728 | 8,017,739 | (115,989) | 7,829,956 |
| SALES AND USE TAX REVENUE | 3,696,232 | 3,970,080 | 4,457,731 | 4,232,594 | (225,137) | 4,801,868 |
| FRANCHISE FEES | 607,233 | 678,519 | 675,000 | 716,142 | 41,142 | 675,000 |
| COURT FINES | 511,230 | 558,346 | 670,200 | 559,536 | (110,664) | 615,700 |
| BUILDING AND PERMITTING FEES | 758,550 | 560,355 | 711,300 | 703,887 | (7,413) | 701,500 |
| PARKS FEES | 7,655 | 4,775 | 8,000 | 58,178 | 50,178 | 8,758 |
| SOLID WASTE SERVICES | 2,251,734 | 2,368,730 | 2,379,092 | 2,673,025 | 293,933 | 2,662,661 |
| MISCELLANEOUS REVENUE | 228,696 | 446,238 | 137,000 | 212,245 | 75,245 | 140,000 |
| INTEREST INCOME | 23,335 | 116,487 | 35,000 | 58,706 | 23,706 | 30,000 |
| TRANSFERS IN | 1,223,430 | 1,539,461 | 1,798,850 | 1,599,148 | (199,702) | 1,961,624 |
| TOTAL GENERAL FUND REVENUE | 16,191,477 | 17,696,881 | 19,005,901 | 18,831,200 | (174,701) | 19,427,066 |

Summary of General Fund expenditures by department:

| NO. | DEPARTMENT NAME | FY22 | FY23 | FY24 | | FY24 +/- | FY25 |
|-----|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | | APPROVED |
| 500 | ADMINISTRATION | 692,582 | 728,214 | 555,027 | 939,345 | (384,318) | 655,446 |
| 501 | CITY COUNCIL | 692,582 | 28,182 | 30,550 | 23,381 | 7,169 | 39,730 |
| 502 | HUMAN RESOURCES | 318,585 | 344,956 | 375,512 | 371,523 | 3,989 | 348,277 |
| 506 | MAINTENANCE | 228 | 2,754 | 284,300 | 281,799 | 2,501 | 555,280 |
| 510 | CITY SECRETARY | 259,550 | 286,105 | 412,912 | 387,784 | 25,128 | 407,890 |
| 512 | TAX | 48,197 | 52,419 | 57,037 | 59,947 | (2,910) | 63,829 |
| 513 | EMERGENCY MANAGEMENT | 87,728 | 142,565 | 314,641 | 307,933 | 6,708 | 149,162 |
| 515 | FINANCE | 422,673 | 564,034 | 558,934 | 627,560 | (68,626) | 542,506 |
| 520 | MUNICIPAL COURT | 485,133 | 552,797 | 532,665 | 505,475 | 27,190 | 553,354 |
| 525 | POLICE | 5,337,689 | 5,542,199 | 5,769,208 | 5,850,101 | (80,893) | 6,512,741 |
| 526 | ANIMAL CONTROL | 304,789 | 407,106 | 405,179 | 385,085 | 20,094 | 444,701 |
| 530 | FIRE DEPARTMENT | 834,858 | 946,430 | 1,040,047 | 928,035 | 112,012 | 982,610 |
| 535 | DEVELOPMENT SERVICES | 1,180,578 | 999,743 | 1,023,958 | 936,611 | 87,347 | 1,027,908 |
| 550 | PARKS DEPT | 1,328,667 | 1,172,153 | 1,713,528 | 1,654,511 | 59,017 | 1,832,483 |
| 555 | INFORMATION TECHNOLOGY | 416,880 | 483,520 | 516,745 | 535,234 | (18,489) | 601,463 |
| 556 | FLEET SERVICES | 392,129 | 430,890 | 537,067 | 596,751 | (59,684) | 48,682 |
| 557 | ECONOMIC DEVELOPMENT | 92,653 | 123,981 | 136,793 | 124,014 | 12,779 | 172,091 |
| 558 | PUBLIC WORKS | 1,618,425 | 1,452,620 | 1,779,816 | 1,541,911 | 237,905 | 1,709,390 |
| 559 | NON-DEPARTMENTAL | 2,290,893 | 2,631,886 | 2,926,426 | 3,166,910 | (240,484) | 2,779,522 |
| | TOTAL GENERAL FUND EXP | 16,804,819 | 16,892,554 | 18,970,345 | 19,223,909 | (253,564) | 19,427,066 |

GENERAL FUND REVENUES LESS EXPENDITURES

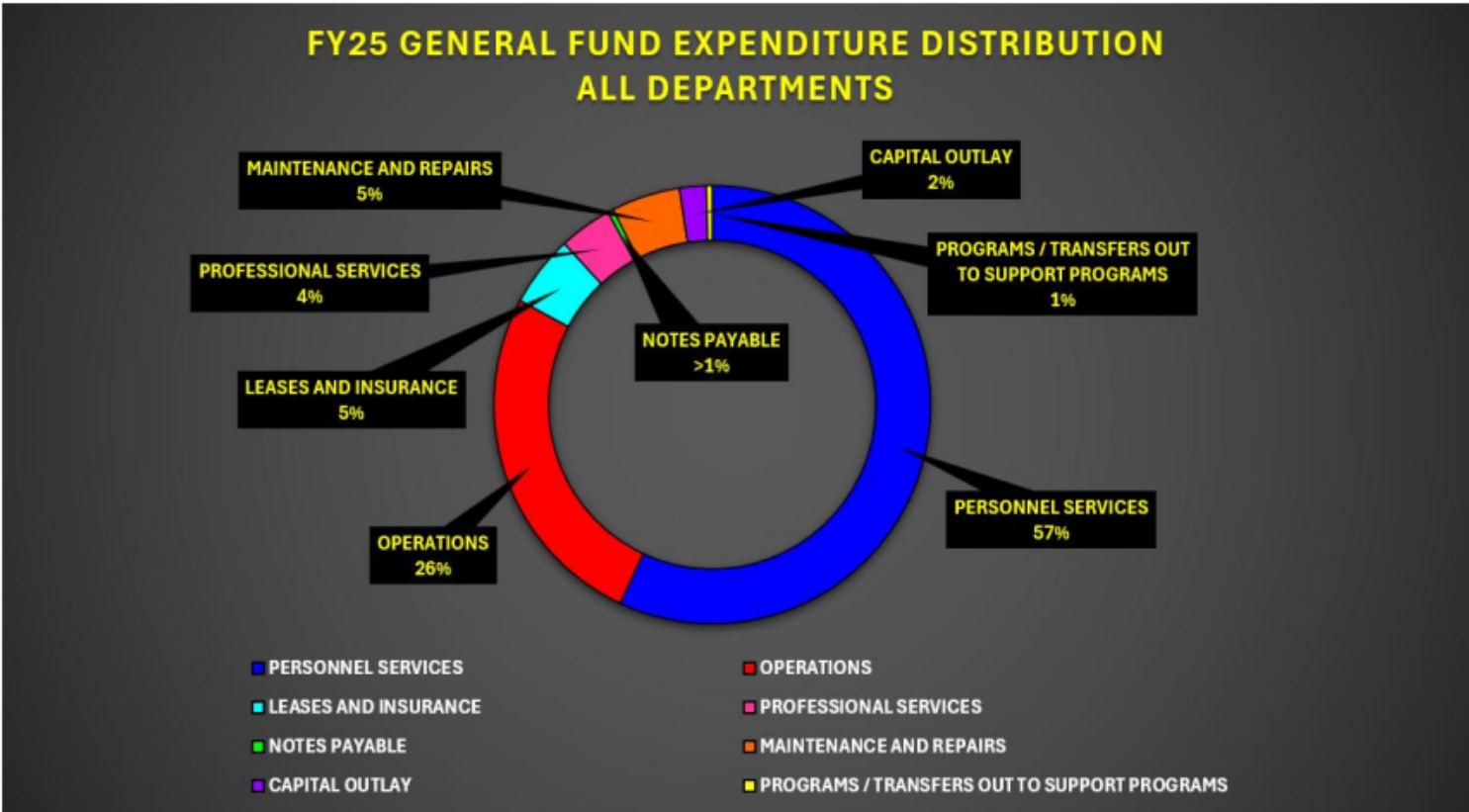
(0)

Pursuant to Texas Local Government Code, Chapter 102 Sec. 102.003, cities must adopt balanced budgets and not carry forward deficits from one fiscal year to the next. The Enterprise Fund has subsidized the General Fund for the past several year and can no longer afford to do so. It is recommended to cancel the subsidy transfer in the total amount of \$1,545,560 from Enterprise Fund to General Fund and to do a one-time transfer from General Fund Balance with the understanding that a recovery plan must be adopted to replenish reserves to meet the city's reserve policy of 30%. Furthermore, no future subsidies should be done without adopting a repayment schedule to avoid carry deficits from one fiscal year to the next. More will be explained on this in the Enterprise Fund.

GENERAL FUND EXPENDITURES DISTRIBUTION FOR ALL DEPARTMENTS

The General Fund departmental budget sheets are arranged by activity for each department, as provided below so that users of the budget document can quickly reference how much of the fund is dedicated to certain types of costs such as personnel or maintenance and repairs. The percentages of expenditures in the General Fund are shown below.

| GENERAL FUND EXPENDITURE DISTRIBUTION - ALL DEPTS | |
|--|-----------------------|
| PERSONNEL SERVICES | 11,210,320 |
| OPERATIONS | 5,108,603 |
| LEASES AND INSURANCE | 1,038,904 |
| PROFESSIONAL SERVICES | 773,389 |
| NOTES PAYABLE | 79,690 |
| MAINTENANCE AND REPAIRS | 1,004,898 |
| CAPITAL OUTLAY | 389,000 |
| PROGRAMS / TRANSFERS OUT TO SUPPORT PROGRAMS | 85,400 |
| TOTAL EXPENDITURES GENERAL FUND | 19,690,204 |
| AMOUNT ADOPTED FOR GF BY ORD NO. | 19,425,950 |
| | -264,254 |

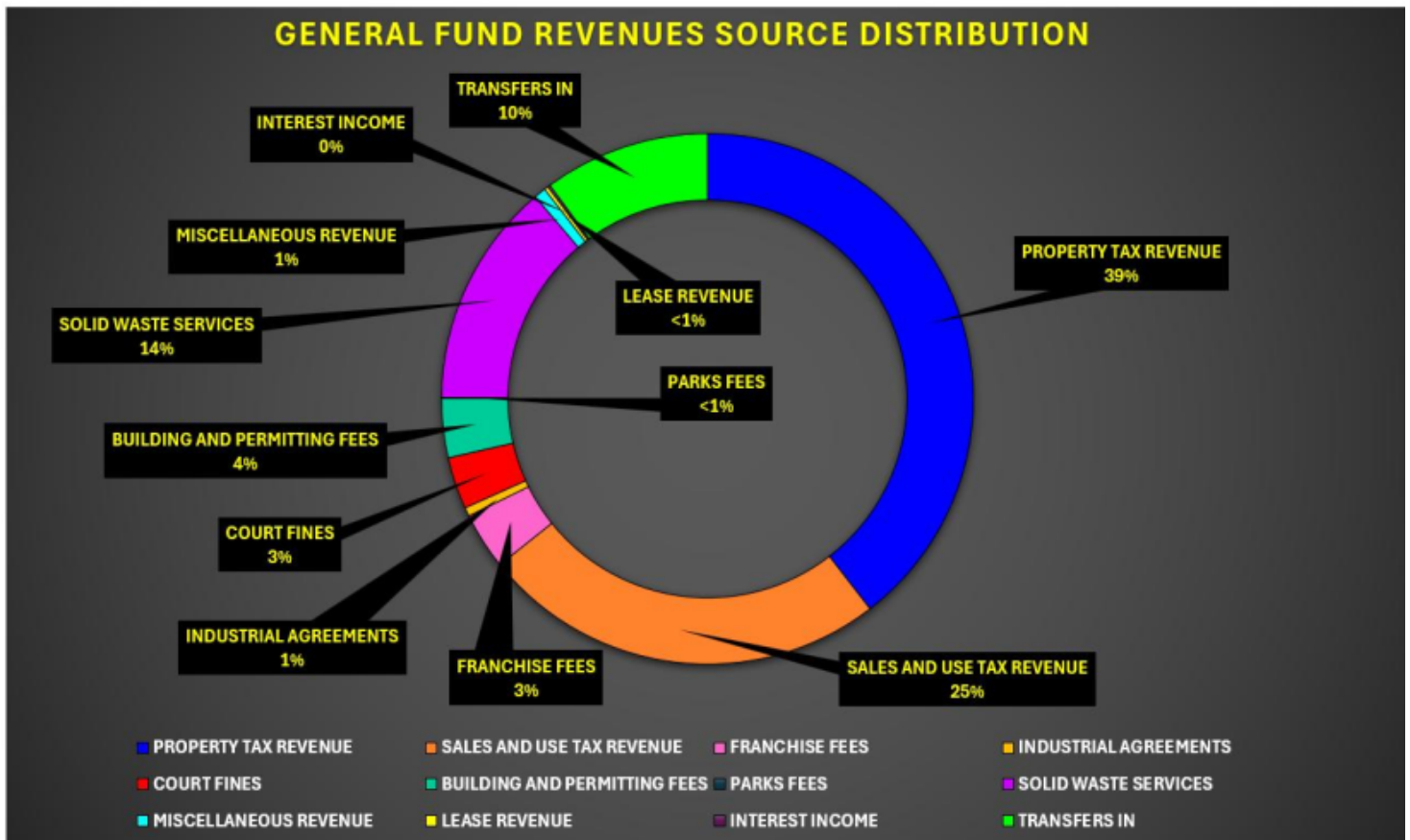


GENERAL FUND REVENUE DISTRIBUTION BY TYPE

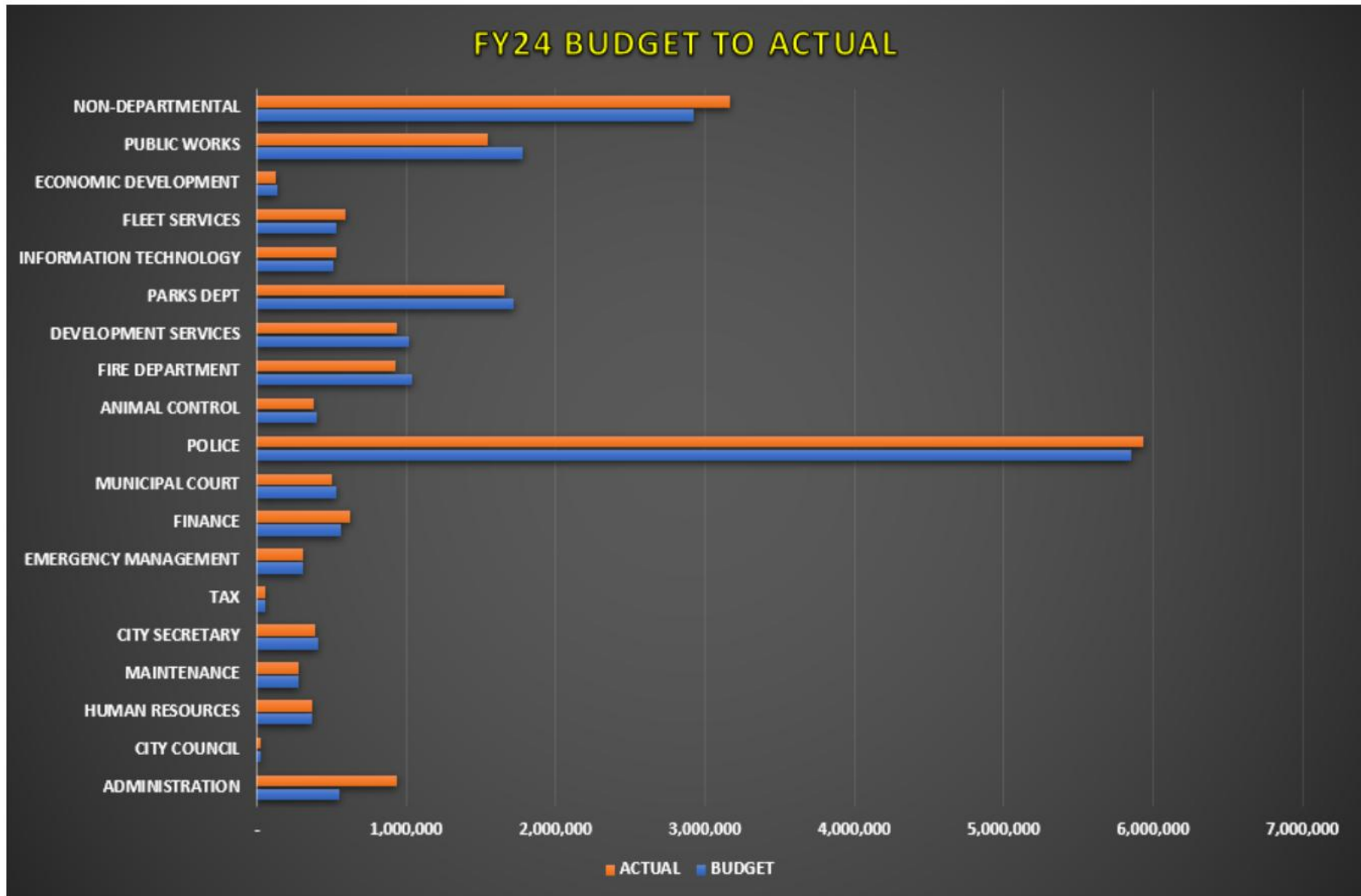
Similar to showing the General Fund expenditures across all departments, General Fund revenues are shown by type, so readers understand where the money comes from and what operational activities in the General Fund the revenues support.

FY25 GENERAL FUND REVENUE SOURCE DISTRIBUTION

| | |
|------------------------------|-------------------|
| PROPERTY TAX REVENUE | 7,680,208 |
| SALES AND USE TAX REVENUE | 4,801,868 |
| FRANCHISE FEES | 675,000 |
| INDUSTRIAL AGREEMENTS | 104,000 |
| COURT FINES | 615,700 |
| BUILDING AND PERMITTING FEES | 701,500 |
| PARKS FEES | 8,758 |
| SOLID WASTE SERVICES | 2,662,661 |
| MISCELLANEOUS REVENUE | 140,000 |
| LEASE REVENUE | 45,748 |
| INTEREST INCOME | 30,000 |
| TRANSFERS IN | 1,961,624 |
| TOTAL | 19,427,067 |



The bar graph below shows last year's approved departmental budgets compared to actual expenditures. Actual figures are represented in orange, compared to approved Fiscal Year 2023 – 2024 departmental budgets in blue.





GENERAL FUND REVENUE

FUND 10

| GENERAL FUND REVENUE | | | | | | | |
|-----------------------------|---------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
| TAX REVENUE | | | | | | | |
| 01-300-100 | PROPERTY TAX CURRENT | 6,606,445 | 7,237,338 | 7,909,728 | 7,807,543 | (102,185) | 7,560,208 |
| 01-300-110 | PROPERTY TAX DELINQUENT | 113,309 | 62,696 | 50,000 | 63,505 | 13,505 | 50,000 |
| 01-300-120 | PROPERTY TAX RENDITION | 4,193 | 470 | - | 1,934 | 1,934 | - |
| 01-300-200 | FRANCHISE FEES | 607,233 | 678,519 | 675,000 | 716,142 | 41,142 | 675,000 |
| 01-300-205 | INDUSTRIAL AGREEMENT | 82,416 | 98,918 | 104,000 | 59,143 | (44,857) | 104,000 |
| 01-300-306 | SALES TAX | 3,696,232 | 3,970,080 | 4,457,731 | 4,232,594 | (225,137) | 4,801,868 |
| 01-300-350 | LEASE REVENUE - CITY HALL ANNEX | - | - | - | 23,205 | 23,205 | 45,748 |
| 01-300-400 | PROPERTY TAX PENALTIES | 77,017 | 54,468 | 70,000 | 62,409 | (7,591) | 70,000 |
| | TOTAL TAX REVENUE | 11,186,846 | 12,102,489 | 13,266,459 | 12,966,475 | (299,984) | 13,306,824 |
| COURT FINES | | | | | | | |
| 01-300-405 | COURT FINES | 455,424 | 492,217 | 600,000 | 491,790 | (108,210) | 550,000 |
| 01-300-406 | COURT COLLECTION AGENCY FEES | 42,779 | 48,454 | 50,000 | 50,384 | 384 | 45,000 |
| 01-300-407 | COURT WEB PAY USER FEES | 1,988 | 3,704 | 9,500 | 3,390 | (6,110) | 10,000 |
| 01-300-408 | LOCAL TRUANCY PREVENTION FUND | 10,340 | 13,131 | 10,000 | 13,432 | 3,432 | 10,000 |
| 01-300-409 | COURT JUDICIAL EFFICIENCY | 493 | 577 | 500 | 271 | (229) | 500 |
| 01-300-410 | LOCAL MINI JURY FUND | 207 | 263 | 200 | 269 | 69 | 200 |
| | TOTAL COURT FINES | 511,230 | 558,346 | 670,200 | 559,536 | (110,664) | 615,700 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|---------------------------------|-------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|
| PERMITS & FEES | | | | | | | |
| 01-300-500 | BUILDING PERMIT FEES | 539,642 | 329,277 | 500,000 | 529,554 | 29,554 | 500,000 |
| 01-300-501 | FOOD INSPECTIONS PERMITS | 37,089 | 33,160 | 36,000 | 30,575 | (5,425) | 33,000 |
| 01-300-502 | HEALTH FOOD RE-INSPECTIONS | 450 | - | 450 | - | (450) | - |
| 01-300-504 | FOOD HANDLER TRAINING | 25 | 87 | - | 82 | 82 | - |
| 01-300-505 | SPECIAL PERMIT FEE | 75,918 | 56,061 | 20,000 | 30,692 | 10,692 | 60,000 |
| 01-300-510 | MODULAR HOME PARK PERMIT FEE | 6,210 | 6,270 | 6,000 | 6,499 | 499 | 6,500 |
| 01-300-511 | ALARM PERMIT FEE | 7,999 | 7,550 | 6,500 | 7,684 | 1,184 | 7,500 |
| 01-300-512 | ZONING/VARIANCE/PLATTING FEES | 149 | 57,209 | 50,000 | 27,047 | (22,953) | - |
| 01-300-513 | PEDDLER PERMITS | 375 | 100 | - | 360 | 360 | - |
| 01-300-515 | ANIMAL CONTROL | 10,515 | 11,918 | 15,000 | 7,740 | (7,260) | 15,000 |
| 01-300-519 | MIXED BEVERAGE TAX | 61,439 | 53,210 | 60,000 | 54,974 | (5,026) | 67,000 |
| 01-300-520 | ALCOHOL LICENSES | 10,850 | 3,758 | 10,850 | 5,280 | (5,570) | 6,500 |
| 01-300-523 | PEDDLER PERMIT BADGES | 45 | 435 | - | 360 | 360 | - |
| 01-300-526 | BCCA DINER PARTICIPATION | 1,000 | 1,320 | - | 40 | 40 | - |
| 01-300-530 | FM/PERMITS | 845 | - | 500 | - | (500) | - |
| 01-300-535 | 8-LINER MACHINE FEES | 6,000 | - | 6,000 | 3,000 | (3,000) | 6,000 |
| TOTAL PERMITS & FEES | | 758,550 | 560,355 | 711,300 | 703,887 | (7,413) | 701,500 |
| PARKS FEES | | | | | | | |
| 01-300-710 | BALLFIELD RENTAL FEES | 7,655 | 4,775 | 8,000 | 6,825 | 1,175 | 1,068 |
| 01-300-712 | PAVILLION RENTALS | - | - | - | - | - | 6,690 |
| 01-300-715 | MISC. REVENUE | - | - | - | 51,353 | 51,353 | 1,000 |
| TOTAL PARKS FEES | | 7,655 | 4,775 | 8,000 | 58,178 | 52,528 | 8,758 |
| SOLID WASTE INCOME | | | | | | | |
| 01-300-600 | SOLID WASTE INCOME | 2,251,734 | 2,368,730 | 2,379,092 | 2,673,025 | 293,933 | 2,662,661 |
| TOTAL SOLID WASTE INCOME | | 2,251,734 | 2,368,730 | 2,379,092 | 2,673,025 | 293,933 | 2,662,661 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-------------------------------|------------------------------------|----------------|----------------|----------------|----------------|---------------|-----------------|
| MISC. REVENUE | | | | | | | |
| 01-300-815 | SPECIAL ASSESSMENTS | 19,129 | 1,354 | - | 5,664 | 5,664 | - |
| 01-300-820 | CASH OVER/SHORT | - | - | - | 184 | 184 | - |
| 01-300-850 | STATE FUNDS - POLICE TRAINING | 2,481 | 2,079 | 2,000 | 5,306 | 3,306 | 5,000 |
| 01-300-861 | POLICE GUN DEDUCTION | 17,951 | 22,944 | 45,000 | 24,071 | (20,929) | 45,000 |
| 01-300-863 | PD TRAINING REGISTRATION | - | - | - | 225 | 225 | - |
| 01-300-880 | INSURANCE REIMBURSEMENT | - | - | - | 33,239 | 33,239 | - |
| 01-300-890 | SALE OF FIXED ASSETS | 101,165 | 122,038 | 30,000 | 49,709 | 19,709 | 30,000 |
| 01-300-896 | ANIMAL CONTROL LOCAL AGREEMENT | 15,000 | 40,000 | 40,000 | 40,000 | - | 40,000 |
| 01-300-899 | MISCELLANEOUS | 72,970 | 257,823 | 20,000 | 53,847 | 33,847 | 20,000 |
| TOTAL MISC. REVENUE | | 228,696 | 446,238 | 137,000 | 212,245 | 75,245 | 140,000 |
| INTEREST REVENUE | | | | | | | |
| 01-300-800 | | 23,335 | 116,487 | 35,000 | 58,706 | 23,706 | 30,000 |
| | TEXPOOL INVESTMENTS | - | - | - | - | - | 23,814 |
| | TEXSTAR INVESTMENTS | - | - | - | - | - | 18,373 |
| | TEXAS CLASS | - | - | - | - | - | 13,780 |
| | FIRST STATE BANK LOUISE | - | - | - | - | - | 7,000 |
| | CERTIFICATES OF DEPOSIT | - | - | - | - | - | 13,542 |
| TOTAL INTEREST REVENUE | | 23,335 | 116,487 | 35,000 | 58,706 | 23,706 | 30,000 |
| TRANSFERS IN | | | | | | | |
| 01-300-901 | TRANSFER FROM FUND BALANCE | - | - | - | - | - | |
| 01-300-903 | TRANSFER FROM WATER FUND | 852,078 | 1,231,709 | 1,392,298 | 1,259,607 | 1,392,298 | 1,545,560 |
| 01-300-908 | TRANSFER FROM COURT SECURITY FUND | 7,500 | 5,000 | 5,000 | 4,583 | 5,000 | 5,000 |
| 01-300-912 | TRANSFER FROM CHILD SAFETY FUND | 3,000 | 2,025 | 2,025 | 1,856 | 2,025 | 2,025 |
| 01-300-924 | TRANSFER FROM HOTEL FUND FOR ADMIN | 22,553 | 25,000 | 25,000 | 14,583 | 14,583 | - |
| 01-300-940 | TRANSFER FROM ABLC FUND | 338,300 | 275,727 | 374,527 | 318,519 | 349,129 | 409,039 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--------------------|-----------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| | TOTAL TRANSFERS IN | 1,223,430 | 1,539,461 | 1,798,850 | 1,599,148 | 1,763,035 | 1,961,624 |
| | | | | | | | |
| | TOTAL GENERAL FUND REVENUE | 16,191,477 | 17,696,881 | 19,005,901 | 18,831,200 | 1,790,386 | 19,427,066 |



GENERAL FUND EXPENDITURES

FUND 01



DEPARTMENT 500

The Administration Department is also referred to as the Office of the City Manager. This department is responsible for oversight of all municipal departments, day-to-day operations of the City, and the City Manager functions as the Chief Executive and Administrative Officer of the City. The City Manager is appointed by City Council and serves at the pleasures of the City Council. Pursuant to the City of Angleton Charter, the City’s governing document, the City Manager is responsible for presenting the annual budget to City Council and controlling the budget throughout the fiscal year.

Responsibilities of City Manager's Office

The City Manager coordinates activities within the city departments, translates council policy into action programs, and provides timely public information.

City Government Structure

Like most cities in Texas, Angleton utilizes the council/manager form of government. Under this system, the City Council hires a professional city manager responsible for implementing the City Council's policies as well as the daily administration and management of all city departments. The strength of the council/manager form of government lies in the political leadership of the City Council combined with the strong managerial expertise of a professional city manager.

Full-time employees: 1
Parttime employees: 0

FY25 Goals:

1. Complete a utility rate study to support wastewater operations regulatory compliance.
2. Oversee Wastewater Plan improvement bond issuance.
3. Recruit a qualified Finance Director.
4. Improve budget process for better transparency and clarity.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|----------------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| GENERAL FUND EXPENDITURES | | | | | | | |
| ADMINISTRATION | | | | | | | |
| 500 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-500-105 | SALARIES & WAGES | 164,026 | 135,896 | 159,920 | 163,724 | (3,804) | 163,118 |
| 01-500-110 | OVERTIME | - | - | - | - | - | - |
| 01-500-115 | LONGEVITY PAY | 60 | 120 | 195 | 180 | 15 | 300 |
| 01-500-125 | VEHICLE ALLOWANCE | 7,200 | 7,200 | 7,200 | 7,200 | 0 | 7,200 |
| 01-500-126 | CERTIFICATION | - | 52 | - | - | - | - |
| 01-500-128 | SPECIAL JOB PAY | - | - | - | - | - | - |
| 01-500-135 | FICA | 13,071 | 10,925 | 12,457 | 12,712 | (255) | 12,501 |
| 01-500-140 | HEALTH INSURANCE | 53 | 241 | 213 | 108 | 105 | 14,358 |
| 01-500-145 | WORKERS COMPENSATION | 343 | 405 | 296 | - | 296 | 176 |
| 01-500-155 | RETIREMENT | 19,665 | 16,165 | 20,346 | 19,232 | 1,114 | 19,545 |
| 01-500-185 | PAYROLL ACCRUAL | - | 1,556 | - | (3,548) | - | 3,548 |
| TOTAL PERSONNEL | | 204,418 | 172,560 | 200,627 | 199,608 | (2,529) | 220,746 |
| OPERATIONS | | | | | | | |
| 01-500-203 | APPAREL | 994 | 105 | 1,000 | 716 | 284 | 1,000 |
| 01-500-205 | GENERAL SUPPLIES | 4,959 | 5,897 | 7,100 | 6,532 | 568 | 7,100 |
| 01-500-210 | OFFICE SUPPLIES | | | - | 209 | (209) | - |
| 01-500-405 | TELEPHONE | 1,186 | 691 | 1,300 | 578 | 722 | 600 |
| 01-500-420 | DUES & SUBSCRIPTIONS | 4,897 | 5,959 | 5,000 | 6,059 | (1,059) | 6,000 |
| 01-500-425 | TRAVEL & TRAINING | 10,994 | 12,397 | 12,000 | 7,783 | 4,217 | 2,000 |
| 01-500-503 | SURETY / NOTARY FEE | - | 350 | - | 350 | (350) | - |
| 01-500-510 | EMPLOYEE APPRECIATION | - | 395 | - | 1,294 | (1,294) | - |
| 01-500-599 | MISCELLANEOUS | 5,178 | 3,637 | 3,000 | 456 | 2,544 | 3,000 |
| TOTAL OPERATIONS | | 28,208 | 29,431 | 29,400 | 23,976 | 5,424 | 19,700 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|---|-----------------------------------|----------------|----------------|----------------|----------------|------------------|-----------------|
| PROFESSIONAL SERVICES | | | | | | | |
| 01-500-415 | LEGAL SERVICES | 178,328 | 304,955 | 125,000 | 398,703 | (273,703) | 175,000 |
| 01-500-417 | PLAN REVIEW CONSULTATION | 17,713 | 26,050 | - | - | - | 40,000 |
| 01-500-419 | ATTORNEY FEES | 263,915 | 195,218 | 200,000 | 215,983 | (15,983) | 200,000 |
| 01-500-419.06 | OPEN RECORDS PROFESSIONAL FEES | | | - | 53,486 | (53,486) | - |
| TOTAL PROFESSIONAL SERVICES | | 459,956 | 526,223 | 325,000 | 668,172 | (343,172) | 415,000 |
| PROFESSIONAL SERVICES RELATED TO DEVELOPMENT | | | | | | | |
| 01-500-419.02 | GREEN TRAILS PROFESSIONAL FEES | | | - | 450 | (450) | - |
| 01-500-419.03 | RIVERWOOD RANCH PROFESSIONAL FEES | | | - | 3,396 | (3,396) | - |
| 01-500-419.05 | GREYSTONE PROFESSIONAL FEES | | | - | 158 | (158) | - |
| 01-500-419.10 | WINDROSE GREEN SUBDIVISION | | | - | 4,658 | (4,658) | - |
| 01-500-419.13 | KIBER RESERVE | | | - | 675 | (675) | - |
| 01-500-419.17 | RIVERWOOD RANCH | | | - | 14,163 | (14,163) | - |
| 01-500-419.21 | AUSTIN COLONY LEGAL FEES | | | - | 2,627 | (2,627) | - |
| 01-500-419.24 | ASHLAND | | | - | 6,765 | (6,765) | - |
| 01-500-419.25 | STASNY RANCH | | | - | 14,698 | (14,698) | - |
| TOTAL PROFESSIONAL SERVICES RELATED TO DEVELOPMENT | | - | - | - | 47,589 | (47,589) | - |
| TOTAL ADMINISTRATION | | 692,582 | 728,214 | 555,027 | 939,345 | (387,866) | 655,446 |



DEPARTMENT 501

The City Council of the City of Angleton, Texas consists of five (5) Council Members and one (1) mayor. The mayor and council members are elected at-large, meaning the council members and mayor can receive votes from any resident within the city's limits that is registered to vote, as opposed to having specific districts or wards within the City's limits.

The City Council is the legislative arm of the city who enact local ordinances and policies. Each member serves a two-year term, and in odd-numbered years, two (2) council members and the mayor shall be elected, and in each even-numbered year, three (3) council members shall be elected.

City Council meets regularly on the second and fourth Tuesday of the month at Angleton City Hall located at 121 S. Velasco Street, Angleton, TX 77515. Pursuant to the Open Meetings Act of Texas, public meetings and events where a potential City Council member quorum may exist, the City is required to post a notice of the meeting publicly at least seventy-two (72) hours prior to the meeting or potential quorum.

No significant budget increases are proposed for the City Council budget except for the training budget, which was \$7,800 in FY2024 and is approved at \$19,730 for FY25.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|---------------------|---------------------------|----------------|---------------|---------------|---------------|--------------|----------------|
| CITY COUNCIL | | | | | | | |
| 501 | | | | | | | |
| OPERATIONS | | | | | | | |
| 01-501-203 | APPAREL | 913 | 81 | 600 | 440 | 160 | 600 |
| 01-501-205 | GENERAL SUPPLIES | 8,269 | 8,157 | 8,000 | 7,477 | 523 | 9,000 |
| 01-501-210 | OFFICE SUPPLIES | - | - | - | - | - | - |
| 01-501-420 | DUES & SUBSCRIPTIONS | 80 | 50 | 1,000 | 50 | 950 | 1,000 |
| 01-501-425 | TRAVEL & TRAINING | 9,483 | 8,839 | 9,600 | 6,053 | 3,547 | 19,730 |
| 01-501-455 | OTHER SERVICES | 2,119 | 3,255 | 3,550 | 1,560 | 1,990 | 1,600 |
| 01-501-460 | COUNCIL SERVICES | 7,800 | 7,800 | 7,800 | 7,800 | - | 7,800 |
| | TOTAL CITY COUNCIL | 28,664 | 28,182 | 30,550 | 23,381 | 7,169 | 39,730 |



HUMAN RESOURCES AND RISK MANAGEMENT

DEPARTMENT 502

The Human Resources and Risk Management Department specializes in the management of personnel matters and the reduction of risks that could impose liabilities on the City.

Human Resources (HR) manages health benefits, worker's compensation claims, property & liability insurance plans. HR serves as mediators in workplace disputes and seeks to find amicable resolutions. Succession planning, training, compensation studies, and referral of applicants for open positions falls under the purview of HR responsibilities.

HR creates job descriptions and manages employee benefits.

The Risk Management side of the HR Department creates policies and procedures that safeguard the city from liabilities related to workplace injury, building safety, and city vehicle safety.

Number of FTE's: 2

- Director of Human Resources and Risk Management
- HR Coordinator

Number of Parttime staff: 0

Major Changes in Budget:

- No major changes in budget have been approved for the HR and RM Department.
- 2% Cost of Living Adjustment approved for all full-time employees who had at least one year of service starting October 1, 2024. Total approximate increase of \$244,000.
- No increase to the cost of health insurance in the 2024 year.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|------------------------|------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| HUMAN RESOURCES | | | | | | | |
| 502 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-502-105 | SALARIES & WAGES | 152,449 | 161,250 | 167,994 | 172,068 | (4,074) | 171,338 |
| 01-502-110 | OVERTIME | 850 | 322 | 1,970 | 524 | 1,446 | 2,000 |
| 01-502-115 | LONGEVITY PAY | 180 | 240 | 420 | 360 | 60 | 540 |
| 01-502-125 | VEHICLE ALLOWANCE | - | 6,000 | 6,000 | 6,000 | (0) | 6,000 |
| 01-502-126 | CERTIFICATION | 900 | 1,065 | 900 | 792 | 108 | 900 |
| 01-502-135 | FICA | 11,245 | 12,518 | 12,947 | 13,117 | (170) | 13,371 |
| 01-502-140 | HEALTH INSURANCE | 24,422 | 22,751 | 22,343 | 23,156 | (813) | 28,716 |
| 01-502-141 | INSURANCE SUBSIDY | | | - | (35) | 35 | - |
| 01-502-143 | PHONE ALLOWANCE | - | - | 720 | 692 | 28 | - |
| 01-502-145 | WORKERS COMPENSATION | 266 | 346 | 309 | 759 | (450) | 309 |
| 01-502-150 | UNEMPLOYMENT | - | - | 1,015 | - | 1,015 | - |
| 01-502-155 | RETIREMENT | 18,309 | 20,048 | 20,579 | 20,895 | (316) | 20,904 |
| 01-502-165 | MEDICAL EXPENSE | 100 | - | 55 | - | 55 | - |
| 01-502-185 | PAYROLL ACCRUAL | - | 1351 | - | (4,248) | 4,248 | - |
| | TOTAL PERSONNEL | 208,721 | 225,891 | 235,252 | 234,079 | 1,173 | 244,077 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------|------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| OPERATIONS | | | | | | | |
| 01-502-203 | APPAREL | 295 | 275 | 296 | 226 | 70 | 250 |
| 01-502-205 | GENERAL SUPPLIES | 1,424 | 889 | 1,664 | 1,220 | 444 | 3,000 |
| 01-502-210 | OFFICE SUPPLIES | - | - | - | - | - | - |
| 01-502-211 | POSTAGE | 43 | - | 800 | 99 | 701 | 150 |
| 01-502-405 | PHONES | 825 | 522 | 600 | 483 | 117 | 1,400 |
| 01-502-417 | CONSULTING SERVICES | 76,545 | 70,197 | 56,650 | 49,072 | 7,186 | 50,000 |
| 01-502-420 | DUES AND SUBSCRIPTIONS | 1,189 | 1,730 | 1,000 | 1,304 | (304) | 1,400 |
| 01-502-425 | TRAVEL / TRAINING | 10,085 | 6,775 | 9,000 | 7,810 | 1,190 | 9,000 |
| 01-502-460 | ANNUAL SOFTWARE FEE | 361 | 15,190 | 45,000 | 52,874 | (7,874) | 15,000 |
| 01-502-503 | SURETY / NOTARY FEE | 594 | - | 250 | 594 | (344) | - |
| 01-502-510 | EMPLOYEE APPRECIATION | 18,503 | 23,487 | 25,000 | 23,764 | 1,236 | 24,000 |
| | TOTAL HR OPERATIONS | 109,864 | 119,065 | 140,260 | 137,444 | 2,423 | 100,200 |
| | | | | | | | |
| | TOTAL HUMAN RESOURCES | 318,585 | 344,956 | 375,512 | 371,523 | 3,596 | 348,277 |



FACILITIES MAINTENANCE & SAFETY

DEPARTMENT 506

The City of Angleton’s Safety and Facilities Maintenance Department is responsible for maintaining safe and functional public spaces and infrastructure. The department ensures city facilities meet safety standards and are equipped for day-to-day operations, as well as emergencies. This department also conducts regular inspections, maintenance, and repairs to promote a secure environment for staff and residents. By managing facility resources effectively, they support the city's overall operational efficiency and public safety.

Number of FTE’s: 2

- Safety and Maintenance Coordinator
- Safety and Maintenance Tech

Number of part-time staff: 0

Changed from FY24:

- The Safety and Maintenance Department is newer and has not been segregated as its own department in previous years. In FY25, the department is now 506, therefore comparative annual financial data is not available and won’t be until subsequent fiscal years have passed.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|--------------------|------------------------------|----------------|---------------|---------------|---------------|--------------|----------------|
| MAINTENANCE | | | | | | | |
| 506 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-506-105 | SALARIES & WAGES | - | - | - | - | - | 105,164 |
| 01-506-110 | OVERTIME | - | 22 | - | - | - | 650 |
| 01-506-115 | LONGEVITY PAY | - | - | - | - | - | 420 |
| 01-506-126 | CERTIFICATION | - | - | - | - | - | - |
| 01-506-128 | SPECIAL JOB PAY | - | - | - | - | - | - |
| 01-506-135 | FICA | - | - | - | - | - | 8,127 |
| 01-506-140 | HEALTH INSURANCE | - | - | - | - | - | 14,500 |
| 01-506-143 | PHONE ALLOWANCE | - | - | - | - | - | - |
| 01-506-145 | WORKERS COMPENSATION | - | - | - | - | - | - |
| 01-506-150 | UNEMPLOYMENT | - | - | - | - | - | 4,250 |
| 01-506-155 | RETIREMENT | - | - | - | - | - | 12,706 |
| 01-506-165 | MEDICAL EXPENSE | - | - | - | - | - | - |
| 01-506-185 | PAYROLL ACCRUAL | - | - | - | - | - | - |
| | MAINTENANCE PERSONNEL | - | 22 | - | - | - | 145,816 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------|--------------------------------|----------------|---------------|----------------|---------------|---------------|----------------|
| OPERATIONS | | | | | | | |
| 01-506-203 | APPAREL | - | - | - | - | - | 500 |
| 01-506-510 | EMPLOYEE APPRECIATION | - | - | 200 | - | 200 | 250 |
| 01-506-205 | GENERAL SUPPLIES | - | - | 500 | 466 | 34 | 500 |
| 01-506-216 | FUEL | - | - | - | - | - | 500 |
| 01-506-305 | VEHICLE M&R | - | - | 8,500 | 8,495 | 5 | 4,000 |
| 01-506-405 | PHONES | - | - | 500 | 473 | 27 | 1,050 |
| 01-506-410 | CITY HALL UTILITIES | - | - | 70,000 | - | 70,000 | 35,000 |
| 01-506-410.1 | CITY HALL ANNEX UTILITIES | - | - | - | 152 | (152) | 40,000 |
| 01-506-425 | TRAVEL AND TRAINING | - | - | 2,000 | 1,694 | 306 | 5,000 |
| 01-506-455 | CITY HALL CONTRACT LABOR | - | - | 18,000 | 10,088 | 7,912 | 42,000 |
| 01-506-455.1 | CITY HALL ANNEX CONTRACT LABOR | - | - | 5,000 | 12,545 | (7,545) | 5,000 |
| | TOTAL OPERATIONS | - | - | 104,700 | 33,913 | 70,787 | 133,800 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------------------|-------------------------------------|----------------|---------------|----------------|----------------|------------------|----------------|
| MAINTENANCE AND REPAIR | | | | | | | |
| 01-506-205.1 | CITY HALL ANNEX GENERAL SUPPLIES | - | - | - | - | - | 500 |
| 01-506-220 | EQUIPMENT SUPPLIES | - | - | - | 30 | (30) | 3,000 |
| 01-506-320 | CITY HALL BUILDING M&R | - | - | 45,000 | 43,851 | 1,149 | 45,000 |
| 01-506-320.1 | CITY HALL ANNEX BUILDING M&R | - | - | 3,500 | 4,219 | (719) | 45,000 |
| | TOTAL MAINTENANCE AND REPAIR | - | - | 48,500 | 48,100 | 400 | 93,500 |
| LEASES AND INSURANCE | | | | | | | |
| 01-506-505 | CITY HALL WINDSTORM INSURANCE | - | - | 49,000 | - | 49,000 | 39,809 |
| 01-506-505.1 | CITY HALL WINDSTORM ANNEX INSURANCE | - | - | - | 2,708 | (2,708) | 79,375 |
| 01-506-506 | VEHICLE INSURANCE | - | - | 1,000 | - | 1,000 | 481 |
| 01-506-535 | CITY HALL LEASE PAYMENTS | 228 | 2,732 | 3,100 | 1,821 | 1,279 | 2,500 |
| 01-506-535.1 | CITY HALL ANNEX LEASE PAYMENTS | - | - | - | - | - | - |
| | TOTAL LEASES AND INSURANCE | 228 | 2,732 | 53,100 | 4,529 | 48,571 | 122,164 |
| CAPITAL OUTLAY | | | | | | | |
| 01-506-325 | CITY HALL BUILDING RENOVATIONS | - | - | 20,000 | 19,886 | 114 | 25,000 |
| 01-506-325.1 | CITYHALL ANNEX BUILDING RENOVATIONS | - | - | 58,000 | 160,719 | (102,719) | 35,000 |
| 01-506-607 | BUILDING PROJECT | - | - | - | 14,653 | (14,653) | - |
| | CAPITAL OUTLAY | - | - | 78,000 | 195,257 | (117,257) | 60,000 |
| | TOTAL MAINTENANCE | 228 | 2,754 | 284,300 | 281,799 | 2,501 | 555,280 |



OFFICE OF THE CITY SECRETARY

DEPARTMENT 510

The City Secretary is a statutory position required by State law and the City Charter. The City Secretary serves as an Officer of the City and is appointed by the City Manager, with approval of City Council. In addition to the statutory duties of the position, the City Secretary is responsible for the executive leadership, direction, and management for the City Secretary Department, including the City of Angleton's Records Management Program, City Council Administration, Boards & Commissions Administration, Elections Administration, Public Information Administration, and General Administration of the City.

Our ongoing project is Records Management with becoming paperless with scanning records in Laserfiche and storing our permanent records in a safe and organized manner. There are currently over 400 boxes past retention and ready for destruction.

Number of full-time employee: 2

- City Secretary
- Deputy City Secretary

Number of part-time employees: 0

Goals for FY25:

- Transition to fully digital records retention.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-----------------------|------------------------|----------------|----------------|----------------|----------------|---------------|-----------------|
| CITY SECRETARY | | | | | | | |
| DEP 510 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-510-105 | SALARIES & WAGES | 114,003 | 109,872 | 169,502 | 161,425 | 8,077 | 172,896 |
| 01-510-110 | OVERTIME | - | - | - | - | - | - |
| 01-510-115 | LONGEVITY PAY | 210 | - | 225 | 90 | 135 | 360 |
| 01-510-125 | VEHICLE ALLOWANCE | 5,192 | 2,885 | 6,000 | 5,308 | 692 | 6,000 |
| 01-510-126 | CERTIFICATION | 2,963 | 640 | 1,200 | 1,015 | 185 | 1,200 |
| 01-510-128 | SPECIAL JOB PAY | - | - | - | - | - | - |
| 01-510-135 | FICA | 8,805 | 8,429 | 12,979 | 12,106 | 873 | 13,346 |
| 01-510-140 | HEALTH INSURANCE | 16,964 | 26,867 | 22,343 | 31,441 | (9,098) | 28,715 |
| 01-510-141 | INSURANCE SUBSIDY | | | - | (60) | 60 | - |
| 01-510-143 | CELL PHONE ALLOWANCE | 83 | 346 | 720 | 1,191 | (471) | - |
| 01-510-145 | WORKERS COMPENSATION | 202 | 238 | 312 | 759 | (447) | 264 |
| 01-510-155 | RETIREMENT | 14,010 | 13,129 | 20,632 | 18,759 | 1,873 | 20,865 |
| 01-510-185 | PAYROLL ACCRUAL | - | - | - | (2,949) | 2,949 | - |
| | TOTAL PERSONNEL | 162,432 | 162,406 | 233,913 | 229,084 | 4,829 | 243,646 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|------------------------------|------------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| OPERATIONS | | | | | | | |
| 01-510-203 | APPAREL | - | 174 | 200 | 178 | 22 | 200 |
| 01-510-205 | GENERAL SUPPLIES | 1,539 | 3,307 | 8,000 | 7,503 | 497 | 4,500 |
| 01-510-310 | EQUIPMENT M&R | 350 | 22,818 | 26,000 | 69,600 | (43,600) | 2,000 |
| 01-510-405 | PHONES | 480 | - | 720 | - | 720 | 1,500 |
| 01-510-416 | MANUALS | 8,984 | 601 | 19,200 | 9,688 | 9,512 | 19,200 |
| 01-510-420 | DUES / SUBSCRIPTIONS | 1,077 | 849 | 1,060 | 255 | 805 | 525 |
| 01-510-425 | TRAVEL / TRAINING | 3,903 | 6,861 | 8,851 | 9,098 | (247) | 14,832 |
| 01-510-430 | ELECTION EXPENSE | 29,298 | 6,314 | 24,000 | 16,078 | 7,922 | 17,968 |
| 01-510-455 | CONTRACT LABOR | - | 27,758 | 20,000 | 22,427 | (2,427) | 23,400 |
| 01-510-460 | ANNUAL SOFTWARE FEE | - | - | - | - | - | 69,319 |
| 01-510-503 | SURETY / NOTARY FEE | - | 271 | 300 | - | 300 | 300 |
| 01-510-506 | BOARDS / COMMISSIONS | - | 1,350 | 1,500 | - | 1,500 | 1,500 |
| 01-510-525 | BCCA DINNERS | 1,479 | 4,487 | - | - | - | 7,500 |
| | TOTAL OPERATIONS | 47,110 | 74,790 | 109,831 | 134,826 | (24,995) | 162,744 |
| PROFESSIONAL SERVICES | | | | | | | |
| 01-510-415 | | 50,008 | 48,909 | 69,168 | 23,873 | 45,295 | 1,500 |
| | TOTAL PROFESSIONAL SERVICES | 50,008 | 48,909 | 69,168 | 23,873 | 45,295 | 1,500 |
| | TOTAL CITY SECRETARY | 259,550 | 286,105 | 412,912 | 387,784 | 25,128 | 407,890 |



DEPARTMENT 512

The Tax Department is reserved for recognition of expenditures for tax-related services from third parties such as the Brazoria County Appraisal District.

No employees are funded by Department 512.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-------------------|-----------------------------|----------------|---------------|---------------|---------------|----------------|-----------------|
| TAX | | | | | | | |
| DEPT 512 | | | | | | | |
| | | | | | | | |
| OPERATIONS | | | | | | | |
| 01-512-445 | SPECIAL SERVICES | 45,465 | 49,625 | 54,037 | 56,980 | (2,943) | 60,829 |
| 01-512-450 | DATA PROCESSING | 2,732 | 2,794 | 3,000 | 2,968 | 32 | 3,000 |
| | TOTAL OPERATIONS | 48,197 | 52,419 | 57,037 | 59,947 | (2,910) | 63,829 |
| | | | | | | | |
| | TOTAL TAX DEPARTMENT | 48,197 | 52,419 | 57,037 | 59,947 | (2,910) | 63,829 |



OFFICE OF EMERGENCY MANAGEMENT

DEPARTMENT 513

The City of Angleton's Office of Emergency Management team coordinates efforts to protect the community through a comprehensive approach to disaster and emergency situations. This includes mitigation activities, which reduce the impact of future hazards, and preparedness efforts to ensure residents and city services are ready for potential threats. In times of crisis, they lead response operations to safeguard lives and property. Following an event, they oversee recovery initiatives to restore normalcy and build resilience against future emergencies.

Number of full-time employees: 1

Number of part-time employees: 0

Major changes from FY24 to FY25:

- With two catastrophic weather-related events in 2024, the budget in FY24 was exceeded. The adopted budget is consistent with the actual expenditures anticipated for FY25.
- 1 FTE funded in Department 513. In prior years, 3 employees funded by Dept. 513.

Current Department Projects:

- Grant Submitting / Writing for Mitigation and de-obligated funds
- Grant Management of GLO Grant for Development Services
- Public Assistance Funding from Hurricane Beryl
- Angleton Recreation Center Generator (Grant)

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-----------------------------|------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| EMERGENCY MANAGEMENT | | | | | | | |
| DEPT 513 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-513-105 | SALARIES & WAGES | 71,054 | 111,589 | 161,894 | 171,973 | (10,079) | 75,480 |
| 01-513-110 | OVERTIME | - | - | - | 1,376 | (1,376) | - |
| 01-513-115 | LONGEVITY PAY | 60 | 120 | - | - | - | 120 |
| 01-513-125 | VEHICLE ALLOWANCE | - | - | - | - | - | - |
| 01-513-126 | CERTIFICATION | - | 45 | 900 | - | 900 | - |
| 01-513-128 | SPECIAL JOB PAY | - | - | - | - | - | - |
| 01-513-135 | FICA | 5,440 | 8,576 | 17,017 | 12,917 | 4,100 | 5,783 |
| 01-513-140 | HEALTH INSURANCE | 27 | 1,906 | 29,792 | 19,248 | 10,544 | 18,193 |
| 01-513-141 | INSURANCE SUBSIDY | | | - | (2) | 2 | - |
| 01-513-145 | WORKERS COMPENSATION | 117 | 138 | 4,830 | 1,067 | 3,763 | 117 |
| 01-513-155 | RETIREMENT | 8,514 | 13,479 | 19,608 | 20,441 | (833) | 9,042 |
| 01-513-185 | PAYROLL ACCRUAL | - | 2,511 | - | (3,046) | 3,046 | - |
| | TOTAL PERSONNEL | 85,212 | 138,364 | 234,041 | 223,974 | 10,067 | 108,736 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OPERATIONAL | | | | | | | |
| 01-513-203 | APPAREL | - | - | 1,500 | 1,476 | 24 | 250 |
| 01-513-205 | GENERAL SUPPLIES | 509 | 1,195 | 500 | 491 | 9 | 500 |
| 01-513-211 | POSTAGE | - | - | - | - | - | - |
| 01-513-216 | FUEL EXPENSE | - | 79 | 1,000 | 1,071 | (71) | 750 |
| 01-513-220 | EQUIPMENT SUPPLIES | - | - | 2,200 | 2,214 | (14) | 250 |
| 01-513-305 | VEHICLE MAINTENANCE & REPAIR | - | - | - | 2,618 | (2,618) | 200 |
| 01-513-405 | PHONES | - | - | 1,500 | 884 | 616 | 500 |
| 01-513-420 | DUES / SUBSCRIPTIONS | - | - | 500 | 469 | 31 | 500 |
| 01-513-425 | TRAVEL / TRAINING | 2,007 | 2,927 | 5,000 | 5,000 | - | 2,500 |
| 01-513-503 | SURETY / NOTARY FEE | - | - | - | - | - | - |
| 01-513-550 | EMERGENCY MANAGEMENT | - | - | 65,400 | 69,013 | (3,613) | 25,000 |
| | TOTAL OPERATIONS | 2,516 | 4,201 | 77,600 | 83,237 | (5,637) | 30,450 |
| LEASES & INSURANCE | | | | | | | |
| 01-513-506 | VEHICLE INSURANCE | - | - | 3,000 | 723 | 2,277 | 1,254 |
| 01-513-514 | ENTERPRISE VEHICLE LEASE | - | - | - | - | - | 8,722 |
| | TOTAL LEASES & INSURANCE | - | - | 3,000 | 723 | 2,277 | 9,976 |
| | TOTAL EMERGENCY MANAGEMENT | 87,728 | 142,565 | 314,641 | 307,933 | 6,708 | 149,162 |



DEPARTMENT 515

The City of Financial Services Department is responsible for all areas of municipal finance for the City of Angleton. The Financial Services Department is a 4-person team consisting of a director, an accountant, a purchasing and budget officer, and an accounts payable clerk. The Finance Director oversees the Financial Services Department and the Utility Billing Department. The Finance Department is a participant in the development process and manages funds held in escrow for development for purposes of tax abatement, parkland dedication, and utility expansion. The Finance Department participates in utility rate studies and other engineering studies needed to expand utility infrastructure.

- Treasury and investment management
- Financial reporting
- Bank reconciliation
- Audit preparation
- Procurement and purchasing
- Accounts payable
- Utility Billing
- Fleet management
- Debt management
- Budget administration and control
- Publication of annual budget document
- Payroll and year-end tax documents
- 5-Year financial forecast preparation and update
- Cash-flow projections
- Capital Improvement Project program updates
- Development – funds held in escrow for parkland, utility expansion, etc.

Number of full-time employees: 4

Number of part-time employees: 0

Departmental goals for FY25:

- Migrate from MDSS budget software and adopt a more efficient and transparent budget process.
- Implement procurement policy.
- Provide departmental financial reports on a monthly basis to stakeholders.



- Provide regular updates to City Council on financial recovery and reserves.
- Build reserves to at least 30%
- Develop a 5-year financial forecast to be updated twice a year
- Develop a CIP financial forecast consistent with City Council's strategic plan
- Earn the City's first-ever Government Finance Officers Association (GFOA) Budget Presentation Award for budgeting excellence
- AND earn the Budget Presentation Award every year after as standard operating procedure (SOP).

No major department changes between the FY24 and FY25 budget.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|------------------|------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| FINANCE | | | | | | | |
| DEPT 515 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-515-105 | SALARIES & WAGES | 228,963 | 282,703 | 273,058 | 291,789 | (18,731) | 277,588 |
| 01-515-110 | OVERTIME | 4,043 | 2,535 | 1,942 | 1,569 | 373 | 1,942 |
| 01-515-115 | LONGEVITY PAY | 240 | 420 | 70 | 480 | (410) | 600 |
| 01-515-125 | VEHICLE ALLOWANCE | 692 | 6,000 | 6,000 | 6,000 | (0) | 6,000 |
| 01-515-126 | CERTIFICATION | 3,000 | 810 | 2,400 | 341 | 2,059 | - |
| 01-515-128 | SPECIAL JOB PAY | - | - | - | - | - | - |
| 01-515-135 | FICA | 18,031 | 21,711 | 20,986 | 21,714 | (728) | 21,430 |
| 01-515-140 | HEALTH INSURANCE | 30,808 | 43,697 | 44,686 | 51,781 | (7,095) | 57,431 |
| 01-515-141 | INSURANCE SUBSIDY | - | - | 6,384 | - | 6,384 | 6,384 |
| 01-515-143 | PHONE ALLOWANCE | 503 | 720 | - | 692 | (692) | - |
| 01-515-145 | WORKERS COMPENSATION | 443 | 524 | 504 | 759 | (255) | 476 |
| 01-515-155 | RETIREMENT | 28,287 | 34,032 | 33,359 | 34,603 | (1,244) | 33,504 |
| 01-515-185 | PAYROLL ACCRUAL | - | 1,188 | - | (7,194) | 7,194 | - |
| | TOTAL PERSONNEL | 315,010 | 394,340 | 389,389 | 402,535 | (13,146) | 405,355 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|------------------------------|------------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| OPERATIONS | | | | | | | |
| 01-515-203 | APPAREL | 464 | - | 500 | 459 | 41 | 250 |
| 01-515-205 | GENERAL SUPPLIES | 3,641 | 5,110 | 4,000 | 4,430 | (430) | 2,000 |
| 01-515-211 | POSTAGE | 562 | 28 | 1,800 | 1,103 | 697 | 1,000 |
| 01-515-222 | PUBLICATIONS | - | 3,105 | 2,500 | 407 | 2,093 | 1,500 |
| 01-515-310 | EQUIPMENT MAINTENANCE AND REPAIR | 16,607 | 5,456 | 3,500 | 150 | 3,350 | 300 |
| 01-515-405 | PHONES | 479 | 1,018 | 960 | - | 960 | 750 |
| 01-515-420 | DUES / SUBSCRIPTIONS | 3,117 | 3,315 | 1,835 | 3,274 | (1,439) | 1,000 |
| 01-515-425 | TRAVEL / TRAINING | 6,782 | 8,884 | 13,150 | 11,837 | 1,313 | 5,000 |
| 01-515-503 | SURETY / NOTARY FEE | 350 | 350 | 700 | - | 700 | - |
| 01-515-455 | CONTRACT LABOR | 15,681 | 4,099 | 5,000 | 5,354 | (354) | - |
| 01-515-460 | ANNUAL SOFTWARE MAINTENANCE | - | 18,729 | 30,100 | 49,935 | (19,835) | 44,621 |
| 01-515-510 | EMPLOYEE APPRECIATION | 85 | 270 | 500 | 391 | 109 | - |
| 01-515-625 | EQUIPMENT CE | - | - | 5,000 | 3,575 | 1,425 | - |
| | TOTAL OPERATIONS | 47,768 | 50,364 | 69,545 | 80,914 | (11,369) | 56,421 |
| PROFESSIONAL SERVICES | | | | | | | |
| 01-515-415 | LEGAL & FINANCIAL AUDIT SERVICES | 59,895 | 119,330 | 100,000 | 144,111 | (44,111) | 80,730 |
| | TOTAL PROFESSIONAL SERVICES | 59,895 | 119,330 | 100,000 | 144,111 | (44,111) | 80,730 |
| | TOTAL FINANCE | 422,673 | 564,034 | 558,934 | 627,560 | (68,626) | 542,506 |



DEPARTMENT 520

The Municipal Court of Record of the City of Angleton handles cases involving Class C misdemeanors. Generally, such cases are punishable by fine only. These include the commonly known traffic violations such as speeding and no insurance. However, they also include ordinance violations such as public intoxication, minors in possession of alcohol, and theft of property under \$50. Cases initiated in court typically involve citations written by an Angleton police officer, animal control officers, and code enforcement officers.

Number of full-time staff members: 4

- Deputy Court Clerk
- Court Technicians (3)

Number of part-time staff members: 3

- Judge (2)
- Prosecutor (1)

There are no special projects planned in FY25 for Municipal Court.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|------------------------|------------------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| MUNICIPAL COURT | | | | | | | |
| DEPT 520 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-520-105 | SALARIES & WAGES | 238,993 | 276,385 | 216,694 | 193,473 | 23,221 | 220,530 |
| 01-520-106 | PARTITME SALARY | - | - | 22,508 | 52,733 | (30,225) | 15,676 |
| 01-520-110 | OVERTIME | 2,114 | 1,394 | - | 2,574 | (2,574) | - |
| 01-520-115 | LONGEVITY PAY | 1,890 | 60 | 200 | 270 | (70) | 1,320 |
| 01-520-125 | VEHICLE ALLOWANCE | 1,038 | 2,885 | - | 692 | (692) | - |
| 01-520-126 | CERTIFICATION | 3,000 | 863 | 600 | 931 | (331) | 600 |
| 01-520-128 | SPECIAL JOB PAY | - | - | - | - | - | - |
| 01-520-135 | FICA | 18,263 | 21,208 | 18,314 | 17,792 | 522 | 17,017 |
| 01-520-140 | HEALTH INSURANCE | 35,461 | 37,605 | 42,075 | 38,787 | 3,288 | 57,431 |
| 01-520-141 | INSURANCE SUBSIDY | - | - | - | (3,907) | 3,907 | - |
| 01-520-143 | PHONE ALLOWANCE | 263 | 346 | - | 83 | (83) | - |
| 01-520-145 | WORKERS COMPENSATION | 359 | - | 287 | 759 | (472) | 1,528 |
| 01-520-155 | RETIREMENT | 25,568 | 30,418 | 26,375 | 26,590 | (215) | 26,605 |
| 01-520-165 | MEDICAL EXPENSE | 559 | 145 | - | 35 | (35) | - |
| 01-520-185 | PAYROLL ACCRUAL | - | 803 | - | (6,891) | 6,891 | - |
| | TOTAL PERSONNEL | 327,508 | 372,112 | 327,053 | 323,923 | 3,130 | 340,707 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|------------------------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OPERATIONAL | | | | | | | |
| 01-520-205 | GENERAL SUPPLIES | 6,928 | 5,151 | 6,000 | 5,385 | 615 | 8,400 |
| 01-520-211 | POSTAGE | 580 | - | 3,000 | 1,909 | 1,091 | 3,000 |
| 01-520-225 | OMNIBASE SERVICE | 1,403 | 1,183 | 6,500 | 560 | 5,940 | 6,500 |
| 01-520-226 | SETCIC | 3,505 | 360 | 4,850 | 3,286 | 1,564 | 4,888 |
| 01-520-310 | EQUIPMENT MAINTENANCE AND REPAIR | 20,948 | 7,562 | 3,500 | 490 | 3,010 | 3,500 |
| 01-520-405 | PHONES | 760 | 1,020 | 1,560 | 780 | 780 | 1,560 |
| 01-520-420 | DUES / SUBSCRIPTIONS | 262 | 165 | 2,605 | 527 | 2,078 | 2,610 |
| 01-520-425 | TRAVEL / TRAINING | 4,724 | 3,699 | 9,000 | 2,242 | 6,758 | 9,150 |
| 01-520-426 | COLLECTION AGENCY FEE | 8,328 | 81,301 | 75,000 | 49,892 | 25,108 | 75,000 |
| 01-520-455 | CONTRACT LABOR | 35,581 | - | 9,200 | 11,650 | (2,450) | 11,700 |
| 01-520-503 | SURETY / NOTARY FEE | - | 780 | 600 | - | 600 | 600 |
| 01-520-460 | ANNUAL SOFTWARE FEE | - | - | - | 22,589 | (22,589) | - |
| 01-520-476 | CREDIT CARD FEES | 5,478 | 7,903 | 9,600 | 8,674 | 926 | 9,600 |
| 01-520-510 | EMPLOYEE APPRECIATION | 130 | 298 | 550 | 293 | 257 | 420 |
| 01-520-535 | LEASE PAYMENT | 2,530 | 2,765 | 4,560 | 2,587 | 1,973 | 4,560 |
| 01-520-625 | EQUIPMENT CE | - | - | - | 125 | (125) | - |
| | TOTAL OPERATIONS | 91,157 | 112,187 | 136,525 | 110,989 | 25,536 | 141,488 |
| PROFESSIONAL SERVICES | | | | | | | |
| 01-520-415 | LEGAL SERVICES | - | - | - | 268 | (268) | - |
| 01-520-456 | PROSECUTOR | 66,468 | 68,498 | 69,087 | 70,296 | (1,209) | 71,159 |
| | TOTAL PROFESSIONAL SERVICES | 66,468 | 68,498 | 69,087 | 70,564 | (1,477) | 71,159 |
| | TOTAL MUNICIPAL COURT | 485,133 | 552,797 | 532,665 | 505,475 | 27,190 | 553,354 |



Guadalupe Valdez
Chief of Police

ANGLETON POLICE DEPARTMENT

Protecting with Purpose, and Serving with Pride



Robert C. Dahlstrom
Assistant Chief of Police

Angleton Police Department Budget Details and Highlights FY24 — FY25

As of November 15, 2024

Prepared by:
Cameron Parsons, MS
Lieutenant





Guadalupe Valdez
Chief of Police

ANGLETON POLICE DEPARTMENT

Protecting with Purpose, and Serving with Pride



Robert C. Dahlstrom
Assistant Chief of Police

Budget Details and Highlights

The Angleton Police Department is currently staffed by 35 licensed Peace Officers, 10 licensed Telecommunications Operators, 5 Animal Control Officers, and a Crime Victims Liaison, a civilian Jailer, and a Records Clerk. Our current open positions are 3 Police Officer and an additional Records Clerk.

From October '23 – October '24, our Communications Center processed **99,263** calls for service:

- Police: **89,408**
- Fire: **1,266**
- EMS: **6,960**
- ACO: **1,629**

Grant Funded Initiatives

Victims of Crimes Act (VOCA) Grant

The Department staffs a Crime Victims Liaison to offer services to crime victims as provisioned by the Victims of Crime Act of 1984. The cost of the program and staff is funded by a grant from the Office of Attorney General entitled, the *General Victim Assistance Grant Program*. The current grant is outlaid as follows:

- Office of Attorney General funds: **\$57,015.91**
- Cash Match: **\$21,983.09**
- In-Kind Match: **\$1,450**
- Total Project: **\$80,449**

TXDOT STEP Grant

- Total of **\$9,300** in accessible funds
- Compensates officer overtime costs for focused traffic enforcement as prescribed by TXDOT

FBI Safe Streets Task Force

An officer employed by the Angleton Police Department is assigned full time to the FBI Safe Streets Task Force which focuses on violent organized crime and the apprehension of violent fugitives. The benefits to the Department by participation in this program are:

- Access to advanced investigative techniques and resources for the needs of the Department.
- Sharing of seizure assets with participating agencies.
- Reimbursement for overtime incurred by the assigned employee.





Guadalupe Valdez
Chief of Police

ANGLETON POLICE DEPARTMENT

Protecting with Purpose, and Serving with Pride



Robert C. Dahlstrom
Assistant Chief of Police

Budget Decision Packages

Three (3) Additional Police Officers

Need: In response to an increase in population and subsequent increase in vehicular traffic, an additional 3 police officers were requested with annual compensation packages of **\$249,740** in total to meet demand of officer per capita ratio.

- New equipment for each officer position is **\$3,200** for a total of **\$9,600**.
- **Status: Approved** - conditional to adjusting from 10 officers initially requested to 3 officers.

Nine (9) Patrol Vehicles

Need: Replace aging patrol fleet vehicles that have high maintenance and repair costs.

- **Status: Approved** - decision package amended to provide for three (3) vehicles.

Video Footage Redaction Application and Staff

Need: Meet demand for citizens who make FOIA requests to have access to body-worn and dash camera footage by redacting personal information contained in footage.

- Motorola Application: **\$22,840** with **\$3600** annual maintenance agreement.
- One (1) staff member to redact footage: **\$88,755.68** salary and benefits
- Each redaction request would incur cost of City Attorney to review: **TBD**
- Cost of training employee: **TBD**
- **Status: Not Approved**

Update Tire Deflation Devices - STOP STICK

Need: Replace Department's current tire deflation devices on board each patrol vehicle for STOP STICK brand devices which are safer and more effectively deployed.

- Total cost: **\$6,338**
- **Status: Not Approved**





ANGLETON POLICE DEPARTMENT

Protecting with Purpose, and Serving with Pride



Guadalupe Valdez
Chief of Police

Robert C. Dahlstrom
Assistant Chief of Police



BOLA WRAP (Less Lethal Weapon) to Equip Each Officer

Need: Purchase additional Bola Wrap Less Lethal Weapons to equip each officer and have spare devices in the event of a malfunction or failure.

- Less Lethal Weapon options facilitate de-escalation.
- Total cost is \$112,430
- **Status: Not Approved**

Replace TASER (Less Lethal Use of Force) Weapon

Need: Replace obsolete TASER model X26P weapons with the current offering, TASER 10, which includes training, holsters, batteries, cartridges, and support.

- Updated weapons will benefit officers and department through active warranty and coverage under the Axon/TASER \$10M liability policy.
- Police Department's current TASER's were purchased 11/16/2016, and their recommended lifecycle is 5 years which expired on 11/16/2021. Statistics report that the devices are twice as likely to fail in the field after 5 years of usage. We currently do not benefit from an active warranty. If the weapon is over 5 years old and fails causing injury or harm due to the weapon malfunctioning, the department does not have access to the \$10M liability policy.
- The cost to update the weapon system is **\$236,230** in total.
- TASER offers a five-year purchase plan which would total **\$47,246** per year
- **Status: Not Approved**



Obsolete TASER X26P



New TASER 10



| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| POLICE | INCLUDES JAIL, POLICE, AND DISPATCH | | | | | | |
| DEPT 525 | | | | | | | |
| | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-525-105 | SALARIES & WAGES | 2,792,727 | 2,988,028 | 2,992,596 | 3,314,056 | (321,460) | 3,230,132 |
| 01-525-106 | PARTITME SALARIES | - | - | - | - | - | - |
| 01-525-110 | OVERTIME | 108,123 | 137,683 | 146,018 | 150,553 | (4,535) | 160,000 |
| 01-525-112 | OVERTIME DISPATCH | 61,268 | 64,427 | 53,492 | 72,665 | (19,173) | 75,000 |
| 01-525-115 | LONGEVITY PAY | 15,480 | 15,300 | 8,845 | 13,860 | (5,015) | 16,380 |
| 01-525-125 | VEHICLE ALLOWANCE | - | - | - | - | - | - |
| 01-525-126 | CERTIFICATION | 109,764 | 104,259 | 158,349 | 89,949 | 68,400 | 78,014 |
| 01-525-527 | K9 SUPPLEMENT | - | - | - | - | - | - |
| 01-525-128 | SPECIAL JOB PAY | - | - | 9,600 | - | 9,600 | - |
| 01-525-130 | UNIFORM ALLOWANCE | - | 43,200 | 43,200 | 1,200 | 42,000 | 44,400 |
| 01-525-135 | FICA | 234,348 | 249,862 | 235,101 | 266,204 | (31,103) | 272,304 |
| 01-525-140 | HEALTH INSURANCE | 575,117 | 495,122 | 492,273 | 518,575 | (26,302) | 647,248 |
| 01-525-141 | INSURANCE SUBSIDY | - | 68,253 | 121,306 | 22,149 | 99,157 | 121,305 |
| 01-525-143 | PHONE ALLOWANCE | - | 609 | 720 | - | 720 | - |
| 01-525-145 | WORKERS COMPENSATION | 47,714 | 77,617 | 56,435 | 61,126 | (4,691) | 47,010 |
| 01-525-150 | UNEMPLOYMENT | - | - | 3,000 | - | 3,000 | - |
| 01-525-155 | RETIREMENT | 371,106 | 399,325 | 373,702 | 425,239 | (51,537) | 425,719 |
| 01-525-165 | MEDICAL EXPENSE | 2,781 | 2,125 | - | 1,250 | (1,250) | - |
| 01-525-185 | ACCURAL | - | 14,726 | - | (68,547) | 68,547 | - |
| | TOTAL PERSONNEL | 4,318,428 | 4,660,536 | 4,694,637 | 4,868,279 | (173,642) | 5,117,512 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------|-------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| OPERATIONS | | | | | | | |
| 01-525-203 | APPAREL | 84,231 | 31,788 | 49,947 | 59,667 | (9,720) | 40,400 |
| 01-525-205 | GENERAL SUPPLIES | 16,007 | 15,221 | 15,000 | 14,743 | 257 | 15,000 |
| 01-525-210 | OFFICE SUPPLIES | 22,024 | 17,472 | 16,500 | 12,826 | 3,674 | 16,500 |
| 01-525-211 | POSTAGE | - | 889 | 1,200 | 549 | 651 | 2,500 |
| 01-525-215 | VEHICLE SUPPLIES | 9,857 | 18,713 | 10,500 | 11,775 | (1,275) | 10,500 |
| 01-525-216 | FUEL EXPENSE | 150,127 | 140,220 | 112,806 | 131,966 | (19,160) | 112,000 |
| 01-525-220 | EQUIPMENT SUPPLIES | 8,975 | 15,401 | 16,590 | 9,820 | 6,770 | 16,590 |
| 01-525-221 | SMALL EQUIPMENT | - | 1,583 | - | - | - | - |
| 01-525-226 | FIREARMS | 10,101 | 9,183 | 13,125 | 8,775 | 4,350 | 13,125 |
| 01-525-405 | PHONES | 34,702 | 43,614 | 46,200 | 40,354 | 5,846 | 38,000 |
| 01-525-410 | UTILITIES | 20,621 | 24,832 | 40,425 | 24,217 | 16,208 | 40,425 |
| 01-525-420 | DUES / SUBSCRIPTIONS | 3,773 | 3,867 | 4,785 | 3,198 | 1,587 | 4,700 |
| 01-525-425 | TRAVEL / TRAINING | 35,088 | 39,916 | 55,490 | 44,295 | 11,195 | 61,588 |
| 01-525-455 | CONTRACT LABOR | 3,015 | - | - | - | - | - |
| 01-525-503 | SURETY / NOTARY FEE | 497 | 888 | 2,000 | 392 | 1,608 | 2,000 |
| 01-525-510 | EMPLOYEE APPRECIATION | 1,584 | 1,469 | 1,705 | 1,058 | 647 | 1,700 |
| 01-525-625 | EQUIPMENT CE | 122,878 | - | - | - | - | - |
| 01-525-630 | FURNITURE / FIXTURES | 1,161 | - | - | - | - | - |
| 01-525-460 | OTHER SERVICES | 7,582 | 4,491 | 8,400 | 6,715 | 1,685 | 10,080 |
| 01-525-476 | CREDIT CARD FEES | 1,008 | 1,658 | 3,000 | 1,791 | 1,209 | - |
| | TOTAL OPERATIONS | 533,231 | 371,205 | 397,673 | 372,139 | 25,534 | 385,108 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| MAINTENANCE AND REPAIR | | | | | | | |
| 01-525-305 | VEHICLE M&R | 82,197 | 80,766 | 65,100 | 80,787 | (15,687) | 65,100 |
| 01-525-310 | EQUIPMENT M&R | 1,760 | 3,569 | 8,817 | 713 | 8,104 | 8,817 |
| 01-525-320 | BUILDING M&R | 118,432 | 40,083 | 45,000 | 38,596 | 6,404 | 40,000 |
| 01-525-535 | ANNUAL MAINTENANCE AGREEMENTS | 160,739 | 254,601 | 371,852 | 393,529 | (21,677) | 393,529 |
| | TOTAL MAINTENANCE AND REPAIRS | 363,128 | 379,019 | 490,769 | 513,626 | (22,857) | 507,446 |
| LEASES AND INSURANCE | | | | | | | |
| 01-525-504 | DRUG DOG INSURANCE | - | - | - | - | - | - |
| 01-525-505 | INSURANCE | 28,237 | 33,293 | 33,293 | 33,563 | (270) | 32,681 |
| 01-525-506 | VEHCILE INSURANCE | - | - | - | - | - | 34,458 |
| 01-525-507 | BUILDING INSURANCE (WINDSTORM) | 51,711 | 76,404 | 76,404 | 6,875 | 69,530 | 89,318 |
| 01-525-514 | ENTERPRISE FLEET LEASE | 12,925 | 2,500 | - | - | - | 181,129 |
| 01-525-541 | LEASE PAYMENTS | - | 2,726 | - | 2,852 | (2,852) | - |
| | TOTAL LEASES AND INSURANCE | 92,873 | 114,923 | 109,697 | 43,290 | 66,407 | 337,585 |
| PROFESSIONAL SERVICES | | | | | | | |
| 01-525-415 | | 1,322 | 1,140 | - | - | - | - |
| | TOTAL PROFESSIONAL SERVICES | 1,322 | 1,140 | - | - | - | - |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|----------------------|--------------------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| PROGRAMS | | | | | | | |
| 01-525-456 | CHILDREN ALLIANCE | 7,000 | 7,000 | 7,000 | 5,390 | 1,610 | 7,000 |
| 01-525-525 | PRISONER SUPPORT | 2,205 | 4,354 | 8,400 | 5,394 | 3,006 | 8,400 |
| 01-525-540 | FIREARM PURCHSE PROGRAM | 19,502 | 22,669 | 45,000 | 23,474 | 21,526 | 45,000 |
| 01-525-548 | VEHICLE IMPOUND | - | 350 | - | - | - | - |
| | TOTAL PROGRAMS | 28,707 | 34,373 | 60,400 | 34,258 | 26,142 | 60,400 |
| NOTES PAYABLE | | | | | | | |
| 01-525-515 | DEBT PRINCIPAL | - | - | 79,690 | 79,690 | 0 | 79,690 |
| | | - | - | 79,690 | 79,690 | 0 | 79,690 |
| TRANSFERS OUT | | | | | | | |
| 01-525-716 | TRANSFER TO GRANT MATCH | - | (18,997) | 16,032 | 18,510 | (2,478) | 25,000 |
| | TOTAL TRANSFERS OUT | - | (18,997) | 16,032 | 18,510 | (2,478) | 25,000 |
| | TOTAL POLICE DEPARTMENT | 5,337,689 | 5,542,199 | 5,769,208 | 5,850,101 | (80,893) | 6,512,741 |



DEPARTMENT 526

The Angleton Animal Control Department is its own department but is under the umbrella of the Police Department. Animal Control operates the Angleton Animal Services Adoption Center located at 535 Anderson Street. The Pet Adoption Program is operated out of the Adoption Center. The shelter is run by caring staff and volunteers who work around the clock to provide necessities to the shelter animals, play with the animals, and keep their enclosures clean. The species of shelter animals available for adoption at the shelter are limited to cats and dogs, however Animal Control answers calls beyond domesticated animals. It is not uncommon for Animal Control to receive calls concerning wild animals that need to be removed, and, at times, address, sick, injured or deceased animals. Animal Control Officers are licensed by the State of Texas and have the authority to issue citations for animal code violations.

In conjunction with the Animal Control Department is the Animal Advisory Committee. This committee functions as an advisory committee to the state pursuant to §823.005 of the Health and Safety Code by rendering advice and assistance to the agency director regarding the city's compliance with the requirements of chapter 823 of the Health and Safety Code.

Number of full-time staff members: 4

- Animal Services Manager (1)
- Animal Control Officer (3)

Number of part-time staff members: 1

- Animal Shelter Assistant (1)

No major changes were approved in the FY25 budget, however, due to the increased number of animals at the Angleton Adoption Shelter, a 20% increase was approved for veterinary services. No capital projects are planned in FY25 for the Animal Control Department.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-----------------------|------------------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| ANIMAL CONTROL | | | | | | | |
| DEPT 526 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-526-105 | SALARIES | 141,234 | 180,826 | 175,362 | 168,037 | 7,325 | 178,452 |
| 01-526-106 | PART TIME SALAIRES | - | 653 | - | 17,812 | (17,812) | 10,400 |
| 01-526-110 | OVERTIME | 10,470 | 7,537 | 2,328 | 9,826 | (7,498) | - |
| 01-526-115 | LONGEVITY | 240 | 360 | 630 | 480 | 150 | 720 |
| 01-526-126 | CERTIFICATION | 2,931 | 3,900 | 3,900 | 2,793 | 1,107 | 2,700 |
| 01-526-135 | FICA | 11,752 | 14,443 | 13,762 | 14,902 | (1,140) | 14,709 |
| 01-526-140 | HEALTH INSURANCE | 39,730 | 47,090 | 44,686 | 39,611 | 5,075 | 57,431 |
| 01-526-141 | INSURANCE SUBSIDY | - | 2,009 | 10,627 | - | 10,627 | 0 |
| 01-526-145 | WORKERS COMPENSATION | 3,603 | 9,682 | 6,042 | 4,493 | 1,549 | 5,243 |
| 01-526-150 | UNEMPLOYMENT | - | - | 420 | - | 420 | - |
| 01-526-155 | RETIREMENT | 18,753 | 22,510 | 21,875 | 22,664 | (789) | 21,752 |
| 01-526-165 | MEDICAL EXPENSE | 2,523 | 812 | - | 1,306 | (1,306) | - |
| 01-526-185 | ACCURAL | - | 1,484 | - | (4,640) | 4,640 | - |
| | TOTAL PERSONNEL | 231,236 | 291,306 | 279,632 | 277,285 | 2,347 | 291,406 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-------------------------------|-------------------------------------|----------------|---------------|---------------|---------------|---------------|-----------------|
| OPERATIONS | | | | | | | |
| 01-526-203 | APPAREL | 2,669 | 2,251 | 6,330 | 1,642 | 4,688 | 7,596 |
| 01-526-204 | MEDICAL SUPPLIES AND EQUIPMENT | 10,409 | 12,088 | 11,600 | 11,722 | (122) | 11,600 |
| 01-526-205 | GENERAL SUPPLIES | 13,811 | 12,823 | 15,400 | 14,462 | 938 | 15,400 |
| 01-526-206 | ANIMAL CONTROL VETERINARY SERVICES | 17,933 | 20,228 | 21,600 | 19,889 | 1,711 | 25,920 |
| 01-526-215 | VEHICLE SUPPLIES | 642 | 70 | 2,500 | - | 2,500 | 2,500 |
| 01-526-216 | FUEL EXPENSE | 700 | 952 | 2,625 | 102 | 2,523 | 3,150 |
| 01-526-220 | EQUIPMENT SUPPLIES | 3,154 | 3,574 | 7,250 | 2,750 | 4,500 | 7,250 |
| 01-526-221 | SMALL EQUIPMENT | 698 | - | - | - | - | - |
| 01-526-405 | PHONES | 1,108 | 1,500 | 2,640 | - | 2,640 | - |
| 01-526-410 | UTILITIES | 8,559 | 8,511 | 11,550 | 6,565 | 4,985 | 11,500 |
| 01-526-425 | TRAVEL / TRAINING | 399 | 1,383 | 5,000 | 400 | 4,600 | 5,000 |
| 01-526-476 | CREDIT CARD FEES | 724 | 700 | - | 236 | (236) | - |
| 01-526-510 | EMPLOYEE APPRECIATION | 500 | - | 1,000 | 322 | 678 | 1,000 |
| | TOTAL OPERATIONS | 61,306 | 64,079 | 87,495 | 58,090 | 29,405 | 90,916 |
| MAINTENANCE AND REPAIR | | | | | | | |
| 01-526-305 | VEHICLE M&R | 982 | 1,258 | 3,000 | 896 | 2,104 | 5,000 |
| 01-526-310 | EQUIPMENT M&R | 436 | 577 | 7,202 | - | 7,202 | 7,202 |
| 01-526-320 | BUILDING M&R | 10,829 | 20,894 | 20,000 | 16,598 | 3,402 | 20,000 |
| | TOTAL MAINTENANCE AND REPAIR | 12,247 | 22,729 | 30,202 | 17,494 | 12,708 | 32,202 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-----------------------------|------------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| LEASES AND INSURANCE | | | | | | | |
| 01-526-506 | VEHICLE INSURANCE | - | 4,640 | 7,850 | 32,216 | (24,366) | 2,303 |
| 01-526-507 | INSURANCE | - | 8,791 | - | - | - | - |
| 01-526-514 | ENTERPRISE FLEET LEASE | - | - | - | - | - | 10,270 |
| | TOTAL LEASES AND INSURANCE | - | 13,431 | 7,850 | 32,216 | (24,366) | 12,573 |
| CAPITAL OUTLAY | | | | | | | |
| 01-526-625 | CAPITAL EQUIPMENT | 14,188 | - | - | - | - | - |
| 01-526-655 | ANIMAL CNTRL BUILDING IMPROVEMENTS | - | 15,561 | - | - | - | - |
| | TOTAL CAPITAL OUTLAY | 14,188 | 15,561 | - | - | - | - |
| | TOTAL ANIMAL CONTROL | 304,789 | 407,106 | 405,179 | 385,085 | 20,094 | 427,097 |



Angleton Volunteer Firefighters

221 NORTH CHENANGO • ANGLETON, TEXAS 77515 • TELEPHONE 979-849-1265 • FAX 979-849-2361

Angleton Fire Department Budget Details and Highlights FY24 — FY25

As of December 31, 2024

Prepared by:
Neal Morton
Fire Chief



Angleton Volunteer Firefighters

221 NORTH CHENANGO • ANGLETON, TEXAS 77515 • TELEPHONE 979-849-1265 • FAX 979-849-2361

Budget Details and Highlights

The Angleton Fire Department is currently staffed by 3 Full Time Firefighters, 1 Full Time Captain, 1 Full Time Lieutenant, 1 Administrative Assistant, and 38 Volunteer Members.

From January 1, 2024 – December 31, 2024, The Angleton Fire Department Responded to **1157** Calls for service. Notable Calls for Service are:

- **Power Line Down: 213**
- **False Alarm, Other: 167**
- **Vehicle Accident: 121**
- **Vehicle Accident/Extrication: 12**
- **Gas Leak: 85**
- **Medical Assist: 81**
- **Building Fire: 31**
- **Vehicle Fire: 20**
- **Total Fire Related: 127**

Notable Budget Items

New Tanker/Tender

New 3000 Gallon, 2000 GPM Tanker for Response outside of the City in County and ESD Areas. This Apparatus will be purchased with financing provided by the city. The ESD will provide the downpayment and the annual budget increase to fund payment of this truck. \$975,000.00

Replacement of Air Conditioner at Station 1

Replacement of two of the air conditioners at Station 1. This includes the labor and material for this needed repair. \$20,000.00

CAD improvements and Reporting Upgrades

Migration to the new CAD software with Dispatch. This includes licenses and software to allow responding apparatus to communicate with dispatch via MDT. Also includes additional software to transition from our current reporting software to the new ESO reporting software.

Tower 1 Minor Overhaul

This is a decision package to replace the major soft parts on Tower 1. This includes but is not limited to all seals, belts, and gaskets to minimize down time due to equipment failure. This truck is 20 years old, and this will help to allow this truck to provide several years of additional service.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|------------------------|------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| FIRE DEPARTMENT | | | | | | | |
| DEPT 530 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-530-105 | SALARIES | 325,643 | 357,267 | 344,812 | 360,747 | (15,935) | 338,439 |
| 01-530-110 | OVERTIME | 6,408 | 12,145 | 9,154 | 10,461 | (1,307) | 12,664 |
| 01-530-115 | LONGEVITY | 1,440 | 1,320 | 3,320 | 1,800 | 1,520 | 1,680 |
| 01-530-126 | CERTIFICATION | 6,775 | 9,296 | 18,000 | 9,601 | 8,399 | 9,601 |
| 01-530-135 | FICA | 25,363 | 28,362 | 27,203 | 28,112 | (909) | 27,722 |
| 01-530-140 | HEALTH INSURANCE | 63,750 | 74,876 | 70,753 | 70,444 | 309 | 114,862 |
| 01-530-141 | INSURANCE SUBSIDY | - | - | 10,627 | (17) | 10,644 | 10,627 |
| 01-530-145 | WORKERS COMPENSATION | 6,754 | 9,688 | 8,886 | 10,084 | (1,198) | 6,915 |
| 01-530-150 | UNEMPLOYMENT | - | - | - | - | - | - |
| 01-530-155 | RETIREMENT | 40,694 | 45,147 | 43,241 | 45,106 | (1,865) | 43,341 |
| 01-530-160 | PENSION | 50,685 | 81,182 | 78,140 | 31,734 | 46,406 | 82,047 |
| 01-530-165 | MEDICAL EXPENSE | 2,501 | 2,090 | 3,000 | 760 | 2,240 | 3,000 |
| 01-530-185 | ACCURAL | - | 3,345 | - | (10,297) | 10,297 | - |
| | TOTAL PERSONNEL | 530,013 | 624,719 | 617,136 | 558,535 | 58,601 | 650,899 |
| | | | | | | | |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------|-------------------------|----------------|----------------|----------------|---------------|---------------|----------------|
| OPERATIONS | | | | | | | |
| 01-530-203 | APPAREL | 3,991 | 2,406 | 7,500 | 11,316 | (3,816) | 7,900 |
| 01-530-205 | GENERAL SUPPLIES | 9,351 | 7,425 | 8,000 | 8,246 | (246) | 8,000 |
| 01-530-210 | OFFICE SUPPLIES | 3,388 | 4,861 | 5,660 | 4,928 | 732 | 5,660 |
| 01-530-215 | VEHICLE SUPPLIES | 882 | 181 | 2,000 | 40 | 1,960 | 2,000 |
| 01-530-220 | EQUIPMENT SUPPLIES | 21,231 | 17,082 | 23,000 | 11,136 | 11,864 | 34,000 |
| 01-530-405 | PHONES | 5,754 | 4,921 | 7,500 | 3,545 | 3,955 | 7,500 |
| 01-530-410 | UTILITIES | 17,642 | 17,724 | 18,000 | 17,003 | 997 | 18,000 |
| 01-530-415 | FUEL EXPENSE | 35,312 | 31,302 | 25,000 | 25,877 | (877) | 25,000 |
| 01-530-420 | DUES / SUBSCRIPTIONS | 8,371 | 12,334 | 16,511 | 6,417 | 10,094 | 30,011 |
| 01-530-425 | TRAVEL / TRAINING | 9,733 | 8,690 | 8,500 | 9,365 | (865) | 9,500 |
| 01-530-455 | CONTRACT LABOR | 24,761 | - | 25,200 | - | 25,200 | - |
| 01-530-510 | EMPLOYEE APPRECIATION | 25 | - | - | 25 | (25) | 2,000 |
| | TOTAL OPERATIONS | 140,441 | 106,927 | 146,871 | 97,899 | 48,972 | 149,571 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------------------|-------------------------------------|----------------|----------------|------------------|----------------|-----------------|----------------|
| MAINTENANCE AND REPAIR | | | | | | | |
| 01-530-305 | VEHICLE M&R | 40,405 | 37,641 | 79,000 | 125,526 | (46,526) | 44,250 |
| 01-530-310 | EQUIPMENT M&R | 23,277 | 23,187 | 17,540 | 18,834 | (1,294) | 17,500 |
| 01-530-320 | BUILDING M&R | 36,963 | 49,117 | 55,000 | 67,728 | (12,728) | 40,600 |
| | TOTAL MAINTENANCE AND REPAIR | 100,645 | 109,944 | 151,540 | 212,088 | (60,548) | 102,350 |
| LEASES AND INSURANCE | | | | | | | |
| 01-530-505 | INSURANCE | - | - | - | - | - | - |
| 01-530-506 | VEHICLE INSURANCE | 33,997 | 61,000 | 61,500 | 55,958 | 5,542 | 35,917 |
| 01-530-507 | BUILDING INSURANCE (WINDSTORM) | 29,561 | 43,841 | 63,000 | 3,555 | 59,445 | 43,874 |
| 01-530-508 | INSURANCE COMMISSION | - | - | - | - | - | - |
| 01-530-535 | LEASE PAYMENTS | 201 | - | - | - | - | - |
| | TOTAL LEASES AND INSURANCE | 63,759 | 104,840 | 124,500 | 59,513 | 64,987 | 79,791 |
| | TOTAL FIRE DEPARTMENT | 834,858 | 946,430 | 1,040,047 | 928,035 | 112,012 | 982,610 |



DEVELOPMENT SERVICES

DEPARTMENT 535

The Development Services (DS) Department encompasses the Building and Permitting and inspections, Code Enforcement, Health Inspections, Planning and Development, public improvement acceptance, and the Fire Marshal's Office. Pre-development meetings may be scheduled with all parties involved in your project, which is encouraged so that we may work together with you through every step of your project. The DS Department website provides a packet containing all the permitting requirements and other pertinent information required for plan submittal, review, and inspections and can be found by clicking this link:

[Development Services | Angleton, TX - Official Website](#)

Development Services has observed a steep incline in the number of new residential home permits over the past several years.

Number of full-time employees: 7

- Development Services Director (1)
- Assistant Director of Development Services (1)
- Combination Inspector (1)
- Permitting Clerk (1)
- Code Enforcement Officer (2)
- Development Services Coordinator (1)

Number of part-time employees: 1

- Development Services PT Office Staff Member

(additional information on following page)



7-year Residential single family home certificate of occupancy report is as follows:

| Year | Yearly Total Residential Permits |
|---------------------------------|---|
| 2017 Total Co's | 33 |
| 2018 Total Co's | 41 |
| 2019 Total Co's | 47 |
| 2020 Total Co's | 56 |
| 2021 Total Co's | 50 |
| 2022 Total Co's | 219 |
| 2023 Total Co's | 241 |
| 2024 Total Co's (as of 10/1/24) | 203 |
| 7-Year Total Co's | 890 |

- Totals for 2025 are projected to show a slight increase to approximately 265 new homes.
- Angleton ISD's Heartland Elementary School and Heritage Junior High is set to open in 2025.
- Ashland Model Homes are projected to start construction in February-March of 2025.

FY25 Department Goals:

- Comprehensive Fee Study- Estimated Date: January 2025
- Demolitions: 3 Homes on Completed on N. Erskine (formerly code enforcement substandard): 504 Farrer St. Home Razing/ETA Early January 2025.
- Awarded \$270K in 2024. Comprehensive Plan Kick off, January 2025
- Long-Term LDC/Zoning Code and Building Code Updates- 2025
- My-Government Go-Live: December 1, 2024 (Permitting/Online Self-Service Portal).

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-----------------------------|------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| DEVELOPMENT SERVICES | | | | | | | |
| DEPT 535 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-535-105 | SALARIES | 430,057 | 410,987 | 447,724 | 462,789 | (15,065) | 464,032 |
| | PART-TIME WAGES | - | - | - | - | - | 15,839 |
| 01-535-110 | OVERTIME | 6,510 | 1,596 | 2,519 | 2,067 | 452 | 2,519 |
| 01-535-115 | LONGEVITY | 1,740 | 1,920 | 1,335 | 1,800 | (465) | 2,160 |
| 01-535-125 | VEHICLE ALLOWANCE | - | 6,000 | 6,000 | 6,000 | 0 | 6,000 |
| 01-535-126 | CERTIFICATION | 18,584 | 14,213 | 11,150 | 12,468 | (1,318) | 18,101 |
| 01-535-128 | SPECIAL JOB PAY | - | - | 3,600 | - | 3,600 | - |
| 01-535-135 | FICA | 34,537 | 32,451 | 35,206 | 35,096 | 110 | 38,453 |
| 01-535-140 | HEALTH INSURANCE | 86,412 | 64,704 | 78,201 | 86,390 | (8,189) | 100,504 |
| 01-535-141 | INSURANCE SUBSIDY | - | - | 10,627 | (2) | 10,629 | 10,627 |
| 01-535-143 | PHONE ALLOWANCE | 1,553 | 1,027 | 2,160 | 720 | 1,440 | 720 |
| 01-535-145 | WORKERS COMPENSATION | 1,598 | 1,859 | 3,216 | 504 | 2,712 | 1,806 |
| 01-535-150 | UNEMPLOYMENT | - | - | 4,720 | - | 4,720 | - |
| 01-535-155 | RETIREMENT | 54,688 | 50,412 | 55,962 | 56,379 | (417) | 60,117 |
| 01-535-165 | MEDICAL EXPENSE | 743 | 485 | 375 | - | 375 | - |
| 01-535-185 | ACCURAL | - | 5,402 | - | (12,081) | 12,081 | - |
| | TOTAL PERSONNEL | 636,422 | 591,054 | 662,795 | 652,128 | 10,667 | 720,877 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------|-------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| OPERATIONS | | | | | | | |
| 01-535-203 | APPAREL | 2,982 | 1,077 | 4,000 | 1,223 | 2,777 | 4,000 |
| 01-535-205 | GENERAL SUPPLIES | 6,818 | 4,595 | 5,000 | 3,042 | 1,958 | 5,000 |
| 01-535-210 | OFFICE SUPPLIES | 1,679 | 987 | 3,000 | 1,341 | 1,659 | 3,000 |
| 01-535-215 | VEHICLE SUPPLIES | 657 | 455 | 2,000 | 349 | 1,651 | 2,000 |
| 01-535-216 | FUEL EXPENSE | 6,250 | 5,446 | 4,050 | 3,878 | 172 | 4,050 |
| 01-535-220 | EQUIPMENT SUPPLIES | 2,483 | 191 | 3,000 | 1,011 | 1,989 | 3,000 |
| 01-535-221 | POSTAGE USAGE | 2,221 | - | 2,650 | 1,247 | 1,403 | 2,650 |
| 01-535-222 | DS PUBLICATIONS | 2,916 | 7,321 | 4,000 | 4,257 | (257) | 6,500 |
| 01-535-223 | SOFTWARE AND TECHNOLOGY | - | - | 20,000 | 10,597 | 9,403 | 10,000 |
| 01-535-405 | PHONES | 1,884 | 2,126 | 3,000 | 2,111 | 889 | 3,000 |
| 01-535-410 | UTILITIES | 35,220 | 33,146 | - | 34,503 | (34,503) | - |
| 01-535-510 | EMPLOYEE APPRECIATION | 1,745 | 1,015 | 750 | 76 | 674 | 750 |
| 01-535-420 | DUES / SUBSCRIPTIONS | 10,877 | 6,201 | 3,638 | 1,833 | 1,805 | 2,000 |
| 01-535-425 | TRAVEL / TRAINING | - | - | 15,000 | 5,630 | 9,370 | 8,800 |
| 01-535-426 | FOOD HANDLING MATERIALS | 7,027 | - | 2,500 | - | 2,500 | 2,500 |
| 01-535-427 | DOCUMENT SCANNING | 66,911 | 47,328 | 2,500 | - | 2,500 | 2,500 |
| 01-535-455 | CONTRACT LABOR | 3,400 | - | 58,500 | 60,993 | (2,493) | 58,500 |
| 01.535-465 | DEMOLITION | 130 | 424 | 20,000 | - | 20,000 | - |
| | TOTAL OPERATIONS | 153,200 | 110,314 | 153,588 | 132,091 | 21,497 | 118,250 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|--------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| MAINTENANCE AND REPAIRS | | | | | | | |
| 01-535-305 | VEHICLE M&R | 2,549 | 6,190 | 3,000 | 778 | 2,222 | 3,000 |
| 01-535-310 | EQUIPMENT M&R | 27,458 | 18,376 | 1,200 | 544 | 656 | 2,500 |
| 01-535-320 | BUILDING M&R | 65,938 | 22,773 | - | 9,020 | (9,020) | - |
| | TOTAL MAINTENANCE AND REPAIRS | 95,945 | 47,339 | 4,200 | 10,343 | (6,143) | 5,500 |
| PROFESSIONAL SERVICES | | | | | | | |
| 01-535-415 | ENGINEERING SERVICES | 113,698 | 182,155 | 112,500 | 100,715 | 11,785 | 100,000 |
| 01-535-419 | LEGAL SERVICES | 26,714 | 15,147 | 56,250 | 29,575 | 26,675 | 30,000 |
| | TOTAL PROFESSIONAL SERVICES | 140,412 | 197,302 | 168,750 | 130,290 | 38,460 | 130,000 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-----------------------------|---|------------------|----------------|------------------|----------------|----------------|------------------|
| DEVELOPMENT COSTS | *THESE COSTS ARE RECOVERED THROUGH DEVELOPMENT AGREEMENTS | | | | | | |
| 01-535-415.01.01 | COUNTY ENGINEERING FEE | 128,987 | 48,182 | 29,750 | 968 | 28,782 | - |
| 01-535-419.02.02 | AUSTIN COLONY | 8,204 | - | - | - | - | - |
| 01-535-419.03.03 | KIBER RESERVE | 1,404 | - | - | - | - | - |
| 01-535-419.04.04 | RIVERWOOD RANCH | 1,794 | - | - | - | - | - |
| 01-535-419.05.05 | GREYSTONE | 9,657 | - | - | - | - | - |
| 01-535-419.06.06 | WINDROSE GREEN | 2,223 | 665 | - | - | - | - |
| 01-535-419.07.07 | BAYOU BEND | 872 | - | - | - | - | - |
| 01-535-419.08.08 | LIVE OAK RANCH | 176 | - | - | - | - | - |
| 01-535-419.09.09 | PROPERTY LAND MANAGEMENT | 761 | - | - | - | - | - |
| 01-535-419.10.10 | GIFFORD MEADOWS | 176 | - | - | - | - | - |
| 01-535-419.11.11 | GREEN TRAILS | 117 | - | - | - | - | - |
| | TOTAL DEVELOPMENT COSTS | 154,371 | 48,847 | 29,750 | 968 | 28,782 | - |
| LEASES AND INSURANCE | | | | | | | |
| 01-535-506 | VEHICLE INSURANCE | - | - | 2,140 | 3,800 | (1,660) | 3,379 |
| 01-535-514 | ENTERPRISE FLEET LEASE | - | - | - | - | - | 47,167 |
| 01-535-535 | BUILDING SERVICES LEASE PAYMENTS | 228 | 4,887 | 2,735 | 6,991 | (4,256) | 2,735 |
| | TOTAL LEASES AND INSURANCE | 228 | 4,887 | 4,875 | 10,791 | (5,916) | 53,281 |
| | TOTAL DEVELOPMENT SERVICES | 1,180,578 | 999,743 | 1,023,958 | 936,611 | 87,347 | 1,027,908 |

PARKS AND RECREATION

DEPARTMENT 550

The City of Angleton works to enrich the lives of the residents of Angleton through quality parks and open spaces, recreation programs, and services.

The Parks and Recreation Department operates and maintains more than 200 acres of developed parkland spread over eight parks. These community parks include everything from playgrounds, disc golf, outdoor volleyball courts, horseshoes, rental pavilions, fitness trails, butterfly gardens, youth sports complexes, and the [Angleton Recreation Center](#). We even like to make sure that our four-legged family members have a place to call their own at the Officer Cash Memorial Dog Park.

These leisure programs include the operation of the Angleton Recreation Center, educational and recreational programs, special events, supervised children's programs, trips and tours, and facility reservations.

Mission

The mission of Angleton Parks and Recreation is to provide a well-maintained, diverse, family-oriented environment that enhances the quality of life for the citizens of Angleton.

Vision

Creating Community through People, Parks, and Programs.

Number of full-time employees (Dept 550 in General Fund only): 19

Number of part-time employees (Dept 550 in General Fund only): 0

*No major budget changes between FY24 and FY25.

Recently Completed Parks Projects and Upgrades:

- Installed 10 park standard backstops with funding from Angleton Rotary Club and Parkland dedication
- Addressed ADA compliant issues at Veterans Park
- Increase ADA sidewalk connectivity to Lakeside Park



- Upgraded field fencing on field #2 at Bates Park
- Entered into an agreement with CGI for custom downtown banners – staff receives revenue for maintenance and CGI pays for upfront banner costs annually
- Planted 100 trees and reseeded designated wildflower areas
- Installed irrigation at City Hall and Dickey Butterfly Garden
- BG Peck Soccer Complex LED lighting on field 9, 10, & 11
- BG Peck Soccer Complex LED solar lighting for parking lot with ARPA funds

New equipment purchases:

- FY24 – Zero turn mower and trailer requested and not approved
- FY24 – Weight room equipment at ARC (various items)
- FY25 – Tractor & Mower to replace the tractor and mower that were totaled on SH288 in FY24. \$50K insurance check was received but the total cost is closer to \$98K. Staff is putting \$50K down to lease a tractor, mower, and one zero turn.
- FY25 – Zero turn mower and trailer (outright purchase) approved by the City Council for \$20,000

FY25 Budget Impacts

- Lease Equipment – reduced leased vehicles from two (2) Tahoe’s to one van
- LED lighting – reduce utility costs and increase opportunities for extended play and possible tournaments
- BG Peck Parking Lot lighting
- Downing Street tennis courts – increase partnership programming
- Awarded HGAC Solid Waste Grant - offset KAB Spring and Fall Clean Up events
- Tree plantings increase shade canopy in parks
- Green Ribbon – reduces maintenance costs but may have impacts on irrigation
- Future developed parks will require more park maintenance attention
- Local organizations (Angleton Rotary, AISD, Angleton Little League, Angleton Girls Softball Association, Angleton Soccer Club, Lion’s Club, etc.) partner with the city to help fund park amenity needs (e.g. Angleton Rotary Issued \$5K for Freedom Park shade replacement in October 2024)

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|------------------|------------------------|----------------|----------------|------------------|------------------|---------------|------------------|
| PARKS | | | | | | | |
| DEPT 550 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-550-105 | SALARIES | 510,400 | 604,804 | 916,080 | 934,911 | (18,831) | 933,383 |
| 01-550-110 | OVERTIME | 631 | 16,139 | 28,500 | 14,558 | 13,942 | 24,000 |
| 01-550-115 | LONGEVITY | 1,200 | 1,500 | 4,585 | 4,800 | (215) | 5,760 |
| 01-550-125 | VEHICLE ALLOWANCE | 6,000 | 6,000 | 6,000 | 6,000 | (0) | 6,000 |
| 01-550-126 | CERTIFICATION | 5,816 | 2,382 | 5,400 | 4,320 | 1,080 | 4,500 |
| 01-550-128 | SPECIAL JOB PAY | - | 2,031 | 1,200 | 277 | 923 | 1,200 |
| 01-550-135 | FICA | 43,393 | 48,095 | 73,162 | 72,159 | 1,003 | 74,025 |
| 01-550-140 | HEALTH INSURANCE | 114,244 | 130,241 | 221,832 | 221,853 | (21) | 289,371 |
| 01-550-141 | INSURANCE SUBSIDY | - | (929) | 7,705 | (1) | 7,706 | 6,989 |
| 01-550-143 | PHONE ALLOWANCE | 2,521 | 1,051 | 2,880 | - | 2,880 | - |
| 01-550-145 | WORKERS COMPENSATION | 7,583 | 7,009 | 13,585 | 3,833 | 9,752 | 9,509 |
| 01-550-150 | UNEMPLOYMENT | - | - | 711 | - | 711 | 2,000 |
| 01-550-155 | RETIREMENT | 62,187 | 74,566 | 121,587 | 112,784 | 8,803 | 115,730 |
| 01-550-165 | MEDICAL EXPENSE | 894 | 630 | 1,550 | 150 | 1,400 | 1,550 |
| 01-550-185 | ACCURAL | - | 8,928 | - | (25,508) | 25,508 | - |
| | TOTAL PERSONNEL | 754,869 | 902,446 | 1,404,777 | 1,350,136 | 54,641 | 1,474,017 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------|-------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| OPERATIONS | | | | | | | |
| 01-550-203 | APPAREL | 8,149 | 7,227 | 11,500 | 9,965 | 1,535 | 10,000 |
| 01-550-205 | GENERAL SUPPLIES | 12,550 | 11,256 | 14,250 | 13,139 | 1,111 | 8,200 |
| 01-550-210 | OFFICE SUPPLIES | 47 | 145 | 500 | 397 | 103 | 500 |
| 01-550-212 | CLEANING SUPPLIES | - | - | - | - | - | 5,000 |
| 01-550-215 | VEHICLE SUPPLIES | 784 | 1,193 | 2,050 | 293 | 1,757 | 1,840 |
| 01-550-216 | FUEL EXPENSE | 25,504 | 22,059 | 21,650 | 33,626 | (11,976) | 25,000 |
| 01-550-220 | EQUIPMENT SUPPLIES | 5,763 | 12,423 | 17,150 | 15,900 | 1,250 | 17,000 |
| 01-550-221 | SMALL EQUIPMENT | - | - | 800 | 736 | 64 | 2,600 |
| 01-550-225 | CHEMICALS | - | - | | | - | 1,800 |
| 01-550-405 | PHONES | 569 | 9,536 | 5,160 | 5,630 | (470) | 7,200 |
| 01-550-410 | UTILITIES | 76,266 | 65,419 | 80,000 | 70,288 | 9,712 | 80,000 |
| 01-550-510 | EMPLOYEE APPRECIATION | 444 | 926 | 2,000 | 1,983 | 17 | 2,000 |
| 01-550-420 | DUES / SUBSCRIPTIONS | 3,922 | 1,370 | 2,102 | 2,294 | (192) | 2,237 |
| 01-550-425 | TRAVEL / TRAINING | 8,569 | 8,492 | 12,334 | 12,230 | 104 | 13,637 |
| 01-550-446 | ADVERTISING | 2,371 | 364 | 1,000 | 910 | 90 | 1,500 |
| 01-550-455 | CONTRACT LABOR | - | - | 3,100 | 5,300 | (2,200) | 750 |
| 01-550-456 | IRRIGATION | 231 | 217 | 1,100 | 522 | 578 | 500 |
| 01-550-460 | ANNUAL SOFTWARE FEE | - | 15,200 | 10,400 | 6,000 | 4,400 | 11,100 |
| 01-550-511 | TUITION REIMBURSEMENT | - | 2,975 | 4,165 | 3,695 | 470 | 4,000 |
| | TOTAL OPERATIONS | 145,169 | 158,801 | 189,261 | 182,908 | 6,353 | 194,864 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|---|-------------------------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| MAINTENANCE AND REPAIR | | | | | | | |
| 01-550-305 | VEHICLE M&R | 2,622 | 5,931 | 2,000 | 2,036 | (36) | 2,000 |
| 01-550-310 | EQUIPMENT M&R | 4,024 | 5,659 | 19,500 | 16,961 | 2,539 | 19,500 |
| 01-550-315 | INFRASTRUCTURE M&R | 25,150 | 24,343 | 26,900 | 25,495 | 1,405 | 30,000 |
| 01-550-320 | BUILDINGS M&R | 4,416 | 3,402 | 7,000 | 7,865 | (865) | 4,500 |
| 01-550-325 | OTHER M&R | 7,671 | 10,379 | 10,750 | 9,002 | 1,748 | 10,000 |
| 01-550-330 | VEGETATION REPLACEMENT | 4,728 | 5,908 | 10,000 | 4,665 | 5,335 | - |
| 01-550-457 | BALLFIELD MAINTENANCE | 14,307 | 16,749 | 30,000 | 29,251 | 749 | 15,000 |
| | TOTAL MAINTENANCE AND REPAIR | 62,918 | 72,370 | 106,150 | 95,275 | 10,875 | 81,000 |
| LEASES AND INSURANCE | | | | | | | |
| 01-550-440 | RENTAL EXPENSE | - | 25,875 | 3,000 | 2,221 | 779 | 3,000 |
| 01-550-506 | VEHICLE INSURANCE | - | 5,556 | 10,340 | 5,728 | 4,612 | 7,475 |
| 01-550-507 | INSURANCE | - | - | - | - | - | 5,924 |
| 01-550-535 | ENTERPRISE FLEET LEASE | - | - | - | - | - | 47,963 |
| 01-550-538 | BUILDING LEASE | 2,541 | 7,105 | - | 18,243 | (18,243) | 18,240 |
| | TOTAL LEASES AND INSURANCE | 2,541 | 38,535 | 13,340 | 26,192 | (12,852) | 82,602 |
| CAPITAL OUTLAY | | | | | | | |
| 01-550-615 | INFRASTRUCTURE CAPITAL EXP | 349,729 | - | - | - | - | - |
| 01-550-625 | EQUIPMENT CAPITAL EXP | 13,441 | - | - | - | - | - |
| 01-550-626 | SMALL EQUIPMENT CAPITAL EXP | - | - | - | - | - | - |
| | TOTAL CAPITAL OUTLAY | 363,170 | - | - | - | - | - |
| TOTAL PARKS AND RECREATION, GENERAL FUND | | 1,328,667 | 1,172,153 | 1,713,528 | 1,654,511 | 59,017 | 1,832,483 |



INFORMATION TECHNOLOGY

DEPARTMENT 555

The IT department's primary duties encompass managing and supporting the City's technology infrastructure, ensuring secure and efficient operations, and fostering digital transformation. Here's a breakdown of key responsibilities:

1. **Technical Support & Help Desk:** Provides assistance to employees facing technical issues, whether with hardware, software, or network access, to ensure minimal downtime.
2. **Network and Infrastructure Management:** Oversees the company's network, servers, and data storage systems to maintain secure and reliable connectivity and performance.
3. **Cybersecurity:** Implements security measures to protect data and systems against cyber threats, such as monitoring for breaches, conducting security assessments, and managing antivirus/firewall software.
4. **Software Maintenance:** Ensures that existing software and applications are regularly updated, secure, and performing optimally, coordinating with vendors as needed and troubleshooting issues.
5. **Data Management:** Manages data storage, access, and integrity, ensuring that data is backed up, and available.
6. **Strategic Planning and Innovation:** Works with other departments to align technology initiatives with business goals, enabling growth through digital transformation, innovation, and emerging technology adoption.
7. **Compliance and Risk Management:** Ensures adherence to relevant regulations and standards, such as data privacy laws, to minimize legal and operational risks related to technology use.

The IT department's role is crucial in supporting day-to-day operations, driving efficiency, and advancing long-term operations.

Number of full-time employees: 3

- Director of Information Technology (1)
- IT Specialist (2)

Number of part-time employees: 1

- Office Manager (1)

*No major budget changes from FY24 to FY25.



IT Department Budgetary Overview

The IT department's primary duties include managing and supporting the City's technology infrastructure, ensuring secure and efficient operations, and fostering an environment of support across departments. Key responsibilities include providing technical support and help desk services to assist employees across various departments with hardware, software, or network issues, thereby minimizing downtime and enhancing productivity City-wide. The IT team also oversees network and infrastructure management, maintaining secure and reliable connectivity across servers, data storage systems, and the City's digital environment.

Cybersecurity is a core function, with the IT department implementing robust security measures to protect data and systems from cyber threats, such as monitoring for breaches, conducting security assessments, and managing antivirus and firewall software. Additionally, the department focuses on software maintenance, ensuring that existing applications are regularly updated, secure, and optimized for performance. Strategic planning and innovation are integral to aligning technology initiatives with business goals, enabling growth through digital transformation and emerging technology adoption. Finally, the IT department supports various departments in meeting their objectives while handling compliance to ensure adherence to relevant regulations and standards, such as data privacy and retention laws associated with technology use. These combined responsibilities are essential for the IT department to support daily operations, drive efficiency, and advance the City's departmental goals.

This year, the IT department is focused on several key projects aimed at enhancing efficiency and reducing costs. One initiative is the replacement of outdated computers across various departments, ensuring that employees have reliable, up-to-date technology to perform their roles effectively. This process involves balancing performance needs with budget limitations to maximize value without overextending financial resources. Additionally, the department is spearheading a migration of phone and data services to more cost-effective solutions, helping the City lower operational expenses across departments without compromising service quality.

Other projects for the year also include managing the IT infrastructure requirements for a new facilities, which involve setting up secure network connectivity, and communication systems from the ground up. This expansion requires careful planning and coordination to ensure that all necessary technology is in place for the facility's launch and fully integrated with the City's existing infrastructure. Together, these initiatives reflect the IT department's commitment to resourceful, forward-looking technology investments that support both immediate operational needs and long-term goals.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|------------------------|------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| INFORMATION TECHNOLOGY | | | | | | | |
| DEPT 555 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-555-105 | SALARIES | 167,279 | 244,477 | 241,741 | 231,954 | 9,787 | 233,308 |
| 01-555-106 | PART TIME SALARIES | - | 2,313 | - | 32,911 | (32,911) | 29,835 |
| 01-555-100 | OVERTIME | 9,162 | 3,024 | 5,000 | 3,133 | 1,867 | 5,000 |
| 01-555-115 | LONGEVITY | 960 | 900 | 1,400 | 1,080 | 320 | 720 |
| 01-555-125 | VEHICLE ALLOWANCE | 6,000 | 6,000 | 6,000 | 6,000 | (0) | 6,000 |
| 01-555-126 | CERTIFICATION PAY | - | 151 | - | - | - | - |
| 01-555-130 | UNIFORM ALLOWANCE | - | - | - | - | - | - |
| 01-555-135 | FICA | 13,916 | 19,532 | 18,519 | 20,503 | (1,984) | 20,568 |
| 01-555-140 | HEALTH INSURANCE | 15,611 | 20,758 | 33,515 | 23,386 | 10,129 | 43,073 |
| 01-555-141 | INSURANCE SUBSIDY | - | - | - | (1) | 1 | - |
| 01-555-143 | PHONE ALLOWANCE | 60 | - | - | - | - | - |
| 01-555-150 | WORKERS COMPENSATION | 242 | 9,682 | 447 | 759 | (312) | 502 |
| 01-555-155 | RETIREMENT | 20,646 | 29,803 | 27,856 | 31,873 | (4,017) | 32,156 |
| 01-555-165 | MEDICAL EXPENSE | 439 | 55 | - | - | - | - |
| 01-555-185 | PAYROLL ACCRUAL | - | 3,427 | - | (6,345) | 6,345 | - |
| | TOTAL PERSONNEL | 234,315 | 340,122 | 334,478 | 345,253 | (10,775) | 371,163 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-------------------------------|-------------------------------------|----------------|---------------|----------------|---------------|---------------|-----------------|
| OPERATIONS | | | | | | | |
| 01-555-203 | IT APPAREL | 128 | 238 | 400 | 81 | 319 | 400 |
| 01-555-205 | GENERAL SUPPLIES | 2,143 | 2,554 | 2,000 | 1,643 | 357 | 2,000 |
| 01-555-210 | OFFICE SUPPLIES | 901 | 915 | 350 | 278 | 72 | 350 |
| 01-555-216 | FUEL EXPENSE | 716 | 1,775 | 2,400 | 2,552 | (152) | 2,400 |
| 01-555-221 | SMALL EQUIPMENT | - | 2,416 | 2,500 | 1,398 | 1,102 | 2,500 |
| 01-555-405 | PHONES | 1,824 | 2,023 | 3,170 | 2,855 | 315 | 2,350 |
| 01-555-420 | DUES / SUBSCRIPTIONS | 200 | 848 | 905 | 1,221 | (316) | 550 |
| 01-555-421 | BACK-UP VOICE & DATA | 6,686 | 8,990 | 9,000 | 7,172 | 1,828 | 9,000 |
| 01-555-425 | TRAVEL / TRAINING | 2,078 | 8,013 | 7,000 | 4,192 | 2,808 | 5,000 |
| 01-555-446 | ADVERTISING | 403 | - | 500 | - | 500 | 200 |
| 01-555-455 | CONTRACT LABOR | 61,516 | 10,672 | 15,000 | 10,641 | 4,360 | 10,000 |
| 01-555-460 | ANNUAL SOFTWARE DUES | 48,467 | 48,189 | 72,442 | 63,539 | 8,903 | 81,250 |
| 01-555-510 | EMPLOYEE APPRECIATION | 307 | 300 | 1,000 | 426 | 574 | 500 |
| | TOTAL OPERATIONS | 125,369 | 86,931 | 116,667 | 95,998 | 20,669 | 116,500 |
| MAINTENANCE AND REPAIR | | | | | | | |
| 01-555-305 | VEHICLE M&R | - | - | 500 | - | 500 | - |
| 01-555-310 | EQUIPMENT M&R | - | 8,058 | 16,900 | 1,250 | 15,650 | 16,900 |
| 01-555-315 | INFRASTRUCTURE R&M | - | - | - | - | - | - |
| | TOTAL MAINTENANCE AND REPAIR | - | 8,058 | 17,400 | 1,250 | 16,150 | 16,900 |
| LEASES AND INSURANCE | | | | | | | |
| 01-555-514 | ENTERPRISE FLEET LEASES | - | - | - | - | - | - |
| 01-555-538 | BUILDING LEASE | - | 17,753 | 19,000 | 18,243 | 757 | 19,000 |
| 01-555-542 | LEASE PAYMENTS | - | - | - | 19,696 | (19,696) | 19,700 |
| 01-555-555 | EMAIL SERVICES | 20,651 | 26,862 | 28,000 | 26,985 | 1,015 | 28,000 |
| 01-555-610 | COMPUTER / SOFTWARE | 16,493 | 679 | 1,200 | 543 | 657 | 1,200 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-----------------------|-------------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| | TOTAL LEASES AND INSURANCE | 37,144 | 45,293 | 48,200 | 65,466 | (17,266) | 67,900 |
| | | | | | | | |
| CAPTIAL OUTLAY | | | | | | | |
| 01-555-625 | CAPITAL EQUIPMENT | 20,052 | 3,116 | - | 27,266 | (27,266) | 29,000 |
| | TOTAL CAPITAL OUTLAY | 20,052 | 3,116 | - | 27,266 | (27,266) | 29,000 |
| | | | | | | | |
| | TOTAL INFORMATION TECHNOLOGY | 416,880 | 483,520 | 516,745 | 535,234 | (18,489) | 601,463 |



FLEET SERVICE

DEPARTMENT 556

The City of Angleton Fleet Service Department contains no personnel costs, as this department only contains costs related to the Enterprise Fleet contract for leased vehicles.

Currently, there are 47 City vehicles included with the Enterprise Fleet lease. The City owns 40 vehicles that are not included in the fleet lease. The vehicles owned by the City have never been replaced since the inception of the fleet lease.

The graph below shows the numbers of owned and leased vehicles by each department within the General Fund. For FY25, leased vehicle costs have been allocated to individual funds / depts.

CITY-WIDE FLEET VEHICLE INVENTORY

| DEPARTMENT | TYPE OF VEHICLE | LEASED | OWNED | TOTAL |
|--|----------------------------------|-----------|-----------|-----------|
| ANIMAL CONTROL (FUND 01-526) | TAHOE SUV | | 1 | |
| | TRUCK | | 1 | |
| | TRUCK | 1 | | |
| TOTAL ANIMAL CONTROL VEHICLES | | 1 | 2 | 3 |
| EMERGENCY MANAGEMENT (FUND 01-513) | SUV | 1 | | |
| | TRUCK | | 1 | |
| TOTAL EM VEHICLES | | 1 | 1 | 2 |
| DEVELOPMENT SERVICES (FUND 01-535) | SUV | 1 | | |
| | TRUCK | 3 | | |
| | TOTAL DS VEHICLES | 4 | 0 | 4 |
| UTILITY BILLING (FUND 03-560) | TRUCK | 1 | 1 | |
| | TOTAL UB VEHICLES | 1 | 1 | 2 |
| PARKS (FUND 01-550) | TRUCK | 5 | 2 | |
| | VAN | | 1 | |
| | FREIGHTLINER (BUCKET TRUCK | | 1 | |
| TOTAL PARKS VEHICLES | | 5 | 4 | 9 |
| RECREATION (FUND 60) | TAHOE SUV | 2 | | |
| | BUS | 1 | 1 | |
| | TOTAL RECREATION VEHICLES | 3 | 1 | 4 |
| POLICE (FUND 01-525) | TRUCK | | 4 | |
| | VAN | 1 | | |
| | SUV | 12 | 15 | |
| | SEDAN | | 2 | |
| TOTAL POLICE VEHICLES | 13 | 21 | 34 | |
| PUBLIC WORKS (FUND 01-558, 03-560, 03-565, 03-570, 03-571) | SUV | 1 | | |
| | 1/2-TON PICKUP | 15 | 4 | |
| | 3/4-TON PICKUP | | 1 | |
| | 1-TON PICKUP | 1 | 2 | |
| | 1 1/2-TON PICKUP | 1 | | |
| | FREIGHTLINER TRUCK | | 3 | |
| | SWEEPER | 1 | | |
| TOTAL PUBLIC WORKS VEHICLES | 19 | 10 | 29 | |
| TOTAL CITY FLEET VEHICLES | | 47 | 40 | 87 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|----------------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| FLEET SERVICE | | | | | | | |
| DEPT 556 | | | | | | | |
| | | | | | | | |
| OPERATIONS | | | | | | | |
| 01-556-510 | DEBT SERVICE | - | - | - | - | - | - |
| 01-556-514 | ENTERPRISE VEHICLE LEASE | 342,329 | 430,890 | 537,067 | 596,751 | (59,684) | 47,566 |
| 01-556-515 | FLEET SERVICE - PRINCIPAL | - | - | - | - | - | - |
| 01-556-519 | TRANSFER FOR INTER-FUND LOAN | 49,800 | - | - | - | - | - |
| | TOTAL FLEET SERVICE | 392,129 | 430,890 | 537,067 | 596,751 | (59,684) | 47,566 |
| | | | | | | | |
| | TOTAL FLEET SERVICE | 392,129 | 430,890 | 537,067 | 596,751 | (59,684) | 47,566 |



COMMUNICATIONS & MARKETING DEPARTMENT

DEPARTMENT 557

The Communication & Marketing Department summary touches on other funds where marketing and tourism activities are budgeted such as Fund 01 (General Fund) Department 557 - Economic Development, Fund 11 – Community Events, and Fund 04 – Hotel and Occupancy Tax (HOT), and Fund 117 - Downtown Revitalization.

*The overview of the Communications and Marketing Department does not segregate information based on Fund / Department.

| | |
|--------------------------------|---|
| Number of full-time employees: | 3/4 (1 employee funded 70% from Dept. 557 and 30% from the Hotel / Motel Tax Fund.) |
| Number of part-time employees: | 0 |

In FY24, the Communications and Marketing Department continued to enhance community engagement and support local businesses through a range of city-sponsored events and initiatives. Despite weather-related challenges, such as the impact of the straight-line winds affecting Angleton Market Days, we maintained a strong presence in the community, fostering resilience and support for affected vendors and attendees. This overview provides a summary of key initiatives, estimated attendance, and revenue impact:

1. Market Days

Market Days in FY24 faced unique challenges due to a significant storm in March, which resulted in fifteen of our outdoor vendors being unable to proceed due to damage to their booths and merchandise. We offered these vendors an opportunity to return in the Fall, moving their booth fees forward. The impact was approximately \$4,200 for the 15 vendors adversely affected by the storm. The overall revenue from the two Market Day events was \$127,375.

2. Music Friendly Community Designation

Our successful designation as a “Music Friendly Community” in September 2024 has positioned the city as a destination for live music, supporting local artists and fostering a vibrant cultural scene. This designation not only enhances our community’s appeal to residents and visitors alike but also strengthens local tourism and economic activity through partnerships with artists and venues.

3. Event Attendance and Revenue Estimates

City-sponsored events, including Concerts in the Park, Freedom Fireworks, The Heart of Christmas, and Angleton Market Days collectively attracted an estimated 46,000 attendees throughout the fiscal year. Revenue generated from vendor fees and sponsorships at these events is projected to be around \$142,750. These revenues fund the following initiatives and thus do not burden the general fund.

- Concerts in the Park
- Heart of Christmas
- Freedom Fireworks



- A portion of INSIDE Angleton Printing
- A portion of Employee Appreciation

In FY25, we plan to build on this foundation of community engagement and attractions and add another great event to our lineup. This proposed event will be an artisan event to highlight the unique talents of “makers” across the state of Texas and will feature great food and live music.

Economic Development

The Angleton Better Living Corporation (ABLC) manages projects funded by the 4B sales tax, which is designated for Parks and Drainage rather than economic development. 70% of the Communications and Marketing Director’s salary is allocated from the general fund to support Economic Development and Special Projects, reflecting a commitment to economic growth through efficient resource management.

- In FY24, the City of Angleton was excited to advance its work with NaviRetail, focusing on opportunities in the 288B Commercial Corridor. Hired in October 2023, NaviRetail assessed local market conditions and evaluated potential commercial tenants for a high traffic site at the intersection of FM 523 and Highway 288B. The study identified an audience of 67,486 frequent shoppers with an average household income of \$108,935, revealing significant market gaps in the restaurant, general merchandise, and grocery sectors. These insights are guiding our commercial recruitment efforts to meet the needs of Angleton’s growing population and attract high-value retail partners.
- Additionally, a hotel feasibility study conducted in February 2024 concluded that a 110-room limited-service hotel would be financially viable at the identified site, enhancing accommodation options for both business and leisure visitors. We anticipate a residential component in this project, given the scope of development needed to fully activate this area.

Looking ahead to FY25, we plan to strengthen these initiatives by working closely with landowners and developers to explore potential for a large mixed-use project, positioning Angleton as a vibrant hub of commercial and residential activity.

Bond Project – King Municipal Operations Center

The Service Center Building at 901 S. Velasco was purchased in 2007 and was previously a Car Dealership. With the need to shutter the old Service Center and subsequent relocation of the Public Works, Parks, and Information Technology Staff to a modular office, an internal team was assembled to look at options for a new facility.

An architectural firm was retained to prepare a high-level Feasibility Study and Assessment of the Public Works Building. The intended scope was to demolish and reconstruct the existing foundation of the current Service Center building and expand the use and square footage to accommodate Parks, Public Works, and IT departments. After lengthy discussion at the City Council Meeting, the scope was widened to determine the comparison of different sites and associated costs for each option. After looking at different options, City Council determined that they would support building a new building on the existing site.

IAD Architect and Teal Construction were awarded the contract to work alongside the city to bring this project to fruition.

In early 2024, the front of the old Service Center was demolished to make way for the new construction.



A new single-story office and maintenance building of approximately 16,900 SF to serve the City of Angleton as the King Municipal Operations Center named after City of Angleton employee David Lee King who served the City of Angleton Public Works Department for 44 years before retiring in 2016.

Departments housed within this facility will include Public Works and Parks as well as other support areas and will also include site amenities. Martha Eighme is serving as the Staff Project Lead.

Estimate of project timeline:

- November 2, 2023, Final CMAr RFP issued by C.o. Angleton.
- November 27, 2023, C.o. Angleton receives responses for CMAr RFQ
- January 4, 2024, Draft AIA A133 CMAr Contract issued
- January 15, 2024, iAD provides C.o. Angleton comments on CMAr draft contract
- June 11, 2024, iAD provides more comments on CMAr draft contract.
- July 16, 2024, C.o. Angleton issues CMAr Contract for last edits
- September 5, 2024, Teal receives executed CMAr contract from C.o. Angleton
- September 5, 2024, SD Package issued to Teal
- September 30, 2024, Teal submits S.D. phase Control Estimate of \$5,239,219 (~13% above original estimate from 16 months earlier)

In FY 2025

- October 2024 iAD is working with C.o. Angleton staff to verify all current plans are acceptable and ready to proceed into the D.D. phase.
- November 2024 iAD will submit D.D. package to C.o. Angleton for review/comment phase and to Teal for D.D. Construction Cost estimates.
- December 2024 OAC team will review D.D. Construction Cost estimates and move into C.D. design phase.
- February 2025 iAD will submit 95% GMP package to C.o. Angleton for review/comment phase and to Teal for GMP proposal.
- March 2025 Anticipate Council to approve CMAr to start construction.
- April 2025 Teal/CMAr to mobilize and start construction.
- End of Q1 2026 Substantial Completion of new King Municipal Operation Center

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-----------------------------|------------------------|----------------|---------------|---------------|---------------|---------------|----------------|
| ECONOMIC DEVELOPMENT | | | | | | | |
| DEPT 557 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-557-105 | SALARIES | 24,272 | 32,572 | 55,294 | 44,776 | 10,518 | 78,964 |
| 01-557-115 | LONGEVITY | 158 | 173 | 215 | 390 | (175) | 210 |
| 01-557-125 | VEHICLE ALLOWANCE | 1,440 | 1,800 | 1,500 | 2,423 | (923) | 4,200 |
| 01-557-126 | CERTIFICATION PAY | 288 | 370 | 300 | 485 | (185) | 840 |
| 01-557-135 | FICA | 1,998 | 2,663 | 4,246 | 3,740 | 506 | 6,121 |
| 01-557-140 | HEALTH INSURANCE | 2,932 | 8,587 | 5,586 | 6,169 | (583) | 9,800 |
| 01-557-141 | INSURANCE SUBSIDY | - | - | - | - | - | - |
| 01-557-143 | PHONE ALLOWANCE | 14 | 0 | - | - | - | - |
| 01-557-145 | WORKERS COMPENSATION | 89 | 138 | 102 | 759 | (657) | 86 |
| 01-557-155 | RETIREMENT | 2,958 | 3,934.07 | 6750 | 5,514 | 1,236 | 9,570 |
| 01-557-165 | MEDICAL EXPENSE | 147 | 0 | - | - | - | - |
| 01-557-185 | PAYROLL ACCRUAL | 0 | 1,205.96 | - | (1,814) | 1,814 | - |
| | TOTAL PERSONNEL | 34,296 | 51,443 | 73,993 | 62,443 | 11,550 | 109,791 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|------------------------------|------------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| OPERATIONS | | | | | | | |
| 01-557-203 | APPAREL | 238 | 193 | 200 | 200 | (0) | 200 |
| 01-557-205 | GENERAL SUPPLIES | 167 | 11 | 500 | 114 | 386 | 500 |
| 01-557-405 | PHONES | - | - | - | - | - | - |
| 01-557-406 | PRINTING | 5,083 | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 01-557-420 | DUES / SUBSCRIPTIONS | 989 | 643 | 1,000 | 834 | 166 | 1,000 |
| 01-557-425 | TRAVEL / TRAINING | 2,839 | 5,151 | 5,000 | 3,847 | 1,153 | 4,000 |
| 01-557-450 | ANNUAL ALLIANCE MEMBERSHIP FEE | 6,000 | 6,000 | 6,000 | 6,500 | (500) | 6,500 |
| 01-557-510 | EMPLOYEE APPRECIATION | - | 100 | 100 | 75 | 25 | 100 |
| 01-557-535 | MAINTENANCE AGREEMENTS | - | 15,000 | 15,000 | 15,000 | - | 15,000 |
| | TOTAL OPERATIONS | 15,316 | 32,098 | 32,800 | 31,571 | 1,229 | 32,300 |
| PROFESSIONAL SERVICES | | | | | | | |
| 01-557-415 | LEGAL SERVICES | 43,041 | 40,440 | 30,000 | 30,000 | - | 30,000 |
| | TOTAL PROFESSIONAL SERVICES | 43,041 | 40,440 | 30,000 | 30,000 | - | 30,000 |
| | TOTAL ECONOMIC DEVELOPMENT | 92,653 | 123,981 | 136,793 | 124,014 | 12,779 | 172,091 |



PUBLIC WORKS

DEPARTMENT 558

The Public Works Department spans three funds – General Fund (01), Street Fund (02), and Enterprise Fund (03). In the General Fund, Public Works activities are mostly related to drainage and streets.

Number of full-time employees: 7

- Maintenance Tech (5)
- Senior Maintenance Tech (1)
- Heavy Equipment Operator / Foreman (1)

Number of employees funded partially: 3

- Assistant Director of Public Works (25%)
- Public Works Supervisor (50%)
- Operations Coordinator (25%)

Changes from FY24 budget to FY25 budget: No major changes.

From the Public Works Capital Projects Priority List:

Project Priority Rank: 8/9

Project: Henderson Roadway Improvements

Description: The Henderson Road corridor is the only major east west roadway that collects Hwy 35 to SH 288b and to SH 288. It also is adjacent to the Angleton Middle School and has pedestrian and bicycle traffic. The drainage in the area consists of a large open ditch and currently holds water. A lot of development is occurring on this busy roadway and due to the future traffic load, it is projected that the roadway must be upsized to a Blvd. section. To install the proposed roadway cross section large culvert will be required to close in the existing open ditches.

Objective: This will help the mobility and improve safety in the area that is adjacent to a middle school (Pedestrian, bicycles, and vehicles). The City is currently pursuing possible funding opportunity for this project. They are currently tracking HGAC's TIP funding project. This project should be very eligible for selection.

Project Cost: \$31,000,000.00

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|---------------------|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| PUBLIC WORKS | | | | | | | |
| DEPT 558 | | | | | | | |
| PERSONNEL | | | | | | | |
| 01-558-105 | SALARIES | 475,566 | 506,029 | 552,273 | 484,918 | 67,355 | 444,474 |
| 01-558-106 | ON CALL | 3,886 | 3,081 | 5,200 | 268 | 4,932 | 3,250 |
| 01-558-110 | OVERTIME | 40,875 | 41,237 | 33,000 | 20,762 | 12,238 | 29,149 |
| 01-558-115 | LONGEVITY | 4,584 | 4,764 | 3,865 | 3,465 | 400 | 2,340 |
| 01-558-125 | VEHICLE ALLOWANCE | 2,400 | 2,123 | 1,500 | 346 | 1,154 | 1,500 |
| 01-558-126 | CERTIFICATION PAY | 5,584 | 4,839 | 3,675 | 2,693 | 982 | 1,694 |
| 01-558-135 | FICA | 40,303 | 41,557 | 42,826 | 37,406 | 5,420 | 37,563 |
| 01-558-140 | HEALTH INSURANCE | 124,553 | 12,810 | 145,230 | 112,432 | 32,798 | 154,352 |
| 01-558-141 | INSURANCE SUBSIDY | - | 6,872 | 17,885 | (207) | 18,092 | 17,885 |
| 01-558-143 | PHONE ALLOWANCE | 577 | 565 | 720 | 125 | 595 | - |
| 01-558-145 | WORKERS COMPENSATION | 11,747 | 34,758 | 15,060 | 24,126 | (9,066) | 11,939 |
| 01-558-150 | UNEMPLOYMENT | - | 257 | 1,946 | - | 1,946 | - |
| 01-558-155 | RETIREMENT | 63,515 | 66,510 | 68,073 | 58,481 | 9,592 | 58,726 |
| 01-558-165 | MEDICAL EXPENSE | 2,202 | 1,170 | 5,300 | 1,415 | 3,885 | 2,700 |
| 01-558-185 | PAYROLL ACCRUAL | - | (2,034) | - | (8,181) | 8,181 | - |
| | TOTAL PERSONNEL | 775,792 | 724,536 | 896,553 | 738,049 | 158,504 | 765,573 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------|---------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| OPERATIONS | | | | | | | |
| 01-558-203 | APPAREL | 13,312 | 8,739 | 4,000 | 4,000 | - | 1,000 |
| 01-558-205 | GENERAL SUPPLIES | 10,508 | 11,579 | 12,000 | 13,160 | (1,160) | 12,000 |
| 01-558-210 | OFFICE SUPPLIES | 500 | 451 | 1,000 | 953 | 47 | - |
| 01-558-213 | SIGN MATERIALS | 29,926 | 21,301 | 21,500 | 23,759 | (2,259) | 21,500 |
| 01-558-214 | QUIET ZONE | - | - | 10,175 | 6,010 | 4,165 | 15,000 |
| 01-558-215 | VEHICLE SUPPLIES | 871 | 3,860 | 4,000 | 5,110 | (1,110) | 4,000 |
| 01-558-216 | FUEL EXPENSE | 42,405 | 50,566 | 50,000 | 52,769 | (2,769) | 50,000 |
| 01-558-220 | EQUIPMENT SUPPLIES | 7,774 | 7,606 | 12,000 | 11,752 | 248 | 12,000 |
| 01-558-221 | SMALL EQUIPMENT | 2,969 | 1,363 | 3,000 | 2,786 | 214 | 3,000 |
| 01-558-223 | EQUIPMENT RENTAL | - | 650 | 1,500 | 230 | 1,270 | 1,500 |
| 01-558-225 | CHEMICAL SUPPLIES | 495 | 967 | 1,000 | 1,000 | - | 1,000 |
| 01-558-405 | PHONES | 12,084 | 4,492 | 5,000 | 6,042 | (1,042) | 5,000 |
| 01-558-410 | UTILITIES | 167,127 | 194,843 | 160,000 | 193,803 | (33,803) | 160,000 |
| 01-558-411 | LIGHTS | - | - | 2,500 | - | 2,500 | 2,500 |
| 01-558-420 | DUES / SUBSCRIPTIONS | 1,216 | 756 | 1,200 | - | 1,200 | 1,200 |
| 01-558-425 | TRAVEL / TRAINING | 3,208 | 4,984 | 5,000 | 4,619 | 381 | 5,000 |
| 01-558-465 | SPECIAL EVENTS / PROJECTS | 1,724 | 1,850 | 2,000 | 1,934 | 66 | 2,000 |
| 01-558-499 | MISCELLANEOUS | 1,829 | 15,000 | 15,000 | - | 15,000 | - |
| 01-558-510 | EMPLOYEE APPRECIATION | 477 | 492 | 1,000 | 622 | 378 | 1,000 |
| | TOTAL OPERATIONS | 296,425 | 329,498 | 311,875 | 328,549 | (16,674) | 297,700 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------------------|-------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| MAINTENANCE AND REPAIR | | | | | | | |
| 01-558-305 | VEHICLE M&R | 7,119 | 2,996 | 20,425 | 24,368 | (3,943) | 3,000 |
| 01-558-310 | EQUIPMENT M&R | 47,177 | 44,984 | 27,575 | 33,545 | (5,970) | 45,000 |
| 01-558-315 | INFRASTRUCTURE M&R | 96,208 | 35,006 | 73,000 | 81,101 | (8,101) | 100,000 |
| 01-558-316 | TRAFFIC LIGHTS | 1,497 | 8,000 | 8,000 | 3,602 | 4,398 | 8,000 |
| 01-558-317 | ROADWAY PAINTING | 5,936 | 20,000 | 20,000 | 10,165 | 9,835 | 10,000 |
| 01-558-318 | SIDWALKS M&R | 92,285 | - | - | - | - | - |
| 01-558-320 | BUILDING M&R | 5,215 | 12,183 | 2,388 | 1,929 | 459 | - |
| | TOTAL MAINTENANCE AND REPAIR | 255,437 | 123,169 | 151,388 | 154,711 | (3,323) | 166,000 |
| LEASES AND INSURANCE | | | | | | | |
| 01-558-506 | VEHICLE INSURANCE | - | 5,913 | - | - | - | 24,887 |
| 01-558-507 | BUILDING INSURANCE (WINDSTORM) | | | | | | 2,716 |
| 01-558-514 | ENTERPRISE FLEET LEASE | - | - | - | - | - | 107,514 |
| 01-558-535 | LEASE PAYMENTS | - | 1,774 | - | - | - | - |
| 01-558-538 | BUILDING LEASE | 2,541 | 17,753 | - | 18,243 | (18,243) | - |
| | TOTAL LEASES AND INSURANCE | 2,541 | 25,439 | - | 18,243 | (18,243) | 135,117 |
| PROFESSIONAL SERVICES | | | | | | | |
| 01-558-415 | LEGAL SERVICES | 44,494 | 12,298 | 45,000 | 48,260 | (3,260) | 45,000 |
| | TOTAL PROFESSIONAL SERVICES | 44,494 | 12,298 | 45,000 | 48,260 | (3,260) | 45,000 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-----------------------|--|------------------|------------------|------------------|------------------|----------------|------------------|
| CAPITAL OUTLAY | | | | | | | |
| 01-558-520 | CONTINGENCY | 22,990 | - | - | - | | - |
| 01-558-601 | VEHICLE CAPTIAL EQUIPMENT | 9,178 | - | - | - | | - |
| 01-558-612 | ASPHALT ROADWAY OVERLAY | 198,118 | 215,679 | 300,000 | 181,842 | 118,158 | 300,000 |
| 01-558-613 | SIDEWALK PROJECTS | - | 22,000 | 75,000 | 72,257 | 2,743 | - |
| 01-558-615 | INFRASTRUCTURE CAPITAL COSTS | 12,800 | - | - | - | - | - |
| 01-558-625 | CAPITAL EQUIPMENT | 650 | - | - | - | - | - |
| | TOTAL CAPITAL OUTLAY | 243,736 | 237,679 | 375,000 | 254,099 | 120,901 | 300,000 |
| | TOTAL GENERAL FUND PUBLIC WORKS | 1,618,425 | 1,452,620 | 1,779,816 | 1,541,911 | 237,905 | 1,709,390 |



DEPARTMENT 559

The Non-Department Department consists of items that are a blend of multiple departments such as costs related to employee health insurance and fees associated with insurance account management. Other cross-departmental costs have historically included the Angleton University program, although it was not funded in FY25. Community-wide activities supported by Department 559 include the City's contribution Angleton Emergency Medical Services (EMS), Gulf Coast Transit Authority (GCTA), and the City's contribution to the Brazoria County Library System.

The City's solid waste contract cost with Waste Management is budgeted in this department. Typically, the contractual cost for waste management services and the fees collected are immaterial, however, the revenue is recognized in the General Fund, and the expenditure for the contractual fee is budgeted in Department 559.

- There are no employees allocated to Department 559.
- No major projects are planned for FY25 in Department 559.

No increases to Department 559 were approved in FY25, however reductions from FY24 to FY25 include the following:

- Special Services (-\$8,000)
- Bank Charges (-\$7,000)
- Development Incentive Tax Rebate (-\$8,000)
- Angleton University Program (-\$4,267)
- Bad Debt Expense – Increase of \$17,985

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| NON-DEPARTMENTAL | | | | | | | |
| DEPT 559 | *NO CURRENT EMPLOYEES ALLOCATED TO DEPT. 559 | | | | | | |
| PERSONNEL COSTS | | | | | | | |
| 01-559-105 | NON DEPT WAGE CHANGES | - | - | 74,539 | - | 74,539 | - |
| 01-559-140 | HEALTH INSURANCE | - | (2,955) | 171,851 | 731 | 171,120 | - |
| 01-559-141 | HEALTH INSURANCE SUBSIDY | 8,840 | 6,339 | 8,400 | 816 | 7,584 | - |
| | TOTAL PERSONNEL COSTS | 8,840 | 3,384 | 254,790 | 1,547 | 253,243 | - |
| OPERATIONS | | | | | | | |
| 01-559-405 | PHONE EXPENSE | 45,748 | 68,239 | 30,000 | 61,591 | (31,591) | 50,000 |
| 01-559-422 | CITY CONNECT | 15,300 | 12,870 | 15,000 | 10,991 | 4,009 | 8,000 |
| 01-559-445 | SPECIAL SERVICES | 1,918 | - | 8,000 | - | 8,000 | - |
| 01-559-446 | LIBRARY CONTRIBUTION | - | 32,500 | 35,000 | 32,500 | 2,500 | 32,500 |
| 01-559-447 | EMS CONTRIBUTION | 45,748 | 96,000 | 96,000 | 96,000 | - | 96,000 |
| 01-559-455 | CONTRACT LABOR | - | 756 | - | 60,874 | (60,874) | - |
| 01-559-459 | REGIONAL TRANSPORTATION | 15,300 | 41,080 | 41,080 | 41,080 | - | 41,080 |
| 01-559-475 | BANK CHARGES | 1,918 | (105) | 7,000 | - | 7,000 | - |
| 01-559-479 | DEVELOPMENT INCENTIVE - TAX REBATRE | - | - | 8,000 | - | 8,000 | - |
| 01-559-480 | SOLID WASTE CONTRACT | 1,969,388 | 2,088,554 | 2,180,693 | 2,326,916 | (146,223) | 2,401,632 |
| 01-559-490 | ANGLETON UNIVERSITY | 4,503 | 4,858 | 6,000 | 1,724 | 4,276 | - |
| 01-559-499 | MISCELLANEOUS | - | 57,335 | 7,000 | 11,480 | (4,480) | - |
| 01-559-520 | CONTINGENCY | 73,647 | - | 46,247 | - | 46,247 | - |
| 01-559-555 | BAD DEBT EXPENSE | - | 17,184 | 30,000 | 17,985 | 12,015 | 30,000 |
| | TOTAL OPERATIONS | 2,173,470 | 2,419,271 | 2,510,020 | 2,661,141 | (151,121) | 2,659,212 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-----------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| LEASES AND INSURANCE | | | | | | | |
| 01-559-505 | GENERAL INSURANCE | 21,376 | 47,294 | 30,000 | 67,928 | (37,928) | 80,310 |
| 01-559-507 | VEHICLE INSURANCE | 49,645 | 30,730 | 51,616 | - | 51,616 | - |
| 01-559-507 | BUILDING INSURANCE (WINDSTORM) | 37,562 | 56,007 | 30,000 | 407,128 | (377,128) | 40,000 |
| | TOTAL LEASES AND INSURANCE | 108,583 | 134,031 | 111,616 | 475,056 | (363,440) | 120,310 |
| TRANSFERS OUT | | | | | | | |
| 01-559-713 | TRANSFER TO KEEP ANGLETON BEAUTIFUL | - | 25,200 | - | - | - | - |
| 01-559-741 | TRANSFER TO UNEMPLOYMENT FUND | - | 50,000 | 50,000 | 29,167 | 20,833 | - |
| | TOTAL TRANSFERS OUT | - | 75,200 | 50,000 | 29,167 | 20,833 | - |
| | TOTAL NON-DEPARTMENTAL | 2,290,893 | 2,631,886 | 2,926,426 | 3,166,910 | (240,484) | 2,779,522 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|---|--|----------------|---------------------|---------------|---------------|--------------|-----------------|
| | TOTAL GENERAL FUND EXPENDITURES | 16,140,901 | 16,892,554 | 18,970,345 | 19,223,909 | (253,564) | 19,425,950 |
| | TOTAL GENERAL FUND REVENUE TO EXPENDITURES | 50,576 | 804,327 | 35,556 | (392,709) | | 1,116 |
| | | | APPROVED ALLOCATION | | | | |
| FY25 GENERAL FUND REVENUES | 19,427,066 | 19,425,950 | | | | | |
| LESS FY25 GENERAL FUND EXPENDITURES FOR ALL DEPARTMENTS | (19,425,950) | | | | | | |
| ENDING BALANCE AS IS | <hr/> | 1,116 | | | | | |
| REMOVE TRANSFER IN FROM ENTERPRISE FUND | (1,545,560) | | | | | | |
| TRANSFER IN FROM GENERAL FUND BALANCE | 1,545,560 | | | | | | |
| ENDING BALANCE | | - | | | | | |



STREET FUND

02

STREET FUND REVENUE

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|----------------------------|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| MISC. REVENUE | | | | | | | |
| 02-800-300 | INTEREST INCOME | 12,631 | 56,369 | 20,000 | 43,771 | | 20,000 |
| | TOTAL REVENUE | 12,631 | 56,369 | 20,000 | 43,771 | 23,771 | 20,000 |
| | | | | | | | |
| PUBLIC WORK EXPENSE | | | | | | | |
| 02-558-615 | CE STREET INFRASTRUCTURE | | 98,019 | - | 2,500 | (2,500) | 20,000 |
| | TOTAL PUBLIC WORK EXPENSE | - | 98,019 | - | 2,500 | (2,500) | 20,000 |
| | | | | | | | |
| | STREET FUND REVENUE TO EXPENSE | 12,631 | (41,650) | 20,000 | 41,271 | 21,271 | - |



ENTERPRISE FUND

03

This fund is also referred to as the Utility Fund and / or the Water Fund.

This Fund is for the City's business-type activities, meaning that this fund is operated like a business. At a basic level, this fund provides services for fees. The method of accounting in this fund is different from the General Fund, which is supported by taxes such as property taxes and sales taxes and uses the modified accrual basis of accounting which recognizes revenue when measurable and available and typically is accrued if received within 30-60 days of fiscal year-end. The accounting method used for the Enterprise Fund is the full accrual method of accounting which recognizes revenues when earned and expenses when incurred.

The Enterprise Fund consists of four (4) departments:

- Utility Billing (560)
- Water Utility Service (565)
- Sewer Utility Service (570)
- Water and Sewer Utility Plants (571)

Employees funded in the Enterprise Fund are as follows:

Utility Billing: 6 FTE's

- Utility Billing Supervisor (1)
- Lead Utility Clerk (1)
- Maintenance Tech (2)
- Utility Clerk (2)

Water Utility Service 565:

10 FTE's

- Maintenance Tech (5)
- Water Crew Leader (1)
- Chief Water Operator (1)
- Water Foreman (1)
- Water Operator (1)
- Water Plant Operator II (1)



Partially funded Staff (5):

- Asst. Director of PW 25%
- PW Supervisor 50%
- Operations Coordinator 25%
- Director of PW 25%
- PW Superintendent 25%

Sewer Utility Service 570:

7 FTS's

- Foreman (1)
- Maintenance and Operations Tech (4)
- Lift station Operator (1)
- Light Equipment Operator (1)

Partially funded staff (4)

- Asst. Director of PW (25%)
- Operations Coordinator (25%)
- Director of PW (25%)
- PW Superintendent (25%)

Water and Wastewater Plant Operations 571:

4 FTE's

- Wastewater Plan Operator (1)
- Chief WW Plant Operator (1)
- Maintenance Tech (2)

4 partially funded staff:

- Asst. Director of PW 25%
- Operations Coordinator 25%
- Director of PW 25%
- PW Superintendent 25%

The Enterprise Fund is estimated to earn \$12,429,728 in revenue in FY25, however the total expenses, after reconstructing the FY25 budget, are \$14,819,803, resulting in a deficit of -\$2,498,544.



Sizeable expenses within the Enterprise Fund include:

- A subsidy transfer to the General Fund in the amount of \$1,545,560.
- A transfer to the Debt Service Fund in the amount of \$1,541,142.

The Enterprise Fund cannot support the transfers to the General Fund, therefore another method will be needed to balance the Enterprise Fund budget. Payment of debt obligations is not optional.

If the subsidy transfers to the General Fund are removed, the Enterprise Fund deficit will then be (-\$349,605).



ENTERPRISE FUND SUMMARY

ENTERPRISE FUND LEAD SHEET

REVENUES TO EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2024-2025

| REVENUE TYPE | FY22 | FY23 | FY24 | | FY24 | FY25 |
|--------------------------------------|------------------|-------------------|-------------------|-------------------|----------------|-------------------|
| | ACTUAL | ACTUAL | BUDGET | ACTUAL | +/- | APPROVED |
| WATER REVENUES | 4,435,675 | 6,656,543 | 7,188,204 | 7,245,462 | 57,258 | 8,113,938 |
| SEWER REVENUES | 2,687,015 | 3,215,861 | 3,583,585 | 3,654,336 | 70,751 | 3,893,928 |
| CONNECTION | 21,750 | 22,500 | 20,000 | 19,950 | (50) | 20,000 |
| RECONNECTION FEE | 130,975 | 138,733 | 200,000 | 137,125 | (62,875) | 140,000 |
| PENALTY | 209,819 | 230,568 | 180,813 | 215,064 | 34,251 | 180,813 |
| OTHER INCOME | 57,008 | 55,467 | 39,680 | 45,784 | 6,104 | 42,294 |
| INTEREST INCOME | 5,119 | 12,161 | 4,000 | 4,401 | 401 | 6,000 |
| CONTRACTUAL INCOME | 17,268 | 31,075 | 32,775 | 32,007 | (768) | 32,755 |
| TOTAL ENTERPRISE FUND REVENUE | 7,564,629 | 10,362,908 | 11,249,057 | 11,354,128 | 105,071 | 12,429,728 |

| NO. | DEPARTMENT NAME | FY22 | FY23 | FY24 | | FY24 | FY25 |
|-----|--------------------------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | +/- | APPROVED |
| 560 | UTILITY BILLING | 532,185 | 953,001 | 1,034,704 | 1,098,557 | 63,853 | 1,210,191 |
| 565 | WATER SERVICE | 4,615,515 | 5,679,796 | 6,297,354 | 6,632,762 | 335,408 | 7,890,126 |
| 570 | SEWER SERVICE | 2,063,388 | 2,288,334 | 2,490,423 | 2,518,414 | 27,991 | 3,331,065 |
| 571 | UTILITY PLANT OPERATIONS | 1,258,794 | 1,815,222 | 1,478,678 | 1,784,795 | 306,117 | 1,893,510 |
| | TOTAL ENTERPRISE FUND EXPENSE | 8,469,881 | 10,736,353 | 11,301,159 | 12,034,528 | (733,369) | 14,324,893 |

| | |
|--|--------------------|
| TOTAL ENTERPRISE FUND REVENUE | 12,429,728 |
| TOTAL ENTERPRISE FUND EXPENSE | 14,324,893 |
| FY25 BUDGET ENTERPRISE FUND TOTAL | (1,895,165) |

As presented, the Enterprise Fund is not balanced and will require further work to balance the fund so that revenues are equal to or exceed expenses. As presented, the revenues in the Enterprise Fund are \$12,429,728 and total expenses are \$12,324,893 with a proposed ending balance of (1\$1,895,165). Each of the four (4) departments within the Enterprise Fund is presented to transfer \$386,390 to subsidize the General Fund for a total transfer to the General Fund of \$1,545,560. As presented, the Enterprise Fund cannot afford to make the transfer to the General Fund, however, if the transfer was removed, the deficit would be reduced to (-\$349,605.).

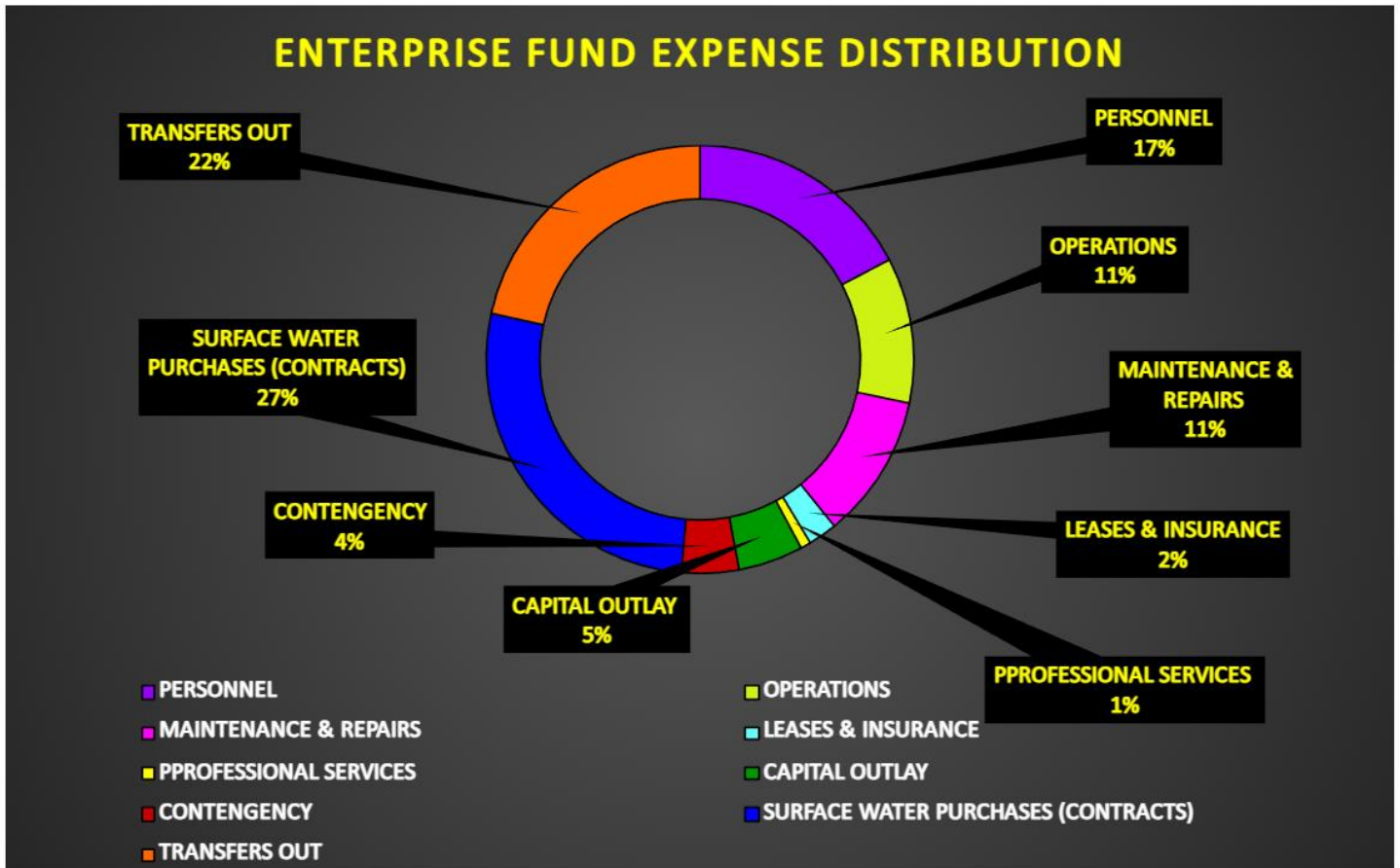
It is recommended by the Government Finance Officers Association that subsidy transfers should be repaid with interest. In the subsequent pages, readers can see how the Enterprise Fund has been subsidizing the General Fund, as it is not self-sustaining, and the Enterprise Fund has consequently suffered and is operating at an annual loss. Subsidies per GFOA best management practices should be repaid to avoid compounding deficits as appears to be the case in this situation. The remedy is to fully segregate the General Fund and Enterprise Fund, resolve the deficiency in the General Fund so that it can operate independently and develop a plan to replenish reserves. (GFOA Best Management Practice on Achieving a Structurally Balanced Budget: [Achieving a Structurally Balanced Budget](#))



FY25 ENTERPRISE FUND EXPENSE DISTRIBUTION

ENTERPRISE FUND EXPENSE DISTRIBUTION

| | |
|--------------------------------------|-------------------|
| PERSONNEL | 2,476,916 |
| OPERATIONS | 1,574,297 |
| MAINTENANCE & REPAIRS | 1,564,390 |
| LEASES & INSURANCE | 312,568 |
| PPROFESSIONAL SERVICES | 111,250 |
| CAPITAL OUTLAY | 704,000 |
| CONTENGENCY | 620,000 |
| SURFACE WATER PURCHASES (CONTRACTS) | 3,874,770 |
| TRANSFERS OUT | 3,086,702 |
| TOTAL ENTERPRISE FUND EXPENSE | 14,324,893 |

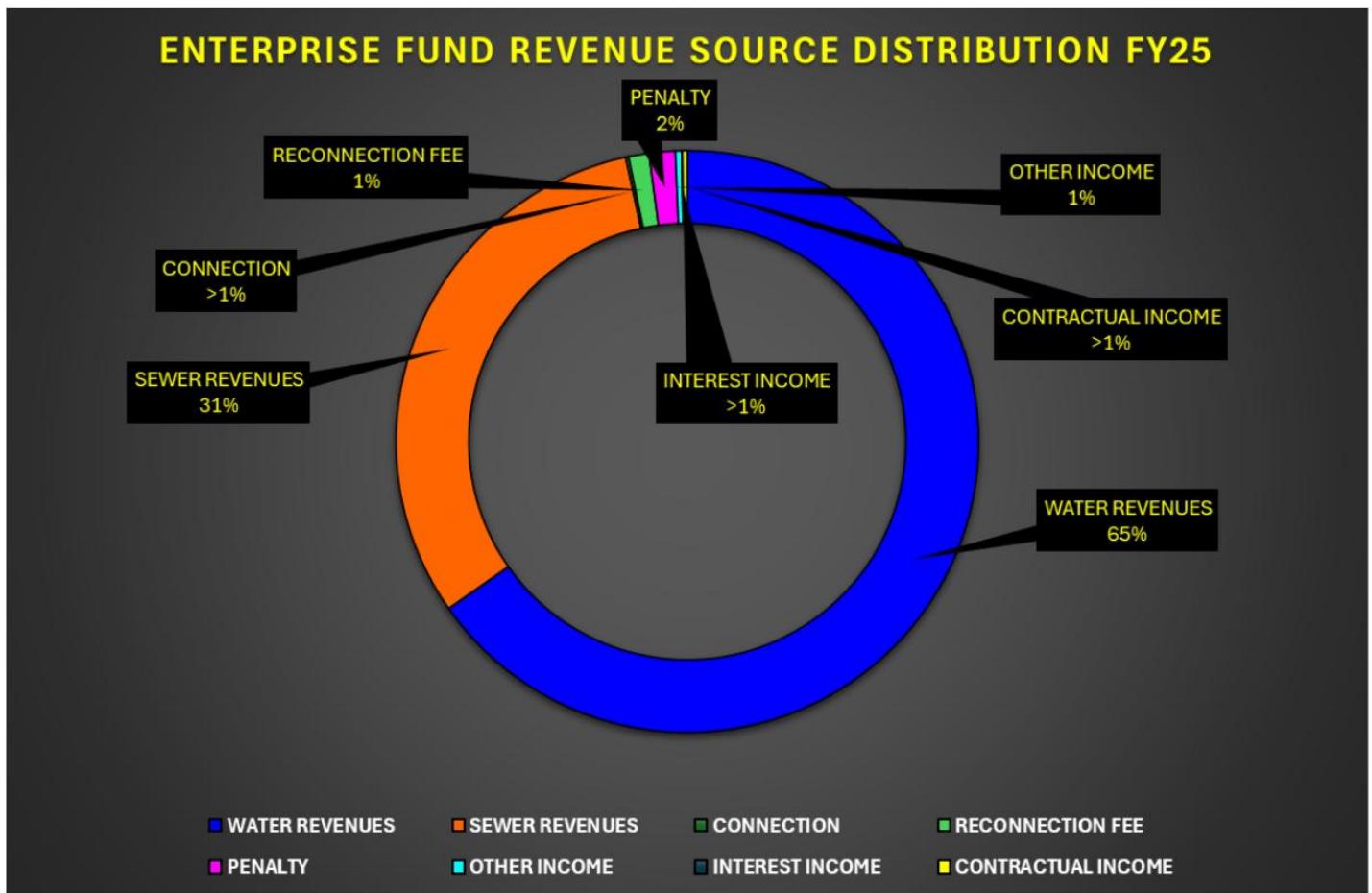




FY25 ENTERPRISE REVENUE DISTRIBUTION BY TYPE

ENTERPRISE FUND REVENUE SOURCE DISTRIBUTION

| | |
|--------------------------------------|-------------------|
| WATER REVENUES | 8,113,938 |
| SEWER REVENUES | 3,893,928 |
| CONNECTION | 20,000 |
| RECONNECTION FEE | 140,000 |
| PENALTY | 180,813 |
| OTHER INCOME | 42,294 |
| INTEREST INCOME | 6,000 |
| CONTRACTUAL INCOME | 32,755 |
| TOTAL ENTERPRISE FUND REVENUE | 12,429,728 |





ENTERPRISE FUND 03

REVENUE

| ENTERPRISE FUND REVENUE | | | | | | | |
|--------------------------------------|----------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
| REVENUES | | | | | | | |
| 03-300-300 | WATER INCOME | 4,287,575 | 6,572,877 | 7,121,029 | 6,909,596 | (211,433) | 8,046,763 |
| 03-300-301 | WATER REVENUE | 1,278 | 69 | - | 50 | 50 | - |
| 03-300-303 | CAF - WATER | 16,638 | 2,000 | 35,000 | 234,788 | 199,788 | 35,000 |
| 03-300-305 | SEWER INCOME | 2,301,759 | 2,880,629 | 3,286,829 | 3,076,018 | (210,811) | 3,562,172 |
| 03-300-306 | DOMESTIC SEWER | 233,135 | 280,224 | 268,156 | 248,881 | (19,275) | 268,156 |
| 03-300-307 | CAF SEWER | 65,971 | 2,000 | - | 249,037 | 249,037 | 35,000 |
| 03-300-310 | GARBAGE INCOME | - | - | - | 2 | 2 | - |
| 03-300-311 | RECYCLING INCOME | 2,671 | 2,672 | - | 2,745 | 2,745 | 2,614 |
| 03-300-315 | CONNECTION INCOME | 21,750 | 22,500 | 20,000 | 19,950 | (50) | 20,000 |
| 03-300-320 | PENALTY INCOME | 209,819 | 230,568 | 180,813 | 215,064 | 34,251 | 180,813 |
| 03-300-325 | WATER TAPS | 130,184 | 81,596 | 32,175 | 101,028 | 68,853 | 32,175 |
| 03-300-330 | SEWER TAPS | 86,150 | 53,009 | 28,600 | 80,400 | 51,800 | 28,600 |
| 03-300-331 | 2-WEEK CLEAN UP FEE | 200 | 320 | - | 310 | 310 | - |
| 03-300-333 | TRANSFER FEE | 961 | 1,417 | 1,500 | (4,409) | (5,909) | 1,500 |
| 03-300-334 | RECONNECT FEE | 130,975 | 138,733 | 200,000 | 137,125 | (62,875) | 140,000 |
| 03-300-337 | LOCK REFUND | 950 | 2,538 | - | 1,775 | 1,775 | - |
| 03-300-407 | USER FEE REVENUE | 35,884 | 35,188 | 38,180 | 37,776 | (404) | 38,180 |
| 03-300-800 | INTEREST INCOME | 5,119 | 12,161 | 4,000 | 4,401 | 401 | 6,000 |
| 03-300-820 | CASH OVER / SHORT | - | (80) | 0 | (156) | (156) | - |
| 03-300-892 | MISCELLANEOUS REVENUE | 2,138 | 9,019 | - | 8,796 | 8,796 | - |
| 03-300-895 | CLEARWIRE AGREEMENT | 17,268 | 31,075 | 32,775 | 32,007 | (768) | 32,755 |
| 03-300-899 | MISCELLANEOUS | 14,204 | 4,393 | - | (1,055) | (1,055) | - |
| TOTAL ENTERPRISE FUND REVENUE | | 7,564,629 | 10,362,908 | 11,249,057 | 11,354,128 | 105,071 | 12,429,728 |



**ENTERPRISE FUND 03
EXPENSE**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|---------------------------------------|------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| ENTERPRISE FUND EXPENSE | | | | | | | |
| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
| DEPT 560 - UTILITY COLLECTIONS | | | | | | | |
| PERSONNEL | | | | | | | |
| 03-560-105 | SALARIES | 145,489 | 183,240 | 218,474 | 230,502 | (12,028) | 232,362 |
| 03-560-110 | OVERTIME | 1,549 | 2,360 | 1,646 | 2,257 | (611) | 5,087 |
| 03-560-115 | LONGEVITY | 1,140 | 1,380 | 855 | 1,560 | (705) | 2,100 |
| 03-560-126 | CERTIFICATION | - | 39 | - | 96 | (96) | - |
| 03-560-135 | FICA | 10,638 | 13,495 | 16,779 | 17,093 | (314) | 18,062 |
| 03-560-140 | HEALTH INSURANCE | 48,592 | 65,299 | 67,030 | 84,243 | (17,213) | 98,936 |
| 03-560-141 | INSURANCE SUBSIDY | - | (38) | 21,254 | (38) | 21,292 | 21,254 |
| 03-560-143 | PHONE ALLOWANCE | - | 720 | 720 | 720 | - | 720 |
| 03-560-145 | WORKERS COMPENSATION | 196 | 238 | 3,818 | 759 | 3,059 | 1,264 |
| 03-560-155 | RETIREMENT | 16,476 | 22,218 | 26,671 | 27,691 | (1,020) | 28,239 |
| 03-560-165 | MEDICAL EXPENSE | 90 | - | - | 80 | (80) | - |
| 03-560-185 | PAYROLL ACCRUAL | - | 3,163 | - | (6,971) | 6,971 | - |
| | TOTAL PERSONNEL | 224,170 | 292,114 | 357,247 | 357,992 | (745) | 408,024 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| OPERATIONS | | | | | | | |
| 03-560-203 | APPAREL | 692 | 823 | 2,000 | 1,878 | 122 | 1,800 |
| 03-560-205 | GENERAL SUPPLIES | 1,565 | 1,981 | 2,000 | 1,957 | 43 | 3,575 |
| 03-560-211 | POSTAGE | 47,565 | 51,790 | 30,000 | 30,150 | (150) | 5,000 |
| 03-560-216 | FUEL EXPENSE | - | 2,508 | 35,200 | 5,355 | 29,845 | 7,000 |
| 03-560-220 | EQUIPMENT SUPPLIES | 1,180 | 4,508 | 4,500 | 1,434 | 3,066 | 2,000 |
| 03-560-225 | BILLING SUPPLIES | 6,837 | 10,562 | 3,000 | 2,314 | 686 | - |
| 03-560-311 | METER SUPPLIES | - | 1,358 | 3,800 | 1,456 | 2,344 | 3,500 |
| 03-560-405 | PHONES | 720 | 1,305 | 1,565 | 1,720 | (155) | 1,000 |
| 03-560-420 | DUES / SUBSCRIPTIONS | - | - | - | - | - | - |
| 03-560-425 | TRAVEL / TRAINING | - | 12 | 1,000 | 121 | 879 | 1,000 |
| 03-560-455 | CONTRACT LABOR | 6,030 | 2,933 | 25,205 | 30,145 | (4,940) | - |
| 03-560-457 | BILL PROCESSING / COLLECTION | - | - | - | - | - | 75,000 |
| 03-560-460 | ANNUAL SOFTWARE FEES | - | 17,869 | 30,000 | 25,613 | 4,387 | 19,000 |
| 03-560-476 | CREDIT CARD FEES | 36,410 | 24,056 | 30,000 | 25,146 | 4,854 | 30,000 |
| 03-560-477 | CREDIT CARD FEES - ONLINE PAYMENTS | 57,094 | 88,431 | 60,000 | 143,444 | (83,444) | 145,000 |
| 03-560-510 | EMPLOYEE APPRECIATION | 25 | 197 | 375 | 348 | 27 | 400 |
| 03-560-555 | BAD DEBT EXPENSE | 82,453 | 68,849 | 70,000 | 110,598 | (40,598) | 70,000 |
| | TOTAL OPERATIONS | 240,571 | 277,182 | 298,645 | 381,678 | (83,033) | 364,275 |
| MAINTENANCE AND REPAIRS | | | | | | | |
| 03-560-305 | VEHICLE M&R | - | 44 | 5,000 | 4,772 | 228 | 5,000 |
| 03-560-310 | ANNUAL MAINTENANCE FEES | 33,368 | 24,252 | - | - | - | 30,000 |
| 03-560-320 | BUILDING M&R | - | 1,358 | - | - | - | - |
| | TOTAL MAINTENANCE AND REPAIRS | 33,368 | 25,654 | 5,000 | 4,772 | 228 | 35,000 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|------------------------------|------------------------------------|----------------|----------------|------------------|------------------|-----------------|------------------|
| LEASES AND INSURANCE | | | | | | | |
| 03-560-506 | VEHCILE INSURANCE | - | 177 | 350 | 1,346 | (996) | 1,500 |
| 03-560-507 | BUILDING INSURANCE (WINDSTORM) | 29,956 | 47,831 | 19,000 | 337 | 18,663 | - |
| 03-560-535 | ENTERPRISE FLEET LEASE | 2,386 | 2,115 | 3,400 | 2,610 | 790 | 9,752 |
| | TOTAL LEASES AND INSURANCE | 32,342 | 50,123 | 22,750 | 4,293 | 18,457 | 11,252 |
| PROFESSIONAL SERVICES | | | | | | | |
| 03-560-415 | LEGAL SERVICES | 625 | - | 1,250 | - | 1,250 | 1,250 |
| | TOTAL PROFESSIONAL SERVICES | 625 | - | 1,250 | - | 1,250 | 1,250 |
| CAPITAL OUTLAY | | | | | | | |
| 03-560-625 | CAPTIAL EQUIPMENT | 1,110 | - | 3,000 | 3,010 | (10) | 4,000 |
| | TOTAL CAPITAL OUTLAY | 1,110 | - | 3,000 | 3,010 | (10) | 4,000 |
| TRANSFERS OUT | | | | | | | |
| 03-560-702 | TRANSFER TO GENERAL FUND | - | 307,928 | 346,812 | 346,812 | (0) | 386,390 |
| | TOTAL TRANSFERS FROM 03-560 | - | 307,928 | 346,812 | 346,812 | (0) | 386,390 |
| | TOTAL UTILITY COLLECTIONS | 532,185 | 953,001 | 1,034,704 | 1,098,557 | (63,853) | 1,210,191 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|------------------------------------|------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| DEPT 565 - WATER COLLECTION | | | | | | | |
| PERSONNEL | | | | | | | |
| 03-565-105 | SALARIES | 418,654 | 510,148 | 496,012 | 612,307 | (116,295) | 568,435 |
| 03-565-106 | ON-CALL | 6,612 | 6,888 | 6,000 | 1,776 | 4,224 | 6,000 |
| 03-565-110 | OVERTIME | 51,398 | 63,966 | 30000 | 32,715 | (2,715) | 39,550 |
| 03-565-115 | LONGEVITY | 3,762 | 4,122 | 2830 | 5,355 | (2,525) | 1,920 |
| 3-565-125 | VEHICLE ALLOWANCE | - | - | 0 | 346 | - | - |
| 03-565-126 | CERTIFICATION | 9,814 | 8,053 | 4,300 | 5,864 | (1,564) | 4,750 |
| 03-565-135 | FICA | 35,639 | 43,402 | 38,490 | 48,710 | (10,220) | 47,017 |
| 03-565-140 | HEALTH INSURANCE | 102,757 | 106,700 | 100,544 | 130,095 | (29,551) | 152,352 |
| 03-565-141 | INSURANCE SUBSIDY | - | 7,028 | 10,627 | 5,982 | 4,645 | 10,627 |
| 03-565-143 | PHONE ALLOWANCE | 433 | 465 | 600 | 125 | 475 | - |
| 03-565-145 | WORKERS COMPENSATION | 10,134 | 9,682 | 10,178 | 7,281 | 2,897 | 8,911 |
| 03-565-155 | RETIREMENT | 55,929 | 68,683 | 61,182 | 78,159 | (16,977) | 73,506 |
| 03-565-165 | MEDICAL EXPENSE | 353 | 285 | - | 205 | (205) | - |
| 03-565-185 | PAYROLL ACCRUAL | - | 8,535 | - | (19,168) | 19,168 | - |
| | TOTAL PERSONNEL | 695,485 | 837,957 | 760,763 | 909,753 | (148,990) | 913,067 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------|----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| OPERATIONS | | | | | | | |
| 03-565-203 | APPAREL | 4,216 | 4,817 | 6,500 | 6,500 | - | 6,500 |
| 03-565-205 | GENERAL SUPPLIES | 10,380 | 10,509 | 10,000 | 10,935 | (935) | 10,000 |
| 03-565-210 | OFFICE SUPPLIES | 4,665 | 4,919 | 5,000 | 4,654 | 346 | 5,000 |
| 03-565-215 | VEHICLE SUPPLIES | 462 | 3,242 | 3,500 | 2,192 | 1,308 | 3,500 |
| 03-565-216 | FUEL EXPENSE | 24,222 | 23,431 | 26,000 | 29,931 | (3,931) | 20,000 |
| 03-565-220 | EQUIPMENT SUPPLIES | 2,042 | 5,340 | 5,000 | 4,381 | 619 | 5,000 |
| 03-565-221 | SMALL EQUIPMENT | 3,721 | 2,456 | 3,000 | 1,767 | 1,233 | 3,000 |
| 03-565-225 | CHEMICAL SUPPLIES | 17,107 | 17,092 | 22,000 | 20,699 | 1,301 | 22,000 |
| 03-565-226 | CHEMICALS | 315 | 265 | 500 | - | 500 | 500 |
| 03-565-311 | WATER METERS | 34,330 | 11,240 | 25,000 | 5,637 | 19,363 | 25,000 |
| 03-565-405 | PHONES | 16,630 | 22,700 | 10,000 | 18,902 | (8,902) | 20,000 |
| 03-565-410 | UTILITIES | 61,307 | 59,028 | 46,000 | 51,658 | (5,658) | 46,000 |
| 03-565-416 | REGULATORY FEES | 24,159 | 35,760 | 28,423 | 27,249 | 1,174 | 30,000 |
| 03-565-417 | LABORATORY FEES | 14,538 | 30,721 | 37,000 | 40,744 | (3,744) | 37,000 |
| 03-565-420 | DUES / SUBSCRIPTIONS | 3,970 | 480 | 3,000 | 1,772 | 1,228 | 3,000 |
| 03-565-425 | TRAINING / TRAVEL | 4,581 | 5,203 | 7,000 | 6,831 | 169 | 7,500 |
| 03-565-440 | EQUIPMENT RENTAL | 303 | 620 | 500 | 922 | (422) | 500 |
| 03-565-503 | CONTRACT LABOR | - | - | 7,000 | 4,036 | 2,964 | 110,000 |
| 03-565-460 | ANNUAL SOFTWARE FEES | - | 79,800 | - | 56,953 | (56,953) | 88,000 |
| 03-565-510 | EMPLOYEE APPRECIATION | 266 | 241 | 500 | 403 | 97 | 500 |
| 03-565-511 | TUITION REIMBURSEMENT | - | - | - | 3,955 | (3,955) | 5,000 |
| 03-565-550 | WATER EMERGENCY MANAGEMENT | 27,669 | 50,147 | 50,000 | 44,310 | 5,690 | 50,000 |
| 03-565-599 | MISCELLANEOUS | 10,299 | - | - | - | - | |
| | TOTAL OPERATIONS | 265,182 | 368,011 | 295,923 | 344,431 | (48,508) | 498,000 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------------------|------------------------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| REPAIR AND MAINTENANCE | | | | | | | |
| 03-565-305 | VEHICLE M&R | \$3,746 | \$1,289 | 3,000 | 1,691 | 1,309 | 3,000 |
| 03-565-310 | EQUIPMENT M&R | \$5,213 | \$7,890 | 8,000 | 7,673 | 327 | 8,000 |
| 03-565-315 | INFRASTRUCTURE M&R | 245,981 | 231,376 | 593,310 | 349,719 | 243,591 | 593,510 |
| 03-565-320 | BUILDINGS M&R | 29,779 | 8,264 | 16,930 | 16,930 | (0) | 30,000 |
| 03-565-325 | OTHER M&R | - | 4,815 | - | - | - | - |
| 03-565-330 | HYDRANT MAINTENANCE | 22,109 | 30,000 | 30,000 | 23,107 | 6,893 | 30,000 |
| | TOTAL MAINENANCE AND REPAIR | 306,828 | 283,634 | 651,240 | 399,120 | 252,120 | 664,510 |
| LEASES & INSURANCE | | | | | | | |
| 03-565-535 | LEASE PAYMENTS | 3,217 | 5,206 | 4,200 | 5,570 | (1,370) | 5,000 |
| 03-565-506 | VEHICLE INSURANCE | 16,733 | 11,825 | - | 25,735 | (25,735) | 28,309 |
| 03-565-507 | BUILDING INSURANCE (WINDSTORM) | - | - | - | - | - | 46,801 |
| 03-565-514 | FLEET LEASE | - | - | - | - | - | 47,708 |
| | LEASES & INSURANCE | 19,950 | 17,031 | 4,200 | 31,305 | (27,105) | 127,818 |
| CONTRACTS | | | | | | | |
| 03-565-224 | WATER PURCHASES | 2,207,590 | 3,175,043 | 3,429,000 | 3,426,126 | 2,874 | 3,874,770 |
| | TOTAL CONTRACTS | 2,207,590 | 3,175,043 | 3,429,000 | 3,426,126 | 2,874 | 3,874,770 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|------------------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| PROFESSIONAL SERVICES | | | | | | | |
| 03-565-415 | LEGAL SERVICES | 23,545 | 16,605 | 40,000 | 128,370 | (88,370) | 40,000 |
| | TOTAL PROFESSIONAL SERVICES | 23,545 | 16,605 | 40,000 | 128,370 | (88,370) | 40,000 |
| CAPITAL OUTLAY | | | | | | | |
| 03-565-615 | WATER INFRASTRUCTURE CAPITAL | - | - | - | 118,295 | (118,295) | 315,000 |
| 03-565-615.01 | 288B UTILITY PROJECT | - | - | - | 30,250 | (30,250) | - |
| 03-565-650 | ELECTRIC METERS CAPITAL EQUIPMENT | - | - | - | 110,920 | (110,920) | - |
| 03-565-676 | NORTH ROCK ISLAND PROJECT | - | - | - | 17,964 | (17,964) | - |
| | TOTAL CAPITAL OUTLAY | - | - | - | 277,429 | (277,429) | 315,000 |
| CONTINGENCY | | | | | | | |
| 03-565-520 | CONTINGENCY | 21,750 | - | - | - | - | 300,000 |
| | TOTAL CONTINGENCY | 21,750 | - | - | - | - | 300,000 |
| TRANSFERS OUT | | | | | | | |
| 03-565-701 | TRANSFER TO GENERAL FUND | 426,039 | 307,927 | 348,495 | 348,495 | - | 386,390 |
| 03-565-705 | TRANSFER TO DEBT SERVICE | 649,145 | 673,588 | 767,733 | 767,733 | (0) | 770,571 |
| | TOTAL TRANSFERS OUT | 1,075,184 | 981,515 | 1,116,228 | 1,116,228 | (0) | 1,156,961 |
| | TOTAL WATER COLLECTION | 4,615,515 | 5,679,796 | 6,297,354 | 6,632,762 | (335,408) | 7,890,126 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--------------------------|------------------------|----------------|----------------|----------------|----------------|------------------|-----------------|
| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
| DEPT. 570 - SEWER | | | | | | | |
| | | | | | | | |
| PERSONNEL | | | | | | | |
| 03-570-105 | SALARIES | 406,725 | 420,534 | 424,000 | 523,177 | (99,177) | 377,586 |
| 03-570-106 | ON-CALL | 2,791 | 3,241 | 6,000 | 1,008 | 4,992 | 6,000 |
| 03-570-110 | OVERTIME | 31,449 | 52,687 | 38,000 | 23,463 | 14,537 | 34,700 |
| 03-570-115 | LONGEVITY | 2,964 | 3,024 | 6,280 | 3,765 | 2,515 | 2,730 |
| 03-570-125 | VEHICLE ALLOWANCE | - | - | - | 5,423 | (5,423) | 1,500 |
| 03-570-126 | CERTIFICATION | 2,494 | 4,140 | 300 | 3,467 | (3,167) | 2,025 |
| 03-570-135 | FICA | 33,753 | 36,205 | 32,664 | 41,259 | (8,595) | 31,904 |
| 03-570-140 | HEALTH INSURANCE | 100,542 | 91,168 | 86,761 | 107,505 | (20,744) | 110,375 |
| 03-570-141 | INSURANCE SUBSIDY | - | - | 10,627 | (977) | 11,604 | 10,627 |
| 03-570-143 | PHONE ALLOWANCE | 959 | 963 | 600 | 1,204 | (604) | 720 |
| 03-570-145 | WORKERS COMPENSATION | 8,511 | 9,682 | 10,552 | 5,179 | 5,374 | 5,279 |
| 03-570-155 | RETIREMENT | 53,827 | 57,455 | 51,921 | 65,125 | (13,204) | 49,878 |
| 03-570-165 | MEDICAL EXPENSE | 85 | 553 | - | 340 | (340) | - |
| 03-570-185 | PAYROLL ACCRUAL | - | 2,605 | - | (10,538) | 10,538 | - |
| | TOTAL PERSONNEL | 644,100 | 682,257 | 667,705 | 769,400 | (101,695) | 633,324 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-----------------------------|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| OPERATIONS | | | | | | | |
| 03-570-203 | APPAREL | 4,130 | 4,359 | 5,000 | 5,000 | - | 5,000 |
| 03-570-205 | GENERAL SUPPLIES | 8,863 | 6,654 | 6,000 | 5,678 | 322 | 6,000 |
| 03-570-210 | OFFICE SUPPLIES | 347 | 285 | 350 | 335 | 15 | 350 |
| 03-570-215 | VEHICLE SUPPLIES | 1,177 | 2,001 | 2,500 | 2,225 | 275 | 1,500 |
| 03-570-216 | FUEL EXPENSE | 23,425 | 18,387 | 20,000 | 11,098 | 8,902 | 20,000 |
| 03-570-220 | EQUIPMENT SUPPLIES | 6,074 | 3,923 | 7,000 | 7,345 | (345) | 6,000 |
| 03-570-221 | SMALL EQUIPMENT | 750 | 922 | - | 168 | (168) | 1,000 |
| 03-570-223 | EQUIPMENT RENTAL | - | - | - | - | - | 1,000 |
| 03-570-225 | CHEMICAL SUPPLIES | 1,610 | 2,484 | 2,000 | 1,873 | 127 | 2,000 |
| 03-570-405 | PHONES | 1,064 | 1,967 | 2,160 | 1,619 | 541 | 2,160 |
| 03-570-410 | UTILITIES | 89,345 | 80,935 | 62,000 | 99,487 | (37,487) | 76,152 |
| 03-570-420 | DUES / SUBSCRIPTIONS | 111 | 160 | 1,000 | 180 | 820 | 1,000 |
| 03-570-425 | TRAVEL / TRAINING | 4,322 | 3,844 | 5,300 | 5,173 | 127 | 5,800 |
| 03-570-510 | EMPLOYEE APPRECIATION | - | 125 | 300 | 210 | 90 | 300 |
| | TOTAL OPERATIONS | 141,218 | 126,046 | 113,610 | 140,392 | (26,782) | 128,262 |
| LEASES AND INSURANCE | | | | | | | |
| 03-570-506 | VEHICLE INSURANCE | 3,847 | 2,719 | - | - | - | 3,586 |
| 03-570-507 | BUILDING INSURANCE | - | - | - | - | - | 6,086 |
| 03-570-514 | ENTERPRISE FLEET LEASE | - | - | 33,000 | - | 33,000 | 98,966 |
| | TOTAL LEASES AND INSURANCE | 3,847 | 2,719 | 33,000 | - | 33,000 | 108,638 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| MAINTENANCE AND REPAIRS | | | | | | | |
| 03-570-305 | VEHICLE M&R | 11,651 | 4,319 | 3,000 | 29,189 | (26,189) | 3,000 |
| 03-570-310 | EQUIPMENT M&R | 20,057 | 6,750 | 6,750 | 4,947 | 1,803 | 6,750 |
| 03-570-315 | INFRASTRUCTURE M&R | 162,195 | 484,740 | 563,130 | 439,572 | 123,558 | 563,130 |
| 03-570-320 | BUILDING M&R | 81 | - | - | - | - | 6,000 |
| | TOTAL MAINTENANCE AND REPAIRS | 193,984 | 495,809 | 572,880 | 473,708 | 99,172 | 578,880 |
| PROFESSIONAL SERVICES | | | | | | | |
| 03-570-415 | LEGAL FEES | 8,902 | 2,707 | 20,000 | 18,686 | 1,314 | 20,000 |
| | TOTAL PROFESSIONAL SERVICES | 8,902 | 2,707 | 20,000 | 18,686 | 1,314 | 20,000 |
| CONTINGENCY | | | | | | | |
| 03-570-520 | CONTINGENCY | 26,576 | - | - | - | - | 320,000 |
| | TOTAL CONTINGENCY | 26,576 | - | - | - | - | 320,000 |
| CAPTIAL OUTLAY | | | | | | | |
| 03-570-623 | CAPITAL PURCHASES | - | - | - | - | - | 385,000 |
| | TOTAL CAPITAL OUTLAY | - | - | - | - | - | 385,000 |
| TRANSFERS OUT | | | | | | | |
| 03-570-701 | TRANSFER TO GENERAL FUND | 426,039 | 307,927 | 348,495 | 348,495 | - | 386,390 |
| 03-570-705 | TRANSFER TO DEBT SERVICE | 649,145 | 673,588 | 767,733 | 767,733 | (0) | 770,571 |
| | TOTAL TRANSFERS OUT | 1,075,184 | 981,515 | 1,116,228 | 1,116,228 | (0) | 1,156,961 |
| | TOTAL SEWER | 2,063,388 | 2,288,334 | 2,490,423 | 2,518,414 | (27,991) | 3,331,065 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|--------------------------|------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| DEPT. 571 - PLANT | | | | | | | |
| PERSONNEL | | | | | | | |
| 03-571-105 | SALARIES | 189,778 | 232,565 | 211,947 | 282,801 | (70,854) | 332,218 |
| 03-571-106 | ON-CALL | 3,429 | 4,088 | 2,700 | 938 | 1,762 | 2,700 |
| 03-571-110 | OVERTIME | 38,989 | 51,635 | 25,000 | 46,628 | (21,628) | 22,875 |
| 03-571-115 | LONGEVITY | 2,280 | 2,460 | 2,665 | 3,585 | (920) | 2,370 |
| 03-571-125 | VEHICLE ALLOWANCE | - | 462 | - | 346 | (346) | 1,500 |
| 03-571-126 | CERTIFICATION | 11,400 | 12,731 | 12,475 | 8,273 | 4,202 | 11,226 |
| 03-571-128 | SPECIAL JOB PAY | - | - | 3,600 | - | 3,600 | |
| 03-571-135 | FICA | 20,697 | 24,200 | 17,372 | 25,372 | (8,000) | 28,205 |
| 03-571-140 | HEALTH INSURANCE | 36,425 | 49,175 | 33,515 | 53,121 | (19,606) | 71,789 |
| 03-571-141 | INSURANCE SUBSIDY | - | - | - | - | - | - |
| 03-571-143 | PHONE ALLOWANCE | - | 166 | 300 | 125 | 175 | - |
| 03-571-145 | WORKERS COMPENSATION | 6,484 | 9,682 | 4,349 | 5,179 | (830) | 5,523 |
| 03-571-155 | RETIREMENT | 29,821 | 35,422 | 2,616 | 38,213 | (35,597) | 44,095 |
| 03-571-165 | MEDICAL EXPENSE | 35 | 65 | 5,300 | - | 5,300 | - |
| 03-571-185 | PAYROLL ACCRUAL | - | 6,027 | - | (9,173) | 9,173 | - |
| | TOTAL PERSONNEL | 339,338 | 428,678 | 321,839 | 455,407 | (133,568) | 522,500 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------|---------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| OPERATIONS | | | | | | | |
| 03-571-203 | APPAREL | 2,285 | 3,036 | 3,000 | 2,941 | 59 | 3,000 |
| 03-571-205 | GENERAL SUPPLIES | 4,785 | 5,162 | 5,200 | 4,245 | 955 | 5,200 |
| 03-571-210 | OFFICE SUPPLIES | 796 | 1,484 | 1,500 | 772 | 728 | 1,500 |
| 03-571-215 | VEHICLE SUPPLIES | 146 | 464 | 1,000 | 158 | 842 | 1,000 |
| 03-571-216 | FUEL EXPENSE | 14,333 | 11,203 | 18,000 | 18,805 | (805) | 12,000 |
| 03-571-220 | EQUIPMENT SUPPLIES | 4,608 | 3,277 | 2,500 | 2,724 | (224) | 2,500 |
| 03-571-221 | SMALL EQUIPMENT | 2,823 | 388 | 1,000 | 817 | 183 | 1,000 |
| 03-571-223 | EQUIPMENT RENTAL | - | - | 500 | - | 500 | 500 |
| 03-571-224 | LAB SUPPLIES | 3,857 | 2,241 | 5,200 | 5,728 | (528) | 5,200 |
| 03-571-226 | CHEMICAL SUPPLIES | 32,143 | 85,508 | 75,000 | 74,549 | 451 | 75,000 |
| 03-571-316 | SLUDGE REMOVAL | 188,369 | 143,207 | 180,000 | 181,950 | (1,950) | 250,000 |
| 03-571-405 | PHONES | 1,615 | 1,925 | 4,500 | 2,399 | 2,101 | 4,500 |
| 03-571-410 | UTILITIES | 163,517 | 177,110 | 145,000 | 164,251 | (19,251) | 145,000 |
| 03-571-416 | REGULATORY FFES | 27,804 | 28,951 | 31,577 | 31,576 | 1 | 30,000 |
| 03-571-417 | LABORATORY FEES | 38,088 | 62,918 | 42,000 | 49,086 | (7,086) | 42,000 |
| 03-571-420 | DUES / SUBSCRIPTIONS | 840 | 320 | 860 | 360 | 500 | 860 |
| 03-571-425 | TRAVEL / TRAINING | 1,765 | 1,947 | 4,500 | 5,076 | (576) | 4,500 |
| 03-571-455 | PLANT OPERATIONS CONTRACT LABOR | - | 269,258 | - | - | - | - |
| 03-571-510 | EMOLOYEE APPRECIATION | - | - | 500 | 171 | 329 | - |
| | TOTAL OPERATIONS | 487,774 | 798,399 | 521,837 | 545,608 | (23,771) | 583,760 |
| | | | | | | | |
| | | | | | | | |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|-------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| MAINTENANCE AND REPAIR | | | | | | | |
| 03-571-305 | VEHICLE M&R | 78 | 1,146 | 1,000 | - | 1,000 | 1,000 |
| 03-571-310 | EQUIPMENT M&R | 2,942 | 5,649 | 5,000 | 2,367 | 2,633 | 5,000 |
| 03-571-315 | INFRASTRUCTURE M&R | 192,894 | 147,289 | 125,000 | 145,364 | (20,364) | 200,000 |
| 03-571-320 | BUILDING M&R | 33,176 | 60,866 | 105,506 | 109,471 | (3,965) | 80,000 |
| | TOTAL MAINTENANCE & REPAIR | 229,090 | 214,950 | 236,506 | 257,201 | (20,695) | 286,000 |
| PROFESSIONAL SERVICES | | | | | | | |
| 03-571-415 | LEGAL /PROFESSIONAL | 175,668 | 53,865 | 50,000 | 51,956 | (1,956) | 50,000 |
| | TOTAL PROFESSIONAL SERVICES | 175,668 | 53,865 | 50,000 | 51,956 | (1,956) | 50,000 |
| LEASES AND INSURANCE | | | | | | | |
| 03-571-506 | VEHICLE INSURANCE | 1,924 | 1,359 | - | - | - | 1,696 |
| 03-571-507 | BUILDING INSURANCE (WINDSTORM) | - | 10,045 | - | 1,126 | (1,126) | 44,520 |
| 03-571-514 | ENTERPRISE FLEET LEASE | - | - | - | - | - | 18,644 |
| 03-571-535 | LEASE PAYMENTS | - | - | - | - | - | - |
| | TOTAL LEASES AND INSURANCE | 1,924 | 11,404 | - | 1,126 | (1,126) | 64,860 |
| CAPITAL OUTLAY | | | | | | | |
| 03-571-608 | EQUIPMENT PURCHASES | 25,000 | - | - | - | - | - |
| 03-571-615 | INFRASTRUCTURE CAPITAL EQUIPMENT | - | - | - | 125,000 | (125,000) | - |
| | TOAL CAPITAL OUTLAY | 25,000 | - | - | 125,000 | (125,000) | - |
| TRANSFERS OUT | | | | | | | |
| 03-571-702 | TRANSFER TO GENERAL FUND | - | 307,927 | 348,496 | 348,496 | 0 | 386,390 |
| | TOTAL TRANSFERS OUT | - | 307,927 | 348,496 | 348,496 | 0 | 386,390 |
| | TOTAL UTILITY PLANT OPERATIONS | 1,258,794 | 1,815,222 | 1,478,678 | 1,784,795 | (306,117) | 1,893,510 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|------------------------------|---|--------------------|-------------------|-------------------|-------------------|------------------|--------------------|
| | TOTAL ENTERPRISE FUND EXPENSE | 8,469,881 | 10,736,353 | 11,301,159 | 12,034,528 | (733,369) | 14,324,893 |
| | ENTERPRISE FUND REVENUE TO EXPENSE TOTAL | (905,252) | (373,444) | (52,102) | (680,399) | | (1,895,165) |
| <hr/> | | | | | | | |
| | FY25 ENTERPRISE FUND REVENUE TO EXPENSE | | | | | | |
| <hr/> | | | | | | | |
| | TOTAL REVENUE | 12,429,728 | | | | | |
| DEPARTMENTAL EXPENSES | | | | | | | |
| 560 | UTILITY BILLING | 1,210,191 | | | | | |
| 565 | WATER COLLECTION | 7,890,126 | | | | | |
| 570 | SEWER | 3,331,065 | | | | | |
| 571 | PLANT OPERATIONS | 1,893,510 | | | | | |
| | | 14,324,893 | | | | | |
| | ENTERPRISE FUND REVENUE TO EXPENSE | (1,895,165) | | | | | |
| | REMOVE TRANSFER TO GENERAL FUND | 1,545,560 | | | | | |
| | ENDING BALANCE | (349,605) | | | | | |



HOTEL / MOTEL OCCUPANCY TAX FUND

04

The Hotel / Motel Occupancy Tax Fund, also referred to as HOT Fund, is fully funded with hotel and motel occupancy tax, and the manner in which funds can be expended is specific to purposes involving activities that generate or promote tourism.

There are no major projects planned in FY25 with HOT Fund revenue.

Full-time employees funded by Hotel and Occupancy Tax revenue:

- Communications and Marketing Director (30%)
- Communications and Marketing coordinator (100%)

| HOTEL AND OCCUPANCY TAX FUND | | | | | | | |
|-------------------------------------|---|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
| REVENUES | | | | | | | |
| HOT TAX INCOME | | | | | | | |
| 04-300-205 | HOTEL / MOTEL TAX | 128,476 | 268,006 | 200,000 | 273,764 | (73,764) | 200,000 |
| | TOTAL TAX INCOME | 128,476 | 268,006 | 200,000 | 273,764 | (73,764) | 200,000 |
| INTEREST INCOME | | | | | | | |
| 04-300-800 | INTEREST INCOME | 2,033 | 5,746 | 2,000 | 1,437 | 563 | - |
| | TOTAL INTEREST INCOME | 2,033 | 5,746 | 2,000 | 1,437 | 563 | - |
| TRANSFERS IN | | | | | | | |
| 04-300-900 | TRANSFER FROM FUND BALANCE | - | - | 118,320 | - | 118,320 | 81,568 |
| | TOTAL TRANSFERS IN | - | - | 118,320 | - | 118,320 | 81,568 |
| | TOTAL HOTEL / MOTEL TAX FUND REVENUE | 130,509 | 273,752 | 320,320 | 275,200 | 45,120 | 281,568 |

| | | | | | | | |
|---------------------|---------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| EXPENDITURES | | | | | | | |
| PERSONNEL | | | | | | | |
| 04-575-105 | SALARIES | 100,684 | 128,749 | 108,434 | 126,432 | (17,998) | 90,242 |
| 04-575-110 | OVERTIME | - | 809 | - | 3,589 | (3,589) | - |
| 04-575-115 | LONGEVITY | 502 | 727 | 90 | 630 | (540) | 270 |
| 04-575-125 | VEHICLE ALLOWANCE | 4,560 | 4,200 | 4,500 | 3,577 | 923 | 1,800 |
| 04-575-126 | CERTIFICATION PAY | 912 | 911 | 900 | 669 | 231 | 360 |
| 04-575-135 | FICA | 8,148 | 10,343 | 8,357 | 9,881 | (1,524) | 6,952 |
| 04-575-140 | HEALTH INSURANCE | 14,895 | 14,164 | 11,172 | 16,988 | (5,816) | 17,266 |
| 04-575-141 | INSURANCE SUBSIDY | - | - | - | - | - | - |
| 04-575-143 | PHONE ALLOWANCE | 406 | 720 | 720 | 719.94 | 0 | |
| 04-575-145 | WORKERS COMPENSATION | - | - | 100 | - | 100 | 160 |
| 04-575-155 | RETIREMENT | 12,199 | 15,586 | 6,627 | 15,318 | (8,691) | 10,868 |
| 04-575-165 | MEDICAL EXPENSE | - | - | - | - | - | - |
| 04-575-185 | PAYROLL ACCRUAL | - | 135 | - | (2,480) | 2,480 | - |
| | TOTAL PERSONNEL | 142,306 | 176,344 | 140,900 | 175,324 | (34,424) | 127,918 |
| OPERATIONS | | | | | | | |
| 04-575-205 | GENERAL SUPPLIES | 1,000 | 996 | 1,000 | 937 | 63 | 1,000 |
| 04-575-210 | OFFICE SUPPLIES | - | - | - | - | - | - |
| 04-575-215 | MURALS | 20,285 | 14,821 | 20,000 | 9,473 | 10,527 | 20,000 |
| 04-575-405 | PHONES | 382 | 644 | 720 | 2,423 | (1,703) | 720 |
| 04-575-420 | DUES / SUBSCRIPTIONS | 3,500 | 3,217 | 4,500 | 4,182 | 319 | 4,500 |
| 04-575-425 | TRAVEL / TRAINING | 4,530 | 4,000 | 4,000 | 3,318 | 682 | 4,000 |
| 04-575-455 | CONTRACT LABOR | - | 6,300 | - | 1,928 | (1,928) | - |
| 04-575-460 | SOFTWARE MAINTENANCE FEES | - | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 04-575-464 | SPECIAL EVENTS | 49,703 | 53,428 | 50,000 | 39,619 | 10,381 | 50,000 |
| 04-575-466 | ADVERTISING | 80,051 | 63,490 | 65,000 | 66,819 | (1,819) | 65,000 |
| 04-575-506 | BUSINESS EXPENSE | 506 | 524 | 500 | 252 | 248 | 500 |
| 04-575-550 | VISITOR CENTER | - | 77 | 1,000 | - | 1,000 | 1,000 |
| | TOTAL OPERATIONS | 159,957 | 152,497 | 151,720 | 133,952 | 17,768 | 151,720 |

| | | | | | | | |
|--------------------------------|--|-----------|----------|---------|----------|---------|---------|
| MAINTENANCE AND REPAIRS | | | | | | | |
| 04-575-310 | EQUIPMENT M&R | - | - | - | - | - | - |
| | TOTAL M&R | - | - | - | - | - | - |
| PROFESSIONAL SERVICES | | | | | | | |
| 04-575-415 | LEGAL / PROFESSIONAL | - | - | - | - | - | - |
| | TOTAL PROFESSIONAL SERVICES | - | - | - | - | - | - |
| TRANSFERS OUT | | | | | | | |
| 05-575-701 | TRANSFER TO GENERAL FUND | 22,553 | 25,000 | 25,000 | 14,583 | 10,417 | - |
| | TOTAL TRANSFERS OUT | 22,553 | 25,000 | 25,000 | 14,583 | 10,417 | - |
| | TOTAL HOT FUND EXPENDITURES | 324,816 | 353,841 | 317,620 | 323,859 | (6,239) | 279,638 |
| | HOT FUND REVENUES TO EXPENDITURES | (194,307) | (80,089) | 2,700 | (48,659) | | 1,930 |
| | | | | | | | |
| TOTAL FY25 REVENUE | 281,568 | | | | | | |
| TOTAL FY25 EXPENDITURES | 279,638 | | | | | | |
| TOTAL | 1,930 | | | | | | |



DEBT SERVICE FUND

05

The Debt Service Fund is supported by the Interest and Sinking (I&S) portion of the property tax rate. For the fiscal year 2024 -2025, the debt rate is \$0.083478.

No employee costs are allocated to Fund 05.

The total debt obligation due in FY25 is \$4,054,233.13, of which \$2,785,000 is principal, and \$1,269,233.13 is interest. These amounts include all debt payments due for outstanding debt issuances and are typically paid in the months of February and August.

For FY25, a total of \$4,173,711 was approved by Ordinance 20240910-006 to be paid, however, the budget reflects that \$4,225,939 was planned to be expended. A mid-year budget review will be needed to approve a budget amendment. Staff’s research disclosed the tax revenue was overstated, and a payment in the amount of \$35,000 for the 2016 General Obligation bond was excluded.

ANGLETON DEBT SCHEDULE QUICK REFERENCE

| DEBT SERIES | TOTAL AMOUNT OWED | | | MATURITY DATE |
|---------------------------|----------------------|---------------------|----------------------|---------------|
| | UTILITY FUND | ABLFC FUND | GENERAL FUND | |
| 2024 EMERGENCY NOTE | | | 4,653,958.29 | 8/15/2029 |
| COMB TAX & REV CO 2024 | | 5,731,450.00 | | 8/15/2044 |
| COMB TAX & REV CO 2022 | 8,426,325.00 | | 8,426,325.00 | 8/15/2052 |
| COMB TAX & REV CO 2021 | 2,612,650.00 | | | 8/15/2041 |
| COMB TAX & REV CO 2020 | | 2,744,175.00 | | 8/15/2040 |
| COMB TAX & REV CO 2019 | 8,758,684.38 | | 876,781.25 | 8/15/2039 |
| COMB TAX & REV CO 2018 | | 722,276.25 | 7,438,798.75 | 8/15/2038 |
| GENERAL OBLIGA. 2016 | 750,775.00 | 444,725.00 | | 8/15/2028 |
| COMB TAX & REV CO 2015 | 3,311,331.25 | | | 8/15/2035 |
| COMB TAX & REV CO 2013 | 1,232,554.00 | | | 8/15/2028 |
| TOTAL DEBT BY FUND | 25,092,319.63 | 9,642,626.25 | 21,395,863.29 | |

TOTAL DEBT OUTSTANDING 56,130,809.17

| DEBT SERVICE FUND 05 | | | | | | | |
|---------------------------------|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|----------------------------|
| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
| REVENUES | | | | | | | |
| AD VALOREM TAX | | | | | | | |
| 05-300-100 | INTEREST AND SINKING | 866,985 | 1,438,383 | 1,201,331 | 1,190,931 | | 1,577,833 |
| 05-300-110 | PRIOR YEAR DELINQUENT | 15,802 | 8,437 | 5,000 | 11,291 | | 11,000 |
| 05-300-120 | RENDITION PENALTY ALLOCATION | - | - | - | 302 | | - |
| 05-300-400 | PENALTIES | - | 9,701 | 5,000 | 9,419 | | 11,000 |
| | TOTAL AD VALOREM TAX | 882,787 | 1,456,521 | 1,211,331 | 1,211,943 | 612 | 1,599,833 |
| INTEREST INCOME | | | | | | | |
| 05-300-800 | INTEREST INCOME | 1,147 | 15,243 | 1,000 | 8,368 | | 13,998 |
| | TOTAL INTEREST INCOME | 1,147 | 15,243 | 1,000 | 8,368 | 7,368 | 13,998 |
| TRANSFERS IN | | | | | | | |
| 05-300-903 | TRANSFER FROM WATER FUND | - | - | 1,535,467 | 1,535,467 | | 1,541,142 |
| 05-300-940 | TRANSFER FROM ABLC | 720,230 | 373,422 | 491,086 | 491,086 | | 714,575 |
| 05-300-950 | TRANSFER FROM OTHER SOURCE (FUND 128) | - | - | 304,163 | 304,163 | | 304,163 |
| | TOTAL TRANSFERS IN | 720,230 | 373,422 | 2,330,716 | 2,330,716 | 0 | 2,559,880 |
| | TOTAL REVENUES | 1,604,164 | 1,845,186 | 3,543,047 | 3,551,027 | 7,980 | 4,173,711 |

| | | | | | | | |
|----------------------------|---|------------------|------------------|------------------|------------------|--------------|------------------|
| EXPENSES | | | | | | | |
| 05-580-415 | LEGAL / PROFESSOINAL FEES | 1,875 | 4,500 | 9,501 | 5,047 | | 12,500 |
| 05-580-416 | NON-GOV LEGAL / PROFESSIONAL FEES | 1,875 | 750 | 1,500 | 1,500 | | - |
| 05-580-510 | DEBT - INTEREST EXPENSE | 400,840 | 882,979 | 609,917 | 491,738 | | 1,206,010 |
| 05-580-511 | DEBT - INTEREST EXPENSE - NON-GOVT | - | - | 627,129 | 747,763 | | 587,429 |
| 05-580-515 | DEBT PRINCIPAL | 1,177,432 | 935,246 | 1,082,500 | 1,025,000 | | 1,170,000 |
| 05-580-516 | BOND ISSUANCE COSTS | - | (599) | - | - | | - |
| 05-580-517 | DEBT PRINCIPAL - NON GOVT | - | - | 1,212,500 | 1,270,000 | | 1,250,000 |
| | TOTAL EXPENSE | 1,582,022 | 1,822,876 | 3,543,047 | 3,541,048 | 1,999 | 4,225,939 |
| | TOTAL DEBT SERVICE FUND REVENUES OVER EXPENDITURES | 22,142 | 22,310 | - | 9,979 | 5,981 | (52,228) |
| | | | | | | | |
| TOTAL FY 25 REVENUE | 4,173,711 | | | | | | |
| TOTAL FY 25 EXPENSE | 4,225,939 | | | | | | |
| TOTAL DEBT SERVICE | (52,228) | | | | | | |
| | *THIS AMOUNT WILL NEED TO BE PAID IN FY25. THE I&S RATE WAS OVERESTIMATED, AND 2016 BOND PAYMENT OF \$35K WAS LEFT OUT. | | | | | | |



Fund 05

TAX-BACKED DEBT SCHEDULES

TOTAL TAX-BACKED DEBT

| | Grand Total Outstanding Debt | | | |
|-----------|------------------------------|------------|--------------|--------------|
| | Principal | Interest | Total | |
| 2/15/2024 | 665,000.00 | 233,003.13 | 898,003.13 | |
| 8/15/2024 | 82,500.00 | 220,828.13 | 303,328.13 | 1,201,331.25 |
| 2/15/2025 | 590,000.00 | 218,353.13 | 808,353.13 | |
| 8/15/2025 | 485,000.00 | 329,859.62 | 814,859.62 | 1,623,212.74 |
| 2/15/2026 | 595,000.00 | 277,157.73 | 872,157.73 | |
| 8/15/2026 | 492,500.00 | 268,082.73 | 760,582.73 | 1,632,740.45 |
| 2/15/2027 | 560,000.00 | 257,627.73 | 817,627.73 | |
| 8/15/2027 | 497,500.00 | 248,602.73 | 746,102.73 | 1,563,730.45 |
| 2/15/2028 | 565,000.00 | 238,485.23 | 803,485.23 | |
| 8/15/2028 | 502,500.00 | 229,360.23 | 731,860.23 | 1,535,345.45 |
| 2/15/2029 | 515,000.00 | 219,117.73 | 734,117.73 | |
| 8/15/2029 | 2,570,500.00 | 211,392.73 | 2,781,892.73 | 3,516,010.45 |
| 2/15/2030 | 515,000.00 | 161,415.63 | 676,415.63 | |
| 8/15/2030 | 112,500.00 | 153,690.63 | 266,190.63 | 942,606.25 |
| 2/15/2031 | 510,000.00 | 150,878.13 | 660,878.13 | |
| 8/15/2031 | 117,500.00 | 143,603.13 | 261,103.13 | 921,981.25 |
| 2/15/2032 | 505,000.00 | 140,665.63 | 645,665.63 | |
| 8/15/2032 | 122,500.00 | 133,465.63 | 255,965.63 | 901,631.25 |
| 2/15/2033 | 505,000.00 | 130,403.13 | 635,403.13 | |
| 8/15/2033 | 130,000.00 | 122,665.63 | 252,665.63 | 888,068.75 |
| 2/15/2034 | 505,000.00 | 119,415.63 | 624,415.63 | |
| 8/15/2034 | 135,000.00 | 111,584.38 | 246,584.38 | 871,000.00 |
| 2/15/2035 | 435,000.00 | 108,209.38 | 543,209.38 | |
| 8/15/2035 | 142,500.00 | 101,140.63 | 243,640.63 | 786,850.00 |
| 2/15/2036 | 435,000.00 | 97,578.13 | 532,578.13 | |
| 8/15/2036 | 150,000.00 | 90,183.13 | 240,183.13 | 772,761.25 |
| 2/15/2037 | 435,000.00 | 86,433.13 | 521,433.13 | |
| 8/15/2037 | 157,500.00 | 79,038.13 | 236,538.13 | 757,971.25 |
| 2/15/2038 | 430,000.00 | 75,100.63 | 505,100.63 | |
| 8/15/2038 | 165,000.00 | 67,790.63 | 232,790.63 | 737,891.25 |
| 2/15/2039 | - | 64,490.63 | 64,490.63 | |
| 8/15/2039 | 172,500.00 | 64,490.63 | 236,990.63 | 301,481.25 |
| 2/15/2040 | - | 61,040.63 | 61,040.63 | |
| 8/15/2040 | 180,000.00 | 61,040.63 | 241,040.63 | 302,081.25 |
| 2/15/2041 | - | 57,440.63 | 57,440.63 | |
| 8/15/2041 | 185,000.00 | 57,440.63 | 242,440.63 | 299,881.25 |
| 2/15/2042 | - | 53,740.63 | 53,740.63 | |
| 8/15/2042 | 192,500.00 | 53,740.63 | 246,240.63 | 299,981.25 |
| 2/15/2043 | - | 49,890.63 | 49,890.63 | |
| 8/15/2043 | 200,000.00 | 49,890.63 | 249,890.63 | 299,781.25 |
| 2/15/2044 | - | 45,890.63 | 45,890.63 | |
| 8/15/2044 | 210,000.00 | 45,890.63 | 255,890.63 | 301,781.25 |
| 2/15/2045 | - | 41,559.38 | 41,559.38 | |

| | | | | |
|-----------|---------------|--------------|---------------|---------------|
| 8/15/2045 | 217,500.00 | 41,559.38 | 259,059.38 | 300,618.75 |
| 2/15/2046 | - | 37,073.44 | 37,073.44 | |
| 8/15/2046 | 227,500.00 | 37,073.44 | 264,573.44 | 301,646.88 |
| 2/15/2047 | - | 32,381.25 | 32,381.25 | |
| 8/15/2047 | 235,000.00 | 32,381.25 | 267,381.25 | 299,762.50 |
| 2/15/2048 | - | 27,534.38 | 27,534.38 | |
| 8/15/2048 | 245,000.00 | 27,534.38 | 272,534.38 | 300,068.75 |
| 2/15/2049 | - | 22,481.25 | 22,481.25 | |
| 8/15/2049 | 255,000.00 | 22,481.25 | 277,481.25 | 299,962.50 |
| 2/15/2050 | - | 17,221.88 | 17,221.88 | |
| 8/15/2050 | 267,500.00 | 17,221.88 | 284,721.88 | 301,943.75 |
| 2/15/2051 | - | 11,704.69 | 11,704.69 | |
| 8/15/2051 | 277,500.00 | 11,704.69 | 289,204.69 | 300,909.38 |
| 2/15/2052 | - | 5,981.25 | 5,981.25 | |
| 8/15/2052 | 290,000.00 | 5,981.25 | 295,981.25 | 301,962.50 |
| 2/15/2053 | - | - | - | |
| 8/15/2053 | - | - | - | |
| | 16,783,000.00 | 6,081,994.54 | 22,864,994.54 | 22,864,994.54 |

| | Emergency Note | | | | |
|-----------|----------------|--------|------------|--------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | | | | - | |
| 8/15/2024 | | | | - | - |
| 2/15/2025 | | | | - | |
| 8/15/2025 | 400,000.00 | 3.840% | 120,481.49 | 520,481.49 | 520,481.49 |
| 2/15/2026 | | | 70,329.60 | 70,329.60 | |
| 8/15/2026 | 400,000.00 | 3.840% | 70,329.60 | 470,329.60 | 540,659.20 |
| 2/15/2027 | | | 62,649.60 | 62,649.60 | |
| 8/15/2027 | 400,000.00 | 3.840% | 62,649.60 | 462,649.60 | 525,299.20 |
| 2/15/2028 | | | 54,969.60 | 54,969.60 | |
| 8/15/2028 | 400,000.00 | 3.840% | 54,969.60 | 454,969.60 | 509,939.20 |
| 2/15/2029 | | | 47,289.60 | 47,289.60 | |
| 8/15/2029 | 2,463,000.00 | 3.840% | 47,289.60 | 2,510,289.60 | 2,557,579.20 |
| | 4,063,000.00 | | 590,958.29 | 4,653,958.29 | 4,653,958.29 |

| Comb Tax and Rev CO, S2022 | | | | | |
|----------------------------|------------|--------|------------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | | | 109,965.63 | 109,965.63 | |
| 8/15/2024 | 82,500.00 | 6.000% | 109,965.63 | 192,465.63 | 302,431.25 |
| 2/15/2025 | - | | 107,490.63 | 107,490.63 | |
| 8/15/2025 | 85,000.00 | 6.000% | 107,490.63 | 192,490.63 | 299,981.25 |
| 2/15/2026 | - | | 104,940.63 | 104,940.63 | |
| 8/15/2026 | 92,500.00 | 6.000% | 104,940.63 | 197,440.63 | 302,381.25 |
| 2/15/2027 | - | | 102,165.63 | 102,165.63 | |
| 8/15/2027 | 97,500.00 | 5.000% | 102,165.63 | 199,665.63 | 301,831.25 |
| 2/15/2028 | - | | 99,728.13 | 99,728.13 | |
| 8/15/2028 | 102,500.00 | 5.000% | 99,728.13 | 202,228.13 | 301,956.25 |
| 2/15/2029 | - | | 97,165.63 | 97,165.63 | |
| 8/15/2029 | 107,500.00 | 5.000% | 97,165.63 | 204,665.63 | 301,831.25 |
| 2/15/2030 | - | | 94,478.13 | 94,478.13 | |
| 8/15/2030 | 112,500.00 | 5.000% | 94,478.13 | 206,978.13 | 301,456.25 |
| 2/15/2031 | - | | 91,665.63 | 91,665.63 | |
| 8/15/2031 | 117,500.00 | 5.000% | 91,665.63 | 209,165.63 | 300,831.25 |
| 2/15/2032 | - | | 88,728.13 | 88,728.13 | |
| 8/15/2032 | 122,500.00 | 5.000% | 88,728.13 | 211,228.13 | 299,956.25 |
| 2/15/2033 | - | | 85,665.63 | 85,665.63 | |
| 8/15/2033 | 130,000.00 | 5.000% | 85,665.63 | 215,665.63 | 301,331.25 |
| 2/15/2034 | - | | 82,415.63 | 82,415.63 | |
| 8/15/2034 | 135,000.00 | 5.000% | 82,415.63 | 217,415.63 | 299,831.25 |
| 2/15/2035 | - | | 79,040.63 | 79,040.63 | |
| 8/15/2035 | 142,500.00 | 5.000% | 79,040.63 | 221,540.63 | 300,581.25 |
| 2/15/2036 | - | | 75,478.13 | 75,478.13 | |
| 8/15/2036 | 150,000.00 | 5.000% | 75,478.13 | 225,478.13 | 300,956.25 |
| 2/15/2037 | - | | 71,728.13 | 71,728.13 | |
| 8/15/2037 | 157,500.00 | 5.000% | 71,728.13 | 229,228.13 | 300,956.25 |
| 2/15/2038 | - | | 67,790.63 | 67,790.63 | |
| 8/15/2038 | 165,000.00 | 4.000% | 67,790.63 | 232,790.63 | 300,581.25 |
| 2/15/2039 | - | | 64,490.63 | 64,490.63 | |
| 8/15/2039 | 172,500.00 | 4.000% | 64,490.63 | 236,990.63 | 301,481.25 |
| 2/15/2040 | - | | 61,040.63 | 61,040.63 | |
| 8/15/2040 | 180,000.00 | 4.000% | 61,040.63 | 241,040.63 | 302,081.25 |
| 2/15/2041 | - | | 57,440.63 | 57,440.63 | |
| 8/15/2041 | 185,000.00 | 4.000% | 57,440.63 | 242,440.63 | 299,881.25 |
| 2/15/2042 | - | | 53,740.63 | 53,740.63 | |
| 8/15/2042 | 192,500.00 | 4.000% | 53,740.63 | 246,240.63 | 299,981.25 |
| 2/15/2043 | - | | 49,890.63 | 49,890.63 | |
| 8/15/2043 | 200,000.00 | 4.000% | 49,890.63 | 249,890.63 | 299,781.25 |
| 2/15/2044 | - | | 45,890.63 | 45,890.63 | |
| 8/15/2044 | 210,000.00 | 4.125% | 45,890.63 | 255,890.63 | 301,781.25 |

| | | | | | |
|-----------|--------------|--------|--------------|--------------|--------------|
| 2/15/2045 | - | | 41,559.38 | 41,559.38 | |
| 8/15/2045 | 217,500.00 | 4.125% | 41,559.38 | 259,059.38 | 300,618.75 |
| 2/15/2046 | - | | 37,073.44 | 37,073.44 | |
| 8/15/2046 | 227,500.00 | 4.125% | 37,073.44 | 264,573.44 | 301,646.88 |
| 2/15/2047 | - | | 32,381.25 | 32,381.25 | |
| 8/15/2047 | 235,000.00 | 4.125% | 32,381.25 | 267,381.25 | 299,762.50 |
| 2/15/2048 | - | | 27,534.38 | 27,534.38 | |
| 8/15/2048 | 245,000.00 | 4.125% | 27,534.38 | 272,534.38 | 300,068.75 |
| 2/15/2049 | - | | 22,481.25 | 22,481.25 | |
| 8/15/2049 | 255,000.00 | 4.125% | 22,481.25 | 277,481.25 | 299,962.50 |
| 2/15/2050 | - | | 17,221.88 | 17,221.88 | |
| 8/15/2050 | 267,500.00 | 4.125% | 17,221.88 | 284,721.88 | 301,943.75 |
| 2/15/2051 | - | | 11,704.69 | 11,704.69 | |
| 8/15/2051 | 277,500.00 | 4.125% | 11,704.69 | 289,204.69 | 300,909.38 |
| 2/15/2052 | - | | 5,981.25 | 5,981.25 | |
| 8/15/2052 | 290,000.00 | 4.125% | 5,981.25 | 295,981.25 | 301,962.50 |
| 2/15/2053 | | | | | |
| 8/15/2053 | | | | | |
| | 4,955,000.00 | | 3,773,756.25 | 8,728,756.25 | 8,728,756.25 |

| Comb Tax and Rev CO, S2019 | | | | | |
|----------------------------|------------|--------|------------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 80,000.00 | 2.625% | 11,643.75 | 91,643.75 | |
| 8/15/2024 | | | 10,593.75 | 10,593.75 | 102,237.50 |
| 2/15/2025 | 80,000.00 | 2.375% | 10,593.75 | 90,593.75 | |
| 8/15/2025 | | | 9,643.75 | 9,643.75 | 100,237.50 |
| 2/15/2026 | 80,000.00 | 2.375% | 9,643.75 | 89,643.75 | |
| 8/15/2026 | | | 8,693.75 | 8,693.75 | 98,337.50 |
| 2/15/2027 | 80,000.00 | 4.000% | 8,693.75 | 88,693.75 | |
| 8/15/2027 | | | 7,093.75 | 7,093.75 | 95,787.50 |
| 2/15/2028 | 80,000.00 | 4.000% | 7,093.75 | 87,093.75 | |
| 8/15/2028 | | | 5,493.75 | 5,493.75 | 92,587.50 |
| 2/15/2029 | 80,000.00 | 3.000% | 5,493.75 | 85,493.75 | |
| 8/15/2029 | | | 4,293.75 | 4,293.75 | 89,787.50 |
| 2/15/2030 | 80,000.00 | 3.000% | 4,293.75 | 84,293.75 | |
| 8/15/2030 | | | 3,093.75 | 3,093.75 | 87,387.50 |
| 2/15/2031 | 75,000.00 | 2.000% | 3,093.75 | 78,093.75 | |
| 8/15/2031 | | | 2,343.75 | 2,343.75 | 80,437.50 |
| 2/15/2032 | 75,000.00 | 2.000% | 2,343.75 | 77,343.75 | |
| 8/15/2032 | | | 1,593.75 | 1,593.75 | 78,937.50 |
| 2/15/2033 | 75,000.00 | 2.000% | 1,593.75 | 76,593.75 | |
| 8/15/2033 | | | 843.75 | 843.75 | 77,437.50 |
| 2/15/2034 | 75,000.00 | 2.250% | 843.75 | 75,843.75 | |
| 8/15/2034 | | | - | - | 75,843.75 |
| 2/15/2035 | | 2.250% | - | - | |
| | 860,000.00 | | 119,018.75 | 979,018.75 | 979,018.75 |

| Comb Tax and Rev CO, S2018 | | | | | |
|----------------------------|--------------|--------|--------------|--------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 470,000.00 | 4.000% | 104,668.75 | 574,668.75 | |
| 8/15/2024 | | | 95,268.75 | 95,268.75 | 669,937.50 |
| 2/15/2025 | 435,000.00 | 3.000% | 95,268.75 | 530,268.75 | |
| 8/15/2025 | | | 88,743.75 | 88,743.75 | 619,012.50 |
| 2/15/2026 | 435,000.00 | 3.000% | 88,743.75 | 523,743.75 | |
| 8/15/2026 | | | 82,218.75 | 82,218.75 | 605,962.50 |
| 2/15/2027 | 435,000.00 | 3.000% | 82,218.75 | 517,218.75 | |
| 8/15/2027 | | | 75,693.75 | 75,693.75 | 592,912.50 |
| 2/15/2028 | 435,000.00 | 3.000% | 75,693.75 | 510,693.75 | |
| 8/15/2028 | | | 69,168.75 | 69,168.75 | 579,862.50 |
| 2/15/2029 | 435,000.00 | 3.000% | 69,168.75 | 504,168.75 | |
| 8/15/2029 | | | 62,643.75 | 62,643.75 | 566,812.50 |
| 2/15/2030 | 435,000.00 | 3.000% | 62,643.75 | 497,643.75 | |
| 8/15/2030 | | | 56,118.75 | 56,118.75 | 553,762.50 |
| 2/15/2031 | 435,000.00 | 3.000% | 56,118.75 | 491,118.75 | |
| 8/15/2031 | | | 49,593.75 | 49,593.75 | 540,712.50 |
| 2/15/2032 | 430,000.00 | 3.000% | 49,593.75 | 479,593.75 | |
| 8/15/2032 | | | 43,143.75 | 43,143.75 | 522,737.50 |
| 2/15/2033 | 430,000.00 | 3.250% | 43,143.75 | 473,143.75 | |
| 8/15/2033 | | | 36,156.25 | 36,156.25 | 509,300.00 |
| 2/15/2034 | 430,000.00 | 3.250% | 36,156.25 | 466,156.25 | |
| 8/15/2034 | | | 29,168.75 | 29,168.75 | 495,325.00 |
| 2/15/2035 | 435,000.00 | 3.250% | 29,168.75 | 464,168.75 | |
| 8/15/2035 | | | 22,100.00 | 22,100.00 | 486,268.75 |
| 2/15/2036 | 435,000.00 | 3.400% | 22,100.00 | 457,100.00 | |
| 8/15/2036 | | | 14,705.00 | 14,705.00 | 471,805.00 |
| 2/15/2037 | 435,000.00 | 3.400% | 14,705.00 | 449,705.00 | |
| 8/15/2037 | | | 7,310.00 | 7,310.00 | 457,015.00 |
| 2/15/2038 | 430,000.00 | 3.400% | 7,310.00 | 437,310.00 | |
| 8/15/2038 | | | - | - | 437,310.00 |
| | 6,540,000.00 | | 1,568,736.25 | 8,108,736.25 | 8,108,736.25 |

| | GO Ref Bds, Series 2016 | | | | |
|-----------|-------------------------|--------|-----------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 115,000.00 | 3.000% | 6,725.00 | 121,725.00 | |
| 8/15/2024 | | | 5,000.00 | 5,000.00 | 126,725.00 |
| 2/15/2025 | 75,000.00 | 4.000% | 5,000.00 | 80,000.00 | |
| 8/15/2025 | | | 3,500.00 | 3,500.00 | 83,500.00 |
| 2/15/2026 | 80,000.00 | 4.000% | 3,500.00 | 83,500.00 | |
| 8/15/2026 | | | 1,900.00 | 1,900.00 | 85,400.00 |
| 2/15/2027 | 45,000.00 | 4.000% | 1,900.00 | 46,900.00 | |
| 8/15/2027 | | | 1,000.00 | 1,000.00 | 47,900.00 |
| 2/15/2028 | 50,000.00 | 4.000% | 1,000.00 | 51,000.00 | |
| 8/15/2028 | | | - | - | 51,000.00 |
| | 365,000.00 | | 29,525.00 | 394,525.00 | 394,525.00 |



Fund 05

UTILITY (WATER & SEWER) DEBT SCHEDULES

City of Angleton, Texas
Outstanding W&S Utility Debt

| | Total W&S Utility Outstanding Debt | | | Fiscal Total |
|-----------|------------------------------------|------------|--------------|--------------|
| | Principal | Interest | Total | |
| 2/15/2024 | 1,045,000.00 | 321,102.38 | 1,366,102.38 | |
| 8/15/2024 | 167,500.00 | 306,027.00 | 473,527.00 | 1,839,629.38 |
| 2/15/2025 | 1,075,000.00 | 301,852.00 | 1,376,852.00 | |
| 8/15/2025 | 175,000.00 | 285,577.38 | 460,577.38 | 1,837,429.38 |
| 2/15/2026 | 935,000.00 | 281,227.38 | 1,216,227.38 | |
| 8/15/2026 | 182,500.00 | 267,697.25 | 450,197.25 | 1,666,424.63 |
| 2/15/2027 | 955,000.00 | 263,122.25 | 1,218,122.25 | |
| 8/15/2027 | 192,500.00 | 247,623.25 | 440,123.25 | 1,658,245.50 |
| 2/15/2028 | 985,000.00 | 243,285.75 | 1,228,285.75 | |
| 8/15/2028 | 202,500.00 | 227,168.75 | 429,668.75 | 1,657,954.50 |
| 2/15/2029 | 810,000.00 | 222,606.25 | 1,032,606.25 | |
| 8/15/2029 | 212,500.00 | 210,456.25 | 422,956.25 | 1,455,562.50 |
| 2/15/2030 | 820,000.00 | 205,668.75 | 1,025,668.75 | |
| 8/15/2030 | 222,500.00 | 193,368.75 | 415,868.75 | 1,441,537.50 |
| 2/15/2031 | 840,000.00 | 188,906.25 | 1,028,906.25 | |
| 8/15/2031 | 227,500.00 | 179,206.25 | 406,706.25 | 1,435,612.50 |
| 2/15/2032 | 750,000.00 | 174,618.75 | 924,618.75 | |
| 8/15/2032 | 237,500.00 | 165,431.25 | 402,931.25 | 1,327,550.00 |
| 2/15/2033 | 755,000.00 | 160,643.75 | 915,643.75 | |
| 8/15/2033 | 250,000.00 | 151,375.00 | 401,375.00 | 1,317,018.75 |
| 2/15/2034 | 775,000.00 | 146,325.00 | 921,325.00 | |
| 8/15/2034 | 255,000.00 | 135,825.00 | 390,825.00 | 1,312,150.00 |
| 2/15/2035 | 795,000.00 | 130,650.00 | 925,650.00 | |
| 8/15/2035 | 267,500.00 | 119,862.50 | 387,362.50 | 1,313,012.50 |
| 2/15/2036 | 545,000.00 | 114,425.00 | 659,425.00 | |
| 8/15/2036 | 280,000.00 | 108,293.75 | 388,293.75 | 1,047,718.75 |
| 2/15/2037 | 555,000.00 | 102,593.75 | 657,593.75 | |
| 8/15/2037 | 287,500.00 | 96,003.13 | 383,503.13 | 1,041,096.88 |
| 2/15/2038 | 570,000.00 | 90,115.63 | 660,115.63 | |
| 8/15/2038 | 300,000.00 | 83,346.88 | 383,346.88 | 1,043,462.50 |
| 2/15/2039 | 590,000.00 | 78,021.88 | 668,021.88 | |
| 8/15/2039 | 312,500.00 | 71,015.63 | 383,515.63 | 1,051,537.50 |
| 2/15/2040 | - | 65,465.63 | 65,465.63 | |
| 8/15/2040 | 325,000.00 | 65,465.63 | 390,465.63 | 455,931.25 |
| 2/15/2041 | - | 59,690.63 | 59,690.63 | |
| 8/15/2041 | 335,000.00 | 59,690.63 | 394,690.63 | 454,381.25 |
| 2/15/2042 | - | 53,740.63 | 53,740.63 | |
| 8/15/2042 | 192,500.00 | 53,740.63 | 246,240.63 | 299,981.25 |

| | | | | |
|-----------|---------------|--------------|---------------|---------------|
| 2/15/2043 | - | 49,890.63 | 49,890.63 | |
| 8/15/2043 | 200,000.00 | 49,890.63 | 249,890.63 | 299,781.25 |
| 2/15/2044 | - | 45,890.63 | 45,890.63 | |
| 8/15/2044 | 210,000.00 | 45,890.63 | 255,890.63 | 301,781.25 |
| 2/15/2045 | - | 41,559.38 | 41,559.38 | |
| 8/15/2045 | 217,500.00 | 41,559.38 | 259,059.38 | 300,618.75 |
| 2/15/2046 | - | 37,073.44 | 37,073.44 | |
| 8/15/2046 | 227,500.00 | 37,073.44 | 264,573.44 | 301,646.88 |
| 2/15/2047 | - | 32,381.25 | 32,381.25 | |
| 8/15/2047 | 235,000.00 | 32,381.25 | 267,381.25 | 299,762.50 |
| 2/15/2048 | - | 27,534.38 | 27,534.38 | |
| 8/15/2048 | 245,000.00 | 27,534.38 | 272,534.38 | 300,068.75 |
| 2/15/2049 | - | 22,481.25 | 22,481.25 | |
| 8/15/2049 | 255,000.00 | 22,481.25 | 277,481.25 | 299,962.50 |
| 2/15/2050 | - | 17,221.88 | 17,221.88 | |
| 8/15/2050 | 267,500.00 | 17,221.88 | 284,721.88 | 301,943.75 |
| 2/15/2051 | - | 11,704.69 | 11,704.69 | |
| 8/15/2051 | 277,500.00 | 11,704.69 | 289,204.69 | 300,909.38 |
| 2/15/2052 | - | 5,981.25 | 5,981.25 | |
| 8/15/2052 | 290,000.00 | 5,981.25 | 295,981.25 | 301,962.50 |
| 2/15/2053 | - | - | - | |
| 8/15/2053 | - | - | - | |
| | 19,850,000.00 | 6,814,674.00 | 26,664,674.00 | 26,664,674.00 |

| Comb Tax and Rev CO, S2022 | | | | | |
|----------------------------|------------|--------|------------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | | | 109,965.63 | 109,965.63 | |
| 8/15/2024 | 82,500.00 | 6.000% | 109,965.63 | 192,465.63 | 302,431.25 |
| 2/15/2025 | - | | 107,490.63 | 107,490.63 | |
| 8/15/2025 | 85,000.00 | 6.000% | 107,490.63 | 192,490.63 | 299,981.25 |
| 2/15/2026 | - | | 104,940.63 | 104,940.63 | |
| 8/15/2026 | 92,500.00 | 6.000% | 104,940.63 | 197,440.63 | 302,381.25 |
| 2/15/2027 | - | | 102,165.63 | 102,165.63 | |
| 8/15/2027 | 97,500.00 | 5.000% | 102,165.63 | 199,665.63 | 301,831.25 |
| 2/15/2028 | - | | 99,728.13 | 99,728.13 | |
| 8/15/2028 | 102,500.00 | 5.000% | 99,728.13 | 202,228.13 | 301,956.25 |
| 2/15/2029 | - | | 97,165.63 | 97,165.63 | |
| 8/15/2029 | 107,500.00 | 5.000% | 97,165.63 | 204,665.63 | 301,831.25 |
| 2/15/2030 | - | | 94,478.13 | 94,478.13 | |
| 8/15/2030 | 112,500.00 | 5.000% | 94,478.13 | 206,978.13 | 301,456.25 |
| 2/15/2031 | - | | 91,665.63 | 91,665.63 | |
| 8/15/2031 | 117,500.00 | 5.000% | 91,665.63 | 209,165.63 | 300,831.25 |
| 2/15/2032 | - | | 88,728.13 | 88,728.13 | |
| 8/15/2032 | 122,500.00 | 5.000% | 88,728.13 | 211,228.13 | 299,956.25 |
| 2/15/2033 | - | | 85,665.63 | 85,665.63 | |
| 8/15/2033 | 130,000.00 | 5.000% | 85,665.63 | 215,665.63 | 301,331.25 |
| 2/15/2034 | - | | 82,415.63 | 82,415.63 | |
| 8/15/2034 | 135,000.00 | 5.000% | 82,415.63 | 217,415.63 | 299,831.25 |
| 2/15/2035 | - | | 79,040.63 | 79,040.63 | |
| 8/15/2035 | 142,500.00 | 5.000% | 79,040.63 | 221,540.63 | 300,581.25 |
| 2/15/2036 | - | | 75,478.13 | 75,478.13 | |
| 8/15/2036 | 150,000.00 | 5.000% | 75,478.13 | 225,478.13 | 300,956.25 |
| 2/15/2037 | - | | 71,728.13 | 71,728.13 | |
| 8/15/2037 | 157,500.00 | 5.000% | 71,728.13 | 229,228.13 | 300,956.25 |
| 2/15/2038 | - | | 67,790.63 | 67,790.63 | |
| 8/15/2038 | 165,000.00 | 4.000% | 67,790.63 | 232,790.63 | 300,581.25 |
| 2/15/2039 | - | | 64,490.63 | 64,490.63 | |
| 8/15/2039 | 172,500.00 | 4.000% | 64,490.63 | 236,990.63 | 301,481.25 |
| 2/15/2040 | - | | 61,040.63 | 61,040.63 | |
| 8/15/2040 | 180,000.00 | 4.000% | 61,040.63 | 241,040.63 | 302,081.25 |
| 2/15/2041 | - | | 57,440.63 | 57,440.63 | |
| 8/15/2041 | 185,000.00 | 4.000% | 57,440.63 | 242,440.63 | 299,881.25 |
| 2/15/2042 | - | | 53,740.63 | 53,740.63 | |
| 8/15/2042 | 192,500.00 | 4.000% | 53,740.63 | 246,240.63 | 299,981.25 |

| | | | | | |
|-----------|--------------|--------|--------------|--------------|--------------|
| 2/15/2043 | - | | 49,890.63 | 49,890.63 | |
| 8/15/2043 | 200,000.00 | 4.000% | 49,890.63 | 249,890.63 | 299,781.25 |
| 2/15/2044 | - | | 45,890.63 | 45,890.63 | |
| 8/15/2044 | 210,000.00 | 4.125% | 45,890.63 | 255,890.63 | 301,781.25 |
| 2/15/2045 | - | | 41,559.38 | 41,559.38 | |
| 8/15/2045 | 217,500.00 | 4.125% | 41,559.38 | 259,059.38 | 300,618.75 |
| 2/15/2046 | - | | 37,073.44 | 37,073.44 | |
| 8/15/2046 | 227,500.00 | 4.125% | 37,073.44 | 264,573.44 | 301,646.88 |
| 2/15/2047 | - | | 32,381.25 | 32,381.25 | |
| 8/15/2047 | 235,000.00 | 4.125% | 32,381.25 | 267,381.25 | 299,762.50 |
| 2/15/2048 | - | | 27,534.38 | 27,534.38 | |
| 8/15/2048 | 245,000.00 | 4.125% | 27,534.38 | 272,534.38 | 300,068.75 |
| 2/15/2049 | - | | 22,481.25 | 22,481.25 | |
| 8/15/2049 | 255,000.00 | 4.125% | 22,481.25 | 277,481.25 | 299,962.50 |
| 2/15/2050 | - | | 17,221.88 | 17,221.88 | |
| 8/15/2050 | 267,500.00 | 4.125% | 17,221.88 | 284,721.88 | 301,943.75 |
| 2/15/2051 | - | | 11,704.69 | 11,704.69 | |
| 8/15/2051 | 277,500.00 | 4.125% | 11,704.69 | 289,204.69 | 300,909.38 |
| 2/15/2052 | - | | 5,981.25 | 5,981.25 | |
| 8/15/2052 | 290,000.00 | 4.125% | 5,981.25 | 295,981.25 | 301,962.50 |
| 2/15/2053 | | | | | |
| 8/15/2053 | | | | | |
| | 4,955,000.00 | | 3,773,756.25 | 8,728,756.25 | 8,728,756.25 |

| Comb Tax and Rev CO, S2021 | | | | | |
|----------------------------|------------|--------|-----------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | | | 34,250.00 | 34,250.00 | |
| 8/15/2024 | 85,000.00 | 4.000% | 34,250.00 | 119,250.00 | 153,500.00 |
| 2/15/2025 | | | 32,550.00 | 32,550.00 | |
| 8/15/2025 | 90,000.00 | 4.000% | 32,550.00 | 122,550.00 | 155,100.00 |
| 2/15/2026 | | | 30,750.00 | 30,750.00 | |
| 8/15/2026 | 90,000.00 | 4.000% | 30,750.00 | 120,750.00 | 151,500.00 |
| 2/15/2027 | | | 28,950.00 | 28,950.00 | |
| 8/15/2027 | 95,000.00 | 4.000% | 28,950.00 | 123,950.00 | 152,900.00 |
| 2/15/2028 | | | 27,050.00 | 27,050.00 | |
| 8/15/2028 | 100,000.00 | 4.000% | 27,050.00 | 127,050.00 | 154,100.00 |
| 2/15/2029 | | | 25,050.00 | 25,050.00 | |
| 8/15/2029 | 105,000.00 | 4.000% | 25,050.00 | 130,050.00 | 155,100.00 |
| 2/15/2030 | | | 22,950.00 | 22,950.00 | |
| 8/15/2030 | 110,000.00 | 3.000% | 22,950.00 | 132,950.00 | 155,900.00 |
| 2/15/2031 | | | 21,300.00 | 21,300.00 | |
| 8/15/2031 | 110,000.00 | 3.000% | 21,300.00 | 131,300.00 | 152,600.00 |
| 2/15/2032 | | | 19,650.00 | 19,650.00 | |
| 8/15/2032 | 115,000.00 | 3.000% | 19,650.00 | 134,650.00 | 154,300.00 |
| 2/15/2033 | | | 17,925.00 | 17,925.00 | |
| 8/15/2033 | 120,000.00 | 3.000% | 17,925.00 | 137,925.00 | 155,850.00 |
| 2/15/2034 | | | 16,125.00 | 16,125.00 | |
| 8/15/2034 | 120,000.00 | 3.000% | 16,125.00 | 136,125.00 | 152,250.00 |
| 2/15/2035 | | | 14,325.00 | 14,325.00 | |
| 8/15/2035 | 125,000.00 | 3.000% | 14,325.00 | 139,325.00 | 153,650.00 |
| 2/15/2036 | | | 12,450.00 | 12,450.00 | |
| 8/15/2036 | 130,000.00 | 3.000% | 12,450.00 | 142,450.00 | 154,900.00 |
| 2/15/2037 | | | 10,500.00 | 10,500.00 | |
| 8/15/2037 | 130,000.00 | 3.000% | 10,500.00 | 140,500.00 | 151,000.00 |
| 2/15/2038 | | | 8,550.00 | 8,550.00 | |
| 8/15/2038 | 135,000.00 | 3.000% | 8,550.00 | 143,550.00 | 152,100.00 |
| 2/15/2039 | | | 6,525.00 | 6,525.00 | |
| 8/15/2039 | 140,000.00 | 3.000% | 6,525.00 | 146,525.00 | 153,050.00 |
| 2/15/2040 | | | 4,425.00 | 4,425.00 | |
| 8/15/2040 | 145,000.00 | 3.000% | 4,425.00 | 149,425.00 | 153,850.00 |
| 2/15/2041 | | | 2,250.00 | 2,250.00 | |
| 8/15/2041 | 150,000.00 | 3.000% | 2,250.00 | 152,250.00 | 154,500.00 |
| 2/15/2042 | | | - | - | |
| 8/15/2042 | | | - | - | - |

| | | | | |
|-----------|--------------|------------|--------------|--------------|
| 2/15/2043 | - | - | | |
| 8/15/2043 | - | - | | - |
| 2/15/2044 | - | - | | |
| 8/15/2044 | - | - | | - |
| 2/15/2045 | - | - | | |
| 8/15/2045 | - | - | | - |
| 2/15/2046 | - | - | | |
| 8/15/2046 | - | - | | - |
| 2/15/2047 | - | - | | |
| 8/15/2047 | - | - | | - |
| 2/15/2048 | - | - | | |
| 8/15/2048 | - | - | | - |
| 2/15/2049 | - | - | | |
| 8/15/2049 | - | - | | - |
| 2/15/2050 | - | - | | |
| 8/15/2050 | - | - | | - |
| 2/15/2051 | - | - | | |
| 8/15/2051 | - | - | | - |
| 2/15/2052 | - | - | | |
| 8/15/2052 | - | - | | - |
| 2/15/2053 | | | | |
| 8/15/2053 | | | | |
| <hr/> | | | | |
| | 2,095,000.00 | 671,150.00 | 2,766,150.00 | 2,766,150.00 |

| Comb Tax and Rev CO, S2019 | | | | | |
|----------------------------|------------|--------|-----------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 275,000.00 | 2.625% | 97,687.50 | 372,687.50 | |
| 8/15/2024 | | | 94,078.13 | 94,078.13 | 466,765.63 |
| 2/15/2025 | 315,000.00 | 2.375% | 94,078.13 | 409,078.13 | |
| 8/15/2025 | | | 90,337.50 | 90,337.50 | 499,415.63 |
| 2/15/2026 | 175,000.00 | 2.375% | 90,337.50 | 265,337.50 | |
| 8/15/2026 | | | 88,259.38 | 88,259.38 | 353,596.88 |
| 2/15/2027 | 440,000.00 | 4.000% | 88,259.38 | 528,259.38 | |
| 8/15/2027 | | | 79,459.38 | 79,459.38 | 607,718.75 |
| 2/15/2028 | 470,000.00 | 4.000% | 79,459.38 | 549,459.38 | |
| 8/15/2028 | | | 70,059.38 | 70,059.38 | 619,518.75 |
| 2/15/2029 | 565,000.00 | 3.000% | 70,059.38 | 635,059.38 | |
| 8/15/2029 | | | 61,584.38 | 61,584.38 | 696,643.75 |
| 2/15/2030 | 570,000.00 | 3.000% | 61,584.38 | 631,584.38 | |
| 8/15/2030 | | | 53,034.38 | 53,034.38 | 684,618.75 |
| 2/15/2031 | 580,000.00 | 2.000% | 53,034.38 | 633,034.38 | |
| 8/15/2031 | | | 47,234.38 | 47,234.38 | 680,268.75 |
| 2/15/2032 | 480,000.00 | 2.000% | 47,234.38 | 527,234.38 | |
| 8/15/2032 | | | 42,434.38 | 42,434.38 | 569,668.75 |
| 2/15/2033 | 480,000.00 | 2.000% | 42,434.38 | 522,434.38 | |
| 8/15/2033 | | | 37,634.38 | 37,634.38 | 560,068.75 |
| 2/15/2034 | 490,000.00 | 2.250% | 37,634.38 | 527,634.38 | |
| 8/15/2034 | | | 32,121.88 | 32,121.88 | 559,756.25 |
| 2/15/2035 | 500,000.00 | 2.250% | 32,121.88 | 532,121.88 | |
| 8/15/2035 | | | 26,496.88 | 26,496.88 | 558,618.75 |
| 2/15/2036 | 545,000.00 | 2.250% | 26,496.88 | 571,496.88 | |
| 8/15/2036 | | | 20,365.63 | 20,365.63 | 591,862.50 |
| 2/15/2037 | 555,000.00 | 2.375% | 20,365.63 | 575,365.63 | |
| 8/15/2037 | | | 13,775.00 | 13,775.00 | 589,140.63 |
| 2/15/2038 | 570,000.00 | 2.375% | 13,775.00 | 583,775.00 | |
| 8/15/2038 | | | 7,006.25 | 7,006.25 | 590,781.25 |
| 2/15/2039 | 590,000.00 | 2.375% | 7,006.25 | 597,006.25 | |
| 8/15/2039 | | | - | - | 597,006.25 |
| 2/15/2040 | | | - | - | |
| 8/15/2040 | | | - | - | - |
| 2/15/2041 | | | - | - | |
| 8/15/2041 | | | - | - | - |
| 2/15/2042 | | | - | - | |
| 8/15/2042 | | | - | - | - |
| 2/15/2043 | | | - | - | |
| 8/15/2043 | | | - | - | - |
| 2/15/2044 | | | - | - | |
| 8/15/2044 | | | - | - | - |

| | | | |
|-----------|---|---|---|
| 2/15/2045 | - | - | - |
| 8/15/2045 | - | - | - |
| 2/15/2046 | - | - | - |
| 8/15/2046 | - | - | - |
| 2/15/2047 | - | - | - |
| 8/15/2047 | - | - | - |
| 2/15/2048 | - | - | - |
| 8/15/2048 | - | - | - |
| 2/15/2049 | - | - | - |
| 8/15/2049 | - | - | - |
| 2/15/2050 | - | - | - |
| 8/15/2050 | - | - | - |
| 2/15/2051 | - | - | - |
| 8/15/2051 | - | - | - |
| 2/15/2052 | - | - | - |
| 8/15/2052 | - | - | - |
| 2/15/2053 | - | - | - |
| 8/15/2053 | - | - | - |

| | | | | |
|--|--------------|--------------|--------------|--------------|
| | 7,600,000.00 | 1,625,450.00 | 9,225,450.00 | 9,225,450.00 |
|--|--------------|--------------|--------------|--------------|

| Comb Tax and Rev CO, S2019 | | | | | |
|----------------------------|------------|--------|-----------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 275,000.00 | 2.625% | 97,687.50 | 372,687.50 | |
| 8/15/2024 | | | 94,078.13 | 94,078.13 | 466,765.63 |
| 2/15/2025 | 315,000.00 | 2.375% | 94,078.13 | 409,078.13 | |
| 8/15/2025 | | | 90,337.50 | 90,337.50 | 499,415.63 |
| 2/15/2026 | 175,000.00 | 2.375% | 90,337.50 | 265,337.50 | |
| 8/15/2026 | | | 88,259.38 | 88,259.38 | 353,596.88 |
| 2/15/2027 | 440,000.00 | 4.000% | 88,259.38 | 528,259.38 | |
| 8/15/2027 | | | 79,459.38 | 79,459.38 | 607,718.75 |
| 2/15/2028 | 470,000.00 | 4.000% | 79,459.38 | 549,459.38 | |
| 8/15/2028 | | | 70,059.38 | 70,059.38 | 619,518.75 |
| 2/15/2029 | 565,000.00 | 3.000% | 70,059.38 | 635,059.38 | |
| 8/15/2029 | | | 61,584.38 | 61,584.38 | 696,643.75 |
| 2/15/2030 | 570,000.00 | 3.000% | 61,584.38 | 631,584.38 | |
| 8/15/2030 | | | 53,034.38 | 53,034.38 | 684,618.75 |
| 2/15/2031 | 580,000.00 | 2.000% | 53,034.38 | 633,034.38 | |
| 8/15/2031 | | | 47,234.38 | 47,234.38 | 680,268.75 |
| 2/15/2032 | 480,000.00 | 2.000% | 47,234.38 | 527,234.38 | |
| 8/15/2032 | | | 42,434.38 | 42,434.38 | 569,668.75 |
| 2/15/2033 | 480,000.00 | 2.000% | 42,434.38 | 522,434.38 | |
| 8/15/2033 | | | 37,634.38 | 37,634.38 | 560,068.75 |
| 2/15/2034 | 490,000.00 | 2.250% | 37,634.38 | 527,634.38 | |
| 8/15/2034 | | | 32,121.88 | 32,121.88 | 559,756.25 |
| 2/15/2035 | 500,000.00 | 2.250% | 32,121.88 | 532,121.88 | |
| 8/15/2035 | | | 26,496.88 | 26,496.88 | 558,618.75 |
| 2/15/2036 | 545,000.00 | 2.250% | 26,496.88 | 571,496.88 | |
| 8/15/2036 | | | 20,365.63 | 20,365.63 | 591,862.50 |
| 2/15/2037 | 555,000.00 | 2.375% | 20,365.63 | 575,365.63 | |
| 8/15/2037 | | | 13,775.00 | 13,775.00 | 589,140.63 |
| 2/15/2038 | 570,000.00 | 2.375% | 13,775.00 | 583,775.00 | |
| 8/15/2038 | | | 7,006.25 | 7,006.25 | 590,781.25 |
| 2/15/2039 | 590,000.00 | 2.375% | 7,006.25 | 597,006.25 | |
| 8/15/2039 | | | - | - | 597,006.25 |
| 2/15/2040 | | | - | - | |
| 8/15/2040 | | | - | - | - |
| 2/15/2041 | | | - | - | |
| 8/15/2041 | | | - | - | - |
| 2/15/2042 | | | - | - | |
| 8/15/2042 | | | - | - | - |
| 2/15/2043 | | | - | - | |
| 8/15/2043 | | | - | - | - |
| 2/15/2044 | | | - | - | |
| 8/15/2044 | | | - | - | - |

| | | | |
|-----------|---|---|---|
| 2/15/2045 | - | - | - |
| 8/15/2045 | - | - | - |
| 2/15/2046 | - | - | - |
| 8/15/2046 | - | - | - |
| 2/15/2047 | - | - | - |
| 8/15/2047 | - | - | - |
| 2/15/2048 | - | - | - |
| 8/15/2048 | - | - | - |
| 2/15/2049 | - | - | - |
| 8/15/2049 | - | - | - |
| 2/15/2050 | - | - | - |
| 8/15/2050 | - | - | - |
| 2/15/2051 | - | - | - |
| 8/15/2051 | - | - | - |
| 2/15/2052 | - | - | - |
| 8/15/2052 | - | - | - |
| 2/15/2053 | - | - | - |
| 8/15/2053 | - | - | - |

| | | | | |
|--|--------------|--------------|--------------|--------------|
| | 7,600,000.00 | 1,625,450.00 | 9,225,450.00 | 9,225,450.00 |
|--|--------------|--------------|--------------|--------------|

| GO Ref Bds, Series 2016 | | | | | |
|-------------------------|------------|--------|-----------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 245,000.00 | 3.000% | 12,975.00 | 257,975.00 | |
| 8/15/2024 | | | 9,300.00 | 9,300.00 | 267,275.00 |
| 2/15/2025 | 235,000.00 | 4.000% | 9,300.00 | 244,300.00 | |
| 8/15/2025 | | | 4,600.00 | 4,600.00 | 248,900.00 |
| 2/15/2026 | 230,000.00 | 4.000% | 4,600.00 | 234,600.00 | |
| 8/15/2026 | | | - | - | 234,600.00 |
| 2/15/2027 | - | 4.000% | - | - | |
| 8/15/2027 | | | - | - | - |
| 2/15/2028 | - | 4.000% | - | - | |
| | 710,000.00 | | 40,775.00 | 750,775.00 | 750,775.00 |

| Comb Tax and Rev CO, S2015 | | | | | |
|----------------------------|--------------|--------|------------|--------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 210,000.00 | 4.000% | 49,181.25 | 259,181.25 | |
| 8/15/2024 | | | 44,981.25 | 44,981.25 | 304,162.50 |
| 2/15/2025 | 215,000.00 | 4.000% | 44,981.25 | 259,981.25 | |
| 8/15/2025 | | | 40,681.25 | 40,681.25 | 300,662.50 |
| 2/15/2026 | 225,000.00 | 3.000% | 40,681.25 | 265,681.25 | |
| 8/15/2026 | | | 37,306.25 | 37,306.25 | 302,987.50 |
| 2/15/2027 | 230,000.00 | 3.000% | 37,306.25 | 267,306.25 | |
| 8/15/2027 | | | 33,856.25 | 33,856.25 | 301,162.50 |
| 2/15/2028 | 235,000.00 | 3.000% | 33,856.25 | 268,856.25 | |
| 8/15/2028 | | | 30,331.25 | 30,331.25 | 299,187.50 |
| 2/15/2029 | 245,000.00 | 3.000% | 30,331.25 | 275,331.25 | |
| 8/15/2029 | | | 26,656.25 | 26,656.25 | 301,987.50 |
| 2/15/2030 | 250,000.00 | 3.000% | 26,656.25 | 276,656.25 | |
| 8/15/2030 | | | 22,906.25 | 22,906.25 | 299,562.50 |
| 2/15/2031 | 260,000.00 | 3.000% | 22,906.25 | 282,906.25 | |
| 8/15/2031 | | | 19,006.25 | 19,006.25 | 301,912.50 |
| 2/15/2032 | 270,000.00 | 3.250% | 19,006.25 | 289,006.25 | |
| 8/15/2032 | | | 14,618.75 | 14,618.75 | 303,625.00 |
| 2/15/2033 | 275,000.00 | 3.250% | 14,618.75 | 289,618.75 | |
| 8/15/2033 | | | 10,150.00 | 10,150.00 | 299,768.75 |
| 2/15/2034 | 285,000.00 | 3.500% | 10,150.00 | 295,150.00 | |
| 8/15/2034 | | | 5,162.50 | 5,162.50 | 300,312.50 |
| 2/15/2035 | 295,000.00 | 3.500% | 5,162.50 | 300,162.50 | |
| 8/15/2035 | | | - | - | 300,162.50 |
| 2/15/2036 | | | - | - | |
| | 2,995,000.00 | | 620,493.75 | 3,615,493.75 | 3,615,493.75 |

| Comb Tax and Rev CO, S2013 | | | | | |
|----------------------------|--------------|--------|-----------|--------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 315,000.00 | 2.280% | 17,043.00 | 332,043.00 | |
| 8/15/2024 | | | 13,452.00 | 13,452.00 | 345,495.00 |
| 2/15/2025 | 310,000.00 | 2.280% | 13,452.00 | 323,452.00 | |
| 8/15/2025 | | | 9,918.00 | 9,918.00 | 333,370.00 |
| 2/15/2026 | 305,000.00 | 2.280% | 9,918.00 | 314,918.00 | |
| 8/15/2026 | | | 6,441.00 | 6,441.00 | 321,359.00 |
| 2/15/2027 | 285,000.00 | 2.280% | 6,441.00 | 291,441.00 | |
| 8/15/2027 | | | 3,192.00 | 3,192.00 | 294,633.00 |
| 2/15/2028 | 280,000.00 | 2.280% | 3,192.00 | 283,192.00 | |
| 8/15/2028 | | | - | - | 283,192.00 |
| | 1,495,000.00 | | 83,049.00 | 1,578,049.00 | 1,578,049.00 |



Fund 05

**ANGLETON BETTER LIVING CORPORATION
DEBT SCHEDULES**

City of Angleton, Texas
Outstanding ABLC Debt

| | Total ABLC Outstanding Debt | | | Fiscal Total |
|-----------|-----------------------------|------------|------------|--------------|
| | Principal | Interest | Total | |
| 2/15/2024 | 335,000.00 | 48,248.75 | 383,248.75 | |
| 8/15/2024 | - | 107,837.08 | 107,837.08 | 491,085.83 |
| 2/15/2025 | 460,000.00 | 131,423.75 | 591,423.75 | |
| 8/15/2025 | - | 122,648.75 | 122,648.75 | 714,072.50 |
| 2/15/2026 | 460,000.00 | 122,648.75 | 582,648.75 | |
| 8/15/2026 | - | 113,848.75 | 113,848.75 | 696,497.50 |
| 2/15/2027 | 325,000.00 | 113,848.75 | 438,848.75 | |
| 8/15/2027 | - | 107,723.75 | 107,723.75 | 546,572.50 |
| 2/15/2028 | 325,000.00 | 107,723.75 | 432,723.75 | |
| 8/15/2028 | - | 101,548.75 | 101,548.75 | 534,272.50 |
| 2/15/2029 | 330,000.00 | 101,548.75 | 431,548.75 | |
| 8/15/2029 | - | 95,248.75 | 95,248.75 | 526,797.50 |
| 2/15/2030 | 335,000.00 | 95,248.75 | 430,248.75 | |
| 8/15/2030 | - | 88,773.75 | 88,773.75 | 519,022.50 |
| 2/15/2031 | 340,000.00 | 88,773.75 | 428,773.75 | |
| 8/15/2031 | - | 82,898.75 | 82,898.75 | 511,672.50 |
| 2/15/2032 | 350,000.00 | 82,898.75 | 432,898.75 | |
| 8/15/2032 | - | 76,773.75 | 76,773.75 | 509,672.50 |
| 2/15/2033 | 360,000.00 | 76,773.75 | 436,773.75 | |
| 8/15/2033 | - | 70,342.50 | 70,342.50 | 507,116.25 |
| 2/15/2034 | 365,000.00 | 70,342.50 | 435,342.50 | |
| 8/15/2034 | - | 63,786.25 | 63,786.25 | 499,128.75 |
| 2/15/2035 | 375,000.00 | 63,786.25 | 438,786.25 | |
| 8/15/2035 | - | 56,980.00 | 56,980.00 | 495,766.25 |
| 2/15/2036 | 385,000.00 | 56,980.00 | 441,980.00 | |
| 8/15/2036 | - | 49,890.00 | 49,890.00 | 491,870.00 |
| 2/15/2037 | 395,000.00 | 49,890.00 | 444,890.00 | |
| 8/15/2037 | - | 42,550.00 | 42,550.00 | 487,440.00 |
| 2/15/2038 | 360,000.00 | 42,550.00 | 402,550.00 | |
| 8/15/2038 | - | 35,725.00 | 35,725.00 | 438,275.00 |
| 2/15/2039 | 370,000.00 | 35,725.00 | 405,725.00 | |
| 8/15/2039 | - | 28,650.00 | 28,650.00 | 434,375.00 |
| 2/15/2040 | 385,000.00 | 28,650.00 | 413,650.00 | |
| 8/15/2040 | - | 21,200.00 | 21,200.00 | 434,850.00 |
| 2/15/2041 | 250,000.00 | 21,200.00 | 271,200.00 | |
| 8/15/2041 | - | 16,200.00 | 16,200.00 | 287,400.00 |
| 2/15/2042 | 260,000.00 | 16,200.00 | 276,200.00 | |
| 8/15/2042 | - | 11,000.00 | 11,000.00 | 287,200.00 |

| | | | | |
|-----------|--------------|--------------|--------------|--------------|
| 2/15/2043 | 270,000.00 | 11,000.00 | 281,000.00 | |
| 8/15/2043 | - | 5,600.00 | 5,600.00 | 286,600.00 |
| 2/15/2044 | 280,000.00 | 5,600.00 | 285,600.00 | |
| 8/15/2044 | - | - | - | 285,600.00 |
| 2/15/2045 | - | - | - | |
| 8/15/2045 | - | - | - | - |
| 2/15/2046 | - | - | - | |
| 8/15/2046 | - | - | - | - |
| 2/15/2047 | - | - | - | |
| 8/15/2047 | - | - | - | - |
| 2/15/2048 | - | - | - | |
| 8/15/2048 | - | - | - | - |
| 2/15/2049 | - | - | - | |
| 8/15/2049 | - | - | - | - |
| 2/15/2050 | - | - | - | |
| 8/15/2050 | - | - | - | - |
| 2/15/2051 | - | - | - | |
| 8/15/2051 | - | - | - | - |
| 2/15/2052 | - | - | - | |
| 8/15/2052 | - | - | - | - |
| 2/15/2053 | - | - | - | |
| 8/15/2053 | - | - | - | |
| | 7,315,000.00 | 2,670,287.08 | 9,985,287.08 | 9,985,287.08 |

| Comb Tax and Rev CO, S2024 | | | | | |
|----------------------------|------------|--------|-----------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | | | | - | |
| 8/15/2024 | | | 64,863.33 | 64,863.33 | 64,863.33 |
| 2/15/2025 | 115,000.00 | 5.000% | 88,450.00 | 203,450.00 | |
| 8/15/2025 | | | 85,575.00 | 85,575.00 | 289,025.00 |
| 2/15/2026 | 120,000.00 | 5.000% | 85,575.00 | 205,575.00 | |
| 8/15/2026 | | | 82,575.00 | 82,575.00 | 288,150.00 |
| 2/15/2027 | 125,000.00 | 5.000% | 82,575.00 | 207,575.00 | |
| 8/15/2027 | | | 79,450.00 | 79,450.00 | 287,025.00 |
| 2/15/2028 | 130,000.00 | 5.000% | 79,450.00 | 209,450.00 | |
| 8/15/2028 | | | 76,200.00 | 76,200.00 | 285,650.00 |
| 2/15/2029 | 135,000.00 | 5.000% | 76,200.00 | 211,200.00 | |
| 8/15/2029 | | | 72,825.00 | 72,825.00 | 284,025.00 |
| 2/15/2030 | 145,000.00 | 5.000% | 72,825.00 | 217,825.00 | |
| 8/15/2030 | | | 69,200.00 | 69,200.00 | 287,025.00 |
| 2/15/2031 | 150,000.00 | 5.000% | 69,200.00 | 219,200.00 | |
| 8/15/2031 | | | 65,450.00 | 65,450.00 | 284,650.00 |
| 2/15/2032 | 160,000.00 | 5.000% | 65,450.00 | 225,450.00 | |
| 8/15/2032 | | | 61,450.00 | 61,450.00 | 286,900.00 |
| 2/15/2033 | 170,000.00 | 5.000% | 61,450.00 | 231,450.00 | |
| 8/15/2033 | | | 57,200.00 | 57,200.00 | 288,650.00 |
| 2/15/2034 | 175,000.00 | 5.000% | 57,200.00 | 232,200.00 | |
| 8/15/2034 | | | 52,825.00 | 52,825.00 | 285,025.00 |
| 2/15/2035 | 185,000.00 | 5.000% | 52,825.00 | 237,825.00 | |
| 8/15/2035 | | | 48,200.00 | 48,200.00 | 286,025.00 |
| 2/15/2036 | 195,000.00 | 5.000% | 48,200.00 | 243,200.00 | |
| 8/15/2036 | | | 43,325.00 | 43,325.00 | 286,525.00 |
| 2/15/2037 | 205,000.00 | 5.000% | 43,325.00 | 248,325.00 | |
| 8/15/2037 | | | 38,200.00 | 38,200.00 | 286,525.00 |
| 2/15/2038 | 215,000.00 | 5.000% | 38,200.00 | 253,200.00 | |
| 8/15/2038 | | | 32,825.00 | 32,825.00 | 286,025.00 |
| 2/15/2039 | 225,000.00 | 5.000% | 32,825.00 | 257,825.00 | |
| 8/15/2039 | | | 27,200.00 | 27,200.00 | 285,025.00 |
| 2/15/2040 | 240,000.00 | 5.000% | 27,200.00 | 267,200.00 | |
| 8/15/2040 | | | 21,200.00 | 21,200.00 | 288,400.00 |
| 2/15/2041 | 250,000.00 | 4.000% | 21,200.00 | 271,200.00 | |
| 8/15/2041 | | | 16,200.00 | 16,200.00 | 287,400.00 |
| 2/15/2042 | 260,000.00 | 4.000% | 16,200.00 | 276,200.00 | |
| 8/15/2042 | | | 11,000.00 | 11,000.00 | 287,200.00 |
| 2/15/2043 | 270,000.00 | 4.000% | 11,000.00 | 281,000.00 | |
| 8/15/2043 | | | 5,600.00 | 5,600.00 | 286,600.00 |
| 2/15/2044 | 280,000.00 | 4.000% | 5,600.00 | 285,600.00 | |
| 8/15/2044 | | | - | - | 285,600.00 |
| 2/15/2045 | | | - | - | |

| | | | |
|-----------|---|---|---|
| 8/15/2045 | - | - | - |
| 2/15/2046 | - | - | - |
| 8/15/2046 | - | - | - |
| 2/15/2047 | - | - | - |
| 8/15/2047 | - | - | - |
| 2/15/2048 | - | - | - |
| 8/15/2048 | - | - | - |
| 2/15/2049 | - | - | - |
| 8/15/2049 | - | - | - |
| 2/15/2050 | - | - | - |
| 8/15/2050 | - | - | - |
| 2/15/2051 | - | - | - |
| 8/15/2051 | - | - | - |
| 2/15/2052 | - | - | - |
| 8/15/2052 | - | - | - |
| 2/15/2053 | - | - | - |
| 8/15/2053 | - | - | - |

| | | | | |
|--|--------------|--------------|--------------|--------------|
| | 3,750,000.00 | 2,046,313.33 | 5,796,313.33 | 5,796,313.33 |
|--|--------------|--------------|--------------|--------------|

| Comb Tax and Rev CO, S2020 | | | | | |
|----------------------------|--------------|--------|------------|--------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 150,000.00 | 3.000% | 30,175.00 | 180,175.00 | |
| 8/15/2024 | | | 27,925.00 | 27,925.00 | 208,100.00 |
| 2/15/2025 | 150,000.00 | 3.000% | 27,925.00 | 177,925.00 | |
| 8/15/2025 | | | 25,675.00 | 25,675.00 | 203,600.00 |
| 2/15/2026 | 150,000.00 | 3.000% | 25,675.00 | 175,675.00 | |
| 8/15/2026 | | | 23,425.00 | 23,425.00 | 199,100.00 |
| 2/15/2027 | 150,000.00 | 3.000% | 23,425.00 | 173,425.00 | |
| 8/15/2027 | | | 21,175.00 | 21,175.00 | 194,600.00 |
| 2/15/2028 | 150,000.00 | 3.000% | 21,175.00 | 171,175.00 | |
| 8/15/2028 | | | 18,925.00 | 18,925.00 | 190,100.00 |
| 2/15/2029 | 150,000.00 | 3.000% | 18,925.00 | 168,925.00 | |
| 8/15/2029 | | | 16,675.00 | 16,675.00 | 185,600.00 |
| 2/15/2030 | 145,000.00 | 3.000% | 16,675.00 | 161,675.00 | |
| 8/15/2030 | | | 14,500.00 | 14,500.00 | 176,175.00 |
| 2/15/2031 | 145,000.00 | 2.000% | 14,500.00 | 159,500.00 | |
| 8/15/2031 | | | 13,050.00 | 13,050.00 | 172,550.00 |
| 2/15/2032 | 145,000.00 | 2.000% | 13,050.00 | 158,050.00 | |
| 8/15/2032 | | | 11,600.00 | 11,600.00 | 169,650.00 |
| 2/15/2033 | 145,000.00 | 2.000% | 11,600.00 | 156,600.00 | |
| 8/15/2033 | | | 10,150.00 | 10,150.00 | 166,750.00 |
| 2/15/2034 | 145,000.00 | 2.000% | 10,150.00 | 155,150.00 | |
| 8/15/2034 | | | 8,700.00 | 8,700.00 | 163,850.00 |
| 2/15/2035 | 145,000.00 | 2.000% | 8,700.00 | 153,700.00 | |
| 8/15/2035 | | | 7,250.00 | 7,250.00 | 160,950.00 |
| 2/15/2036 | 145,000.00 | 2.000% | 7,250.00 | 152,250.00 | |
| 8/15/2036 | | | 5,800.00 | 5,800.00 | 158,050.00 |
| 2/15/2037 | 145,000.00 | 2.000% | 5,800.00 | 150,800.00 | |
| 8/15/2037 | | | 4,350.00 | 4,350.00 | 155,150.00 |
| 2/15/2038 | 145,000.00 | 2.000% | 4,350.00 | 149,350.00 | |
| 8/15/2038 | | | 2,900.00 | 2,900.00 | 152,250.00 |
| 2/15/2039 | 145,000.00 | 2.000% | 2,900.00 | 147,900.00 | |
| 8/15/2039 | | | 1,450.00 | 1,450.00 | 149,350.00 |
| 2/15/2040 | 145,000.00 | 2.000% | 1,450.00 | 146,450.00 | |
| 8/15/2040 | | | - | - | 146,450.00 |
| 2/15/2041 | | | - | - | |
| | 2,495,000.00 | | 457,275.00 | 2,952,275.00 | 2,952,275.00 |

| Comb Tax and Rev CO, S2018 | | | | | |
|----------------------------|------------|--------|------------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 50,000.00 | 4.000% | 10,348.75 | 60,348.75 | |
| 8/15/2024 | | | 9,348.75 | 9,348.75 | 69,697.50 |
| 2/15/2025 | 50,000.00 | 3.000% | 9,348.75 | 59,348.75 | |
| 8/15/2025 | | | 8,598.75 | 8,598.75 | 67,947.50 |
| 2/15/2026 | 50,000.00 | 3.000% | 8,598.75 | 58,598.75 | |
| 8/15/2026 | | | 7,848.75 | 7,848.75 | 66,447.50 |
| 2/15/2027 | 50,000.00 | 3.000% | 7,848.75 | 57,848.75 | |
| 8/15/2027 | | | 7,098.75 | 7,098.75 | 64,947.50 |
| 2/15/2028 | 45,000.00 | 3.000% | 7,098.75 | 52,098.75 | |
| 8/15/2028 | | | 6,423.75 | 6,423.75 | 58,522.50 |
| 2/15/2029 | 45,000.00 | 3.000% | 6,423.75 | 51,423.75 | |
| 8/15/2029 | | | 5,748.75 | 5,748.75 | 57,172.50 |
| 2/15/2030 | 45,000.00 | 3.000% | 5,748.75 | 50,748.75 | |
| 8/15/2030 | | | 5,073.75 | 5,073.75 | 55,822.50 |
| 2/15/2031 | 45,000.00 | 3.000% | 5,073.75 | 50,073.75 | |
| 8/15/2031 | | | 4,398.75 | 4,398.75 | 54,472.50 |
| 2/15/2032 | 45,000.00 | 3.000% | 4,398.75 | 49,398.75 | |
| 8/15/2032 | | | 3,723.75 | 3,723.75 | 53,122.50 |
| 2/15/2033 | 45,000.00 | 3.250% | 3,723.75 | 48,723.75 | |
| 8/15/2033 | | | 2,992.50 | 2,992.50 | 51,716.25 |
| 2/15/2034 | 45,000.00 | 3.250% | 2,992.50 | 47,992.50 | |
| 8/15/2034 | | | 2,261.25 | 2,261.25 | 50,253.75 |
| 2/15/2035 | 45,000.00 | 3.250% | 2,261.25 | 47,261.25 | |
| 8/15/2035 | | | 1,530.00 | 1,530.00 | 48,791.25 |
| 2/15/2036 | 45,000.00 | 3.400% | 1,530.00 | 46,530.00 | |
| 8/15/2036 | | | 765.00 | 765.00 | 47,295.00 |
| 2/15/2037 | 45,000.00 | 3.400% | 765.00 | 45,765.00 | |
| 8/15/2037 | | | - | - | 45,765.00 |
| 2/15/2038 | - | 3.400% | - | - | |
| | 650,000.00 | | 141,973.75 | 791,973.75 | 791,973.75 |

| GO Ref Bds, Series 2016 | | | | | |
|-------------------------|------------|--------|-----------|------------|--------------|
| | Principal | Coupon | Interest | Total | Fiscal Total |
| 2/15/2024 | 135,000.00 | 3.000% | 7,725.00 | 142,725.00 | |
| 8/15/2024 | | | 5,700.00 | 5,700.00 | 148,425.00 |
| 2/15/2025 | 145,000.00 | 4.000% | 5,700.00 | 150,700.00 | |
| 8/15/2025 | | | 2,800.00 | 2,800.00 | 153,500.00 |
| 2/15/2026 | 140,000.00 | 4.000% | 2,800.00 | 142,800.00 | |
| 8/15/2026 | | | - | - | 142,800.00 |
| 2/15/2027 | - | 4.000% | - | - | |
| 8/15/2027 | | | - | - | - |
| 2/15/2028 | - | 4.000% | - | - | |
| 8/15/2028 | | | - | - | - |
| | 420,000.00 | | 24,725.00 | 444,725.00 | 444,725.00 |



SPECIAL FUNDS

Special Funds are used to account for taxes and other revenues that are restricted by law for particular functions or activities of a local government.

Angleton's special funds include the following:

- Hotel / Motel Fund (04)
- Municipal Court Technology Fund (07)
- Municipal Court Building Security Fund (08)
- STEP Grant CMV Fund (09)
- Police Drug Seizure Fund (10)
- Community Events Fund (11)
- Child Safety Fund (12)
- Keep Angleton Beautiful Fund (13)
- STEP Grant Fund (16)
- Unemployment Fund (041)
- Recreation Division Programs Fund (50)
- Tax Increment Reinvestment Zone (TIRZ) #1 Fund (58)
- Police Donation Fund (80)
- Animal Donation Fund (101)
- OBJ Police Grant Fund – Victims Assistance (105)
- Angleton ESD #3 Fund (107)
- Downtown Revitalization Fund (117)



Fund 07

MUNICIPAL COURT - TECHNOLOGY FUND

**MUNICIPAL COURTS TECH
LOG FUND 07**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|---------------------|---|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| REVENUES | | | | | | | |
| 07-300-407 | MC TECHNOLOGY FUND | 9,099 | 10,508 | 10,000 | 10,775 | | 10,000 |
| 07-300-800 | INTEREST INCOME | 70 | 245 | - | 241 | | - |
| | TOTAL REVENUE | 9,169 | 10,753 | 10,000 | 11,016 | (1,016) | 10,000 |
| EXPENDITURES | | | | | | | |
| 07-520-210 | OFFICE SUPPLIES | 20 | - | - | - | | - |
| 07-520-310 | EQUIPMENT MAINTENANCE | - | 1,177 | - | - | | - |
| 07-520-415 | LEGAL/PROFESSIONAL | 1,290 | - | - | - | | - |
| 07-520-625 | MC TECHNOLOGY EQUIPMENT | 4,895 | 8,069 | - | 1,159 | | - |
| 07-520-700 | TRANSFER TO FUND BALANCE | - | - | 10,000 | - | | - |
| | TOTAL EXPENSE | 6,205 | 9,246 | 10,000 | 1,159 | 8,841 | - |
| | MUNICIPAL COURT - TECH, FUND 07 REVENUES TO EXPENDITURES | 2,964 | 1,507 | - | 9,858 | | 10,000 |
| | TOTAL FY 25 REVENUE | 10,000 | | | | | |
| | TOTAL FY 25 EXPENSE | - | | | | | |
| | TOTAL | 10,000 | | | | | |



Fund 08

MUNICIPAL COURT – BUILDING SECURITY FUND

**MUNICIPAL COURTS
BUILDING FUND 08**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--|------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| REVENUES | | | | | | | |
| 08-300-408 | MC BUILDING SECURITY REVENUE | 10,771 | 13,407 | 5,500 | 13,592 | | 5,500 |
| 08-300-800 | INTEREST INCOME | 182 | 1,291 | - | 702 | | - |
| | TOTAL REVENUE | 10,953 | 14,698 | 5,500 | 14,294 | (8,794) | 5,500 |
| EXPENDITURES | | | | | | | |
| 08-520-220 | POSTAGE | - | - | 500 | - | | - |
| 08-520-625 | MC SECURITY FUND EQUIPMENT | - | 227 | - | - | | - |
| 08-520-701 | TRANSFER TO GENERAL FUND | 7,500 | 5,000 | 5,000 | 5,000 | | - |
| | TOTAL EXPENDITURES | 7,500 | 5,227 | 5,500 | 5,000 | 500 | - |
| MUNICIPAL COURTS BUILDING FUND 08 REVENUES TO EXPEND. | | 3,453 | 9,471 | - | 9,294 | | 5,500 |
| TOTAL FY 25 REVENUE | | 5,500 | | | | | |
| TOTAL FY 25 EXPENSE | | - | | | | | |
| TOTAL | | 5,500 | | | | | |



Fund 09

STEP GRANT - CMV FUND

STEP GRANT-CMV 09

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|---------------------|--------------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| REVENUES | | | | | | | |
| 09-300-300 | TXDOT GRANT REVENUE | 1,090 | - | 12,000 | 2,141 | | - |
| 09-300-301 | CITY MATCH-CMV | - | - | 3,028 | - | | 15,028 |
| | TOTAL REVENUE | 1,090 | - | 15,028 | 2,141 | 12,887 | 15,028 |
| EXPENDITURES | | | | | | | |
| 09-525-110 | STEP OT CMV OVERTIME | - | - | 12,510 | - | | - |
| 09-525-135 | FICA | - | - | 957 | - | | - |
| 09-525-155 | RETIREMENT | - | - | 1,548 | - | | - |
| 09-525-700 | TRANSFER TO FUND BALANCE | - | - | 13 | - | | - |
| | TOTAL EXPENDITURE | - | - | 15,028 | - | - | - |
| | FUND 9 REVENUE TO EXPENDITURE | 1,090 | - | - | 2,141 | | 15,028 |



Fund 10

POLICE – DRUG SEIZURE

**POLICE DRUG
CONFISCATION 10**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--|----------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| REVENUES | | | | | | | |
| 10-300-410 | COURT FORFEITURES | - | 48 | - | - | | - |
| 10-300-420 | DRUG CONFISCATION | 21,433 | 1,750 | - | - | | 1,000 |
| 10-300-800 | INTEREST INCOME | 169 | 454 | 250 | 303 | | - |
| 10-300-899 | MISCELLANEOUS | - | 27,545 | 750 | 23,619 | | - |
| | TOTAL REVENUE | 21,602 | 29,797 | 1,000 | 23,922 | 22,922 | 1,000 |
| EXPENDITURES | | | | | | | |
| 10-525-499 | MISCELLANEOUS | - | - | 1,000 | 455 | | - |
| 10-525-625 | CE EQUIPMENT | - | 32,458 | - | - | | - |
| | TOTAL EXPENDITURES | - | 32,458 | 1,000 | 455 | 545 | - |
| POLICE DRUG CONFISCATION FUND 10 - REVENUES TO EXPEN. | | 21,602 | (2,661) | - | 23,467 | 22,377 | 1,000 |



Fund 11

COMMUNITY EVENTS

The Community Events Fund is intended to be a self-sustaining fund, meaning that there are revenues to support operations and costs within the fund. City-sponsored events include the Heart of Christmas and Market Days in the months of March and November.

Revenues within the Community Events Fund are generated through sponsorships and vendor booths. Expenditures within Fund 11 include Freedom Fireworks, Mayor's Appreciation Dinner, and Concert in the Park – a community concert event that takes place every Friday evening in the months of March and September. These city-sponsored events are fun and free to the public (except for vendor booth rentals).

No personnel costs are included in Fund 11.

*This fund is imbalanced as the specific allocation amount of \$139,380 was adopted by Ordinance 20240910-006, because the anticipated revenues are \$124,050. The revenue figures came from the information stored in the MDSS budget software and will required a modification to the revenue to balance the fund.

**COMMUNITY EVENTS
FUND 11**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|---------------------|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| REVENUES | | | | | | | |
| 11-300-800 | MARKET DAYS - NOVEMBER | - | 170,275 | 59,700 | 50,770 | (8,930) | 57,025 |
| 11-300-801 | INTEREST INCOME | 85 | 1,413 | - | 857 | 857 | - |
| 11-300-805 | MARKET DAYS - MARCH | 0 | 46,840 | 59,700 | 59,350 | (350) | 57,025 |
| 11-300-810 | EVENT SPONSORSHIP | 12,500 | 7,700 | 10,000 | 9,700 | (300) | 10,000 |
| 11-300-815 | HEART OF CHRISTMAS (HOC) VENDORS | 10,320 | 4,400 | - | - | - | - |
| 11-300-820 | OTHER EVENTS/MISCELLANEOUS | 2,500 | 175 | - | - | - | - |
| | TOTAL REVENUE | 25,404 | 230,803 | 129,400 | 120,677 | 8,723 | 124,050 |
| EXPENDITURES | | | | | | | |
| 11-557-105 | SALARIES | 4,180 | 1,190 | - | - | - | - |
| 11-557-205 | OVERTIME | - | - | - | - | - | 5,000 |
| 11-557-205 | GENERAL SUPPLIES | 869 | - | 1,000 | - | 1,000 | 1,000 |
| 11-557-212 | MAYORS APPRECIATION DINNER | 16,241 | - | 16,000 | 11,452 | 4,548 | 10,000 |
| 11-557-315 | PROFESSIONAL PRINTING | 5,000 | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 11-557-316 | HOC CHARITABLE CONTRIBUTION | 4,070 | - | - | - | - | - |
| 11-557-427 | CONCERT IN THE PARK | 36,724 | 42,921 | 47,380 | 52,817 | (5,437) | 25,000 |
| 11-557-463 | COMMUNITY EVENT EXPENSE | 10,000 | 250 | 5,020 | 1,100 | 3,920 | 5,000 |
| 11-557-464 | HOC | 19,487 | 21,329 | 20,000 | 20,444 | (444) | 20,000 |
| 11-557-465 | FREEDOM FIREWORKS FESTIVAL | 30,150 | 33,620 | 35,000 | 32,971 | 2,029 | 35,000 |
| 11-557-510 | EMPLOYEE APPRECIATION | - | - | - | 1,020 | (1,020) | - |
| | TOTAL EXPENDITURE | 126,720 | 104,310 | 129,400 | 124,804 | 4,596 | 102,000 |
| | REVENUE TO EXPENDITURE FUND 11 | (101,316) | 126,493 | - | (4,127) | | 22,050 |



Fund 12

CHILD SAFETY FUND

| CHILD SAFETY FUND 12 | | | | | | | |
|-----------------------------|---|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
| REVENUES | | | | | | | |
| 12-300-401 | COURT REVENUE | 6,518 | 4,512 | 2,025 | 7,108 | | 2,025 |
| 12-300-800 | INTEREST INCOME | 50 | 252 | - | 227 | | - |
| | TOTAL REVENUE | 6,567 | 4,764 | 2,025 | 7,336 | - | 2,025 |
| | | | | | | | |
| | | | | | | | |
| EXPENDITURES | | | | | | | |
| 12-520-701 | TRANSFER TO GF FOR CHILD SAFETY | 3,000 | 2,025 | 2,025 | 2,025 | | 2,025 |
| | | 3,000 | 2,025 | 2,025 | 2,025 | - | 2,025 |
| | | | | | | | |
| | CHILD SAFETY FUND (12) REVENUES TO EXPEND. | 3,567 | 2,739 | - | 5,311 | | - |



FUND 13

KEEP ANGLETON BEAUTIFUL (KAB) FUND



Keep Angleton Beautiful is a city-sponsored board and affiliate of Keep America Beautiful and Keep Texas Beautiful and works to educate the community on matters concerning recycling, landscaping, beautification, and litter abatement.

Angleton's KAB group is comprised of volunteers, and revenue within the KAB Fund is largely from donations.

No personnel costs are included in Fund 13, and no major projects are planned in FY25.

| KEEP ANGLETON BEAUTIFUL FUND 13 | | | | | | | |
|--|------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
| REVENUES | | | | | | | |
| 13-300-300 | GRANT REVENUE | - | - | - | 12,193 | - | - |
| 13-300-303 | MEMBERSHIPS | 200 | - | - | - | - | - |
| 13-300-306 | TRASH BAG REVENUE | 5,047 | 7,939 | 5,500 | 9,830 | - | 8,800 |
| 13-300-812 | KAB WASTE CONNECTIONS INCOME | 6,000 | 6,000 | 6,000 | 6,000 | - | 6,000 |
| | TOTAL REVENUE | 11,247 | 13,939 | 11,500 | 15,830 | | 14,800 |
| INTEREST INCOME | | | | | | | |
| 13-300-800 | INTEREST INCOME | 214 | 1,358 | 100 | 1,012 | - | 100 |
| | TOTAL INTEREST | 214 | 1,358 | 100 | 1,012 | | 100 |
| DONATIONS | | | | | | | |
| 13-300-804 | KAB DONATIONS | 20,178 | 37,862 | 30,000 | 41,986 | - | 39,000 |
| 13-300-805 | DONATIONS | 6,500 | - | - | - | - | 7,500 |
| | TOTAL DONATIONS | 26,678 | 37,862 | 30,000 | 41,986 | | 46,500 |
| MISCELLANEOUS INCOME | | | | | | | |
| 13-300-899 | MISCELLANEOUS | - | (326) | - | - | - | - |
| | TOTAL MISCELLANEOUS | - | (326) | - | - | | - |
| TRANSFER IN | | | | | | | |
| 13-300-901 | TRANSFER FROM GF BALANCE | - | 25,200 | 21,221 | - | - | - |
| | TOTAL TRANSFERS IN | - | 25,200 | 21,221 | - | | - |
| | TOTAL REVENUE | 38,139 | 78,032 | 62,821 | 58,828 | | 61,400 |

| | | | | | | | |
|---------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---|---------------|
| EXPENDITURES | | | | | | | |
| ADMINISTRATION | | | | | | | |
| 13-500-203 | APPAREL | - | - | 450 | - | - | 450 |
| 13-500-205 | GENERAL SUPPLIES | 1,599 | 25 | 1,500 | 6 | - | 1,000 |
| 13-500-207 | AWARDS & RECOGNITION | 280 | - | 450 | 226 | - | 450 |
| 13-500-406 | CLEAN UP COST | 4,131 | 6,629 | 1,164 | 19,278 | - | 11,174 |
| 13-500-407 | BEAUTIFICATION | 12,572 | 10,986 | 10,000 | 6,138 | - | 14,000 |
| 13-500-408 | EDUCATION | 123 | 244 | 500 | 240 | - | 500 |
| 13-500-420 | DUES & SUBSCRIPTIONS | 370 | 1,638 | 400 | 1,655 | - | 1,800 |
| 13-500-425 | TRAVEL & TRAINING | 6,035 | 5,746 | 8,500 | 152 | - | 9,000 |
| 13-500-430 | PLANTER MAINTENANCE | 1,130 | 1,180 | 2,000 | - | - | 1,000 |
| 13-500-466 | ADVERTISING | 567 | 1,880 | 7,571 | 7,168 | - | 2,000 |
| 13-500-525 | APPRECIATION BOARD | 232 | - | 500 | 166 | - | 550 |
| 13-500-555 | BAD DEBT EXPENSE | 1,098 | - | - | 131 | - | - |
| | TOTAL ADMIN EXPENSE | 28,136 | 28,327 | 33,035 | 35,159 | | 41,924 |
| CAPITAL EXPENSE | | | | | | | |
| 13-500-615 | CAPITAL INFRASTRUCTURE EXPENSE | - | 18,250 | 18,250 | 18,250 | - | 19,165 |
| 13-500-625 | CAPITAL EQUIPMENT EXPENSE | - | 18,000 | - | - | - | - |
| | TOTAL CAPITAL EXPENSE | - | 36,250 | 18,250 | 18,250 | | 19,165 |
| | TOTAL EXPENSES | 28,136 | 64,577 | 51,285 | 53,409 | | 61,089 |
| TOTAL FY 25 REVENUE | 61,400 | | | | | | |
| TOTAL FY 25 EXPENDITURES | 61,089 | | | | | | |
| TOTAL | 311 | | | | | | |



FUND 16

STEP GRANT

STEP GRANT FUND 16

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--|----------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| REVENUES | | | | | | | |
| 16-300-800 | INTEREST INCOME | - | 1,106 | - | - | - | - |
| 16-300-830 | GRANT REVENUE | 9,201 | 9,795 | 12,000 | 6,119 | - | - |
| 16-300-831 | CITY'S MATCH - TRANSFER | - | - | 3,028 | 3,028 | - | 15,028 |
| | TOTAL REVENUE | 9,201 | 10,901 | 15,028 | 9,147 | - | 15,028 |
| EXPENDITURES | | | | | | | |
| 16-525-110 | ADP STEP OT COMP | 10,181 | 9,795 | 12,510 | 1,619 | - | - |
| 16-525-135 | FICA | - | - | 970 | - | - | - |
| 16-525-155 | RETIREMENT | - | - | 1,548 | - | - | - |
| | TOTAL EXPENDITURES | 10,181 | 9,795 | 15,028 | 1,619 | 13,409 | - |
| STEP GRANT FUND 16 - REVENUES TO EXPENDITURES | | (980) | 1,106 | - | 7,528 | | 15,028 |



FUND 041

UNEMPLOYMENT FUND

Unemployment expenses are typically an unknown expense at the beginning of a fiscal year and are not included in the budget. The concept is to establish Fund 041 as a revolving fund with expenses to be refunded in the following year's budget.

Pursuant to Ordinance 20240910-006 adopted on September 10, 2024, the allocation for Fund 041 is set at \$50,000. The revenue source is unknown at this time, as a determined refund amount from which department(s) is not yet known or measurable.

UNEMPLOYMENT FUND 41

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-----------------------|---|----------------|---------------|---------------|---------------|---------------|-----------------|
| REVENUES | | | | | | | |
| 41-300-520 | TRANSFER COURT | - | 50,000 | 50,000 | 29,167 | - | - |
| 41-300-800 | INTEREST INCOME | | 714 | - | 1,232 | | |
| | TOTAL REVENUE | - | 50,714 | 50,000 | 30,399 | 19,601 | - |
| EXPENDITURES | | | | | | | |
| ADMINISTRATION | | | | | | | |
| 41-500-423 | UNEMPLOYMENT EXPENSE | - | - | 5,000 | - | - | 50,000 |
| 41-500-424 | PTO EXPENSE | | | 45,000 | - | | |
| 41-500-525 | UNEMPLOYMENT-POLICE | | | - | 1,191 | | |
| 41-500-558 | UNEMPLOYMENT-PARKS | | | | 5,695 | | |
| 41-500-560 | UNEMPLOYMENT-WATER COLL | | | | 674 | | |
| | TOTAL ADMIN EXPENSE | - | - | 50,000 | 7,559 | 42,441 | 50,000 |
| | UNEMPLOYMENT FUND REVENUES TO EXPENDITURES | - | 50,714 | - | 22,840 | | (50,000) |
| | TOTAL FY25 REVENUE | - | | | | | |
| | TOTAL FY25 EXPENDITURES | | | | | | 50,000 |
| | TOTAL | | | | | | (50,000) |



RECREATION DIVISION PROGRAMS

FUND 50

The Recreation Division Programs Fund is a special fund that generates revenue from recreational programs that support health and entertainment for the community such as summer youth camps, senior-aged programs, and other fun community events.

The Angleton Better Living Corporation supports this fund to support the cost of employees.

Part time employee costs can be difficult to measure and anticipate, as the number of part time staff changes frequently due to seasons, different program needs, and availability of work. The FY25 budget for Fund 50 does not support any major projects or changes from last fiscal year's budget. No contingency or capital equipment has been approved in the FY25 budget.

Staff believes adjustments may be needed to match the approved allocation amount of \$498,575 to the budget. Currently, the budget reflects total expenditures of \$490,879.

Number of FTE's: 4

- Recreation Superintendent (1)
- Recreation Specialist (3)

RECREATION DIVISION
PROGRAMS FUND 50

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-----------------------------|--|----------------|----------------|----------------|----------------|----------------|-----------------|
| REVENUES | | | | | | | |
| TRANSFERS IN | | | | | | | |
| 50-300-740 | TRANSFER IN FROM ABLC FUND 40 | | 372,703 | 382,878 | 382,878 | - | 436,757 |
| | TOTAL TRANSFERS IN | - | 372,703 | 382,878 | 382,878 | - | 436,757 |
| INTEREST INCOME | | | | | | | |
| 50-300-800 | INTEREST INCOME | | - | - | - | - | - |
| | TOTAL INTEREST INCOME | - | - | - | - | - | - |
| PROGRAMS | | | | | | | |
| 50-300-811 | GENERAL PROGRAMS | | 188 | 5,200 | 5,630 | 430 | 10,500 |
| 50-300-813 | YOUTH CAMPS | | 4,772 | 24,861 | 16,410 | (8,451) | 34,100 |
| 50-300-814 | COMMUNITY SPECIAL EVENTS | | 2,165 | 2,750 | 7,783 | 5,033 | 4,900 |
| 50-300-815 | FATHER AND MOTHER EVENTS | | 3,970 | 4,165 | - | (4,165) | 4,000 |
| 50-300-816 | HEALTH AND WELLNESS | | - | - | - | - | - |
| 50-300-817 | SENIOR PROGRAMS | | 4,547 | 8,100 | 9,976 | 1,876 | 8,318 |
| 50-300-818 | MISCELLANEOUS PROGRAMS | | 4,116 | 350 | 1,690 | 1,340 | - |
| | TOTAL REVENUE FROM REC PROGRAMS | - | 19,758 | 45,426 | 41,489 | (3,937) | 61,818 |
| MISCELLANEOUS INCOME | | | | | | | |
| 40-300-899 | MISCELLANEOUS | | - | - | 15 | 15 | - |
| | TOTAL MISCELLANEOUS | - | - | - | 15 | 15 | - |
| | TOTAL FUND 50 REVENUE | - | 392,461 | 428,304 | 424,382 | (3,922) | 498,575 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|---------------------|------------------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| EXPENDITURES | | | | | | | |
| PERSONNEL | | | | | | | |
| 50-506-105 | SALARIES | - | 159,353 | 195,534 | 223,663 | (28,129) | 202,708 |
| 50-506-106 | PART-TIME WAGES | - | 11,261 | 21,756 | 11,637 | 10,119 | 20,483 |
| 50-506-115 | OVERTIME | - | 1,964 | 4,500 | 5,604 | (1,104) | 4,500 |
| 50-506-115 | LONGEVITY | - | - | 1,540 | 900 | 640 | 1,080 |
| 50-506-126 | CERTIFICATION PAY | - | 1,573 | 3,600 | 2,506 | 1,094 | 4,200 |
| 50-506-135 | FICA | - | 13,201 | 15,309 | 18,285 | (2,976) | 17,074 |
| 50-506-140 | HEALTH INSURANCE | - | 26,661 | 70,460 | 35,259 | 35,201 | 64,054 |
| 50-506-141 | INSURANCE SUBSIDY | - | - | - | (76) | 76 | - |
| 50-506-143 | PHONE ALLOWANCE | - | 660 | 720 | 360 | 360 | - |
| 50-506-145 | WORKERS COMPENSATION | - | 4,219 | 4,641 | 15,478 | (10,837) | 4,868 |
| 50-506-155 | RETIREMENT | - | 19,267 | 24,334 | 26,994 | (2,660) | 26,315 |
| 04-575-165 | MEDICAL EXPENSE | 275 | 430 | 750 | 605 | 145 | 600 |
| 04-575-185 | PAYROLL ACCRUAL | - | 6,407 | - | (5,259) | 5,259 | - |
| | TOTAL PERSONNEL | 275 | 244,996 | 343,144 | 335,955 | 7,189 | 345,882 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-------------------|------------------------------|----------------|---------------|---------------|---------------|---------------|-----------------|
| OPERATIONS | | | | | | | |
| 50-506-203 | APPAREL | - | 327 | 850 | 775 | 75 | 922 |
| 50-506-205 | GENERAL SUPPLIES | - | 504 | 1,000 | 655 | 345 | 1,000 |
| 50-506-210 | OFFICE SUPPLIES | - | 1,542 | 2,085 | 1,239 | 846 | 2,175 |
| 50-506-216 | VEHICLE SUPPLIES | - | 2,898 | 3,000 | 1,853 | 1,147 | 4,000 |
| 50-506-220 | EQUIPMENT SUPPLIES | - | - | - | 463 | (463) | 720 |
| 50-506-317 | VEHICLE REPAIRS | - | 3,718 | 3,933 | 1,492 | 2,441 | 3,000 |
| 50-506-405 | PHONES | - | - | 200 | 254 | (54) | 2,400 |
| 50-506-420 | DUES / SUBSCRIPTIONS | - | 2,051 | 2,217 | 2,452 | (235) | 2,313 |
| 50-506-425 | TRAVEL / TRAINING | - | 5,766 | 6,930 | 6,017 | 913 | 11,948 |
| 50-506-446 | ADVERTISING | - | 9,616 | 16,982 | 15,033 | 1,949 | 14,074 |
| 50-506-457 | CONTRACT LABOR - INSTRUCTORS | - | - | 1,865 | 240 | 1,625 | 1,620 |
| 50-506-458 | CONTRACT LABOR | - | - | - | 1,441 | (1,441) | 2,268 |
| 50-506-510 | EMPLOYEE APPRECIATION | - | 419 | 280 | 412 | (132) | 675 |
| 50-506-511 | TUITION REIMBURSEMENT | - | 4,000 | 4,000 | - | 4,000 | |
| 50-506-503 | NOTARY | - | - | - | - | - | 100 |
| | TOTAL OPERATIONS | - | 30,841 | 43,342 | 32,326 | 11,016 | 47,215 |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-----------------------------|---|----------------|----------------|----------------|-----------------|-----------------|-----------------|
| RECREATION PROGRAMS | | | | | | | |
| 50-506-412 | GENERAL PROGRAMS | - | 119 | 160 | 2,110 | | 10,000 |
| 50-506-413 | YOUTH PROGRAMS | - | 2,018 | 7,320 | 5,638 | | 18,700 |
| 50-506-414 | COMMUNITY EVENTS | - | 1,504 | 5,575 | 4,170 | | 5,915 |
| 50-506-415 | COMMUNITY DANCES | - | 2,573 | 3,000 | 2,733 | | 3,000 |
| 50-506-416 | HEALTH AND WELLNESS | - | 2,318 | - | - | | - |
| 50-506-417 | SENIOR PROGRAMS | - | 10,829 | 18,963 | 16,223 | | 19,000 |
| 50-506-418 | MISC. PROGRAMS | - | 1,753 | 1,000 | 134 | | 1,000 |
| 50-506-477 | SCHOLARSHIP | - | - | 3,000 | - | | 3,000 |
| 50-506-525 | REC CENTER REFUNDS | - | - | - | 240 | | - |
| | TOTAL RECREATION PROGRAMS | - | 21,114 | 39,018 | 31,249 | 7,769 | 60,615 |
| LEASES AND INSURANCE | | | | | | | |
| 50-506-506 | VEHICLE INSURANCE | - | 1,300 | 1,430 | 5,390 | (3,960) | 3,575 |
| 50-506-535 | ENTERPRISE FLEET LEASE | - | 1,941 | 1,950 | 1,902 | 48 | 41,288 |
| | TOTAL LEASES AND INSURANCE | - | 3,241 | 3,380 | 7,292 | (3,912) | 44,863 |
| CAPITAL OUTLAY | | | | | | | |
| 50-506-520 | CONTINGENCY | - | - | - | 52,622 | (52,622) | - |
| 50-506-602 | CAPITAL EQUIPMENT CONTINGENCY | - | - | - | - | - | - |
| | TOTAL CAPITAL OUTLAY | - | - | - | 52,622 | (52,622) | - |
| | TOTAL RECREATION DIVISION FUND 50 | 275 | 300,192 | 428,884 | 459,444 | (30,560) | 498,575 |
| | RECREATION DIVISION PROGRAMS FUND 50 REVENUES TO EXPEN | (275) | 92,269 | (580) | (35,062) | | - |

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-------------------------|---------------------|-----------------------------|---------------|---------------|---------------|--------------|-----------------|
| TOTAL FY25 REVENUE | | 498,575 | | | | | |
| TOTAL FY25 EXPENDITURES | | 498,575 | | | | | |
| TOTAL | | <u> </u> | | | | | |



TAX INCREMENT REINVESTMENT ZONE #1

FUND 58

**TIRZ #1 PROPERTY TAX FUND
58**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|---------------------|--|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| REVENUES | | | | | | | |
| 58-300-100 | CURRENT TAX | - | 35,180 | 18,807 | 36,984 | | 18,807 |
| 58-300-101 | REVENUE FROM ANGLETON DRAINAGE | 1,217 | - | 1,633 | - | | 1,633 |
| 58-300-800 | INTEREST INCOME | 44 | 225 | 25 | 1,093 | | 25 |
| | TOTAL REVENUE | 1,262 | 35,405 | 20,465 | 38,078 | (17,613) | 20,465 |
| EXPENDITURES | | | | | | | |
| 58-500-416 | REIMBURSEMENT TO PARTNERS | - | - | 20,440 | 27,503 | | 20,440 |
| 58-500-417 | REIMBURSEMENT TO ANGLETON DRAINAGE | - | - | 25 | - | | 25 |
| | TOTAL EXPENDITURES | - | - | 20,465 | 27,503 | (7,038) | 20,465 |
| | TIRZ #1 PROPERTY TAX REVENUES TO EXPENDITURES | 1,262 | 35,405 | - | 10,574 | | - |
| | TOTAL FY25 REVENUE | 20,465 | | | | | |
| | TOTAL FY25 EXPENDITURES | 20,465 | | | | | |
| | TOTAL | - | | | | | |

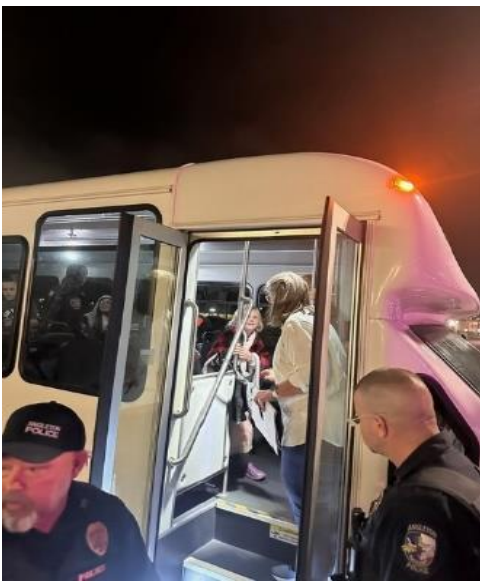
POLICE DONATION FUND

FUND 80



Every year, Angleton Police Department raises as much money as possible to fund the Angleton Shop with a Cop program – a program that funds the purchase of holiday gifts for 100 children from 6 different elementary schools in Angleton. Children are selected to participate by their school guidance counselors. Angleton PD takes children shopping by bus, and it's a great time for the children and their families. Each child gets to go shopping with a police officer and buy whatever they want up to \$150.

This program is supported by generous donations from individuals and businesses and operates entirely on donations, which are collected year-round. Fund 80 does not carry a balance over year-to-year, as the donations are spent entirely each year.



Young shoppers arrive to Angleton Walmart to shop with local police.



Shop with a Cop helps 100 children receive gifts of their choice for the holidays.



Annual Shop with a Cop program in action - Children shopping with Angleton PD

**POLICE DONATION FUND
80**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|---|----------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| REVENUES | | | | | | | |
| 80-300-306 | SHOP W/ A COP DONATION | 11,910 | 32,677 | 5,000 | 11,527 | | 16,300 |
| 80-300-800 | INTEREST INCOME | 85 | 736 | 25 | 506 | | 25 |
| 80-300-899 | MISCELLANEOUS | 175 | 200 | - | - | | 0 |
| | TOTAL REVENUE | 12,170 | 33,613 | 5,025 | 12,033 | | 16,325 |
| EXPENDITURES | | | | | | | |
| 80-525-454 | SHOP W/ A COP | 16,000 | 15,268 | 16,300 | 15,000 | | 16,300 |
| | TOTAL EXPENDITURES | 16,000 | 15,268 | 16,300 | 15,000 | | 16,300 |
| POLICE DONATION FUND 80 - REVENUES TO EXPENDITURES | | (3,830) | 18,345 | (11,275) | (2,967) | | 25 |



ANIMAL CONTROL DONATION

FUND 101



The Angleton Adoption Center takes in thousands of stray and abandoned animals annually. It is not uncommon for the AAC to take in animals that require veterinary care or that need to be spayed or neutered. With donations, the shelter animals can get the medical attention needed to live a healthy life. The Animal Control Department (General Fund) typically spends over \$20,000 annually in veterinary services, but that is rarely enough.

For Fiscal Year 2024 – 2025, the anticipated amount of revenue in Fund 101 from donations is \$12,000.

Fund 101 does not include any employee costs.



**ANIMAL CONTROL
DONATIONS 101**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--|------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| REVENUES | | | | | | | |
| 101-300-300 | A/C DONATIONS | 12,616 | 18,484 | 7,000 | 10,611 | | 12,000 |
| 101-300-800 | INTEREST INCOME | 49 | 72 | 5,000 | 549 | | - |
| | TOTAL REVENUE | 12,665 | 18,556 | 12,000 | 11,159 | - | 12,000 |
| EXPENDITURES | | | | | | | |
| 101-526-204 | MEDICAL SUPPLIES & EQUIPMENT | - | - | 5,000 | - | | 5,000 |
| 101-526-205 | A/C SUPPLIES | - | 20,016 | 5,000 | - | | 5,000 |
| 101-526-215 | A/C EQUIPMENT | - | - | 2,000 | - | | 2,000 |
| 101-526-701 | TRANSFER TO FUND BALANCE | - | - | - | - | | - |
| | TOTAL EXPENDITURES | - | 20,016 | 12,000 | - | - | 12,000 |
| ANIMAL CONTROL DONATIONS 101 - REVENUE TO EXPEND. | | 12,665 | (1,461) | - | 11,159 | | - |



OBJ POLICE GRANT FUND – VICTIMS LIAISON

FUND 105

**CRIME VICTIM
LIAISON - FUND 105**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--|--|-----------------|---------------|---------------|---------------|----------------|-----------------|
| REVENUE / TRANSFERS IN | | | | | | | |
| 105-300-300 | GRANT PROCEEDS | 16,098 | (6,357) | 58,518 | 72,523 | 14,005 | 58,518 |
| 105-300-305 | POLICE MATCH TRANSFER | 18,997 | - | 15,482 | 15,482 | - | 25,000 |
| 105-300-306 | IN KIND MATCH | - | - | 5,000 | - | (5,000) | 5,000 |
| 105-300-310 | MISCELLANEOUS | - | - | - | - | - | - |
| 105-300-700 | TRANSFER FROM FUND BALANCE | - | - | - | - | - | - |
| 105-300-701 | TRANSFER FROM GENERAL FUND | - | 95,000 | - | - | - | - |
| | TOTAL REVENUES AND TRANSFERS IN | 35,095 | 88,643 | 79,000 | 88,005 | 9,005 | 88,518 |
| EXPENDITURES | | | | | | | |
| PERSONNEL | | | | | | | |
| 105-525-105 | SALARIES | 39,955 | 46,565 | 47,486 | 49,797 | (2,311) | 49,885 |
| 105-525-110 | OVERTIME | 58 | 321 | - | 104 | (104) | - |
| 105-525-115 | LONGEVITY | 120 | - | 85 | 60 | 25 | 180 |
| 105-525-126 | CERTIFICATION | 1,073 | 1,535 | 1,500 | 1,500 | 0 | 1,500 |
| 105-525-135 | FICA | 2,952 | 3,190 | 3,754 | 3,792 | (38) | 3,945 |
| 105-525-140 | HEALTH INSURANCE | 11,996 | 16,447 | 11,172 | 11,578 | (406) | 14,358 |
| 105-525-145 | WORKERS COMPENSATION | - | - | - | - | - | 128 |
| 105-525-155 | RETIREMENT | 4,939 | 5,752 | 5,967 | 6,044 | (77) | 6,167 |
| 105-525-165 | MEDICAL EXPENSE | - | - | - | - | - | - |
| 105-525-185 | PAYROLL BURDEN | - | - | - | 275 | (275) | - |
| 105-500-185 | VOCA - PAYROLL ACCRUAL | 427 | (53) | - | (1,611) | - | - |
| | TOTAL PERSONNEL | 61,092 | 73,810 | 69,964 | 72,876 | (2,912) | 76,162 |
| OPERATIONS | | | | | | | |
| 105-525-203 | APPAREL | - | - | - | - | - | - |
| 105-525-205 | SUPPLIES | 613 | - | 771 | 421 | 350 | 400 |
| 105-525-405 | PHONES | 153 | - | - | - | - | - |
| 105-525-425 | TRAVEL / TRAINING | 2,276 | - | 2,400 | 2,400 | - | 2,400 |
| 105-525-625 | MISCELLANEOUS EXPENSE | - | 257 | - | 7 | (7) | 38 |
| | TOTAL OPERATION | 3,042 | 257 | 3,171 | 2,827 | 344 | 2,838 |
| TRANSFERS OUT | | | | | | | |
| 105-525-700 | TRANSFER TO FUND BALANCE | - | - | 5,865 | - | 5,865 | - |
| | TOTAL TRANSFERS OUT | - | - | 5,865 | - | 5,865 | - |
| PROFESSIONAL SERVICES | | | | | | | |
| 105-525-415 | PROFESSIONAL SERVICES | - | - | - | 698 | (698) | - |
| | TOTAL PROFESSIONAL SERVICES | - | - | - | 698 | (698) | - |
| | TOTAL OPERATIONS | 64,134 | 74,067 | 79,000 | 76,401 | 2,599 | 79,000 |
| TOTAL CRIME VICTIM LIAISON FUND 105 - REVENUES TO EXPEN | | (29,039) | 14,576 | - | 11,605 | | 9,518 |



EMERGENCY SERVICES DIVISION #3

FUND 107

Brazoria County Services District No. 3 is a tax-funded district, and Angleton Volunteer Fire Department is one of 13 departments within Brazoria County that receives a portion of funds.

The tax that supports ESD #3 is an ad valorem tax based on the \$100 of property valuation. The 2024 ESD #3 rate was \$0.077459 which functions identically to the City's ad valorem tax rate, because it is broken out by maintenance and operations (\$0.073597) and interest and sinking (\$0.003862) for operational costs and debt, respectively.



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Brazoria County ESD 3 Ad Valorem Tax rates are based on property values established by the Brazoria County Appraisal District. The tax rate (below) is per \$100 of home value, as determined by the Brazoria County Appraisal District.

| Year | Debt Service | Maintenance | Total Tax Rate | Order Levying Taxes |
|------|--------------|-------------|----------------|---|
| 2024 | 0.003862 | 0.073597 | 0.077459 | PUBLIC HEARING NOTICE TAX RATES NOTICE TAX RESOLUTION |

ANGLETON ESD #3 107

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-------------------------------|-----------------------------------|-----------------|----------------|------------------|----------------|--------------|-----------------|
| REVENUES | | | | | | | |
| 107-300-800 | REVENUE FROM ESD | 326,619 | 325,980 | 356,721 | 371,320 | | 400,188 |
| 107-300-801 | INTEREST INCOME | 162 | 283 | - | 2,685 | | - |
| | TOTAL REVENUE | 326,781 | 326,263 | 356,721 | 374,005 | | 400,188 |
| EXPENDITURES | | | | | | | |
| PERSONNEL | | | | | | | |
| 107-530-105 | SALARIES | - | - | 80,000 | - | | - |
| 107-530-135 | FICA | - | - | 6,120 | - | | - |
| 107-530-145 | WORKERS COMP | - | - | 8,216 | - | | - |
| | TOTAL PERSONNEL | - | - | 94,336 | - | - | - |
| OPERATIONS | | | | | | | |
| 107-530-203 | APPAREL | 8,439 | 3,727 | 7,500 | 7,533 | | 7,500 |
| 107-530-205 | GENERAL SUPPLIES | 1,201 | 744 | 2,500 | 2,137 | | 2,500 |
| 107-530-215 | VEHICLE SUPPLIES | 10,589 | 19,230 | 20,000 | 15,300 | | 10,708 |
| 107-530-220 | EQUIPMENT SUPPLIES | 54,987 | 79,011 | 76,000 | 88,011 | | 101,000 |
| 107-530-425 | TRAVEL/TRAINING | 2,225 | 12,484 | 12,500 | 8,172 | | 12,500 |
| 107-530-455 | CONTRACT LABOR | 1,585 | 4,500 | 4,500 | - | | 4,500 |
| 107-530-530 | QUARTERLY PAYMENT | - | - | - | - | | - |
| 107-530-599 | MISCELLANEOUS | 24,207 | 30,786 | 53,000 | 49,990 | | 60,000 |
| 107-530-610 | COMPUTER/SOFTWARE | 16,264 | - | - | - | | - |
| | TOTAL OPERATIONS | 119,497 | 150,482 | 176,000 | 171,144 | - | 198,708 |
| REPAIR AND MAINTENANCE | | | | | | | |
| 107-530-305 | VEHICLE R & M | 44,978 | 53,149 | 45,792 | 69,722 | | 37,092 |
| 107-530-310 | EQUIPMENT R & M | 23,317 | 11,800 | 10,395 | 10,641 | | 10,395 |
| 107-530-320 | BUILDING R & M | 19,681 | 21,174 | 33,284 | 6,748 | | 33,284 |
| | TOTAL R&M | 87,976 | 86,123 | 89,471 | 87,111 | - | 80,771 |
| TRANSFER OUT | | | | | | | |
| 107-530-714 | TRANSFER TO CAPITAL LEASE PAYMENT | 208,082 | - | 100,000 | - | | 200,000 |
| | TOTAL TRANSFER OUT | 208,082 | - | 100,000 | - | - | 200,000 |
| | TOTAL EXPENDITURES | 415,555 | 236,605 | 459,807 | 258,255 | - | 479,479 |
| | ESD #3 REVENUE TO EXPENSE | (88,774) | 89,658 | (103,086) | 115,750 | | (79,291) |



DOWNTOWN REVITALIZATION

FUND 117

**DOWNTOWN REVITALIZATION
FUND 117**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--|----------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------------|
| REVENUES | | | | | | | |
| 117-300-300 | DONATIONS | - | 3,141 | 4,100 | - | - | 10,000 |
| 117-300-800 | INTEREST INCOME | 41 | 148 | - | 157 | - | - |
| | TOTAL REVENUE | 41 | 3,289 | 4,100 | 157 | - | 10,000 |
| EXPENDITURES | | | | | | | |
| 117-500-425 | AWARDS | 5,567 | - | 10,000 | - | - | 10,000 |
| | TOTAL EXPENDITURES | 5,567 | - | 10,000 | - | - | 10,000 |
| DOWNTOWN REVITALIZATION FUND 117 - REVENUES TO EXPENDITURES | | (5,526) | 3,289 | (5,900) | 157 | | - |



CAPITAL FUNDS

- Infrastructure Fund (128)



INFRASTRUCTURE FUND

FUND 128

Revenue in Fund 128 is derived from a monthly fee on all non-impact fee water utility accounts (approximately 6,875) and non-impact fee sewer utility accounts (approximately 6,700).

This fund was created to provide a legal alternative for making annual payments on the 2015 debt issue when impact fee revenues is not sufficient to cover the annual payment.

**INFRASTRUCTURE
FUND 128**

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APROVED |
|---|--|-----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| REVENUES | | | | | | | |
| 128-300-300 | WATER FEES REVENUE | 165,743 | 172,137 | 165,000 | 176,271 | | 165,000 |
| 128-300-305 | SEWER FEES REVENUE | 158,517 | 163,532 | 160,000 | 168,476 | | 160,000 |
| 128-300-500 | COUNTY CH INTERLOCAL AGREEMENT | - | 938,000 | - | - | | |
| 128-300-500.03 | COURTHOUSE UTILITY PROJECT REIMBURSEMENT | - | - | - | 210,625 | | |
| | TOTAL REVENUE | 324,260 | 1,273,668 | 325,000 | 555,372 | | 325,000 |
| EXPENDITURES | | | | | | | |
| SEWER DEPT | | | | | | | |
| 128-570-515 | SCADA SYSTEM WWTP | - | 5,581 | - | 64,739 | | |
| 128-570-600 | CAPITAL OUTLAY | - | 4,612 | - | 213,209 | | |
| 128-570-703 | TRANSFER TO FUND 03 | - | 1,145,246 | - | - | | |
| 128-570-725 | TRANSFER TO 220 IMPACT FEE | 304,288 | 308,223 | - | - | | |
| 128-570-725.01 | TRANSFER TO DS 220 IMPACT FEE | - | - | 304,163 | 304,163 | | |
| | TOTAL EXPENDITURES | 304,288 | 1,463,662 | 304,163 | 582,111 | | - |
| INFRASTRUCTURE FUND 128 REVENUES TO EXPENDITURES | | 19,971 | (189,994) | 20,837 | (26,739) | - | 325,000 |



ANGLETON BETTER LIVING CORPORATION

Includes the following Funds:

- Fund 40 – ABLC
- Fund 60 Angleton Recreation Center (partially funded by ABLC)



ANGLETON BETTER LIVING CORPORATION FUND

FUND 40

Angleton Better Living Corporation (ABLC) is a legal entity that receives half of one percent of sales and use tax in Angleton and supports quality of life and recreational projects and programs.

The Angleton Better Living Corporation (ABLC) is an independent corporation created under the Development Corporation Act of 1979. ABLC board members are appointed by City Council. ABLC is funded by a 0.005¢ sales tax voted for by the Citizens of Angleton and is responsible for the following purposes: provisions for payment of the costs of land, buildings, equipment, facilities, improvements and maintenance and operation costs for community centers, parks, recreational facilities and drainage improvements in flood prone areas in the City limits, which are beyond the responsibility of the Angleton Drainage District.

ABLC can issue debt for projects with City Council's approval. Transfers from the ABLC Fund help support activities in the General Fund (01), the Recreation Division Programs Fund (50), and the Angleton Recreation Center Fund (60). ABLC fully funds employee costs in Fund 50 and Fund 60 and partially funds all General Fund Parks employees (28%).

**ANGLETON BETTER
LIVING CORPORATION
FUND 40**

*ANGLETON BETTER LIVING CORPORATION
FUND (ABLC) IS PREDOMINANTLY FUNDED BY
SALES AND USE TAX. ABLC RECEIVED HALF OF
ONE CENT OF SALES TAX.

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|-------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| REVENUES | | | | | | | |
| INTEREST INCOME | | | | | | | |
| 40-300-800 | INTEREST INCOME | 1,363 | 2,824 | 2,538 | 3,549 | 1,011 | 2,220 |
| | TOTAL INTEREST INCOME | 1,363 | 2,824 | 2,538 | 3,549 | 1,011 | 2,220 |
| SALES AND USE TAX ALLOCATION | | | | | | | |
| 40-300-801 | SALES AND USE TAX ALLOCATION | 1,848,116 | 1,982,237 | 2,014,446 | 2,116,297 | 101,851 | 2,300,109 |
| | TOTAL TRANSFERS IN | 1,848,116 | 1,982,237 | 2,014,446 | 2,116,297 | 101,851 | 2,300,109 |
| MISCELLANEOUS INCOME | | | | | | | |
| 40-300-899 | MISCELLANEOUS | 10,000 | - | - | 5,000 | 5,000 | - |
| | TOTAL TRANSFERS IN | 10,000 | - | - | 5,000 | 5,000 | - |
| | TOTAL REVENUE ABLC FUND | 1,859,479 | 1,985,062 | 2,016,984 | 2,124,846 | 107,862 | 2,302,329 |

EXPENDITURES

| | | | | | | | |
|--------------------------------|--|------------------|------------------|------------------|------------------|-----------------|------------------|
| OPERATIONS | | | | | | | |
| 40-506-466 | ADVERTISING | - | - | 1,200 | 1,528 | | 1,500 |
| 40-506-520 | CONTINGENCY | 1,536 | 131,792 | 186,537 | 253,123 | | 125,664 |
| 40-506-605 | LAND ACQUISITION | 89,816 | - | - | - | | - |
| 40-506-625 | PARK PROJECTS DESIGN | - | - | 29,896 | 14,705 | | - |
| 40-506-625.01 | OTHER PARK PROJECTS | 354,900 | - | - | - | | - |
| | TOTAL OPERATIONS EXPENDITURES | 446,251 | 131,792 | 217,633 | 269,356 | (51,723) | 127,164 |
| PROFESSIONAL SERVICES | | | | | | | |
| 40-506-415 | LEGAL / PROFESSIONAL | 1,059 | 3,745 | 1,450 | 2,170 | | 2,100 |
| | TOTAL PROFESSIONAL EXPENDITURES | 1,059 | 3,745 | 1,450 | 2,170 | (720) | 2,100 |
| TRANSFERS OUT | | | | | | | |
| 40-506-701 | TRANSFER TO GENERAL FUND | 338,300 | 275,727 | 349,129 | 349,129 | | 409,039 |
| 40-506-705 | TRANSFER TO DEBT SERVICE FUND | 720,230 | 373,422 | 491,086 | 491,086 | | 714,575 |
| 40-506-719 | TRANSFER TO LAKESIDE PARK CAPITAL | - | 39,000 | - | - | | - |
| 40-506-760 | TRANSFER TO ACT CTR OP FUND 60 | 820,505 | 461,723 | 581,279 | 581,279 | | 550,876 |
| 40-506-761 | TRANSFER TO REC OP FUND 50 | - | 372,703 | 382,878 | 382,878 | | 440,500 |
| | TOTAL TRANSFERS OUT | 1,879,034 | 1,522,575 | 1,804,372 | 1,804,372 | (0) | 2,114,990 |
| | TOTAL ABLC FUND EXPENDITURES | 2,326,345 | 1,658,112 | 2,023,455 | 2,075,899 | (52,444) | 2,244,254 |
| TOTAL FY25 REVENUE | | 2,302,329 | | | | | |
| TOTAL FY25 EXPENDITURES | | 2,244,254 | | | | | |
| TOTAL | | 58,075 | | | | | |

*40-506-520 IS THE PLACEHOLDER TO BALANCE THIS FUND'S BUDGET. THIS NUMBER IS TYPICALLY DETERMINED LATER IN THE FY AND THE \$125,664 CAN CHANGE.



ANGLETON RECREATION CENTER

FUND 60

Located at 1601 N. Valderas, the Angleton Recreation Center provides a family recreation center for the community.

The Angleton Recreation Center aims to provide activities, fitness classes, meeting rooms, and aquatic opportunities for the citizens of Angleton and surrounding areas. This 35,000-square-foot facility offers something for the whole family. Everyone will enjoy their time from our weight room and fitness classes to our full-court gymnasium and indoor pool with water features.

Natatorium

The natatorium includes a spa, zero-depth entry, and an interactive play structure with water blasters, a mini slide, a lazy river, and tipping buckets of water spilling periodically. Swimmers can also enjoy a 26-foot slide that winds its way down into a 4-foot pool of water. Attached to the interactive play structure is a 25-yard pool used primarily for fitness programs & lap swimming.

ARC Pool Water Temperature: Our water temperature varies from 83 to 86 degrees Fahrenheit (28 to 30 degrees Celsius) year-round. This is the most comfortable temperature for typical water fitness classes and general aquatic programming. This allows the body to react and respond normally to the onset of exercise and the accompanying increase in body temperature. Cooling benefits are still felt and there is little risk of overheating.

Recent Fund 60 Accomplishments at the Angleton Rec Center:

- Angleton Recreation Center revenue goal was exceeded (budget: \$409,420; actual: \$539,720) even with facility closure during July due to Hurricane Beryl
- Expanded indoor pickleball
- *NEW* offered swimming lessons in-house – increased ARC revenue (3 Session spanning 6 weeks with 3 swim levels)
- Installed new weight room equipment

Employees Funded in Fund 60:

FTE's (4)



- Facilities Operations Superintendent (1)
- Aquatics Manager (1)
- Member Services Assistant (2)

Part Time Employees (24)

- Facilities Assistant (3)
- Front Desk Clerk (7)
- Lifeguard (16)

ANGLETON ACTIVITY CENTER
FUND 60

| G/L ACCOUNT | ACCOUNT DESCRIPTION | FY 2022 ACTUAL | FY2023 ACTUAL | FY2024 BUDGET | FY2024 ACTUAL | FY2024 (-/+) | FY2025 APPROVED |
|--------------------------------------|--|----------------|----------------|----------------|----------------|----------------|-----------------|
| REVENUES | | | | | | | |
| PARKS AND RECREATION REVENUES | | | | | | | |
| 60-300-711 | FAMILY MEMBERSHIP | 78,302 | 185,889 | 125,975 | 233,622 | 107,647 | 174,336 |
| 60-300-712 | INDIVIDUAL MEMBERSHIP | 36,017 | 82,660 | 74,718 | 90,140 | 15,422 | 85,044 |
| 60-300-713 | SENIOR MEMBERSHIPS | 45,483 | 16,312 | 13,860 | 20,515 | 6,655 | 17,526 |
| 60-300-715 | ROOM RENTAL FEES | 55,031 | 43,635 | 48,705 | 36,229 | (12,476) | 47,500 |
| 60-300-716 | DAILY ENTRY FEE | 160,102 | 190,085 | 149,435 | 156,662 | 7,227 | 179,692 |
| 60-300-717 | OTHER | 1,050 | 456 | 792 | 883 | 91 | 1,000 |
| 60-300-718 | MEMBERSHIP YOUTH | 1,420 | - | - | - | - | - |
| 60-300-719 | MILITARY MEMBERSHIPS | 4,274 | 150 | - | - | - | - |
| 60-300-750 | LOAN PROCEEDS | - | - | - | - | - | - |
| | TOTAL PARKS & RECREATION REVENUES | 381,679 | 519,186 | 413,485 | 538,050 | 124,565 | 505,098 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 60-300-800 | INTEREST | 793 | 4,634 | 814 | 8,199 | 7,385 | 800 |
| 60-300-801 | TRANSFER FROM SWIMMING POOL FUND | - | - | - | - | - | - |
| 60-300-802 | FEMA REIMBURSEMENTS-HARVEY | - | - | - | - | - | - |
| 60-300-805 | DONATIONS | 18 | - | - | - | - | - |
| 60-300-811 | GENERAL PROGRAMS | 444 | - | - | 195 | 195 | - |
| 60-300-813 | YOUTH CAMPS | 4,342 | - | - | 1,430 | 1,430 | - |
| 60-300-814 | COMMUNITY SPECIAL/EVENTS | 1,070 | - | - | (295) | (295) | - |
| 60-300-815 | FATHER DAUGHTER DANCE | 4,913 | 195 | - | (15) | (15) | - |
| 60-300-816 | HEALTH AND WELLNESS | 80 | - | - | - | - | - |
| 60-300-817 | SENIOR PROGRAMS | 6,799 | 21 | - | 3,486 | 3,486 | - |
| 60-300-818 | MISCELLANEOUS PROGRAMS | 1,126 | - | 11,250 | 3,645 | (7,605) | 1,500 |
| 60-300-820 | CASH OVER/SHORT | 428 | 64 | 200 | 417 | 217 | 100 |
| 60-300-899 | MISCELLANEOUS | 2,601 | (2,525) | - | 749 | 749 | - |
| | TOTAL MISC. REVENUE | 22,614 | 2,389 | 12,264 | 17,811 | 5,547 | 2,400 |

TRANSFERS IN

| | | | | | | | |
|------------|---|------------------|----------------|------------------|------------------|---------------|------------------|
| 60-300-900 | TRANSFER FROM FUND BALANCE | - | - | - | - | - | 100,000 |
| 60-300-903 | TRANSFER FROM WATER | - | - | - | - | - | - |
| 60-300-740 | TRANSFER FROM ABLC | 820,505 | 461,723 | 581,279 | 581,279 | - | 550,876 |
| 60-300-741 | TRANSFER FROM ABL-MO CAPITAL | - | - | - | - | - | - |
| 60-300-751 | TRANSFER FROM ABLC-INFRACT | - | - | - | - | - | - |
| | TRANSFERS IN | 820,505 | 461,723 | 581,279 | 581,279 | - | 650,876 |
| | TOTAL ANGLETON RECREATION CENTER REVENUE | 1,224,798 | 983,298 | 1,224,798 | 1,137,140 | 87,658 | 1,158,374 |

EXPENDITURES

PERSONNEL

| | | | | | | | |
|---------------------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 60-506-105 | SALARIES | 294,037 | 212,385 | 189,904 | 136,437 | 53,467 | 193,496 |
| 60-506-106 | PT SALARIES | 177,165 | 149,373 | 188,419 | 185,568 | 2,851 | 188,540 |
| 60-506-110 | OVERTIME | 5,337 | 5,315 | 4,500 | 5,504 | (1,004) | 5,000 |
| 60-506-115 | LONGEVITY | 1,050 | 1,530 | 540 | 630 | (90) | 600 |
| 60-506-126 | CERTIFICATION | 4,605 | 1,300 | 3,600 | 1,242 | 2,358 | 1,800 |
| 60-506-128 | SPECIAL JOB PAY | - | - | - | - | - | 600 |
| 60-506-135 | FICA | 33,345 | 28,045 | 37,148 | 24,992 | 12,156 | 26,991 |
| 60-506-140 | HEALTH INS | 65,548 | 37,901 | 44,686 | 19,381 | 25,305 | 64,054 |
| 60-506-141 | INSURANCE SUBSIDY | - | - | 10,627 | (2,983) | 13,610 | 10,626 |
| 60-506-143 | PHONE ALLOWANCE | 1,047 | - | 1,440 | - | 1,440 | - |
| 60-506-145 | WORKERS COMP | 3,568 | 4,219 | 4,641 | - | 4,641 | 4,868 |
| 60-506-150 | UNEMPLOYMENT | - | 77 | - | - | - | - |
| 60-506-155 | RETIREMENT | 37,695 | 22,326 | 23,261 | 15,298 | 7,963 | 23,220 |
| 60-506-165 | MEDICAL EXPENSE | 1,640 | 1,540 | 1,322 | 1,985 | (663) | 1,750 |
| 60-506-185 | PAYROLL ACCRUAL | - | (1,718) | - | (7,519) | 7,519 | - |
| TOTAL PERSONNEL SERVICES | | 625,037 | 462,293 | 510,089 | 380,535 | 129,553 | 521,545 |

SUPPLIES

| | | | | | | | |
|-----------------|---------------------|---------------|---------------|---------------|---------------|--------------|---------------|
| 60-506-203 | APPAREL | 1,528 | 1,991 | 3,420 | 3,310 | 110 | 3,250 |
| 60-506-205 | GENERAL SUPPLIES | 4,052 | 3,686 | 4,050 | 3,965 | 85 | 4,050 |
| 60-506-206 | CHEMICAL SUPPLIES | 23,201 | 24,221 | 26,804 | 26,380 | 424 | 27,800 |
| 60-506-210 | OFFICE SUPPLIES | 5,472 | 1,778 | 3,000 | 2,114 | 886 | 2,500 |
| 60-506-212 | CLEANING SUPPLIES | 10,146 | 10,335 | 15,410 | 10,382 | 5,028 | 14,000 |
| 60-506-215 | POOL SUPPLIES | 2,567 | 4,979 | 3,134 | 3,316 | (182) | 5,120 |
| 60-506-216 | VEHICLE SUPPLY(GAS) | 2,335 | - | - | - | - | - |
| 60-506-220 | EQUIPMENT SUPPLIES | 2,439 | 2,270 | 5,175 | 4,753 | 422 | 5,175 |
| 60-506-221 | SMALL EQUIPMENT | - | 170 | - | 1,768 | (1,768) | 3,575 |
| SUPPLIES | | 51,740 | 49,430 | 60,993 | 55,988 | 5,005 | 65,470 |

MAINTENANCE AND REPAIR

| | | | | | | | |
|------------|------------------------------------|---------------|---------------|----------------|----------------|-----------------|----------------|
| 60-506-309 | MAINTENANCE AND REPAIR - EQUIPMENT | 953 | - | - | - | - | - |
| 60-506-310 | EQUIPMENT | 20,673 | 39,983 | 30,000 | 27,311 | 2,689 | 35,000 |
| 60-506-315 | POOL MAINTENANCE | 21,452 | 14,987 | 25,500 | 16,593 | 8,907 | 24,500 |
| 60-506-316 | COMPUTER MAINTENANCE | 17,245 | 1,366 | 6,000 | 1,387 | 4,613 | 4,000 |
| 60-506-317 | VEHICLE REPAIRS | 2,389 | - | - | - | - | - |
| 60-506-320 | BUILDING | 36,606 | 32,700 | 63,096 | 108,786 | (45,690) | 56,800 |
| | MAINTENANCE AND REPAIR | 99,318 | 89,036 | 124,596 | 154,078 | (29,482) | 120,300 |

SERVICES

| | | | | | | | |
|------------|----------------------------|----------------|----------------|----------------|----------------|------------|----------------|
| 60-506-405 | TELEPHONE | - | - | - | 721 | (721) | 2,400 |
| 60-506-410 | UTILITIES | 94,139 | 96,536 | 99,546 | 84,907 | 14,639 | 102,943 |
| 60-506-412 | GENERAL PROGRAMS | - | 82 | 450 | - | 450 | 1,000 |
| 60-506-413 | YOUTH CAMPS | 4,112 | - | - | - | - | - |
| 60-506-414 | COMMUNITY EVENTS | 2,059 | - | 1,000 | 411 | 589 | 1,750 |
| 60-506-415 | LEGAL/PROFESSIONAL FEES | 8,136 | - | - | - | - | - |
| 60-506-416 | HEALTH AND WELLNESS | 1,203 | - | - | - | - | - |
| 60-506-417 | SENIOR PROGRAMS | 10,442 | - | - | - | - | - |
| 60-506-418 | MISCELLANEOUS/GEN PROGRAMS | 2,262 | - | - | (209) | 209 | - |
| 60-506-420 | DUES AND SUBSCRIPTIONS | 4,202 | 3,535 | 3,691 | 3,983 | (292) | 4,520 |
| 60-506-425 | TRAVEL AND TRAINING | 11,507 | 4,487 | 6,042 | 5,222 | 820 | 9,201 |
| 60-506-446 | ADVERTISING | 11,528 | 75 | 750 | 555 | 195 | 750 |
| 60-506-456 | CONTRACT LABOR-CLEANING | 6,580 | 11,724 | - | 33,140 | (33,140) | 36,400 |
| 60-506-457 | CONTRACT LABOR-INSTRUCTORS | 35,610 | 32,910 | 49,120 | 31,178 | 17,943 | 34,320 |
| 60-506-458 | CONTRACT LABOR-MISC | 1,500 | 1,765 | 1,300 | - | 1,300 | 1,300 |
| 60-506-460 | REC-BUS SERVICES | - | - | - | - | - | - |
| 60-506-461 | ANNUAL SOFTWARE FEE | 4,080 | 7,940 | 10,212 | 10,080 | 132 | 10,212 |
| 60-506-476 | BANK CREDCARD CHARGES | 8,717 | 16,359 | 15,000 | 18,175 | (3,175) | 15,000 |
| 60-506-477 | SCHOLARSHIP FUND | 407 | - | 1,000 | (407) | 1,407 | 1,000 |
| 60-506-485 | CONTRACT LEAGUES-ESCROW | 805 | - | - | - | - | 0 |
| | TOTAL SERVICES | 207,289 | 175,413 | 188,111 | 187,754 | 357 | 220,796 |

MISCELLANEOUS

| | | | | | | | |
|------------|----------------------------|----------------|---------------|------------------|---------------|------------------|----------------|
| 60-506-503 | SURETY AND NOTARY INS | - | 200 | - | - | - | - |
| 60-506-505 | INSURANCE | 3,847 | - | 5,160 | - | 5,160 | 5,264 |
| 60-506-506 | VEHICLE INSURANCE | 1,923 | - | - | - | - | - |
| 60-506-507 | BUILDING INSURANCE | 60,492 | 81,275 | 98,153 | 7,794 | 90,359 | 118,349 |
| 60-506-510 | EMPLOYEE APPRECIATION | 475 | 433 | 1,000 | 1,004 | (4) | 1,150 |
| 60-506-511 | TUITION REIMBURSEMENT | 3,000 | - | - | - | - | - |
| 60-506-520 | CONTINGENCY | - | - | 82,189 | - | 82,189 | 100,000 |
| 60-506-525 | REC CENTER REFUNDS | 1,446 | 600 | 1,000 | 1,881 | (881) | 1,000 |
| 60-506-535 | LEASE PAYMENTS | - | 4,095 | 11,035 | 4,204 | 6,831 | 4,500 |
| 60-506-599 | REC-MISCELLANEOUS | - | (10,292) | - | - | - | - |
| 60-506-626 | CE-EQUIPMENT | - | - | - | - | - | - |
| 60-506-627 | CAPITAL PROJECT | 90,284 | - | 1,408,800 | - | 1,408,800 | - |
| | TOTAL MISCELLANEOUS | 161,467 | 76,311 | 1,607,337 | 14,883 | 1,592,454 | 230,263 |

TRANSFERS OUT

| | | | | | | | |
|------------|-------------------------------------|---|---|---|---|---|---|
| 60-506-700 | 700 TRANSFER TO FUND BALANCE | - | - | - | - | - | - |
| 60-506-701 | 701 TRANS TO GF FOR CARDIO EQUIP | - | - | - | - | - | - |
| 60-506-702 | 702 TRANSFER TO CAPT LEASE PAYMENT | - | - | - | - | - | - |
| 60-506-714 | 714 TRANSFER TO SF CAP REP FUND 114 | - | - | - | - | - | - |
| 60-506-719 | 719 TRANS TO CAP REV LOAN | - | - | - | - | - | - |
| 60-506-741 | 741 TRANS TO UNEMPLOYMENT FUND | - | - | - | - | - | - |
| | TOTAL TRANSFERS OUT | | | | | | |

| | | | | | | | |
|--|---------------------------------|------------------|----------------|--------------------|------------------|------------------|------------------|
| | TOTAL REVENUE | 1,224,798 | 983,298 | 1,224,798 | 1,137,140 | 87,658 | 1,158,374 |
| | TOTAL EXPENSE | 1,144,851 | 852,483 | 2,491,126 | 793,238 | 1,697,888 | 1,158,374 |
| | TOTAL REVENUE TO EXPENSE | 79,947 | 130,815 | (1,266,328) | 343,902 | | - |

| | |
|-------------------------|------------------|
| TOTAL FY25 REVENUE | 1,158,374 |
| TOTAL FY25 EXPENDITURES | <u>1,158,374</u> |
| TOTAL | - |



CONCLUSION

On September 10, 2024, the City Council of the City of Angleton, Texas voted to approve the Fiscal Year 2024 – 2025 budget beginning October 01, 2024 and ending on September 30, 2025. In a slightly different method of adopting the annual budget from prior years, the Council voted to allocate specific amounts to each fund pursuant to Ordinance Number 20240910-006. This budget will require further work to balance the funds that exceed the allotted allocations.

| THE FOLLOWING ALLOCATION AMOUNTS WERE ADOPTED BY THE CITY COUNCIL OF THE CITY OF ANGLETON, TEXAS PURUSANT TO ORDINANCE NO. 20240910-006: | | | | | *FUNDS WITH NEGATIVE AMOUNTS WILL REQUIRE BUDGET AMENDMENTS |
|--|----------|-------------------|-------------------|--------------------|---|
| FUND NAME | FUND NO. | AMOUNT ALLOCATED | FY25 BUDGET EXP. | DIFFERENCE | |
| GENERAL FUND | 60 | 19,425,950 | 19,425,950 | (0) | |
| STREET FUND | 2 | 20,000 | 20,000 | - | |
| UTILITY / ENTERPRISE FUND | 3 | 12,429,748 | 14,324,893 | (1,895,145) | |
| DEBT SERVICE FUND | 5 | 4,173,711 | 4,225,939 | (52,228) | |
| HOTEL / MOTEL OCCUPANCY TAX FUND | 4 | 281,568 | 279,638 | 1,930 | |
| MUNICIPAL COURT TECHNOLOGY FUND | 7 | 10,000 | 10,000 | - | |
| MUNICIPAL COURT BUILDING SECURITY FUND | 8 | 5,500 | 5,500 | - | |
| STEP GRANT - CMV FUND | 9 | 15,028 | 15,028 | - | |
| POLICE DRUG SEIZURE FUND | 10 | 1,000 | 1,000 | - | |
| COMMUNITY EVENTS | 11 | 139,380 | 102,000 | 37,380 | |
| CHILD SAFETY | 12 | 2,025 | 2,025 | - | |
| KEEP ANGLETON BEAUTIFUL | 13 | 61,400 | 61,089 | 311 | |
| STEP GRAND FUND | 16 | 15,028 | 15,028 | - | |
| UNEMPLOYMENT FUND | 41 | 50,000 | 50,000 | - | |
| RECREATION DIVISION PROGRAMS FUND | 50 | 498,575 | 498,575 | - | |
| TAX INCREMENT REINVESTMENT ZONE #1 | 58 | 20,465 | 20,465 | - | |
| POLICE DONATION FUND | 80 | 16,300 | 16,300 | - | |
| ANIMAL DONATION FUND | 101 | 12,000 | 12,000 | - | |
| CRIME VICTIMS ASSISTANCE (OBJ POLICE) GRANT | 105 | 79,000 | 79,000 | (0) | |
| ANGLETON ESD #3 FUND | 107 | 400,188 | 479,479 | (79,291) | |
| DOWNTOWN REVITALIZATION FUND | 117 | 10,000 | 10,000 | - | |
| INFRASTRUCTURE FUND | 128 | 325,000 | 325,000 | - | |
| ANGLETON BETTER LIVING CORPORATION FUND | 40 | 2,302,329 | 2,244,254 | 58,075 | |
| ANGLETON RECREATION CENTER | 60 | 1,158,374 | 1,158,374 | - | |
| TOTAL APPROVED FOR ALL FUNDS FY25 | | 41,452,569 | 43,381,536 | (1,928,967) | |



AGENDA ITEM SUMMARY FORM

MEETING DATE: 09/10/2024

PREPARED BY: Phill Conner

AGENDA CONTENT: Discussion and possible action on Ordinance No 20240910-006 to adopt the Fiscal Year 2024-2025 Annual Budget for the City of Angleton, Texas for the Fiscal Year beginning on October 1, 2024, and ending on September 30, 2025; and declaring an effective date. **THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$204,846 OR 2.25%, AND OF THAT AMOUNT, \$204,850 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

AGENDA ITEM SECTION: Regular Agenda

BUDGETED AMOUNT: N/A

FUNDS REQUESTED: N/A

FUND: N/A

EXECUTIVE SUMMARY:

See 2024-25 Proposed Fiscal Budget attached.

RECOMMENDATION:

Staff recommends council adopt the 2024-25 Proposed Fiscal Budget.



ORDINANCE NO. 20240910-006

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF ANGLETON, TEXAS, ADOPTING THE 2024-2025 FISCAL BUDGET OF THE CITY OF ANGLETON, TEXAS FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR REPEAL AND PENALTY; AND PROVIDING AN EFFECTIVE DATE. THIS BUDGET WILL RAISE THE SAME AMOUNT OF TOTAL PROPERTY TAXES AS LAST YEAR'S BUDGET; \$204,846.00 OR 2.25%, THAT AMOUNT IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

WHEREAS, notice of the public hearing on the 2024-2025 Fiscal Budget of the City of Angleton, Texas was published at least ten (10) days in advance of said public hearings in accordance with the law and such other notice was given in accordance with all applicable laws; and

WHEREAS, the proposed Budget was filed with the City Secretary and posted on the City's Internet website in accordance with all Texas Local Government Code and Texas Tax Code; and

WHEREAS, a public hearing on the said Budget was duly held on September 10, 2024, satisfying all local and state law requirements, and all interested persons were given an opportunity to comment and be heard for or against any item thereof; and

WHEREAS, the City Council passed a Resolution setting the date, time and place of the meeting to vote on the proposed Budget in accordance with the law;

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

SECTION 1. The findings and recitations contained in the preamble of this Ordinance are incorporated herein by reference.

SECTION 2. The Budget for the City of Angleton, Texas for the fiscal year beginning October 1, 2024, and ending on September 30, 2025 prepared by the City Manager and filed with the City Secretary, as amended by the City Council, is hereby approved and adopted, a copy of which Budget is incorporated by reference herein.

SECTION 3. The City Council hereby appropriates from available resources to the

following funds:

| | |
|---------------------------|--------------|
| General Fund (01) | \$19,425,950 |
| Street Fund (02) | \$ 20,000 |
| Utility (Water) Fund (03) | \$12,429,748 |
| Debt Service Fund (05) | \$ 4,173,711 |
| Special Funds | |
| Hotel/Motel (04) | \$ 281,568 |

| | |
|-------------------------------|------------|
| MC Court Technology (07) | \$ 10,000 |
| MC Court Security (08) | \$ 5,500 |
| STEP Grant - CMV (09) | \$ 15,028 |
| Police Drug Confiscation (10) | \$ 1,000 |
| Community Events (11) | \$ 139,380 |
| Child Safety (12) | \$ 2,025 |
| Keep Angleton Beautiful (13) | \$ 61,400 |
| STEP Grant Fund (16) | \$ 15,028 |
| Unemployment Fund (41) | \$ 50,000 |
| Activity Center Programs (50) | \$ 498,575 |
| TIRZ #1 Fund (58) | \$ 20,465 |
| Police Donation Fund (80) | \$ 16,300 |
| Animal Donation Fund (101) | \$ 12,000 |
| OBJ Police Grant Fund (105) | \$ 79,000 |
| Angleton ESD#3 Fund (107) | \$ 400,188 |
| Downtown Revitalization (117) | \$ 10,000 |

Capital Funds

| | |
|---------------------------|------------|
| Infrastructure Fund (128) | \$ 325,000 |
|---------------------------|------------|

Angleton Better Living Corp

| | |
|-------------------------------|---------------------|
| ABLC (40) | \$ 2,302,329 |
| Angleton Activity Center (60) | \$ <u>1,158,374</u> |

\$ \$41,452,569

Total Budget

SECTION 4. The 2024-2025 Fiscal Budget shall be deemed to be a department level budget with line-item amounts included as supporting data only.

SECTION 5. The City Manager, or his designee, shall cause copies of the Budget to be filed with the City Secretary and the County Clerk of Brazoria County and shall post a copy of the Budget as hereby adopted on the City's internet website in accordance with applicable law.

SECTION 6. This Ordinance shall become effective immediately upon its passage and approval at a regular meeting of the City Council of the City of Angleton, Texas on this the 10th day of September, 2024, at which meeting a quorum was present and the meeting was held in accordance with the provisions of the Tex. Gov't Code, Section 551.001 et seq.

The City Secretary is hereby directed to record this Ordinance and the vote to adopt the budget with majority vote as follows:

| | | | | |
|--------------------------------|------------------------------|----------------------------------|---------------------------------|----------------------------------|
| John Wright, Mayor | <input type="checkbox"/> FOR | <input type="checkbox"/> AGAINST | <input type="checkbox"/> ABSENT | <input type="checkbox"/> ABSTAIN |
| Travis Townsend, Mayor Pro Tem | <input type="checkbox"/> FOR | <input type="checkbox"/> AGAINST | <input type="checkbox"/> ABSENT | <input type="checkbox"/> ABSTAIN |
| Cecil Booth, Councilman | <input type="checkbox"/> FOR | <input type="checkbox"/> AGAINST | <input type="checkbox"/> ABSENT | <input type="checkbox"/> ABSTAIN |
| Christiene Daniel, Councilman | <input type="checkbox"/> FOR | <input type="checkbox"/> AGAINST | <input type="checkbox"/> ABSENT | <input type="checkbox"/> ABSTAIN |
| Tanner Sartin, Councilman | <input type="checkbox"/> FOR | <input type="checkbox"/> AGAINST | <input type="checkbox"/> ABSENT | <input type="checkbox"/> ABSTAIN |
| Terry Roberts, Councilman | <input type="checkbox"/> FOR | <input type="checkbox"/> AGAINST | <input type="checkbox"/> ABSENT | <input type="checkbox"/> ABSTAIN |

SECTION 7. *Repeal.* All provisions in conflict with the provisions of this Ordinance shall be, and the same are hereby repealed, and all other provisions not in conflict with the provisions of thjs Ordinance shall remain in full force and effect.

SECTION 8. *Severability.* In the event any clause, phrase, provision, sentence or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Angleton, Texas declares that it would have passed each and every part of the same notwithstanding the omission of any part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

SECTION 9. *Effective date.* That this Ordinance shall be effective and in full force immediately upon its adoption.

SECTION 10. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED, APPROVED, AND ADOPTED THIS THE 10TH DAY OF SEPTEMBER 2024.

CITY OF ANGLETON, TEXAS

John Wright
Mayor

ATTEST:

Michelle Perez, TRMC
City Secretary



AGENDA ITEM SUMMARY FORM

MEETING DATE: 09/10/2024

PREPARED BY: Phill Conner

AGENDA CONTENT: Discuss and possible action on an ordinance of the City Council of the City of Angleton, Texas, levying the Ad Valorem Property Tax of the City of Angleton, Texas for the year of 2024 on all taxable property within the corporate limits of the city on January 1, 2024, and adopting a tax rate for 2024; providing revenues for payment of current municipal maintenance and operating expenses and for payment of interest and principal on outstanding city of Angleton debt; providing for limited exemptions of certain homesteads; providing for enforcement of collections; providing for a severability clause; and providing an effective date.

AGENDA ITEM SECTION: Regular Agenda

BUDGETED AMOUNT: N/A

FUNDS REQUESTED: N/A

FUND: N/A

EXECUTIVE SUMMARY:

The Council will need to adopt the ordinance levying the tax rate that corresponds with the budget ordinance.

RECOMMENDATION:

Staff recommends council approve ordinance to levy the property tax revenue in the 2024-2025 Fiscal Budget with roll call vote.

ORDINANCE NO. 20240910-007

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ANGLETON, TEXAS PROVIDING FOR THE LEVY AND COLLECTION OF THE AD VALOREM PROPERTY TAX OF THE CITY OF ANGLETON, TEXAS, FOR THE YEAR 2024; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL MAINTENANCE AND OPERATING EXPENSES AND FOR PAYMENT OF INTEREST AND PRINCIPAL ON OUTSTANDING CITY OF ANGLETON DEBT; PROVIDING FOR THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.

WHEREAS, the City Council of Angleton, Texas has by separate ordinance duly approved and adopted a Budget for the Operation for the City for Fiscal Year 2024-2025; and

WHEREAS, after notice of a public hearing on the tax rate was published in accordance with the laws of the State of Texas, the City Council of the City of Angleton, Texas (City) held a public hearing on September 10, 2024, on a proposal to adopt a tax rate of \$0.492858 for each \$100.00 of taxable value which would raise the same amount of property tax revenue for the City of Angleton from the same properties in the 2023 tax year; and the notice showing the effect of the proposed tax rate was posted on the City's Internet website and any additional notices and actions were completed, as required by law; and

WHEREAS, the proposed tax rate is the no new-revenue rate; and

WHEREAS, the City Council passed a resolution setting the meeting on which it would vote on the proposed tax rate and at the hearings it announced that it would vote on the tax rate at its September 10, 2024 meeting, which resolutions and announcements specified the date, time and place of this meeting in accordance with the law; and

WHEREAS, before the public hearing and before the September 10, 2024, meeting, a Notice of Public Hearing on the Proposed Tax Rate was published in accordance with the law; and

WHEREAS, the City Council deems it in the public interest to adopt a tax rate for the 2024 tax year that is the no-new revenue tax rate and that will not exceed the voter approval tax rate; and

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

SECTION 1. The findings set forth in the preamble of this Ordinance are incorporated herein

by reference into the body of this Ordinance as if fully set forth herein.

SECTION 2. By authority of the Charter of the City of Angleton, Texas, and the laws of the State of Texas, there is hereby levied and adopted for the tax year 2024, on all taxable property situated within the corporate limits of the City of Angleton, Texas on January 1, 2024, a tax rate of \$0.492858 for each \$100 of taxable value. This tax rate is expected to raise the same amount of property tax revenue for the City of Angleton from the same properties in 2023.

SECTION 3. Of the total tax rate, \$0.409380 for each \$100 of taxable value is hereby included, adopted and shall be distributed to the General Fund of the City to fund maintenance and operation expenditures of the City in accordance with Section 26.05(a)(2) of the Texas Property Tax Code and any other applicable laws.

SECTION 4. Of the total tax rate, \$0.083478 for each \$100 of taxable value is hereby included, adopted and shall be distributed to pay the City's debt service as provided by Sections 26.04(e)(3)(C) and 26.05(a)(1) of the Texas Property Tax Code and any other applicable laws.

SECTION 5. For enforcement of the collection of taxes hereby levied, the City of Angleton shall have available all rights and remedies provided by law.

SECTION 6. The Motion approving this Ordinance was made and seconded.

SECTION 7. This Ordinance shall become effective immediately upon its passage and approval at a regular meeting of the City Council of the City of Angleton, Texas on this the 10th day of September, 2024, at which meeting a quorum was present and the meeting was held in accordance with the provisions of the Tex. Gov't Code, Section 551.001 *et seq.* The City Secretary is hereby directed to record this Ordinance and the vote to adopt the tax rate with majority vote as follows:

| | | | | |
|------------------------|------------------------------|----------------------------------|---------------------------------|----------------------------------|
| Mayor John Wright | FOR <input type="checkbox"/> | AGAINST <input type="checkbox"/> | ABSENT <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> |
| Mayor Pro-Tem Townsend | FOR <input type="checkbox"/> | AGAINST <input type="checkbox"/> | ABSENT <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> |
| Council Member Booth | FOR <input type="checkbox"/> | AGAINST <input type="checkbox"/> | ABSENT <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> |
| Council Member Daniel | FOR <input type="checkbox"/> | AGAINST <input type="checkbox"/> | ABSENT <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> |
| Council Member Sartin | FOR <input type="checkbox"/> | AGAINST <input type="checkbox"/> | ABSENT <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> |
| Council Member Roberts | FOR <input type="checkbox"/> | AGAINST <input type="checkbox"/> | ABSENT <input type="checkbox"/> | ABSTAIN <input type="checkbox"/> |

SECTION 8. Severability. In the event any clause, phrase, provision, sentence or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Angleton, Texas

declares that it would have passed each and every part of the same notwithstanding the omission of any part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

SECTION 9. *Effective date.* That this Ordinance shall be effective and in full force immediately upon its adoption and publication as required by law.

SECTION 10. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED AND APPROVED THIS THE 10TH DAY OF SEPTEMBER 2024.

CITY OF ANGLETON, TEXAS

John Wright
Mayor

ATTEST:

Michelle Perez, TRMC
City Secretary



THE FOLLOWING REPRESENTS THE ACTIONS TAKEN BY THE ANGLETON CITY COUNCIL IN THE ORDER THEY OCCURRED DURING THE MEETING. THE CITY COUNCIL OF ANGLETON, TEXAS CONVENED IN A WORKSHOP MEETING AT 5:30 P.M., AND A REGULAR MEETING AT 6:00 P.M., ON TUESDAY, SEPTEMBER 10, 2024, AT THE CITY OF ANGLETON COUNCIL CHAMBERS LOCATED AT 120 S. CHENANGO STREET ANGLETON, TEXAS 77515.

DECLARATION OF A QUORUM AND CALL TO ORDER

With a quorum present, Mayor Pro-Tem Townsend called the Council Meeting to order at 5:33 P.M.

PRESENT

- Mayor John Wright – Arrived at 5:37 P.M.
- Mayor Pro-Tem Travis Townsend
- Council Member Cecil Booth
- Council Member Terry Roberts
- Council Member Christiene Daniel
- Council Member Tanner Sartin – Arrived at 5:36 P.M.

- City Manager Chris Whittaker
- City Attorney Judith El Masri
- City Secretary Michelle Perez

PLEDGE OF ALLEGIANCE

Council Member Roberts led the Pledge of Allegiance.

INVOCATION

Council Member Booth gave the invocation.

WORKSHOP - 5:30 P.M.

DEPARTMENT STAFF REPORTS

1. Discussion on crime trends and speeding.

Lupe Valdez, Police Chief gave a presentation on crime trends and speeding. Chief Valdez stated that assaults, thefts, and frauds are the top crimes within the city. Chief Valdez spoke regarding the speeding within the city and stated residents can request the Black Cat Radar for their neighborhood.

Chief Valdez stated there are staff issues with officers leaving for more pay, the police department outgrew the building, and equipment is harder to come by and more expensive.

REGULAR MEETING - 6:00 P.M.

CITIZENS WISHING TO ADDRESS CITY COUNCIL

There were no speakers.

CEREMONIAL PRESENTATIONS

2. Presentation of employee service award.

Colleen Martin, Director of Human Services, presented Josh Wilde, Purchasing Agent and Fleet Manager, with an Employee Service Award for five years of dedicated service with the city.

CONSENT AGENDA

3. Discussion and possible action on approving the May 28, 2024, June 7, 2024, and June 11, 2024, City Council meeting minutes.
4. Discussion and possible action to approve Resolution No. 20240910-004 declaring property salvage and authorizing the disposal of certain items of salvage property.

Upon a motion by Council Member Roberts and seconded by Mayor Pro-Tem Townsend, Council approved Consent Agenda items: 3. Discussion and possible action on approving the May 28, 2024, June 7, 2024, and June 11, 2024, City Council meeting minutes; and 4. Discussion and possible action to approve Resolution No. 20240910-004 declaring property salvage and authorizing the disposal of certain items of salvage property. The motion passed on a 6-0 vote.

REGULAR AGENDA

5. Discussion on changes to the Fiscal Year 2024-2025 proposed budget, legal and engineering fees and items from budget workshops.

Phillip Conner, Director of Finance, presented the item and each department director gave an overview of their budget cuts of 4.35%. Council discussed Randle Law Office attorney fees and HDR engineering fees.

PUBLIC HEARINGS AND ACTION ITEMS

6. Conduct a Public Hearing, discussion and possible action to approve Ordinance No. 20240910-006 to adopt the Fiscal Year 2024-2025 Annual Budget for the City of Angleton, Texas for the Fiscal Year beginning on October 1, 2024, and ending on September 30, 2025; and declaring an effective date. **THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$204,846 OR 2.25%, AND**

OF THAT AMOUNT, \$204,850 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Phillip Conner, Director of Finance, presented the item.

Upon a motion by Mayor Pro-Tem Townsend and seconded by Council Member Roberts, Council opened the public hearing at 8:38 P.M. The motion passed on a 6-0 vote.

There were no speakers in favor or against.

Upon a motion by Council Member Sartin and seconded by Council Member Booth, Council closed the public hearing at 8:38 P.M. The motion passed on a 6-0 vote.

Upon a motion by Mayor Pro-Tem Townsend and seconded by Council Member Sartin, to bring legal counsel in-house, between 140,000-\$150,00 with benefits.

Upon an amended motion by Mayor Pro-Tem Townsend and seconded by Council Member Sartin, to have an agenda item on the next Council agenda to bring an in-house attorney. The motion passed on a 4-2 vote with Council Member Booth and Council Member Daniel opposed.

Upon a motion by Council Member Daniel and seconded by Council Member Sartin, Council approved Ordinance No. 20240910-006 to adopt the Fiscal Year 2024 - 2025 Annual Budget with the following changes to give \$20,000 to development services for a part-time employee, to give \$15,000 to the Fire Department, and \$14,000 for employee appreciation and the remainder go into the fund balance.

Roll call vote:

| | |
|---|----------------|
| Mayor John Wright | For |
| Mayor Pro-Tem Travis Townsend | Against |
| Council Member Cecil Booth | For |
| Council Member Terry Roberts | For |
| Council Member Christiene Daniel | For |
| Council Member Tanner Sartin | For |

The motion passed on a 5-1 vote with Mayor Pro-Tem Townsend opposed.

- 7. Conduct a Public Hearing, discussion and possible action to approve Ordinance No. 20240910-007 levying the Ad Valorem Property Tax of the City of Angleton, Texas for the year of 2024 on all taxable property within the corporate limits of the city on January 1, 2024, and adopting a tax rate for 2024; providing revenues for payment of current municipal maintenance and operating expenses and for payment of interest and principal on outstanding city of Angleton debt; providing for limited exemptions of certain homesteads; providing for enforcement of collections; providing for a severability clause; and providing an effective date.**

Phillip Conner, Director of Finance presented the item.

Upon a motion by Council Member Roberts and seconded by Council Member Booth, Council opened the public hearing at 8:59 P.M. The motion passed on a 6-0 vote.

There were no speakers in favor or against.

Upon a motion by Council Member Daniel and seconded by Council Member Sartin, Council closed the public hearing at 8:59 P.M. The motion passed on a 6-0 vote.

Upon a motion by Council Member Booth and seconded by Council Member Roberts, Council approved Ordinance No. 20240910-007 adopting the Fiscal Year 2024-2025 Proposed Tax Rate.

Roll call vote:

| | |
|----------------------------------|---------|
| Mayor John Wright | For |
| Mayor Pro-Tem Travis Townsend | For |
| Council Member Cecil Booth | Against |
| Council Member Terry Roberts | For |
| Council Member Christiene Daniel | For |
| Council Member Tanner Sartin | For |

The motion passed on a 5-1 vote with Council Member Booth opposed.

REGULAR AGENDA

8. Discussion and possible action to approve Resolution No. 20240910-008 expressing intent to finance expenditures and additional actions in preparation for the issuance of emergency notes.

Phillip Conner, Director of Finance presented the item and stated at the last Council meeting, staff was instructed to begin work on an emergency note to finance expenditures related to Hurricane Beryl. The first step in the process is passing a reimbursement resolution allowing the city to reimburse themselves from the proceeds. This resolution sets the maximum amount that the city intends to borrow as well.

Joe Morrow with Hilltop Securities gave a presentation.

Upon a motion by Council Member Roberts and seconded by Council Member Sartin, Council approved Resolution No. 20240910-008 expressing intent to finance expenditures and additional actions in preparation for the issuance of emergency notes for the amount specified of \$4,220,000. The motion passed on a 6-0 vote.

9. Discussion and possible action on the engagement of a placement agent in connection with the issuance of emergency notes.

Joe Morrow with Hilltop Securities presented the agenda item and stated that this item is to locate someone who will find the purchaser. Federal regulations will not allow Hilltop Securities to serve as the City's advisor on the emergency notes and find and negotiate a deal with a buyer for our emergency notes. Therefore, the city needs a separate organization to serve in this capacity.

Upon a motion by Council Member Sartin and seconded by Council Member Roberts, Council approved Cruz & Associates as the placement agent in connection with the issuance of emergency notes. Motion passed on a 6-0 vote.

10. Discussion on speeding in neighborhoods within the city.

Heidy Sievva, resident, stated that cars are speeding on the main road of Rancho Isabella subdivision and feels that it is not safe for the kids in the area. Ms. Sievva requested speed bumps to stop the speeding and suggested to have an officer on duty during school hours.

Lupe Valdez, Police Chief stated that there could be an officer placed in that area during school hours but suggested bringing it to the school board since Angleton Independent School District (ISD) Police have jurisdiction in that area.

11. Update and discussion on the Henderson Roadway Project.

John Peterson, city engineer with HDR presented the item and provided an update on Henderson Roadway Project. Mr. Peterson stated that the city scored higher than the Benefit Cost Analysis minimum to receive funding from Houston-Galveston Area Council on an 80/20 match. A task force will be meeting to discuss the construction and phasing of Henderson.

12. Discussion and possible action on Henderson Road sidewalk and mowing maintenance.

Megan Mainer, Director of Parks and Recreation presented the item and discussed mowing maintenance requests the department received from residents. Ms. Mainer stated that the property belongs to the Homeowners Association and is not city property. Clarification from council was requested on how to proceed with the maintenance of the area while protecting the city and helping the community.

Council gave direction to continue mowing on both sides of the sidewalk. Council requested that staff work on getting residents permission to allow the city to convey the land in order to maintain mowing.

13. Discussion and possible action for match funding for the Hazard Mitigation Grant for the Angleton Recreation Center generator.

Jamie Praslicka, Director of Emergency Management presented the item and stated that the Office of Emergency Management was recently made aware that the Generator grant for the Angleton Recreation Center was being funded by Federal Emergency Management Agency (FEMA). This grant was written and submitted in 2021. Due to economic changes the cost of the project has increased. FEMA will honor the original grant amount. Any overage project cost is the responsibility of the City. The estimated difference is \$82,000, which the Office of Emergency Management is asking for funding to continue forward with the project. City council does have the option to decline the grant. However, the Angleton Recreation Center has been utilized multiple times as a shelter and most recently during Hurricane Beryl.

Ms. Praslicka stated that since the last update to council in February there has been three other grants submitted to the Texas Division of Emergency Management (TDEM) and FEMA. Each grant is in varying stages of verification and approval. There is potential for the need for funding during this budget year. Currently, match funding for the three remaining grants for the city is \$87,000 dollars. Due to these grants being written in the last year the economic increase will be limited.

Council requested that this item be brought back on the September 24 agenda with options to pay.

14. Discussion and possible action on various Plat Extension (EOA) requests for the Ashland Sections 3, 4, 5, 6, and Street Dedication #4 Preliminary Plats.

Otis Spriggs, Director of Development Services presented the item and stated that on behalf of Anchor Holdings MP, LLC, Quiddity Engineering is requesting a one-year extension of the following approved plats for the Ashland Development until September 10, 2025: Ashland Section Three, Preliminary Plat; Ashland Section Four, Preliminary Plat; Ashland Section Five, Preliminary Plat; Ashland Section Six, Preliminary Plat; and Ashland Street Dedication Number Four Preliminary Plat. The referenced plats were approved with conditions at the August 22, 2023, City Council meeting. The conditions of approval have since been met, but there continues to be ongoing construction plan review coordination with city staff. As a result, the applicant is asking for an extension to allow Anchor Holdings MP, LLC the necessary time to navigate these challenges and ensure the successful completion of the project.

Upon a motion by Council Member Booth and seconded by Council Member Roberts. Council approved Plat Extension (EOA) requests for Ashland Sections Three, Four, Five, Six, and Street Dedication Number Four Preliminary Plats. The motion passed on a 4-2 vote with Mayor Wright and Mayor Pro-Tem Townsend opposed.

15. Discussion and possible action to approve Ordinance No. 20240910-015 2024 Annual Service Plan Update for the public improvements in the Riverwood Ranch, Phases 1 and 2 Public Improvement District (PID), and approving the updates to the 2024 Assessment Roll, in accordance with chapter 372 of the Texas Local Government Code.

Otis Spriggs, Director of Development Services presented the item and stated that the capitalized terms used in this 2024 Annual Service Plan Update shall have the meanings set forth in the Service and Assessment Plan (the "SAP"), used for the benefit of the property in the district. The district was created pursuant to the Public Improvement District (PID) Act, by Council under Resolution 20191112-011 on November 12, 2019, whereby the City passed and approved authorizing the creation of the Riverwood Public Improvement District (the "District") in accordance with the PID Act. On December 8, 2020, the city passed and approved Ordinance 20201208-018 which approved an Assessment Ordinance, which was subsequently rescinded by the City Council by ordinance on September 14, 2021. The SAP approved on September 14, 2021, by Ordinance 20211012-013 (the "Service and Assessment Plan") replaced in its entirety the previously approved plan approved by Ordinance 20201208-018. Ordinance 20211012-013 also levied assessments against benefited properties within

the district and established a lien on such properties. The SAP identified the Authorized Improvements to be constructed, the costs of the Authorized Improvements, the indebtedness to be incurred for the Authorized Improvements, and the manner of assessing the property in the district for the costs of the Authorized Improvements. Pursuant to the PID Act, the Service and Assessment Plan must be reviewed and updated annually. This document is the Annual Service Plan Update for 2024. This 2024 Annual Service Plan Update also updates the Assessment Roll for 2024.

Upon a motion by Council Member Sartin and seconded by Council Member Roberts, Council approved Ordinance No. 20240910-015 2024 Annual Service Plan Update for the public improvements in the Riverwood Ranch, Phases 1 and 2 Public Improvement District (PID), and approving the updates to the 2024 Assessment Roll, in accordance with chapter 372 of the Texas Local Government Code. The motion passed on a 5-1 vote with Mayor Wright opposed.

16. Discussion and possible action on the subdivision emergency access gate within the Rosewood III Subdivision (Rosewood Ln. at E. Henderson Rd.).

Otis Spriggs, Director of Development Services presented the agenda item and stated that a neighborhood meeting would be held with the residents regarding the request to close the gate. Notices for a possible quorum would be sent out to anyone who would like to attend.

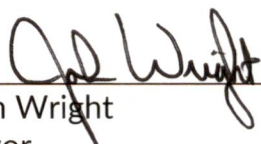
COMMUNICATIONS FROM MAYOR AND COUNCIL

ADJOURNMENT

The meeting was adjourned at 10:17 P.M.

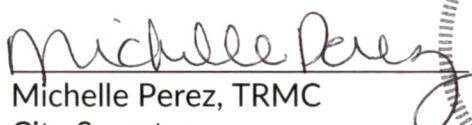
These minutes were approved by Angleton City Council on this the 10th day of December 2024.

CITY OF ANGLETON, TEXAS



John Wright
Mayor

ATTEST


Michelle Perez, TRMC
City Secretary

