MANOR
EST. TEXAS 1872

ANNUAL PROPOSED BUDGET
FY 2026-2027

PREPARED BY: FINANCE DEPARTMENT

SEPTEMBER 8, 2026

Proposed Annual Budget

Fiscal Year 2026 - 2027

The budget will raise $1,742,475 (7.81% approx) more property tax revenues than last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $2,263,070.

Operation and Maintenance Rate	0.542519
Debt Rate	0.305029
Total	0.847548
The Property Tax Rate	0.847548
The No-New-Revenue Tax Rate	0.869266
The NNR M&O Tax Rate	0.514787
The Voter-Approval Tax Rate	0.847548
The Debt Rate	0.305029
The De minimus Rate	0.837706

Total Amount of Municipal Debt Obligation $ 77,175,000

CITY OF MANOR

CITY COUNCIL

Dr. Christopher Harvey.....................	Mayor
Emily Hill..	Mayor Pro-Tem Place 1
Anne Weir..	Council Member Place 2
Maria Amezcua...............................	Council Member Place 3
Sonia Wallace..................................	Council Member Place 4
Aaron Moreno.................................	Council Member Place 5
Deja Hill...	Council Member Place 6

MAYOR AND COUNCIL MEMBERS

Dr. Christopher Harvey
Mayor

Emilly Hill, Mayor Pro Tem
Council Member Place 1

Anne Weir
Council Member Place 2

Maria Amezcua
Council Member Place 3

Sonia Wallace
Council Member Place 4

Aaron Moreno
Council Member Place 5

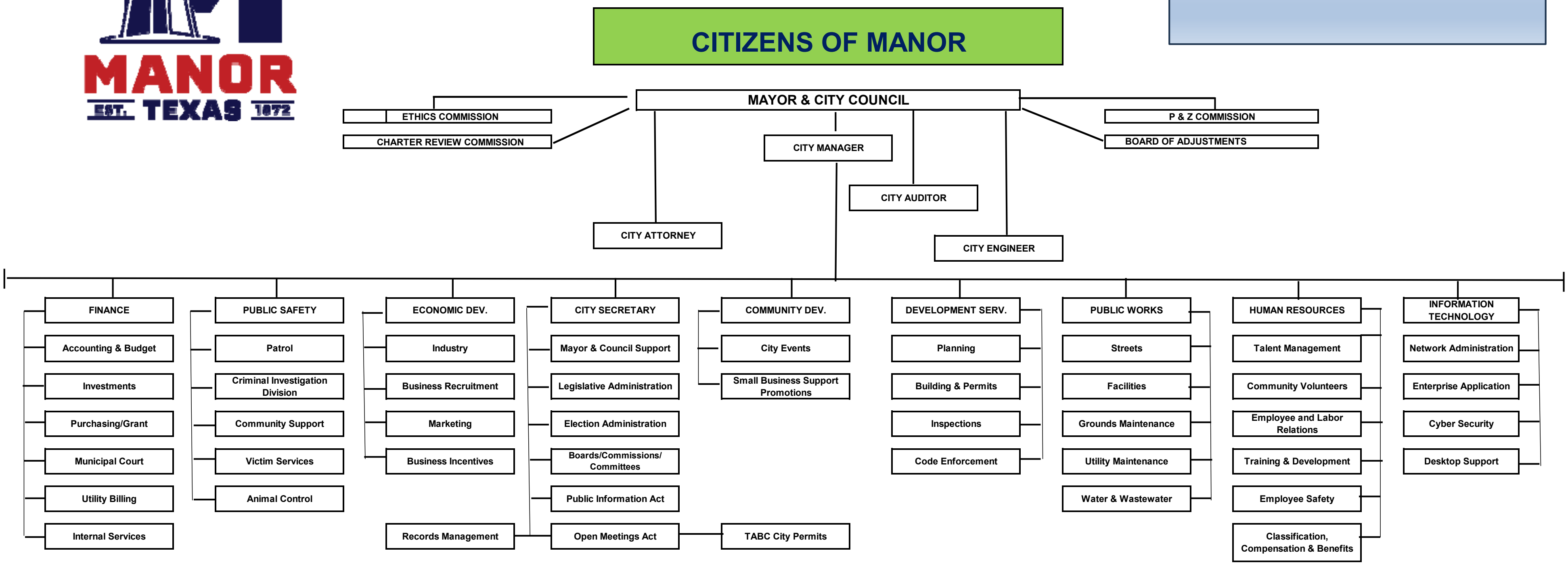
Deja Hill
Council Member Place 6

CITY OF MANOR

SENIOR MANAGEMENT TEAM

Scott Moore….. City Manager
Belen Peña…... Director of Finance
Ryan Phipps….. Chief of Police
Lluvia Almaraz…................................... City Secretary
Matthew Woodard….............................. Director of Public Works
Michael Burrell….................................. Director of Development Services
Tonya Burgess…................................... Director of Human Resources
Scott Jones…... Director of Economic Development
Vacant….. Director of Information Technology

ORGANIZATIONAL CHART
FY 2026-2027



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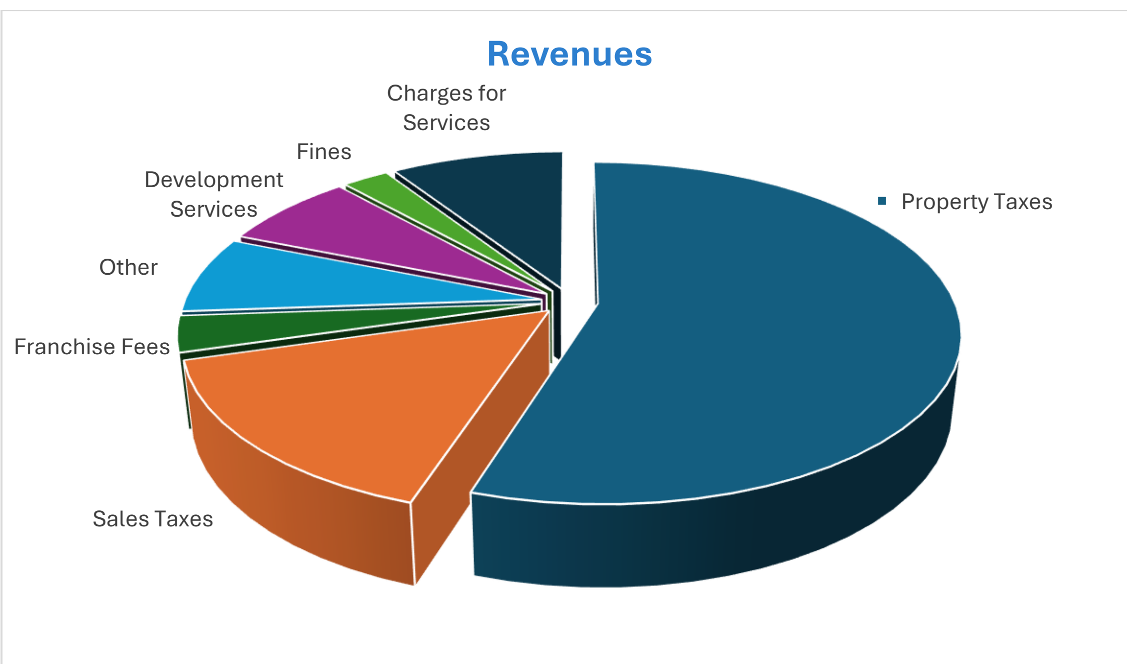
Proposed Annual Budget FY 2026-2027

Honorable Mayor and City Councilmembers,

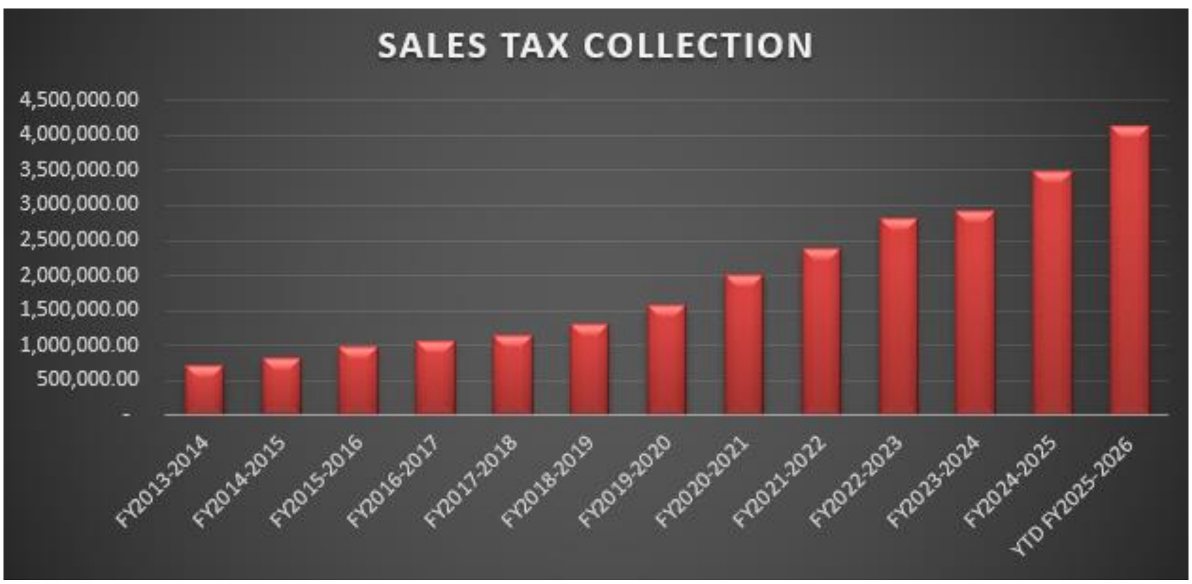
The Proposed Fiscal Year 2026-2027 Annual Budget presents a balanced plan that funds existing City services and programs and provides for enhancements and additions of services and community benefits to meet the demands of our fast-growing City. As presented, the General Fund Revenues from all sources are $27,840,859, with total General Fund Expenditures of $27,840,859, resulting in a balanced budget with no debt spending.

The primary funding sources of the City's operations are Administration, Streets, Development Services, Court, and Police. Property Taxes ($15,162,519) are the largest source of income of the City's General Fund, with Sales taxes ($4,300,000) and Charges for Services ($2,558,00) as the second and third sources respectively.

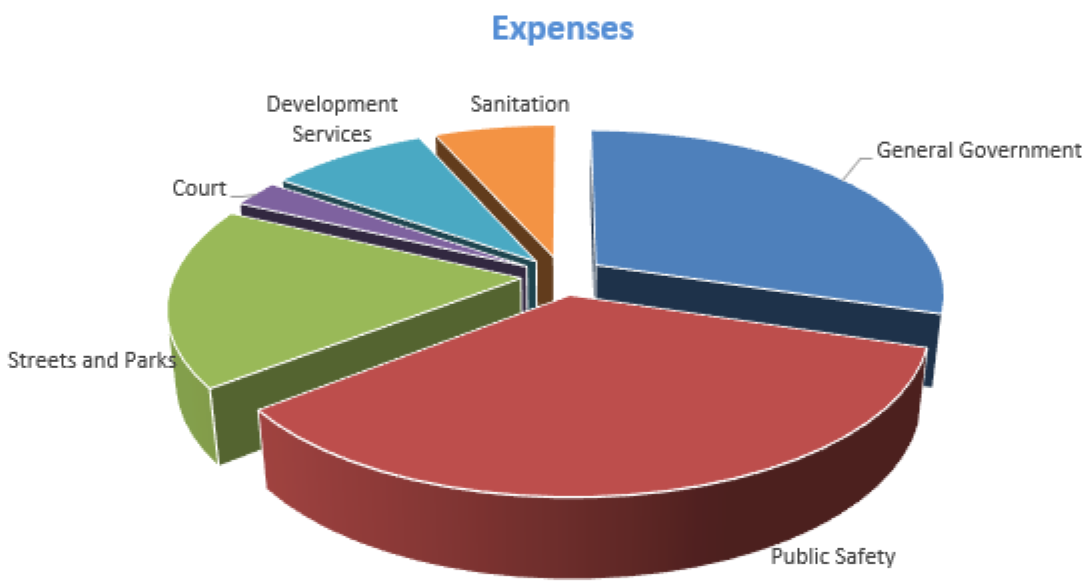


The proposed property tax rate for fiscal year 2026-2027 is $0.847548 per $100.00 of valuation. The current tax rate is $0.853700; therefore, the proposed tax rate has decreased. The budget will raise $1,742,475 (7.81% approximately) more in property tax revenue than last year's budget. The property tax revenue to be raised from new property added to the tax roll this coming year is $2,263,070. The new addition to property taxes is driven by increased valuations of homes and businesses within the city, as well as continued residential and commercial construction. The property tax rate is expected to continue to change each year as larger projects, such as retail, residential, and industrial, are completed over the next few years.

The sales tax revenue continues to increase year after year. All due to the growth the City of Manor is facing. Fiscal year 2024-2025 revenue was $3.4 million, 2023-2024 revenue was $2.9 million in sales tax, as well as $2.8 million in fiscal year 2022-2023. This was a large increase compared to fiscal year 2021-2022, with revenues of $2.3 million, up from $2.0 million in fiscal year 2020-2021**. For the current fiscal year 2025-2026, revenue is estimated at $4.4 million.** The City receives only half of the 2% sales tax it imposes, as 1% is allocated to Capital Metro.



The City's General Fund is the main source of funding for most of its operations. The fiscal year 2026-2027 budget anticipates expenditures of $27,840,859, including General Government ($8,303,486), Public Safety ($9,644,813), Streets and Parks ($4,901,380), Court ($721,361), Development Services ($2,419,819), and Sanitation ($1,850,000).



The utility fund, which includes water, wastewater, and stormwater services, has also seen increased demand. At the end of fiscal year 2024-2025, there were 6,879 active accounts with approximately $9.1 million in revenue, and in the current fiscal year 2025-2026, there are 7,160 active accounts with approximately $10.4 million in revenue.

The City has debt obligations outstanding as of September 2026 totaling $77.1 million, earmarked for infrastructure, water and wastewater projects, and economic development. The City is working toward issuing $15 million in debt for water and wastewater expansion.

The City has restricted funds that are used only for specific purposes. The revenues and expenditures are limited either by state law or local ordinance. The funds are for the hotel and motel occupancy taxes, water and wastewater impact fees, and capital projects.

The Proposed fiscal year 2026-2027 Annual Budget includes funding for a total of 156 positions, consisting of 123.5 currently filled positions, 29 vacancies, and 3 new requests. The proposed budget includes a 5% pay increase for the cost of living and the next step in the salary pay scale.

Departmental Highlights, Accomplishments, and Goals

City Manager's Office – The City Administration was successful in securing $850,000 in federal assistance from Congressman Greg Casar's Office for new ground storage tank facilities. The city improved its ability to seek assistance from federal and state agencies responsible for supporting community development and infrastructure projects, which led to a partnership with landowners who annexed 168 acres into the city limits for future industrial development by companies looking to expand their operations in the Central Texas region. The proposed commercial and industrial development will create advanced, skilled-labor jobs with high wage-earning potential. The City Administration also worked closely with the Central Texas Regional Mobility Authority to initiate the environmental and feasibility study for the US290 Corridor to the Bastrop/Travis County Line. The progress achieved in addressing the city's transportation needs will carry over into the new fiscal year and create opportunities to work with Travis County and Texas Department of Transportation officials to fund roadway and safety improvements throughout the community. The City Administration will continue to identify cost-saving measures and assist each department in improving service delivery, both internally and externally, to achieve outcomes that help the organization become a great place to work.

City Secretary's Office – The City Secretary's Office serves as the administrative hub and statutory backbone for local governance, ensuring legislative continuity, regulatory compliance, and civic transparency. Acting as a vital link among the public, elected officials, and city administrative staff, the office supports the City Council, manages official municipal records, administers elections, and facilitates access to public information. Through rigorous document preservation, open governance workflows, professional development, and administrative permitting, the department ensures city operations remain efficient, lawful, and fully accountable to the community.

Over the past fiscal year, the office has successfully maintained and enhanced its core operational duties. The department prepared and posted over 40 City Council agendas, recorded official meeting minutes, processed over 45 ordinances and 50 resolutions, issued 25 proclamations, executed over 100 contracts, and recorded 20 deeds and easements. On the administrative and records front, staff efficiently processed 961 Open Records Requests within mandated timelines, accessioned 100 boxes into long-term storage, destroyed over 200 boxes per state retention schedules, completed the implementation of Laserfiche for digital records management, and issued 25 alcohol permits. Additionally, staff prioritized professional growth by actively attending municipal clerk certification courses and educational seminars. Key achievements included hosting the 7th Community Shred Day Event—collecting 6,420 pounds of paper and over 100 pounds of electronics—**and receiving the Municipal Clerks Office Achievement of Excellence Award for the fourth consecutive year.**

Looking ahead, the City Secretary's Office is focused on core strategic objectives to further optimize department services. First, the office will leverage the new Laserfiche system to expand digital archiving, standardize department retention practices, and streamline document retrieval systems to maximize records management efficiency. Second, staff will direct all municipal election processes in full compliance with regulations, ensuring public accessibility and statutory accuracy. The department will also foster ongoing staff development by completing advanced certification courses through professional municipal clerk programs. Finally, the department will continue to enhance public information processing for open government while continuously refining agenda preparation, minute recordation, and official document execution to support legislative decision-making.

Finance Department – During the current fiscal year, the Finance Department has been implementing new processes to reduce costs, streamline operations, update policies, and introduce a new billing system for cost savings. We are currently migrating our accounting system to a newer version to optimize operations and add features such as human resources, purchasing, fixed assets, and time and attendance management. The department processes vendors' payments weekly to maintain cash flow and the operations of the department and the City as a whole. Finance personnel continue to professionally develop their skills by attending governmental training programs.

Utility Billing continues to improve customer service and streamline billing processes. The personnel have actively promoted ACH AutoPay, allowing residents to avoid the $3.00 card processing fee, and have seen increased enrollment in paperless billing among both new and existing customers. Increased participation in paperless billing also helps reduce postage and mailing costs for the City while providing residents with faster access to their utility bills and notices. **Future Plans** – The City is working toward an agreement with Manville Utilities that would allow for the disconnection of their water-only customers who are delinquent on sewer and solid waste services when those are the only services provided by the City as the city cannot "disconnect" services.

Information Technology Department – IT has kept the City's IT systems running in top condition. We have successfully upgraded systems dictated by policy, provider upgrades, and keeping up-to-date with changing technology. We have been agile and can change direction as the city finds new and exciting opportunities and "markets." We have secured network and computer technology to comply with things like CJIS (Criminal Justice Information Systems), PCI (Personal Credit Information), and other policies and directives from the state and federal levels.

Police Department – The past fiscal year was a defining year of growth for the Manor Police Department. As Manor continues to grow and the demands placed upon public safety become increasingly complex, the Department remains focused on strengthening the foundation necessary to provide professional, responsive, and community-centered policing.

Our investments were deliberate. We expanded community policing, engagement, and targeted outreach efforts to strengthen relationships and build trust with the community we serve. At the same time, investments in technology improved operational efficiency, accountability, and transparency while expanding our ability to use data-driven strategies to identify trends, deploy resources effectively, and respond proactively to emerging public safety concerns.

Recognizing that many calls for service involve challenges that cannot be addressed through enforcement alone, the Department strengthened mental health and crisis response, providing officers with alternatives for assisting individuals experiencing behavioral or mental health crises. We also continued investing in officer training, reinforcing de-escalation, defensive tactics, sound decision-making, and professional response to increasingly complex encounters.

Our commitment to public safety extends beyond the initial response to a crime. Investments in Victim Services personnel, resources, and technology strengthened our ability to provide compassionate, timely, and meaningful assistance to victims and families navigating some of the most difficult moments of their lives.

These accomplishments are important not simply because they demonstrate what the Department achieved, but because they establish the foundation for what comes next. The upcoming budget is not a departure from our previous investments—it is the next phase of them. Maintaining the progress we have made requires continued investment in the people, technology, training, partnerships, and resources necessary to keep pace with Manor's growth.

As we present the upcoming budget, our objective is clear: to build responsibly upon proven investments, strengthen organizational capacity, and ensure the Manor Police Department remains prepared not only for the public safety needs of today, but also for the community Manor is becoming.

Municipal Court – During the current fiscal year, The Manor Municipal Court has made significant progress in improving the efficiency, accessibility, and effectiveness of court operations while maintaining a strong commitment to the fair and impartial administration of justice. Key accomplishments include digital case management and document imaging systems to move toward a paperless court, improving electronic auditing to reduce transaction and data-entry errors, and expanding electronic and remote options for payments, requests, filings, and court appearances. The Court has also worked to improve the timeliness of case processing, provide accurate and accessible information to defendants and the public, and use technology and communication tools to improve customer service and reduce failure-to-appear rates. Safe-harbor initiatives have provided individuals with opportunities to resolve outstanding cases while helping reduce aging dockets and unnecessary warrants.

The Court has further strengthened its commitment to access to justice by expanding alternative resolution and sentencing options, including structured payment plans, community-service opportunities, and other lawful alternatives for individuals who may be unable to pay fines and costs in full. These efforts help minimize unnecessary jail commitments and reduce the unintended financial impact of Class C fines and fees on individuals and families. The Court continues to promote professional development and continuing education for court personnel to implement legislative and procedural changes in a timely manner.

Human Resources Department is focused on creating a consistent, compliant, and employee-centered foundation that supports both current operations and future growth. To accomplish this, we are prioritizing several key initiatives that address historical gaps and strengthen our organizational infrastructure. Budget considerations will include staffing needs, software utilization, training resources, and materials required for program development.

• *Digitizing HR Records & Improving Records Retention:* HR intends to digitize personnel records to correct legacy issues in record retention and ensure compliance moving forward.

• *Revamping New Employee Orientation (NEO):* We plan to redesign the New Employee Orientation to increase new employee success and improve retention. The updated NEO will include a curriculum covering Council/City Manager government structure, a high-level overview of the revised employee handbook, and essential knowledge to support employee engagement and role expectations.

• *Departmental SOP Development:* HR wishes to partner with each department to create additional departmental SOPs that align with the updated handbook. Each department has unique compliance and operational challenges, and establishing tailored SOPs will help ensure consistency and streamlined processes across the organization.

• *Employee Training & Development (FLP – Forever Learning Program):* We propose establishing an employee learning and improvement program focused on skill-building and cross-training. This initiative will reinforce a culture of continuous development and support employees at every stage of their careers.

• *Hybrid Work Schedule for Improved Work-Life Balance:* To further support retention, morale, and overall employee well-being, HR is exploring the implementation of a hybrid work schedule where appropriate. A structured hybrid model will provide employees with increased work-life balance while maintaining productivity and service standards. This initiative aligns with modern workforce expectations and supports our goal of becoming a more competitive and supportive employer.

Development Services Department continued to navigate the city's substantial growth during this fiscal year. We have made significant changes to our service platforms to support our strong commitment to excellence. Staff met the challenges of complex review questions, evolving project needs, and the rapid pace of development through determination and innovation. Interdepartmental collaboration remained essential, ensuring critical details were addressed as we refined processes to improve efficiency and customer service. A major accomplishment this year was the successful implementation of new programs that improved the permitting experience and reduced staff workload. *Camino* provided guidance to over 400 customers on required permit information, *GovWell*—our new permit software—saved an estimated 214 hours of staff time through prechecks and AI-supported inquiries, and a partnership with Public Works enabled the launch of ArcGIS tools that enhanced mapping capabilities and utility location accuracy.

Looking ahead to the coming fiscal year, our priority remains fully staffing the department by filling all remaining vacancies. We plan to continue improving both software and internal programs to increase efficiency, strengthen accuracy, enhance the customer experience, and support faster, more predictable project timelines. These efforts will continue as the city develops.

Economic Development Department - This year's budgetary focus for the Economic Development Department is to expand marketing efforts to include promoting business attraction for major new developments (Manor Town Square, Manor Commons, Kimbro Crossing, etc.), to establish of a joint database to include cooperative entity business information, to promote Manor outside its geographic region, to expand and train additional staff to allow for more programs and wider scope functionality, to target more industry and specialty trade shows, to purchase gateway signage for the city's identification, and to secure critical access and infrastructure to assist in development of the city's E. Manor Development #1 236 acres on US290. The city's Economic Development Strategic Plan required postponement to mid-2027 due to the City Hall/Library project and to study the prospect of future sales tax availability from multiple sources, but that study is still needed to set long-term goals and objectives, to determine long-term revenue sources, and to investigate alternative and competitive incentives. Economic Development staff expect to assist in implementing Downtown Strategic Plan recommendations such as the downtown drainage study, construction and design standards, a facade improvements grant program, and redevelopment planning. Economic Development is assisting the city in locating a proactive grant locator/writer to find grant opportunities Manor can capitalize on and requires funding for such a contractor. The 2026-2027 budget provides for additional Economic Impact analysis studies for incoming projects to benefit the city, and plans are to utilize a combination of budget revenues and remaining ED bond funds to develop infrastructure for commercial properties that will attract employment opportunities, capital investment, and job creation for Manor's expanding economy. Every new dollar in commercial investment helps the government avoid increased residential tax increases.

City's Marketing & Communications – the efforts during the current fiscal year focused on increasing transparency, strengthening the City's brand, and helping residents better understand City services, infrastructure projects, and local government initiatives. Through strategic communications across social media, the City website, MyManor app, Nixle, video storytelling, and public information campaigns, residents received timely, accessible information about City operations, construction updates, community events, emergency notifications, and available services. This fiscal year also marked the launch of the City's MVP4 brand initiative, with new branding introduced on the City's water towers to establish a more recognizable and unified identity for Manor. New initiatives such as Meet Manor Mondays and the Manor Business Spotlight program expanded public engagement while creating consistent opportunities to educate residents. Marketing & Communications also prioritized giving residents a voice by gathering community feedback at City events and through online feedback forms that remain available year-round, ensuring resident questions, comments, concerns, and ideas are shared directly with City leadership and department directors to help inform decisions and improve service delivery. These efforts generated more than 3.2 million video views and over 207,000 engagements, while 68% of video views came from non-followers, significantly expanding the City's reach and increasing awareness of City programs, projects, and services.

Looking ahead, Marketing & Communications will continue to expand public engagement through innovative digital communications, video production, and community-focused storytelling, while strengthening the City's brand and increasing awareness of City programs and services. The department will continue to create opportunities for two-way communication by expanding resident feedback initiatives and ensuring that community voices remain an important part of City decision-making. Future goals also include expanding the City's visual identity by incorporating the MVP4 brand into additional signage and assets throughout the community, creating a more cohesive and recognizable presence. As Manor continues to grow, Marketing & Communications will also work to expand the department's internal creative capabilities by adding in-house photography and videography resources to increase production capacity, improve efficiency, reduce reliance on outside vendors, and provide more timely, high-quality visual communications in support of all City departments.

Public Works Department

<u>Utilities W/WW Work Accomplishments during fiscal year 2025-2026:</u>

- The City of Manor hosted its fourth Texas Water Utilities Association (TWUA) meeting for the Capitol Area District. This monthly meeting brings together representatives from various municipalities to earn continuing education units (CEUs) for Water and Wastewater operators' licenses issued by the state (TCEQ).
- Through the in-house program for acquiring a CDL, the City of Manor has obtained two CDL license Operators and has three in training as of now.
- The utility department has completed our Lead and Copper Reporting (LCR) as required by TCEQ every three years. We collected 30 samples from various residents of the City of Manor and submitted them to a water testing laboratory for analysis; all samples passed inspection. Submitted the annual Water Loss Survey, Water Loss Audit, and Water Conservation report. Provided customer consumer reports (CCR) to the public in compliance with TCEQ regulations, with the endorsement of the City Council. Report to Texas Water Development Board (TWDB). – City Council Endorsed.

- The City of Manor has added 9,978 feet of water mains through new contractor-built construction. Along with 10,169 feet of wastewater mains pipe through new contractor-built construction.
- The Utility Department has installed cameras at several lift stations and treatment facilities to help ensure better security of our facilities.
- The city has conducted CCTV inspections and has surveyed a total of 57,235 feet, which has helped tremendously with warranty inspections of newly installed infrastructure, along with existing infrastructure.
- Replaced 300 feet of wastewater main line on Smith Rd., 200 feet of wastewater main line on Rector St., and replaced 25 feet of sewer lateral line on E. Boyce St.
- Three Manholes have been coated to help prevent Inflow and infiltration (I&I)
- Wilbarger Wastewater Treatment Plant has started the early phases of expansion.
- The water utilities department replaced 400 feet of water main line on E Townes St.
- Installed 5 main water valves to help with minimizing customer shut-offs during water main repairs.
- The City of Manor has completed the construction of a second ground storage tank (GST) at the Clearwell site.
- Well #2 has been rehabilitated and cleaned for optimum efficiency.
- The City of Manor has two Operators working with the apprenticeship program through TRWA. This program is a paid scholarship through TRWA to help operators acquire their Class “C” Water license.
- Participated in Touch a Truck for Manor ISD, where children were able to see the vehicles used by the Water Department.

Goals for fiscal year 2026-2027

- Continuing repairs and maintenance on the water and wastewater systems. 7,500 linear feet of water main line needs to be replaced, and additional hydrants need to be installed in areas to ensure adequate water circulation during flushing.
- Get the TCEQ permit completed for the Wilbarger Regional Wastewater Plant.
- Complete Wilbarger Wastewater Plant expansion from 1.33 MGD to 2.0 MGD.
- Start and complete Cottonwood Wastewater Plant Phases 2 and 3 from 0.2 MGD to 0.6 MGD
- Complete Manor Commercial wastewater line phase II that will provide wastewater services to Beltex Dr.
- Complete 11,771 feet of new 12-inch waterline installation on 290.
- Completion of a Ground Storage tank and booster station located at Gregg Ln. to help with storage and pressure on the east side of Manor’s water system.

Streets/Parks Accomplishments during fiscal year 2025-2026:

The Manor Streets and Parks Department is dedicated to maintaining and enhancing the city's road infrastructure, with the primary objective of ensuring safe and efficient travel for all residents. This involves the upkeep of drainage systems, road surfaces, rights-of-way, sidewalks, traffic control devices, and street signage. Furthermore, the department is committed to implementing future enhancements and additions to parks and trails, overseeing facility maintenance and event organization, and fostering civic pride within our community.

- Installed a connector road with curb and gutter from Shadow Glen Blvd to Manor Crossing. 160 ft of road, 320 ft of curb and gutter.
- Streets repaired-Streets Improvement Program-Jaime Dr, Cummins Way, Bois D Arc, Topsail St. 3,480 ft
- Streets repaired-In House-745ft
- Sidewalk repaired-Streets Improvement Program-2,714ft
- Sidewalk repaired-In-House-619ft
- Curb and Gutter Repaired-Streets Improvement Program -1,027ft
- Curb and gutter Repaired-In House-320ft
- Fog sealed the Greenbury subdivision- 10,850 ft
- Cracked sealed a total of 23,628 ft of road. This preventative maintenance stops severe deterioration, reduces the formation of potholes, and extends the overall life of the roadway.
- Replaced and repaired a total of 31 stop signs throughout the city.
- Restriped Police Department, future Police department, City Hall, Jennie Lane Park, Carriage Hills Park, and Timmermann Park parking lots.
- Drainage cleaning footage- 355ft
- Through the in-house training program, we have acquired another Class A CDL license.
- Assisted with 10 City Special Events throughout the year.
- Assisted with 4 other events.
- Installed a new 15X15 Gazebo and park bench at Bell Farms Pond.
- Completed 9,305 inspections and MS4 Annual Facility reports for TCEQ approval.
- The park's acreage mowed per year within the City of Manor is 2,152 acres, which does not include all of the ROW maintained.
- The City of Manor's Parks Department installed 50 yards of kiddie mulch around various city playgrounds.
- The City of Manor's Parks Department installed 30 yards of new granite along various trails throughout our parks.

- Installed "The Bridge Sculpture" at the Manor Art Park, which is built to reflect community, connection, and shifting perspectives.
- The City of Manor Parks Department installed two sets of cornhole games and two ping pong tables at Timmermann Park. This helps our community build stronger social ties and encourages physical activity for all ages.
- Replaced four shade sails covering Hamilton Point Park Playground.
- Replaced old workout equipment at Jennie Lane Park with new, upgraded workout equipment.

Goals for fiscal year 2026-2027

- Continue repairs and maintenance on failed streets, including reconstruction, crack sealing, milling, and overlay, pothole patching, and fog sealing.
- Continue to correct drainage and flow by cleaning debris out of the ditch lines.
- Continue sidewalk repairs and maintenance
- Continue CDL training to obtain Class A CDL licenses.
- Get training to obtain park staff with herbicide and irrigation licenses.
- Continue to add more amenities to our parks.
- Complete Downtown Drainage Master Plan.

Summary

The fund summaries in this budget document outline key budget components and discuss the salient changes between this budget and the previous budget year. Overall, the fiscal year 2026-2027 proposed budgeted revenues of $66.5 million and expenditures of $66.8 million for all funds, in direct response to the increased infrastructure and operational needs of our fast-growing City. Along with growth is an increased demand for City services, resulting in additional resource needs. This budget provides for the delivery of critical facilities, investment in long-term planning, technological advancements, infrastructure expansion, competitive wages and benefits for labor resources, and improvements that help us manage and sustain growth.

I would like to extend a special thank you to all the departments that contributed to the success of this budget!

Belen Peña

Finance Director, City of Manor

GENERAL FUND

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026-2027

FY 2026-2027 Proposed Annual Budget

10 -GENERAL FUND
FINANCIAL SUMMARY

			50% OF YEAR COMPLETE			
REVENUE SUMMARY	FY 2024-25 ACTUAL	**FY 2025-26 ADOPTED**	**Y-T-D ACTUAL AS OF 03/31/2026**	% OF BUDGET	BUDGET BALANCE	**FY 2026-2027 PROJECTED**
ADMINISTRATION						
TAXES	16,383,564	18,328,335	16,379,744	89.37	1,948,591	20,599,019
OTHER REVENUE	52,306	36,900	11,014	29.85	25,886	35,900
PERMITS/LICENSES	3,266	1,600	1,000	62.50	600	500
OTHER	2,215,757	1,800,050	925,023	51.39	875,027	1,950,050
TOTAL ADMINISTRATION	18,654,893	20,166,885	17,316,781	85.87	2,850,104	22,585,469
CITY COUNCIL						
OTHER REVENUE	-	-	8,568	-	(8,568)	10,000
TOTAL CITY COUNCIL	-	-	8,568	28.62	(8,568)	10,000
STREETS						
OTHER REVENUE	669,126	174,000	1,065,516	612.37	(891,516)	502,000
SANITATION CHARGES	1,968,363	1,925,000	1,037,345	53.89	887,655	2,030,000
TOTAL STREET	2,637,489	2,099,000	2,102,861	100.18	(3,861)	2,532,000
DEVELOPMENT SERVICES						
OTHER REVENUE	36,958	43,000	14,780	34.37	28,220	34,000
PERMITS/LICENSES	3,559,193	2,880,100	787,372	27.34	2,092,728	1,968,500
TOTAL DEVELOPMENT SERVICES	3,596,151	2,923,100	802,152	27.44	2,120,948	2,002,500
PARKS/RECREATIONS						
OTHER REVENUE	3,076	15,000	23,762	-	(8,762)	26,000
TOTAL PARKS/RECREATION	3,076	15,000	23,762	62.00	(8,762)	26,000
COURT						
OTHER REVENUE	4,590	2,500	1,155	46.20	1,345	2,500
COURT FEES	926,112	581,200	410,153	70.57	171,047	581,200
TOTAL COURT	930,702	583,700	411,308	70.47	172,392	583,700
POLICE						
OTHER REVENUE	200	1,000	2,305	230.45	(1,305)	2,000
POLICE CHARGES/FEES	154,107	99,000	33,815	34.16	65,185	99,190
TOTAL POLICE	154,307	100,000	36,120	36.12	63,880	101,190
ECONOMIC DEV. SERVICES						
TAXES	-	-	-	-	-	-
TOTAL ECONOMIC DEV. SERVICES	-	-	-	-	-	-
HUMAN RESOURCES						
OTHER REVENUE	8,000	8,000	-	3.13	8,000	-
TOTAL HUMAN RESOURCES	8,000	8,000	-	3.13	8,000	-
COMMUNITY DEV. SERV.						
PERMITS/LICENSES	44,333	-	-	-	-	-
TOTAL COMM. DEV. SERVICES	44,333	-	-	-	-	-
NON-DEPARTMENTAL						
OTHER FINANCING SOURCES		-	0	#REF!	#REF!	-
TRANSFERS	0	-	0	#REF!	#REF!	-
TOTAL NON-DEPARTMENTAL	0	-	0	#REF!	#REF!	-
TOTAL REVENUES	**26,028,951**	**25,895,685**	**20,701,552**	**79.94**	**5,194,133**	**27,840,859**

FY 2026-2027 Proposed Annual Budget

10 -GENERAL FUND
FINANCIAL SUMMARY

EXPENDITURE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
COUNCIL						
PERSONNEL	179,357	260,938	79,880	-	181,057	260,938
OPERATING	116,935	378,500	88,625	-	289,875	380,500
TOTAL COUNCIL	296,292	639,438	168,505	-	470,932	641,438
ADMINISTRATION						
PERSONNEL	524,030	717,360	311,421	43.41	405,939	917,223
OPERATING	79,741	203,420	63,106	31.02	140,314	216,208
REPAIRS & MAINTENANCE	12,561	38,600	5,185	13.43	33,415	38,600
CONTRACTED SERVICES	2,091,068	1,338,393	527,541	39.42	810,852	2,142,633
DEBT PAYMENTS	32,572	-	16,286	96.69	16,286	32,572
TOTAL ADMINISTRATION	2,739,973	2,330,345	923,539	39.63	1,406,806	3,347,235
FINANCE						
PERSONNEL	703,580	972,894	385,833	39.66	587,061	940,684
OPERATING	432,803	243,897	219,122	89.84	24,775	347,200
REPAIRS & MAINTENANCE	(5,847)	5,000	25	0.50	4,975	75,500
CONTRACTED SERVICES	100,530	74,300	63,613	85.62	10,687	74,300
DEBT PAYMENTS	24,195	24,195	12,097	50.00	12,098	24,195
TOTAL FINANCE	1,255,261	1,320,286	680,691	51.56	639,595	1,461,879
STREET						
PERSONNEL	600,672	864,090	309,849	35.86	554,241	873,701
OPERATING	328,716	268,700	146,338	54.46	122,362	277,100
REPAIRS & MAINTENANCE	221,182	200,000	111,942	55.97	88,058	350,000
CONTRACTED SERVICES	2,582,855	3,095,000	1,085,422	35.07	2,009,578	3,095,000
DEBT PAYMENTS	92,936	111,696	70,446	63.07	41,250	61,786
CAPITAL OUTLAY < $5K	6,147	21,000	150	0.71	6,525	5,000
CAPITAL OUTLAY > $5K	169,593	161,000	-	-	161,000	193,500
TOTAL STREET	4,002,101	4,721,486	1,724,147	36.52	2,997,339	4,856,087
DEVELOPMENT SERVICES						
PERSONNEL	795,443	1,288,880	508,611	39.46	780,269	1,261,395
OPERATING	121,640	214,100	52,994	24.75	161,106	146,200
REPAIRS & MAINTENANCE	687	4,000	2,341	58.53	1,659	4,000
CONTRACTED SERVICES	882,993	590,000	419,290	71.07	170,710	710,000
DEBT PAYMENTS	44,115	44,498	25,140	56.50	19,358	37,572
TOTAL DEVELOPMENT SERVICES	1,844,879	2,141,478	1,008,377	47.09	1,133,101	2,159,166
ENGINEERING						
PERSONNEL	-	-	-	-	-	158,553
OPERATING	-	-	-	-	-	22,100
CONTRACTED SERVICES	-	-	-	-	-	80,000
TOTAL ENGINEERING	-	-	-	-	-	260,653
PARKS						
PERSONNEL	560,862	1,020,733	338,958	33.21	681,775	992,265
OPERATING	106,459	430,620	248,679	57.75	181,941	459,200
REPAIRS & MAINTENANCE	248,995	344,000	59,829	17.39	284,171	194,000
CONTRACTED SERVICES	2,409	132,500	306	2.57	132,194	132,500
DEBT PAYMENTS	75,287	75,287	6,354	8.44	68,933	68,828
GRANT EXPENDITURES	-	10,000	-	-	10,000	10,000
CAPITAL OUTLAY < $5K	4,407	8,500	-	0.00	8,500	8,500
CAPITAL OUTLAY > $5K	49,445	125,000	-	0.00	125,000	30,000
TOTAL PARKS	1,047,863	2,146,640	654,127	30.47	1,492,513	1,895,294

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COURT						
PERSONNEL	284,934	339,467	120,910	35.62	218,557	323,856
OPERATING	43,161	67,045	33,942	50.62	33,103	66,105
CONTRACTED SERVICES	411,332	356,468	144,913	40.65	211,555	331,400
TOTAL COURT	739,427	762,980	299,764	39.29	463,216	721,361
POLICE						
PERSONNEL	5,145,442	6,502,930	2,611,039	40.15	3,891,891	6,496,016
OPERATING	622,780	810,000	267,906	33.07	542,095	907,500
REPAIRS & MAINTENANCE	222,960	414,070	102,782	24.82	311,288	576,233
CONTRACTED SERVICES	450,349	521,650	484,978	92.97	36,672	669,000
DEBT PAYMENTS	464,641	610,849	197,266	32.29	413,583	483,898
CAPITAL OUTLAY < $5K	-	1,000	-	-	1,000	1,000
CAPITAL OUTLAY > $5K	540,441	360,536	600,209	166.48	(239,673)	511,165
TOTAL POLICE	7,446,613	9,221,035	4,264,179	46.24	4,956,856	9,644,813
INFORMATION TECHNOLOGY (I.T.)						
PERSONNEL	330,540	355,886	162,717	45.72	193,169	334,780
OPERATING	282,598	352,280	80,403	22.82	271,877	401,146
REPAIRS & MAINTENANCE	38,095	84,100	7,713	9.17	76,387	84,100
CONTRACTED SERVICES	284,893	454,500	143,628	31.60	310,872	539,500
DEBT PAYMENTS	6,577	6,577	3,289	50.00	3,288	6,577
CAPITAL OUTLAY < $5K	92,623	100,000	22,331	22.33	77,669	100,000
CAPITAL OUTLAY > $5K	249,114	150,000	42,055	28.04	107,945	150,000
TOTAL I.T	1,284,440	1,503,343	462,135	30.74	1,041,208	1,616,103
ECONOMIC DEV. SVCS						
PERSONNEL	162,976	186,313	85,391	45.83	100,922	306,210
OPERATING	68,899	130,500	23,161	17.75	107,339	142,500
CONTRACT SERVICES	296,537	375,000	106,245	28.33	268,755	375,000
TOTAL ECONOMIC DEV SVCS	528,412	691,813	214,797	31.05	477,016	823,710
HUMAN RESOURCES						
PERSONNEL	244,552	317,591	123,741	38.96	193,850	313,871
OPERATING	65,305	91,750	33,525	36.54	58,225	91,750
CONTRACTED SERVICES	12,510	7,500	1,716	22.88	5,784	7,500
TOTAL HUMAN RESOURCES	322,367	416,841	158,982	38.14	257,859	413,121
COMMUNITY DEV. SVCS						
PERSONNEL	46,259	-	-	-	-	-
OPERATING	485,973	-	-	-	-	-
CONTRACTED SERVICES	3,657	-	-	-	-	-
TOTAL COMMUNITY DEV	535,889	-	-	-	-	-
TOTAL EXPENDITURES	**22,043,513**	**25,895,685**	**10,559,244**	**25.82**	**15,336,441**	**27,840,859**
REVENUES OVER/(UNDER) EXPENDITURES	**3,985,438**	**0**	**10,142,308**		**(10,142,308)**	**0**

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10 -GENERAL FUND
REVENUES

ADMINISTRATION REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
TAXES							
10-4100-40-40000	AD VALOREM TAXES - CURRENT	11,478,467	13,337,235	13,557,242	101.65	(220,007)	15,162,519
10-4100-40-40010	AD VALOREM TAXES - PRIOR	175,713	95,000	54,459	57.33	40,541	80,000
10-4100-40-40016	VEHICLE DEALER INVENTORY	558	2,000	4,812	-	(2,812)	5,000
10-4100-40-40020	AD VALOREM TAXES P&I	81,455	50,000	47,918	95.84	2,082	75,000
10-4100-40-40025	SALES TAX COMPTROLLER	3,469,683	3,800,000	2,114,617	55.65	1,685,383	4,300,000
10-4100-40-40040	FRANCHISE TAX-ELECTRIC	504,669	460,000	356,529	77.51	103,471	460,000
10-4100-40-40044	FRANCHISE PEG TAX - CABLE TV	143,936	109,700	21,634	19.72	88,066	100,000
10-4100-40-40045	FRANCHISE TAX-GAS/PROP	93,849	90,000	19,133	21.26	70,867	45,000
10-4100-40-40047	FRANCHISE TAX-TELEPHONE	15,175	60,000	3,362	5.60	56,638	20,000
10-4100-40-40050	FRANCHISE TAX-SOLID WASTE	381,662	300,000	178,970	59.66	121,030	320,000
10-4100-40-40051	SIGN KIOSK FEES	4,490	4,000	1,755	43.88	2,245	4,000
10-4100-40-40060	MIXED BEVERAGE TAXES	27,096	18,000	16,693	92.74	1,307	25,000
10-4100-40-40061	OPEN RECORD FEES	6,811	2,400	2,619	109.11	(219)	2,500
TOTAL TAXES		16,383,564	18,328,335	16,379,744	89.37	1,948,591	20,599,019
OTHER REVENUE							
10-4100-42-42070	CITY MERCH	514	2,000	604	30.20	1,396	1,000
10-4100-42-42099	OTHER REVENUE	41,539	25,000	5,619	22.48	19,381	25,000
10-4100-42-42200	VERIZON LEASE AGREEMENT	10,253	9,900	4,791	48.40	5,109	9,900
TOTAL OTHER REVENUE		52,306	36,900	11,014	29.85	25,886	35,900
PERMITS/LICENSES							
10-4100-45-42010	PERMITS-PET	20	100	-	-	100	-
10-4100-45-42040	PERMITS- CITY MISC	2,771	500	1,000	-	(500)	500
10-4100-45-42050	LICENSES- ALCHOLIC BEV	475	1,000	-	-	1,000	-
TOTAL PERMITS/LICENSES		3,266	1,600	1,000	62.50	600	500
OTHER							
10-4100-48-42050	NOTARY FEES	-	50	-	-	50	50
10-4100-48-48000	INTEREST INCOME	2,215,757	1,800,000	925,023	51.39	874,977	1,950,000
TOTAL OTHER		2,215,757	1,800,050	925,023	51.39	875,027	1,950,050
TOTAL ADMINISTRATION REVENUES		**18,654,893**	**20,166,885**	**17,316,781**	**85.87**	**2,850,104**	**22,585,469**

COUNCIL REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER REVENUE							
10-4175-42-42099	OTHER REVENUE	-	-	8,568	-	(8,568)	10,000
TOTAL OTHER REVENUE		-	-	8,568	-	(8,568)	10,000
TOTAL COUNCIL REVENUES		**-**	**-**	**8,568**	**-**	**(8,568)**	**10,000**

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STREET REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER REVENUE							
10-4225-42-42098	CAP METRO BCT	645,938	169,000	1,065,048	630.21	(896,048)	500,000
10-4225-42-42099	OTHER REVENUE	23,188	5,000	468	9.36	4,532	2,000
TOTAL OTHER REVENUE		669,126	174,000	1,065,516	612.37	(891,516)	502,000
SANITATION CHARGES							
10-4225-44-44010	SOLID WASTE REVENUE	1,931,392	1,900,000	1,021,473	53.76	878,527	2,000,000
10-4225-44-44025	LATE FEES TRASH	36,971	25,000	15,872	63.49	9,128	30,000
TOTAL SANITATION CHARGES		1,968,363	1,925,000	1,037,345	53.89	887,655	2,030,000
TOTAL STREET REVENUES		**2,637,489**	**2,099,000**	**2,102,861**	**100.18**	**(3,861)**	**2,532,000**

DEVELOPMENT SERVICES REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER REVENUE							
10-4300-42-42090	TECHNOLOGY FEES	30,375	34,000	12,815	37.69	21,185	30,000
10-4300-42-42091	ONLINE PAYMENT FEE	6,409	6,000	1,965	32.75	4,035	3,000
10-4300-42-42099	OTHER REVENUE	104	2,000	-	-	2,000	500
10-4300-42-42100	RETURN CHECK FEE	70	1,000	-	-	1,000	500
TOTAL OTHER REVENUE		36,958	43,000	14,780	34.37	28,220	34,000
PERMITS/LICENSES							
10-4300-45-44095	SIGN PERMITS	14,043	5,000	5,510	110.20	(510)	5,000
10-4300-45-44096	SITE PLAN	49,797	30,000	19,791	65.97	10,209	30,000
10-4300-45-44097	NOTIFICATIONS	5,400	8,000	4,255	53.19	3,745	8,000
10-4300-45-45050	PLAT AND PLAN FEES	210,556	150,000	84,217	56.14	65,783	150,000
10-4300-45-45076	SUBDIVISION TEST & INSP	722,008	550,000	1,706	0.31	548,295	250,000
10-4300-45-45077	ZONING	18,507	9,000	2,922	32.47	6,078	9,000
10-4300-45-45100	BUILDING PERMITS	1,553,877	1,200,000	430,796	35.90	769,204	950,000
10-4300-45-45101	R.O.W. PEMITS	300	1,500	1,200	80.00	300	1,500
10-4300-45-45102	GAMING MACHINES	1,600	1,600	8,000	500.00	(6,400)	5,000
10-4300-45-45150	CONSTRUCTION INSPECTIONS	203,857	75,000	-	-	75,000	10,000
10-4300-45-45200	BUILDINGS INSPECTION FEES	779,248	800,000	228,975	28.62	571,025	500,000
10-4300-45-45501	W/WW FEASIBILITY STUDY	-	50,000	-	-	50,000	50,000
TOTAL PERMITS/LICENSES		3,559,193	2,880,100	787,372	27.34	2,092,728	1,968,500
TOTAL DEVELOPMENT SERVICES REVENUES		**3,596,151**	**2,923,100**	**802,152**	**27.44**	**2,120,948**	**2,002,500**

PARKS/RECREATION		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER REVENUE							
10-4400-42-42040	VENDORS FEES/SPONSORSHIPS	651	15,000	22,862	60.00	(7,862)	25,000
10-4400-42-42099	OTHER REVENUE	2,425	-	900	-	(900)	1,000
TOTAL OTHER REVENUE		3,076	15,000	23,762	62.00	(8,762)	26,000
TOTAL PARKS REVENUES		**3,076**	**15,000**	**23,762**	**62.00**	**(8,762)**	**26,000**

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COURT REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER REVENUE							
10-4500-42-42090	ONLINE PAYMENT FEES	4,590	2,500	1,155	46.20	1,345	2,500
TOTAL OTHER REVENUE		4,590	2,500	1,155	46.20	1,345	2,500
COURT FEES							
10-4500-46-46100	COURT TECHNOLOGY FEE	13,188	12,000	5,835	48.63	6,165	12,000
10-4500-46-46200	COURT BUILDING SECURITY	15,881	9,000	7,027	78.08	1,973	9,000
10-4500-46-46300	COURT COSTS EARNED	880,966	550,000	390,175	70.94	159,825	550,000
10-4500-46-46301	JUVENILLE CASE MGR FUND	15,762	10,000	6,976	69.76	3,024	10,000
10-4500-46-46302	JURY FUND	315	200	140	69.81	60	200
TOTAL COURT FEES		926,112	581,200	410,153	70.57	171,047	581,200
TOTAL COURT REVENUES		**930,702**	583,700	411,308	**70.47**	**172,392**	583,700

POLICE REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER REVENUE							
10-4600-42-42099	OTHER REVENUE	200	1,000	2,305	230.45	(1,305)	2,000
TOTAL OTHER REVENUE		200	1,000	2,305	230.45	(1,305)	2,000
POLICE CHARGES/FEES							
10-4600-47-47009	ALARM PERMIT	5,679	5,000	2,100	42.00	2,900	5,000
10-4600-47-47011	FINGER PRINTING	-	190	-	-	190	190
10-4600-47-47110	MOTOR VEHICLE DISB	15,782	15,810	8,412	53.21	7,398	16,000
10-4600-47-47200	WARRANT AND FTA FEES	283	3,000	113	3.77	2,887	3,000
10-4600-47-47310	IMPOUNDS	65,185	45,000	12,330	27.40	32,670	45,000
10-4600-47-47325	AUCTIONS	-	5,000	-	-	5,000	5,000
10-4600-47-47400	POLICE CAR RENTAL INCO	67,178	25,000	10,860	43.44	14,140	25,000
TOTAL POLICE CHARGES/FEES		154,107	99,000	33,815	34.16	65,185	99,190
TOTAL POLICE REVENUES		**154,307**	100,000	36,120	**36.12**	**63,880**	101,190

HUMAN RESOURCES				YTD ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER REVENUE							
10-4810-42-42099	OTHER REVENUE	8,000	8,000	-	3.13	8,000	-
TOTAL HUMAN RESOURCES		8,000	8,000	-	3.13	8,000	-
TOTAL HUMAN RESOURCES REVENUE		**8,000**	8,000	-	3.13	**8,000**	-

COMMUNITY DEV. SERVICES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERMITS/LICENSES							
10-4811-45-42040	VENDORS FEES/SPONSORSHIPS	44,333	-	-	-	-	-
TOTAL PERMITS/LICENSES		44,333	-	-	-	-	-
TOTAL COMMUNITY DEV. SVCS REVENUE		**44,333**	-	-	**-**	**-**	-
TOTAL REVENUES		**26,028,951**	25,895,685	20,701,552	**79.94**	**5,194,133**	27,840,859

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10 -GENERAL FUND
DEPARTMENTAL EXPENDITURES

COUNCIL EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5175-50-50010	SALARIES	157,536	222,000	69,125	-	152,875	222,000
10-5175-50-50200	EMPLOYER PAID TAXES	11,376	16,983	5,288	-	11,695	16,983
10-5175-50-50255	WORKERS' COMPENSATION	-	955	-	-	955	955
10-5175-50-50521	COUNCIL EDUCATION	10,445	21,000	5,467	-	15,533	21,000
TOTAL PERSONNEL		179,357	260,938	79,880	-	181,057	260,938
OPERATING							
10-5175-51-51018	COMMUNITY PROGRAMS	45,394	300,000	51,972	-	248,028	300,000
10-5175-51-51160	ELECTION EXPENSES	22,815	25,000	-	-	25,000	25,000
10-5175-51-51480	MEETING EXPENSES	8,505	8,000	3,916	-	4,084	10,000
10-5175-51-51635	PROFESSIONAL & MEMBERSHIPS	21,811	20,000	13,606	-	6,394	20,000
10-5175-51-51746	SUPPLIES-OFFICE	341	500	-	-	500	500
10-5175-51-51790	COUNCIL TRAVEL	18,069	25,000	19,131	-	5,869	25,000
TOTAL OPERATING		116,935	378,500	88,625	-	289,875	380,500
TOTAL COUNCIL EXPENSES		**296,292**	639,438	168,505	-	**470,932**	641,438

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ADMINISTRATION EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5100-50-50010	SALARIES	400,442	531,896	235,074	44.20	296,822	714,557
10-5100-50-50050	OVERTIME	1,554	1,693	2,588	-	(895)	1,699
10-5100-50-50075	LONGEVITY	1,600	1,900	1,000	52.63	900	2,400
10-5100-50-50200	EMPLOYER PAID TAXES	27,479	41,539	13,887	33.43	27,652	55,551
10-5100-50-50255	WORKERS' COMPENSATION	776	2,196	356	16.22	1,840	2,731
10-5100-50-50325	HEALTH INSURANCE	33,140	64,891	23,626	36.41	41,265	69,850
10-5100-50-50335	HEALTH ASSISTANCE	3,819	4,500	37	0.82	4,463	4,500
10-5100-50-50410	EMPLOYER RETIREMENT CO	41,641	54,245	25,105	46.28	29,140	48,435
10-5100-50-50520	EMPLOYEE EDUCATION	6,379	7,000	2,449	34.98	4,551	10,000
10-5100-50-50650	VEHICLE ALLOWANCE	7,200	7,500	3,600	-	3,800	7,500
10-5100-50-50700	REIMBURSABLE UNEMPLOYM		-	3,700	-	(3,700)	-
TOTAL PERSONNEL		524,030	717,360	311,421	43.41	405,939	917,223
OPERATING							
10-5100-51-51010	ADVER/NOTIFICATION/PUBLIC HEA	6,920	69,500	20,075	28.88	49,425	69,500
10-5100-51-51011	PRE-EMPLO SCREENING	3	50	-	-	50	10
10-5100-51-51012	ADMIN RENT	6,050	6,000	3,000	50.00	3,000	6,000
10-5100-51-51044	AUTHORIZE.NET FEES	408	400	180	45.00	220	400
10-5100-51-51160	ELECTION EXPENSES	37	-	-	-	-	-
10-5100-51-51335	INSURANCE-PROPERTY, CA	9,218	8,000	4,036	50.45	3,964	8,000
10-5100-51-51338	INSURANCE LIABILITY	3,475	610	3,100	508.20	(2,490)	12,000
10-5100-51-51480	MEETING EXPENSES	2,457	3,500	2,418	69.09	1,082	5,000
10-5100-51-51485	OTHER EXPENSES	11,173	45,000	9,774	21.72	35,226	45,000
10-5100-51-51602	PENALTIES & INTEREST	-	150	-	-	150	150
10-5100-51-51603	PERIODICALS AND PUBLIC	-	200	125	62.50	75	200
10-5100-51-51625	POSTAGE/DELIVERY	243	600	214	35.71	386	600
10-5100-51-51635	PROFESSIONAL & MEMBERS	6,499	11,000	2,535	23.05	8,465	11,000
10-5100-51-51746	SUPPLIES-OFFICE	7,916	8,562	5,657	66.08	2,905	8,500
10-5100-51-51748	LEADERSHIP PROGRAM	-	22,200	-	-	22,200	22,200
10-5100-51-51780	STAFF TRAVEL	3,359	7,500	3,104	41.39	4,396	7,500
10-5100-51-51813	UTILITIES-ELECTRIC BLU	13,760	11,522	4,352	37.77	7,170	11,522
10-5100-51-51817	UTILITIES-NATURAL GAS	1,547	1,626	994	61.13	632	1,626
10-5100-51-52110	OFFICE EQUIPMENT LEASE	5,242	6,000	3,181	53.01	2,819	6,000
10-5100-51-52340	VEHICLE FUEL & OIL	1,434	1,000	360	-	640	1,000
TOTAL OPERATING		79,741	203,420	63,106	31.02	140,314	216,208
REPAIRS & MAINTENANCE							
10-5100-52-52010	BUILDING REPAIRS & MAINT	8,566	35,000	3,036	8.68	31,964	35,000
10-5100-52-52012	CLEANING & MAINTENANCE	3,301	3,600	2,009	55.82	1,591	3,600
10-5100-52-52320	VEHICLE REPAIRS & MAINT	694	-	139	-	(139)	-
TOTAL REPAIRS & MAINTENANCE		12,561	38,600	5,185	13.43	33,415	38,600

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CONTRACTED SERVICES							
10-5100-54-51165	ENG/PLAN LEGAL SERVICES	5,246	**183,947**	**21,546**	11.71	162,401	**183,947**
10-5100-54-51440	LEGAL FEES	271,241	**78,316**	**108,417**	138.44	(30,101)	**78,316**
10-5100-54-51441	JUSTFOIA	10,327	**10,330**	**-**	-	10,330	**10,843**
10-5100-54-51442	MEETING/AGENDA MANAGEMEN	-	**3,800**	**-**	-	3,800	**5,300**
10-5100-54-51443	LASERFISCHE/CDI	137,979	**70,000**	**-**	-	70,000	**75,227**
10-5100-54-51502	SALES TAX REBATE GREENV	325,952	**360,000**	**-**	-	360,000	**360,000**
10-5100-54-51503	AD VALOREM REBATE GREENV	423,975	**153,000**	**-**	-	153,000	**350,000**
10-5100-54-51504	MUNICODE	15,536	**15,000**	**-**	-	15,000	**15,000**
10-5100-54-51505	SALES TAX REBATE 13100 FM973 II	-	**-**	**-**	-	-	**300,000**
10-5100-54-51506	AD VALOREM REBATE 13100 FM97	-	**-**	**267,421**	-	(267,421)	**300,000**
10-5100-54-51520	R.O.W. PURCHASE	773,213	**300,000**	**42,432**	14.14	257,568	**300,000**
10-5100-54-51590	DOCUMENT STORAGE/DESTRUCTI	3,140	**4,000**	**795**	19.87	3,205	**4,000**
10-5100-54-51760	TAXING DISTRICT FEES	124,461	**130,000**	**86,930**	66.87	43,070	**130,000**
10-5100-54-51998	NEEDS ASSESMENT	-	**10,000**	**-**	-	10,000	**10,000**
10-5100-54-51999	GRANT WRITER SERVICE	-	**20,000**	**-**	-	20,000	**20,000**
TOTAL CONTRACTED SERVICES		2,091,068	**1,338,393**	**527,541**	39.42	810,852	**2,142,633**
DEBT PAYMENTS							
10-5100-55-52310	VEHICLE LEASE EXPENSE	32,572	**32,572**	**16,286**	50.00	16,286	**32,572**
TOTAL DEBT PAYMENTS		32,572	**32,572**	**16,286**	96.69	16,286	**32,572**
TOTAL ADMINISTRATION EXPENDITURES		**2,739,973**	**2,330,345**	**923,539**	**39.63**	**1,406,806**	**3,347,235**

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FINANCE EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5150-50-50010	SALARIES	526,436	715,501	290,753	40.64	424,748	715,881
10-5150-50-50050	OVERTIME	6,113	4,482	1,716	38.28	2,766	3,814
10-5150-50-50075	LONGEVITY	2,800	3,500	3,300	94.29	200	3,300
10-5150-50-50200	EMPLOYER PAID TAXES	39,374	55,346	21,999	39.75	33,347	55,309
10-5150-50-50255	WORKERS' COMPENSATION	5,557	12,791	2,412	18.86	10,379	11,119
10-5150-50-50325	HEALTH INSURANCE	68,104	108,151	38,653	35.74	69,498	99,786
10-5150-50-50410	EMPLOYER RETIREMENT CO	41,523	68,123	22,715	33.34	45,408	46,475
10-5150-50-50520	EMPLOYEE EDUCATION	13,673	5,000	4,285	85.70	715	5,000
TOTAL PERSONNEL		703,580	972,894	385,833	39.66	587,061	940,684
OPERATING							
10-5150-51-51010	ADVER/POSTING/PUBLIC HEARINC	134	4,500	-	-	4,500	2,000
10-5150-51-51011	PRE-EMPLOYMENT SCREEN	304	47	282	600.00	(235)	100
10-5150-51-51042	CREDIT CARD MERCHANT SVCS	320,615	160,000	174,589	109.12	(14,589)	300,000
10-5150-51-51080	CASH SHORT & OVER	-	100	100	100.00	-	100
10-5150-51-51335	INSURANCE-PROPERTY, CA	1,522	3,300	525	15.91	2,775	3,300
10-5150-51-51338	INSURANCE LIABILITY	3,047	3,000	2,527	84.23	473	3,000
10-5150-51-51480	MEETING EXPENSES	-	500	34	-	466	500
10-5150-51-51485	OTHER EXPENSES	5,623	1,250	7,959	636.70	(6,709)	8,000
10-5150-51-51602	PENALTIES & INTEREST	-	600	-	-	600	100
10-5150-51-51603	PERIODICALS AND PUBLIC	489	1,000	316	31.60	684	1,000
10-5150-51-51625	POSTAGE/DELIVERY	70,694	50,000	16,006	32.01	33,994	4,000
10-5150-51-51635	PROFESSIONAL & MEMBERS	155	3,000	-	-	3,000	3,000
10-5150-51-51746	SUPPLIES-OFFICE	8,009	3,500	7,818	223.37	(4,318)	7,000
10-5150-51-51780	TRAVEL	12,130	5,000	3,112	62.24	1,888	7,000
10-5150-51-52110	OFFICE EQUIPMENT LEASE	5,410	3,600	3,000	83.33	600	3,600
10-5150-51-52340	VEHICLE FUEL & OIL	4,671	4,500	2,855	63.45	1,645	4,500
TOTAL OPERATING		432,803	243,897	219,122	89.84	24,775	347,200
REPAIRS & MAINTENANCE							
10-5150-52-52012	CLEANING & MAINTENANCE	-	-	-	-	-	70,000
10-5150-52-52320	VEHICLE REPAIRS & MAINT	(5,847)	5,000	25	0.50	4,975	5,500
TOTAL REPAIRS & MAINTENANCE		(5,847)	5,000	25	0.50	4,975	75,500
CONTRACTED SERVICES							
10-5150-54-51000	ACCOUNTING & AUDITING	76,402	60,000	68,743	114.57	(8,743)	60,000
10-5150-54-51315	PAYROLL SERVICE	17,615	6,000	-	-	6,000	6,000
10-5150-54-51440	LEGAL FEES	5,635	6,500	(5,525)	(85.00)	12,025	6,500
10-5150-54-51590	DOCUMENT STORAGE	878	1,800	395	21.93	1,405	1,800
TOTAL CONTRACTED SERVICES		100,530	74,300	63,613	85.62	10,687	74,300
DEBT PAYMENTS							
10-5150-55-52310	VEHICLE LEASE EXPENSE	24,195	24,195	12,097	50.00	12,098	24,195
TOTAL DEBT PAYMENTS		24,195	24,195	12,097	50.00	12,098	24,195
TOTAL FINANCE EXPENDITURES		**1,255,261**	**1,320,286**	**680,691**	**51.56**	**639,595**	**1,461,879**

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STREET EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5225-50-50010	SALARIES	429,218	587,179	223,898	38.13	363,281	618,356
10-5225-50-50050	OVERTIME	16,333	15,075	6,104	40.49	8,971	15,367
10-5225-50-50075	LONGEVITY	6,300	6,150	1,250	20.33	4,900	6,300
10-5225-50-50200	EMPLOYER PAID TAXES	33,819	46,543	17,309	37.19	29,234	48,962
10-5225-50-50255	WORKERS' COMPENSATION	19,869	36,712	10,068	27.42	26,644	38,740
10-5225-50-50325	HEALTH INSURANCE	57,988	108,151	33,150	30.65	75,001	99,786
10-5225-50-50410	EMPLOYER RETIREMENT CO	35,579	60,780	17,805	29.29	42,975	42,690
10-5225-50-50520	EMPLOYEE EDUCATION	1,566	3,500	264	7.54	3,236	3,500
TOTAL PERSONNEL		600,672	864,090	309,849	35.86	554,241	873,701
OPERATING							
10-5225-51-51011	PRE-EMPLOYMENT SCREENING	51	200	-	-	200	200
10-5225-51-51335	INSURANCE-PROPERTY, CA	10,019	10,000	6,416	64.16	3,584	13,000
10-5225-51-51338	INSURANCE LIABILITY	10,349	10,000	8,092	80.92	1,908	16,000
10-5225-51-51610	LICENSES	215	200	-	-	200	200
10-5225-51-51620	PHYSICALS/DRUG TESTING	-	200	-	-	200	200
10-5225-51-51740	SUPPLIES-MATERIALS	32,383	45,000	10,393	23.09	34,607	44,000
10-5225-51-51741	SUPPLIES-CHEMICALS	1,874	4,000	89	2.24	3,911	4,000
10-5225-51-51746	SUPPLIES OFFICE	171	500	70	-	430	500
10-5225-51-51780	TRAVEL	-	500	-	-	500	500
10-5225-51-51800	UNIFORMS & ACCESSORIES	5,921	8,100	1,899	23.45	6,201	8,000
10-5225-51-51813	UTILITIES-ELECTRIC BLU	209,642	120,000	82,698	68.92	37,302	120,000
10-5225-51-51815	UTILITIES-ELECTRIC TX	20,165	20,000	11,251	56.26	8,749	20,000
10-5225-51-52340	FUEL & OIL	31,435	30,000	19,069	63.56	10,931	30,000
10-5225-51-52440	EQUIPMENT RENTAL	1,614	5,000	5,615	112.30	(615)	5,500
10-5225-51-54020	STREET SIGNS	4,878	15,000	745	4.97	14,255	15,000
TOTAL OPERATING		328,716	268,700	146,338	54.46	122,362	277,100
REPAIRS & MAINTENANCE							
10-5225-52-52010	BUILDING REPAIRS & MAINT	4,315	10,000	-	-	10,000	10,000
10-5225-52-52320	VEH REPAIRS & MAINTENANCE	9,690	20,000	3,928	19.64	16,072	20,000
10-5225-52-52430	MACHINERY EQUIP-REPAIR	22,910	20,000	1,574	7.87	18,426	20,000
10-5225-52-54010	STREET REPAIRS & MAINT	184,267	150,000	106,440	70.96	43,560	300,000
TOTAL REPAIRS & MAINTENANCE		221,182	200,000	111,942	55.97	88,058	350,000
CONTRACTED SERVICES							
10-5225-54-51165	ENGINEERING/PLANNING S	186,185	245,000	40,070	16.36	204,930	245,000
10-5225-54-51166	STREET CONTRACTED REPAIRS	495,330	800,000	29,319	3.66	770,681	800,000
10-5225-54-51167	DRAINAGE STUDY	1,008	200,000	-	-	200,000	200,000
10-5225-54-54100	TRASH COLLECTION FEES	1,900,332	1,850,000	1,016,033	54.92	833,967	1,850,000
TOTAL CONTRACTED SERVICES		2,582,855	3,095,000	1,085,422	35.07	2,009,578	3,095,000
DEBT PAYMENTS							
10-5225-55-52310	VEHICLE LEASE EXPENSE	81,622	91,696	59,236	64.60	32,460	41,786
10-5225-55-52410	MACHINERY EQUIPMENT LE	11,314	20,000	11,210	56.05	8,790	20,000
TOTAL DEBT PAYMENTS		92,936	111,696	70,446	63.07	41,250	61,786
CAPITAL OUTLAY < $5K							
10-5225-57-52400	MACHINERY EQUIPMENT-PU	699	16,000	-	-	16,000	-
10-5225-57-52450	TOOLS	5,448	5,000	150	3.00	4,850	5,000
TOTAL CAPITAL OUTLAY < $5K		6,147	21,000	150	0.71	6,525	5,000
CAPITAL OUTLAY > $5K							
10-5225-58-52400	MACHINERY EQUIPMENT-PU	169,593	161,000	-	-	161,000	193,500
TOTAL CAPITAL OUTLAY > $5K		169,593	161,000	-	-	161,000	193,500
TOTAL STREET EXPENDITURES		**4,002,101**	**4,721,486**	**1,724,147**	**36.52**	**2,997,339**	**4,856,087**

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DEVELOPMENT SERVICES EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5300-50-50010	SALARIES	614,868	965,734	393,992	40.80	571,742	979,015
10-5300-50-50050	OVERTIME	8,334	5,434	2,094	38.53	3,340	5,368
10-5300-50-50075	LONGEVITY	3,500	5,100	3,400	66.67	1,700	5,100
10-5300-50-50200	EMPLOYER PAID TAXES	45,519	74,685	29,268	39.19	45,417	75,695
10-5300-50-50255	WORKERS' COMPENSATION	2,728	6,017	941	15.64	5,076	5,875
10-5300-50-50325	HEALTH INSURANCE	67,744	129,781	44,813	34.53	84,969	119,743
10-5300-50-50410	EMPLOYER RETIREMENT CO	48,570	97,529	30,710	31.49	66,819	65,998
10-5300-50-50520	EMPLOYEE EDUCATION	4,180	4,600	3,394	73.78	1,206	4,600
TOTAL PERSONNEL		795,443	1,288,880	508,611	39.46	780,269	1,261,395
OPERATING							
10-5300-51-51011	PRE-EMPLOYMENT SCREENING	178	100	-	-	100	100
10-5300-51-51042	CREDIT CARD MERCHANT	77,134	76,000	17,021	22.40	58,979	30,000
10-5300-51-51330	BLDG INSPECTION FEES	8,790	75,000	7,300	9.73	67,700	50,000
10-5300-51-51331	SUB DIV & INSP. FEES	-	10,000	-	-	10,000	10,000
10-5300-51-51332	OVERPAYMENT/REFUNDS	100	-	-	-	-	-
10-5300-51-51335	INSURANCE-PROPERTY, CA	2,282	2,000	1,312	65.62	688	2,600
10-5300-51-51338	INSURANCE LIABILITY	4,606	2,000	3,674	183.72	(1,674)	6,000
10-5300-51-51485	OTHER EXPENSES	639	5,000	6,224	124.49	(1,224)	5,000
10-5300-51-51603	POSTING & NOTIFICATION	5,412	15,000	4,493	29.95	10,507	10,000
10-5300-51-51611	TRAVIS CO RECORDATION FEES	-	2,500	-	-	2,500	2,500
10-5300-51-51625	POSTAGE/DELIVERY	1,782	1,500	1,480	98.70	20	2,000
10-5300-51-51635	PROF/MEMBERSHIP DUES	2,086	2,000	1,002	50.08	999	2,000
10-5300-51-51746	SUPPLIES-OFFICE	5,398	4,000	2,558	63.96	1,442	4,000
10-5300-51-51780	TRAVEL	1,632	7,000	1,926	27.52	5,074	7,000
10-5300-51-51800	UNIFORMS & ACCESSORIES	1,290	1,500	1,039	69.29	461	2,000
10-5300-51-52110	OFFICE EQUIP LEASES	4,398	2,500	2,182	87.29	318	5,000
10-5300-51-52340	VEHICLE FUEL & OIL	5,913	8,000	2,781	34.76	5,219	8,000
TOTAL OPERATING		121,640	214,100	52,994	24.75	161,106	146,200
REPAIRS & MAINTENANCE							
10-5300-52-52320	VEHICLE REPAIRS & MAIN	687	4,000	2,341	58.53	1,659	4,000
TOTAL REPAIRS & MAINTENANCE		687	4,000	2,341	58.53	1,659	4,000
CONTRACTED SERVICES							
10-5300-54-51165	ENG/PLANNING SERVICES	551,744	320,000	223,742	69.92	96,258	350,000
10-5300-54-51440	LEGAL FEES	288,842	100,000	98,330	98.33	1,670	150,000
10-5300-54-51450	COMPREHENSIVE PLANNING SVC	-	100,000	-	-	100,000	100,000
10-5300-54-52240	SOFTWARE ANNUAL FEES	42,408	70,000	97,218	-	(27,218)	110,000
TOTAL CONTRACTED SERVICES		882,993	590,000	419,290	71.07	170,710	710,000
DEBT PAYMENTS							
10-5300-55-52310	VEHICLE LEASE EXPENSE	44,115	44,498	25,140	56.50	19,358	37,572
TOTAL DEBT PAYMENTS		44,115	44,498	25,140	56.50	19,358	37,572
TOTAL DEVELOPMENT SERVICES EXPENDITURES		**1,844,879**	**2,141,478**	**1,008,377**	**47.09**	**1,133,101**	**2,159,166**

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ENGINEERING		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5800-50-50010	SALARIES	-	-	-	-	-	125,174
10-5800-50-50075	LONGEVITY PAY	-	-	-	-	-	-
10-5800-50-50200	EMPLOYER PAID TAXES	-	-	-	-	-	9,576
10-5800-50-50255	WORKERS' COMPENSATION	-	-	-	-	-	476
10-5800-50-50325	HEALTH INSURANCE	-	-	-	-	-	9,979
10-5800-50-50410	EMPLOYER RETIREMENT CO	-	-	-	-	-	8,349
10-5800-50-50520	EMPLOYEE EDUCATION	-	-	-	-	-	5,000
TOTAL PERSONNEL		-	-	-	-	-	158,553
OPERATING							
10-5800-51-51010	ADVERTISING	-	-	-	-	-	10,000
10-5800-51-51338	INSURANCE LIABILITY	-	-	-	-	-	500
10-5800-51-51625	POSTAGE/DELIVERY	-	-	-	-	-	100
10-5800-51-51630	SUBSCRIPTIONS	-	-	-	-	-	500
10-5800-51-51635	PROFESSIONAL/MEMBERSHIP	-	-	-	-	-	5,000
10-5800-51-51746	SUPPLIES-OFFICES	-	-	-	-	-	2,000
10-5800-51-51780	TRAVEL	-	-	-	-	-	3,500
10-5800-51-52110	UNIFORMS & ACCESSORIES	-	-	-	-	-	500
TOTAL OPERATING		-	-	-	-	-	22,100
CONTRACTED SERVICES							
10-5800-54-51440	LEGAL FEES	-	-	-	-	-	40,000
10-5800-54-51501	CONSULTING SERVICES	-	-	-	-	-	40,000
TOTAL		-	-	-	-	-	80,000
TOTAL ENGINEERING		-	-	-	-	-	260,653

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PARKS EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5400-50-50010	SALARIES	396,848	701,623	242,731	34.60	458,892	707,207
10-5400-50-50050	OVERTIME	23,759	18,057	10,459	57.92	7,598	18,323
10-5400-50-50075	LONGEVITY	2,300	3,050	1,050	34.43	2,000	2,700
10-5400-50-50200	EMPLOYER PAID TAXES	32,204	55,289	19,398	35.09	35,891	55,710
10-5400-50-50255	WORKERS' COMPENSATION	11,907	29,116	4,866	16.71	24,250	29,231
10-5400-50-50325	HEALTH INSURANCE	60,927	140,597	40,882	29.08	99,715	129,722
10-5400-50-50410	EMPLOYER RETIREMENT CO	32,521	72,201	19,531	27.05	52,670	48,573
10-5400-50-50520	EMPLOYEE EDUCATION	397	800	42	-	758	800
TOTAL PERSONNEL		560,862	1,020,733	338,958	33.21	681,775	992,265
OPERATING							
10-5400-51-51011	PRE-EMPLOYMENT SCREENING	222	20	252	1,260.00	(232)	300
10-5400-51-51043	CITY EVENTS	-	300,000	202,350	-	97,650	320,000
10-5400-51-51335	INSURANCE - PROPERTY, CA	48,654	50,000	23,194	46.39	26,806	50,000
10-5400-51-51338	INSURANCE-LIABILITY	4,269	4,200	3,450	82.15	750	7,500
10-5400-51-51480	MEETING EXPENSES	-	500	-	-	500	500
10-5400-51-51485	OTHER EXPENSES	194	200	45	22.50	155	200
10-5400-51-51610	LICENSES	-	100	-	-	100	100
10-5400-51-51620	PHYSICALS/DRUG TESTING	2	200	-	-	200	200
10-5400-51-51625	POSTAGE/DELIVERY	-	100	-	-	100	100
10-5400-51-51740	SUPPLIES-CHEMICAL & MATERIALS	25,487	30,000	8,933	29.78	21,067	30,000
10-5811-51-51746	SUPPLIES-OFFICES	-	1,000	35	-	965	1,000
10-5400-51-51780	TRAVEL	-	2,600	-	-	2,600	2,600
10-5400-51-51800	UNIFORMS & ACCESSORIES	6,862	9,000	1,953	21.71	7,047	9,000
10-5400-51-51813	UTILITIES-ELECTRIC BLU	1,382	1,200	532	44.36	668	1,200
10-5400-51-52340	FUEL & OIL	18,966	20,000	7,935	39.67	12,066	20,000
10-5400-51-52440	EQUIPMENT RENTAL	367	1,500	-	-	1,500	1,500
10-5400-51-54020	PARKS SIGNS	54	10,000	-	-	10,000	15,000
TOTAL OPERATING		106,459	430,620	248,679	57.75	181,941	459,200
REPAIRS & MAINTENANCE							
10-5400-52-52010	BUILDING REPAIRS & MAI	3,595	5,000	123	2.46	4,877	5,000
10-5400-52-52320	VEH REPAIRS & MAINTENA	5,132	7,000	1,663	23.75	5,337	7,000
10-5400-52-52430	MACHINERY EQUIP-REPAIR	16,879	12,000	4,917	40.97	7,083	12,000
10-5400-52-54015	PARK REPAIRS /MAINTENAN	211,389	300,000	47,127	15.71	252,873	150,000
10-5400-52-54016	CEMETARY REPAIRS/MAINTENANC	12,000	20,000	6,000	30.00	14,000	20,000
TOTAL REPAIRS & MAINTENANCE		248,995	344,000	59,829	17.39	284,171	194,000
CONTRACTED SERVICES							
10-5400-54-51165	ENGINEERING/PLANNING S	-	125,000	-	-	125,000	125,000
10-5400-54-51440	LEGAL FEES	2,409	7,500	306	44.22	7,194	7,500
TOTAL CONTRACTED SERVICES		2,409	132,500	306	2.57	132,194	132,500
DEBT PAYMENTS							
10-5400-55-52310	VEHICLE LEASE EXPENSE	75,287	75,287	6,354	8.44	68,933	68,828
TOTAL DEBT PAYMENTS		75,287	75,287	6,354	8.44	68,933	68,828
GRANT EXPENDITURES							
10-5400-56-58000	GRANT EXPENDITURES	-	10,000	-	-	10,000	10,000
TOTAL GRANT EXPENDITURES		-	10,000	-	-	10,000	10,000
CAPITAL OUTLAY < $5K							
10-5400-57-52400	MACHINERY EQUIPMENT-PU	3,719	7,500	-	-	7,500	7,500
10-5400-57-52450	TOOLS	688	1,000	-	-	1,000	1,000
TOTAL CAPITAL OUTLAY < $5K		4,407	8,500	-	-	8,500	8,500
CAPITAL OUTLAY > $5K							
10-5400-58-52400	MACHINERY EQUIPMENT-PU	49,445	125,000	-	-	125,000	30,000
TOTAL CAPITAL OUTLAY > $5K		49,445	125,000	-	-	125,000	30,000
TOTAL PARKS EXPENDITURES		**1,047,863**	**2,146,640**	**654,127**	**30.47**	**1,492,513**	**1,895,294**

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MUNICIPAL COURT EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5500-50-50010	SALARIES	187,629	210,911	82,417	39.08	128,494	207,101
10-5500-50-50050	OVERTIME	8,953	11,451	3,592	31.37	7,859	11,380
10-5500-50-50075	LONGEVITY	-	600	200	33.33	400	300
10-5500-50-50150	MUNICIPAL JUDGES SALAR	23,565	28,000	7,800	27.86	20,200	28,000
10-5500-50-50200	EMPLOYER PAID TAXES	14,227	17,057	6,155	36.08	10,902	16,737
10-5500-50-50255	WORKERS' COMPENSATION	1,148	914	258	28.24	656	831
10-5500-50-50325	HEALTH INSURANCE	32,044	43,260	13,867	32.05	29,393	39,914
10-5500-50-50410	EMPLOYER RETIREMENT CO	15,194	22,274	6,621	29.73	15,653	14,593
10-5500-50-50520	EMPLOYEE EDUCATION	2,174	5,000	-	-	5,000	5,000
TOTAL PERSONNEL		284,934	339,467	120,910	35.62	218,557	323,856
OPERATING							
10-5500-51-51011	PRE-EMPLOYMENT SCREENING	1	5	-	-	5	5
10-5500-51-51042	COURT TECHNOLOGY EXPEN	27,596	45,000	26,169	58.15	18,831	45,000
10-5500-51-51080	CASH SHORT (OVER)	-	100	-	-	100	100
10-5500-51-51338	INSURANCE LIABILITY	637	640	533	-	107	1,100
10-5500-51-51485	OTHER EXPENSES	2,786	3,500	1,332	38.05	2,168	3,500
10-5500-51-51625	POSTAGE/DELIVERY	3,198	3,000	1,564	52.14	1,436	3,000
10-5500-51-51635	PROFESSIONAL & MEMBERS	840	400	195	48.75	205	400
10-5500-51-51746	SUPPLIES-OFFICE	2,850	4,000	1,802	45.05	2,198	4,000
10-5500-51-51780	TRAVEL	1,164	5,000	153	3.05	4,847	5,000
10-5500-51-52100	COURT SECURITY	-	1,000	-	-	1,000	1,000
10-5500-51-52110	OFFICE EQUIPMENT LEASE	4,089	4,400	2,193	49.84	2,207	3,000
TOTAL OPERATING		43,161	67,045	33,942	50.62	33,103	66,105
CONTRACTED SERVICES							
10-5500-54-51440	LEGAL FEES	45,199	40,000	18,432	46.08	21,568	40,000
10-5500-54-51590	DOCUMENT STORAGE	1,067	1,000	395	-	605	1,000
10-5500-54-51595	COLLECTION FEES	49,211	35,000	10,454	29.87	24,546	40,000
10-5500-54-56010	STATE COURT COST	315,819	280,000	115,632	41.30	164,368	250,000
10-5500-54-56425	JURY EXPENSE	36	468	-	-	468	400
TOTAL CONTRACTED SERVICES		411,332	356,468	144,913	40.65	211,555	331,400
TOTAL MUNICIPAL COURT EXPENSES		**739,427**	**762,980**	**299,764**	**39.29**	**463,216**	**721,361**

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POLICE EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5600-50-50010	SALARIES	3,719,903	4,490,908	1,884,901	41.97	2,606,007	4,647,297
10-5600-50-50050	OVERTIME	226,743	256,289	121,717	47.49	134,572	265,965
10-5600-50-50075	LONGEVITY PAY	28,900	37,444	23,132	61.78	14,312	39,812
10-5600-50-50200	EMPLOYER PAID TAXES	307,885	366,025	150,104	41.01	215,921	378,910
10-5600-50-50255	WORKERS' COMPENSATION	112,289	191,562	47,324	24.70	144,238	192,360
10-5600-50-50325	HEALTH INSURANCE	379,467	600,216	212,382	35.38	387,834	558,802
10-5600-50-50326	TEAM BUILDING	-	2,500	21	0.82	2,479	2,500
10-5600-50-50410	EMPLOYER RETIREMENT CO	308,441	477,986	156,008	32.64	321,978	330,370
10-5600-50-50520	EMPLOYEE EDUCATION	61,814	80,000	15,451	19.31	64,549	80,000
TOTAL PERSONNEL		5,145,442	6,502,930	2,611,039	40.15	3,891,891	6,496,016
OPERATING							
10-5600-51-51010	ADVER/RECRUITING	3,402	10,000	-	-	10,000	10,000
10-5600-51-51335	INSURANCE-PROPERTY, CA	26,024	23,303	23,407	100.45	(104)	40,000
10-5600-51-51338	INSURANCE LIABILITY	69,709	56,197	52,283	93.04	3,914	75,000
10-5600-51-51485	OTHER EXPENSES	5,933	15,000	8,383	55.89	6,617	15,000
10-5600-51-51603	PERIODICALS & PUBLICAT	41	1,000	-	-	1,000	1,000
10-5600-51-51610	PERMITS & LICENSING	120	500	70	14.00	430	500
10-5600-51-51620	PHYSICALS/DRUG TESTING	5,105	5,000	2,419	48.38	2,581	6,000
10-5600-51-51625	POSTAGE/DELIVERY	1,150	4,000	506	12.64	3,494	4,000
10-5600-51-51635	PROFESSIONAL & MEMBERS	2,898	5,500	1,147	20.85	4,353	5,500
10-5600-51-51746	SUPPLIES-OFFICE	11,017	20,000	3,613	18.07	16,387	20,000
10-5600-51-51748	SUPPLIES-POLICE SPECIAL	22,030	30,000	7,052	23.51	22,948	40,000
10-5600-51-51780	TRAVEL	39,109	50,000	13,150	26.30	36,850	50,000
10-5600-51-51781	COMMUNITY PROGRAMS	13,779	15,000	4,153	27.68	10,847	15,000
10-5600-51-51782	SOCIAL RESOURCE MISC	1,331	26,000	1,587	6.10	24,413	26,000
10-5600-51-51783	ANIMAL CONTROL MISC	7,393	20,000	1,585	7.92	18,415	20,000
10-5600-51-51784	K-9	27,708	50,000	10,067	20.13	39,933	50,000
10-5600-51-51785	CTRS	65,637	60,000	-	-	60,000	60,000
10-5600-51-51798	CRIME LAB	13,803	14,000	3,178	22.70	10,822	15,000
10-5600-51-51799	CID SPECIALTY EQUIPMENT	23,556	20,500	11,360	55.41	9,140	20,500
10-5600-51-51800	UNIFORMS & ACCESSORIES	49,524	75,000	18,534	24.71	56,466	75,000
10-5600-51-51801	SAFETY & ACCESSORIES	7,243	10,000	7,502	75.02	2,498	10,000
10-5600-51-51802	AMMO/RANGE	35,595	55,000	-	-	55,000	75,000
10-5600-51-51803	HONOR GUARD	-	4,000	-	-	4,000	4,000
10-5600-51-51804	CITIZEN POLICE ACADEMY	3,960	7,500	1,355	18.06	6,145	7,500
10-5600-51-51805	POLICE BANQUET	5,782	7,500	5,178	69.03	2,322	7,500
10-5600-51-51806	TRAFFIC SPECIALTY EQUP	12,935	65,000	11,926	18.35	53,074	65,000
10-5600-51-51813	UTILITIES-ELECTRIC BLU	10,738	12,000	3,691	30.76	8,309	12,000
10-5600-51-52110	OFFICE EQUIPMENT LEASE	8,622	16,500	4,170	25.27	12,330	16,500
10-5600-51-52340	FUEL & OIL	148,142	130,000	71,001	54.62	58,999	160,000
10-5600-51-57400	WRECKER SERVICE	495	1,500	590	39.33	910	1,500
TOTAL OPERATING		622,780	810,000	267,906	33.07	542,095	907,500
REPAIRS & MAINTENANCE							
10-5600-52-52010	BUILDING REPAIRS & MAINT	41,670	20,000	8,492	42.46	11,508	20,000
10-5600-52-52012	CLEANING & MAINTENANCE	5,965	4,000	2,585	64.63	1,415	4,000
10-5600-52-52240	SOFTWARE ANNUAL FEES	47,578	250,570	32,173	-	218,397	412,733
10-5600-52-52320	VEHICLE REPAIRS & MAIN	95,160	99,500	30,963	31.12	68,537	99,500
10-5600-52-52321	VEHICLE DAMAGE	32,587	40,000	28,568	71.42	11,432	40,000
TOTAL REPAIRS & MAINTENANCE		222,960	414,070	102,782	24.82	311,288	576,233

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CONTRACTED SERVICES							
10-5600-54-51440	LEGAL FEES	8,374	5,000	2,522	50.44	2,478	5,000
10-5600-54-51502	CONSULTING SERVICES	-	1,000	-	-	1,000	1,000
10-5600-54-51590	DESTRUCTION SERVICES	384	1,000	252	25.20	748	1,000
	EMPLOYEE WELLNESS	-	-	-	-	-	76,000
10-5600-54-57001	RRS EMERGENCY RADIO SYS	30,640	42,000	9,610	22.88	32,390	42,000
10-5600-54-57350	EMERGENCY DISPATCH SER	410,951	472,650	472,594	99.99	56	544,000
TOTAL CONTRACTED SERVICES		450,349	521,650	484,978	92.97	36,672	669,000
DEBT PAYMENTS							
10-5600-55-52310	VEHICLE LEASE EXPENSE	464,641	610,849	197,266	32.29	413,583	483,898
TOTAL DEBT PAYMENTS		464,641	610,849	197,266	32.29	413,583	483,898
CAPITAL OUTLAY < $5K							
10-5600-57-57100	ANIMAL CONTROL EQUIPMENT	-					
10-5600-57-57101	OFFICE EQUIP PURCHASE	-	1,000	-	-	1,000	1,000
TOTAL CAPITAL OUTLAY < $5K		-	1,000	-	-	1,000	1,000
CAPITAL OUTLAY > $5K							
10-5600-58-52101	PD CONSTRUCTION SITE	-	1,000	50,928	-	(49,928)	1,000
10-5600-58-52330	POLICE SPECIALTY EQUIP	244,447	318,942	332,027	104.10	(13,085)	326,165
10-5600-58-57300	POLICE COMMUNICATION E	266,715	40,594	214,324	527.97	(173,730)	184,000
10-5600-58-58000	GRANT EXPENDITURES	29,279	-	2,930	-	(2,930)	-
TOTAL CAPITAL OUTLAY > $5K		540,441	360,536	600,209	166.48	(239,673)	511,165
TOTAL POLICE EXPENDITURES		**7,446,613**	**9,221,035**	**4,264,179**	**46.24**	**4,956,856**	**9,644,813**

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IT EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5700-50-50010	SALARIES	259,776	269,579	127,677	47.36	141,902	261,864
10-5700-50-50050	OVERTIME	3,489	1,314	436	33.21	878	1,367
10-5700-50-50075	LONGEVITY PAY	1,100	1,400	700	50.00	700	800
10-5700-50-50200	EMPLOYER PAID TAXES	19,616	20,830	9,738	46.75	11,092	20,198
10-5700-50-50255	WORKERS' COMPENSATION	759	1,116	258	23.13	858	1,003
10-5700-50-50325	HEALTH INSURANCE	23,913	32,445	13,960	43.03	18,485	29,936
10-5700-50-50410	EMPLOYER RETIREMENT CO	20,575	27,202	9,906	36.41	17,296	17,611
10-5700-50-50520	EMPLOYEE EDUCATION	1,312	2,000	42	2.10	1,958	2,000
TOTAL PERSONNEL		330,540	355,886	162,717	45.72	193,169	334,780
OPERATING							
10-5700-51-51335	INSURANCE-PROPERTY, CAS	380	400	262	-	138	400
10-5700-51-51338	INSURANCE LIABILITY	2,027	1,280	2,028	-	(748)	3,146
10-5700-51-51485	OTHER EXPENSES	4,365	2,500	1,877	75.09	623	2,500
10-5700-51-51625	POSTAGE/DELIVERY	-	100	-	-	100	100
10-5700-51-51635	PROFESSIONAL/MEMBERSHIP	1,039	3,800	932	24.52	2,868	3,800
10-5700-51-51746	SUPPLIES-OFFICES	1,777	6,000	834	13.91	5,166	6,000
10-5700-51-51769	INTERNET SERVICE	97,600	175,000	(3,797)	(2.17)	178,797	210,000
10-5700-51-51770	TELEPHONE COMMUNICATION	39,321	38,000	19,446	51.17	18,554	38,000
10-5700-51-51775	WIRELESS COMMUNICATION	134,524	120,000	53,389	44.49	66,611	132,000
10-5700-51-51780	TRAVEL	1,433	5,000	5,402	-	(402)	5,000
10-5700-51-52340	VEHICLE FUEL & OIL	132	200	29	-	171	200
TOTAL OPERATING		282,598	352,280	80,403	22.82	271,877	401,146
REPAIRS & MAINTENANCE							
10-5700-52-52000	COMPUTER R & M	415	-	126	-	(126)	-
10-5700-52-52011	BUILDING SECURITY	37,645	84,000	7,438	8.85	2,395	84,000
10-5700-52-52320	VEH REPAIRS & MAINTENA	35	100	149	-	(149)	100
TOTAL REPAIRS & MAINTENANCE		38,095	84,100	7,713	9.17	76,387	84,100
CONTRACTED SERVICES							
10-5700-54-51440	LEGAL FEES	234	500	-	-	500	500
10-5700-54-51501	IT CONSULTING SERVICES	5,879	25,000	-	-	25,000	100,000
10-5700-54-52005	EMERGENCY NOTIFICATION	-	4,000	2,097	52.41	1,903	4,000
10-5700-54-52240	SOFTWARE ANNUAL FEES	278,781	425,000	141,531	33.30	283,469	435,000
TOTAL CONTRACTED SERVICES		284,893	454,500	143,628	31.60	310,872	539,500
DEBT PAYMENTS							
10-5700-57-52310	VEHICLE LEASE EXPENSE	6,577	6,577	3,289	50.00	3,288	6,577
TOTAL DEBT PAYMENTS		6,577	6,577	3,289	50.00	3,288	6,577
CAPITAL OUTLAY <$5K							
10-5700-57-52200	COMPUTER EQUIPMENT	92,623	100,000	22,331	22.33	77,669	100,000
TOTAL CAPITAL OUTLAY<$5K		92,623	100,000	22,331	22.33	77,669	100,000
CAPITAL OUTLAY >$5K							
10-5700-58-52200	COMPUTER EQUIPMENT	249,114	150,000	42,055	28.04	107,945	150,000
TOTAL CAPITAL OUTLAY>5K		249,114	150,000	42,055	28.04	107,945	150,000
TOTAL IT EXPENDITURES		**1,284,440**	**1,503,343**	**462,135**	**30.74**	**1,041,208**	**1,616,103**

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ECONOMIC DEV. SVCS		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5800-50-50010	SALARIES	132,650	138,548	70,412	50.82	68,136	234,866
10-5800-50-50075	LONGEVITY PAY	300	400	400	100.00	-	500
10-5800-50-50200	EMPLOYER PAID TAXES	10,538	11,050	5,601	50.68	5,449	18,426
10-5800-50-50255	WORKERS' COMPENSATION	253	570	86	15.09	484	894
10-5800-50-50325	HEALTH INSURANCE	1,984	10,815	515	4.76	10,300	19,957
10-5800-50-50410	EMPLOYER RETIREMENT CO	10,712	14,430	5,623	38.97	8,807	16,066
10-5800-50-50520	EMPLOYEE EDUCATION	1,740	5,000	355	7.10	4,645	10,000
10-5800-50-50650	VEHICLE ALLOWANCE	4,800	5,500	2,400	43.64	3,100	5,500
TOTAL PERSONNEL		162,976	186,313	85,391	45.83	100,922	306,210
OPERATING							
10-5800-51-51010	ADVERTISING	25,358	35,000	7,610	21.74	27,390	35,000
10-5800-51-51020	INCENTIVES	14,619	40,000	4,155	-	35,845	40,000
10-5800-51-51338	INSURANCE LIABILITY	70	100	411	-	(311)	100
10-5800-51-51480	MEETING EXPENSES	1,719	5,000	416	8.31	4,584	4,000
10-5800-51-51625	POSTAGE/DELIVERY	786	1,400	-	-	1,400	1,400
10-5800-51-51630	SUBSCRIPTIONS	5,174	6,500	3,072	47.26	3,428	10,000
10-5800-51-51635	PROFESSIONAL/MEMBERSHIP	11,858	20,000	5,000	25.00	15,000	25,000
10-5800-51-51746	SUPPLIES-OFFICES	2,190	3,000	858	28.61	2,142	5,000
10-5800-51-51780	TRAVEL	7,126	17,500	1,639	9.36	15,861	17,500
10-5800-51-51800	OFFICE EQUIPMENT LEASE	-	-	-	-	-	3,500
10-5800-51-52110	UNIFORMS & ACCESSORIES	-	2,000	-	-	2,000	1,000
TOTAL OPERATING		68,899	130,500	23,161	17.75	107,339	142,500
CONTRACTED SERVICES							
10-5800-54-51440	LEGAL FEES	46,284	50,000	12,720	25.44	37,280	50,000
10-5800-54-51501	CONSULTING SERVICES	250,254	325,000	93,525	28.78	231,475	325,000
TOTAL		296,537	375,000	106,245	28.33	268,755	375,000
TOTAL ECONOMIC DEV SVCS EXPENDITURES		**528,412**	**691,813**	**214,797**	**31.05**	**477,016**	**823,710**

FY2026-2027 Proposed Annual Budget

HUMAN RESOURCES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5810-50-50010	SALARIES	176,334	206,434	76,479	37.05	129,955	213,792
10-5810-50-50050	OVERTIME	8,342	2,561	2,982	116.42	(421)	1,920
10-5810-50-50075	LONGEVITY PAY	1,700	1,900	1,200	63.16	700	800
10-5810-50-50200	EMPLOYER PAID TAXES	14,472	16,133	6,268	38.85	9,865	16,563
10-5810-50-50255	WORKERS' COMPENSATION	506	865	172	19.89	693	823
10-5810-50-50325	HEALTH INSURANCE	16,971	21,630	6,910	31.94	14,720	19,957
10-5810-50-50325	HEALTH BENEFIT TECHNOLOGY	1,456	12,000	4,456	-	7,544	12,508
10-5810-50-50410	EMPLOYER RETIREMENT CO	15,190	21,068	6,365	30.21	14,703	12,508
10-5810-50-50411	HR REQUIRED EDUCATION	3,859	30,000	16,000	53.33	14,000	30,000
10-5810-50-50520	EMPLOYEE EDUCATION	5,722	5,000	2,910	58.20	2,090	5,000
TOTAL PERSONNEL		244,552	317,591	123,741	38.96	193,850	313,871
OPERATING							
10-5810-51-51010	EMPLOYMENT ADVERTISING	1,887	2,500	300	12.00	2,200	2,500
10-5810-51-51011	PRE-EMPLOYMENT SCREENING	-	100	-	-	100	100
10-5810-51-51041	EMPLOYEE APPRECIATION	29,353	35,000	16,074	45.93	18,926	35,000
10-5810-51-51060	MARKETING MATERIALS	9,551	10,000	2,839	28.39	7,161	10,000
10-5810-51-51338	INSURANCE LIABILITY	139	150	472	-	(322)	150
10-5810-51-51480	MEETING EXPENSES	1,047	1,000	974	97.42	26	1,000
10-5810-51-51485	OTHER EXPENSES	3,568	30,000	10,382	34.61	19,618	30,000
10-5810-51-51603	PERIODICALS & PUBLICATIONS	236	1,500	-	-	1,500	1,500
10-5810-51-51635	PROFESSIONAL/MEMBERSHIP	2,446	3,000	414	13.80	2,586	3,000
10-5810-51-51746	SUPPLIES-OFFICES	4,115	3,500	794	22.67	2,706	3,500
10-5810-51-51780	TRAVEL	12,963	5,000	1,276	25.51	3,724	5,000
TOTAL OPERATING		65,305	91,750	33,525	36.54	58,225	91,750
CONTRACTED SERVICES							
10-5810-54-51440	LEGAL FEES	11,859	7,000	1,321	18.87	5,679	7,000
10-5810-54-51590	DOCUMENT DESTRUCTION/SHR	651	500	395	-	105	500
TOTAL CONTRACTED SERVICES		12,510	7,500	1,716	22.88	5,784	7,500
TOTAL HUMAN RESOURCES EXPENDITURES		**322,367**	416,841	158,982	**38.14**	**257,859**	413,121

FY2026-2027 Proposed Annual Budget

COMMUNITY DEV. SVCS		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
10-5811-50-50010	SALARIES	37,842	-	-	-	-	-
10-5811-50-50075	LONGEVITY PAY	-	-	-	-	-	-
10-5811-50-50200	EMPLOYER PAID TAXES	2,834	-	-	-	-	-
10-5811-50-50255	WORKERS' COMPENSATION	253	-	-	-	-	-
10-5811-50-50325	HEALTH INSURANCE	2,350	-	-	-	-	-
10-5811-50-50410	EMPLOYER RETIREMENT CO	2,980	-	-	-	-	-
10-5811-50-50520	EMPLOYEE EDUCATION	-	-	-	-	-	-
TOTAL PERSONNEL		46,259	-	-	-	-	-
OPERATING							
10-5811-51-51001	SESQUICENTENNIAL EXP	-	-	-	-	-	-
10-5811-51-51010	ADVERTISING	52,512	-	-	-	-	-
10-5811-51-51011	SMALL BUSINESS RENTAL ASST	-	-	-	-	-	-
10-5811-51-51043	CITY EVENTS	411,170	-	-	-	-	-
10-5811-51-51338	INSURANCE LIABILITY	428	-	-	-	-	-
10-5811-51-51480	MEETING EXPENSES	840	-	-	-	-	-
10-5811-51-51625	POSTAGE/DELIVERY	-	-	-	-	-	-
10-5811-51-51635	PROFESSIONAL/MEMBERSHIP	9,395	-	-	-	-	-
10-5811-51-51746	SUPPLIES-OFFICES	1,759	-	-	-	-	-
10-5811-51-51747	LEADERSHIP PROGRAM	7,683	-	-	-	-	-
10-5811-51-51780	TRAVEL	2,187	-	-	-	-	-
TOTAL OPERATING		485,973	-	-	-	-	-
CONTRACTED SERVICES							
10-5811-54-51440	LEGAL FEES	3,657	-	-	-	-	-
TOTAL CONTRACTED SERVICES		3,657	-	-	-	-	-
TOTAL COMMUNITY DEV SVCS EXPENDITURES		**535,889**	-	-	-	-	-
TOTAL EXPENDITURES		**22,043,513**	**25,895,685**	**10,559,244**	**40.78**	**15,336,441**	**27,840,859**
REVENUES OVER/(UNDER) EXPENDITURES		**3,985,437**	**0**	**10,142,308**		**(10,142,308)**	**0**

ENTERPRISE FUNDS

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026-2027

FY 2026-2027 Proposed Annual Budget

20 -UTILITY FUND
FINANCIAL SUMMARY

REVENUE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
WATER						
OTHER REVENUES	-	-	-	-	-	-
WATER CHARGES	5,344,836	4,822,250	3,188,277	66.12	1,633,973	4,992,250
TRANSFERS	-	-	-	-	-	-
TOTAL WATER	5,344,836	4,822,250	3,188,277	66.12	1,633,973	4,992,250
WASTEWATER						
SEWER CHARGES	3,984,421	3,860,000	2,273,350.48	58.90	1,586,650	3,820,000
TOTAL WASTEWATER	3,984,421	3,860,000	2,273,350	58.90	1,586,650	3,820,000
NON-DEPARTMENTAL						
TRANSFERS	-	-	-	-	-	-
TOTAL NON-DEPARTMENTAL	-	-	-	-	-	-
STORMWATER						
STORMWATER CHARGES	759,218	770,000	542,454.91	70.45	227,545	1,015,000
	759,218	770,000	542,454.91	70.45	227,545	1,015,000
TOTAL REVENUES	**10,088,475**	**9,452,250**	**6,004,083**	**63.52**	**3,448,167**	**9,827,250**

FY 2026-2027 Proposed Annual Budget

EXPENDITURE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PUBLIC WORKS						
PERSONNEL	851,754	586,091	317,545	54.18	268,546	595,769
OPERATING	39,108	52,735	25,454	48.27	27,281	62,435
REPAIRS & MAINTENANCE	11,544	106,500	90,469	84.95	16,031	106,500
CONTRACTED SERVICES	68,763	56,745	10,580	18.64	46,165	78,492
DEBT PAYMENTS	36,763	85,575	59,695	69.76	25,880	58,820
TOTAL PUBLIC WORKS	1,007,932	887,646	503,742	56.75	383,904	902,017
WATER						
PERSONNEL	531,456	879,391	397,942	45.25	481,449	865,780
OPERATING	362,607	409,140	290,018	70.88	119,122	493,500
REPAIRS & MAINTENANCE	155,293	226,853	90,843	40.04	136,010	240,000
WATER/WASTEWATER	3,027,336	2,636,500	1,065,917	40.43	1,570,583	2,636,500
CONTRACTED SERVICES	55,614	110,500	30,478	27.58	80,022	116,000
DEBT PAYMENTS	105,456	182,721	37,705	20.64	145,016	195,980
CAPITAL OUTLAY < $5K	70,004	175,000	5,100	2.91	169,900	14,000
CAPITAL OUTLAY > $5K	20,543	26,000	-	-	26,000	23,000
TOTAL WATER	4,328,309	4,646,105	1,918,003	41.28	2,728,102	4,584,760
WASTEWATER						
PERSONNEL	453,418	752,068	383,695	51.02	368,373	743,592
OPERATING	896,477	810,215	411,851	50.83	398,364	889,570
REPAIRS & MAINTENANCE	206,284	201,000	114,463	56.95	86,537	231,000
WATER/WASTEWATER	130,055	98,500	106,160	107.78	(7,660)	167,000
CONTRACTED SERVICES	867,063	1,123,800	396,133	35.25	727,667	1,329,700
DEBT PAYMENTS	6,661	36,517	23,258	63.69	13,259	36,517
CAPITAL OUTLAY < $5K	-	-	-	-	-	209,000
CAPITAL OUTLAY > $5K	165,730	190,000	2,700	1.42	187,300	-
TOTAL WASTEWATER	2,725,689	3,212,100	1,438,260	44.78	1,773,840	3,606,379
STORMWATER						
PERSONNEL	-	185,399.00	79,453.31	-	105,946	188,805
OPERATING	-	-	5,997.20	29.10	(5,997)	10,000
CONTRACTED SERVICES	-	150,000.00	43,655.60	-	106,344	150,000
DEBT PAYMENTS	-	-	-	-	0	14,290
CAPITAL OUTLAY < $5K	-	371,000.00	-	18.28	371,000	371,000
TOTAL STORMWATER	-	706,399.00	129,106.11	18.28	577,293	734,095
TOTAL EXPENDITURES	**8,061,931**	**9,452,250**	**3,989,112**	**42.20**	**5,463,138**	**9,827,250**
REVENUES OVER/(UNDER) EXPENDITURES	**2,026,544**	**0**	**2,014,971**		**(2,014,971)**	**(0)**

FY2026-2027 Proposed Annual Budget

20 -UTILITY FUND
REVENUES

WATER REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER REVENUES							
20-4250-42-42099	OTHER REVENUES	-	-	-	-	-	-
TOTAL OTHER REVENUES		-	-	-	-	-	-
WATER CHARGES							
20-4250-43-42099	CREDIT CARD PAYMENT FEE	179,743	150,000	93,962	62.64	56,038	150,000
20-4250-43-43000	ADJUSTMENTS	-	-	-	-	-	-
20-4250-43-43010	WATER SALES	4,653,164	4,200,000	2,796,662	66.59	1,403,338	4,500,000
20-4250-43-43015	BULK WATER SALES	-	-	-	-	-	-
20-4250-43-43025	LATE FEES WATER	92,904	75,000	59,164	78.88	15,836	70,000
20-4250-43-43028	RETURN CHECK FEES	1,680	2,000	770	38.50	1,230	2,000
20-4250-43-43075	WATER TAP FEES	296,250	300,000	186,000	62.00	114,000	200,000
20-4250-43-43076	WATER METER FEE	-	250	-	-	250	250
20-4250-43-43080	CONNECTION CHARGES	121,095	95,000	51,720	54.44	43,280	70,000
TOTAL WATER CHARGES		5,344,836	4,822,250	3,188,277	66.12	1,633,973	4,992,250
TRANSFERS							
20-4250-49-50010	TRANSFER FROM CPF		-	-	-	-	
TOTAL TRANSFERS			-	-	-	-	-
TOTAL WATER REVENUES		**5,344,836**	**4,822,250**	**3,188,277**	**66.12**	**1,633,973**	**4,992,250**

WASTEWATER REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
SEWER CHARGES							
20-4275-43-43110	SEWER SERVICE	3,597,301	3,500,000	2,169,559	61.99	1,330,441	3,600,000
20-4275-43-43125	LATE FEES SEWER	69,871	60,000	43,792	72.99	16,208	70,000
20-4275-43-43175	SEWER TAP FEES	317,250	300,000	60,000	20.00	240,000	150,000
TOTAL SEWER CHARGES		3,984,421	3,860,000	2,273,350	58.90	1,586,650	3,820,000
TOTAL WASTEWATER REVENUES		**3,984,421**	**3,860,000**	**2,273,350**	**58.90**	**1,586,650**	**3,820,000**

STORMWATER REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
STORMWATER CHARGES							
20-4285-45-43010	STORMWATER FEES	743,226	750,000	531,757	70.90	218,243	1,000,000
20-4285-45-43025	LATE FEES STORMWATER	15,992	20,000	10,698	53.49	9,302	15,000
TOTAL STORMWATER CHARGES		**759,218**	**770,000**	**542,455**	**70.45**	**227,545**	**1,015,000**
TOTAL STORMWATER REVENUES		**759,218**	**770,000**	**542,454.91**	**70.45**	**227,545**	**1,015,000**
TOTAL REVENUES		**10,088,475**	**9,452,250**	**6,004,083**	**63.52**	**3,448,167**	**9,827,250**

FY2026-2027 Proposed Annual Budget

20 -UTILITY FUND
EXPENDITURES

PUBLIC WORKS EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
20-5200-50-50010	SALARIES	652,442	426,265	243,867	57.21	182,398	450,216
20-5200-50-50050	OVERTIME	13,668	4,316	2,341	54.25	1,975	4,570
20-5200-50-50075	LONGEVITY	5,100	2,800	1,800	64.29	1,000	3,500
20-5200-50-50200	EMPLOYER PAID TAXES	50,230	33,154	18,532	55.90	14,622	35,059
20-5200-50-50255	WORKERS' COMPENSATION	5,286	2,870	597	20.80	2,273	2,986
20-5200-50-50325	HEALTH INSURANCE	68,099	64,891	30,725	47.35	34,166	59,872
20-5200-50-50326	TEAM BUILDING	2,081	3,500	410	11.73	3,090	4,000
20-5200-50-50410	EMPLOYER RETIREMENT CO	53,744	43,295	19,086	44.08	24,209	30,568
20-5200-50-50520	EMPLOYEE EDUCATION	1,104	5,000	186	3.72	4,814	5,000
TOTAL PERSONNEL		851,754	586,091	317,545	54.18	268,546	595,769
OPERATING							
20-5200-51-51010	ADVERTISING/POSTING/NOTIFIC	1,196	1,900	308	16.23	1,592	1,900
20-5200-51-51011	PRE-EMPLOYMENT SCREENING	112	200	110	55.00	90	200
20-5200-51-51012	SAFETY & ACCESSORIES	1,943	4,000	2,020	50.49	1,980	4,000
20-5200-51-51335	INSURANCE-PROPERTY, CA	7,609	8,000	3,158	39.47	4,842	8,000
20-5200-51-51338	INSURANCE LIABILITY	4,043	4,100	3,276	79.91	824	6,500
20-5200-51-51480	MEETING EXPENSES	-	1,500	-	-	1,500	1,500
20-5200-51-51485	OTHER EXPENSES	611	2,000	521	26.04	1,479	2,000
20-5200-51-51610	PERMITS & LICENSES	499	500	2,200	440.07	(1,700)	3,000
20-5200-51-51620	PHYSICALS/DRUG TESTING	-	85	-	-	85	85
20-5200-51-51625	POSTAGE/DELIVERY	128	250	16	6.34	234	250
20-5200-51-51635	PROFESSIONAL & MEMBERS	-	2,500	261	10.44	2,239	4,000
20-5200-51-51743	SUPPLIES-EQUIPMENT	1,307	4,000	2,539	63.47	1,461	4,000
20-5200-51-51746	SUPPLIES-OFFICE	12,437	8,000	6,474	80.92	1,526	9,000
20-5200-51-51780	TRAVEL	2,695	3,000	2,493	83.10	507	6,000
20-5200-51-51800	UNIFORMS & ACCESSORIES	2,759	7,700	12	0.16	7,688	7,000
20-5200-51-51813	UTILITIES-ELECTRIC BLU	-	-	-	-	-	-
20-5200-51-52110	OFFICE EQUIPMENT LEASE	3,768	5,000	2,066	41.31	2,934	5,000
TOTAL OPERATING		39,108	52,735	25,454	48.27	27,281	62,435
REPAIRS & MAINTENANCE							
20-5200-52-52010	BUILDING REPAIRS & MAINT	8,391	100,000	88,775	88.77	11,225	100,000
20-5200-52-52012	CLEANING & MAINTENANCE	3,153	6,500	1,694	26.06	4,806	6,500
TOTAL REPAIRS & MAINTENANCE		11,544	106,500	90,469	84.95	16,031	106,500
CONTRACTED SERVICES							
20-5200-54-51001	CONSULTANT FEES - RATE STUD	4,021	27,345	1,620	5.92	25,725	47,492
20-5200-54-51165	ENGINEERING/PLANNING SVCS	61,641	27,000	8,856	32.80	18,144	27,000
20-5200-54-51440	LEGAL FEES	2,717	2,000	36	1.80	1,964	4,000
20-5200-54-51590	DOCUMENT STORAGE	384	400	68	17.00	332	-
TOTAL CONTRACTED SERVICES		68,763	56,745	10,580	18.64	46,165	78,492
DEBT PAYMENTS							
20-5200-55-52310	VEHICLE LEASE EXPENSE	36,763	85,575	59,695	69.76	25,880	58,820
TOTAL DEBT PAYMENTS		36,763	85,575	59,695	69.76	25,880	58,820
TOTAL PUBLIC WORKS EXPENDITURES		**1,007,932**	**887,646**	**503,742**	**56.75**	**383,904**	**902,017**

FY2026-2027 Proposed Annual Budget

WATER EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
20-5250-50-50010	SALARIES	376,750	597,810	285,948	47.83	311,862	610,666
20-5250-50-50050	OVERTIME	23,795	24,351	14,342	58.90	10,009	24,923
20-5250-50-50075	LONGEVITY PAY	1,400	2,400	1,600	66.67	800	2,900
20-5250-50-50200	EMPLOYER PAID TAXES	30,232	47,779	22,703	47.52	25,076	48,844
20-5250-50-50255	WORKERS' COMPENSATION	7,111	27,506	5,394	19.61	22,112	28,190
20-5250-50-50325	HEALTH INSURANCE	51,504	108,151	39,810	36.81	68,341	99,786
20-5250-50-50410	EMPLOYER RETIREMENT CO	30,148	62,394	21,423	34.34	40,971	40,970
20-5250-50-50520	EMPLOYEE EDUCATION	10,516	9,000	6,721	74.68	2,279	9,500
TOTAL PERSONNEL		531,456	879,391	397,942	45.25	481,449	865,780
OPERATING							
20-5250-51-51011	PRE-EMPLOYMENT SCREENING	115	200	141	70.50	59	200
20-5250-51-51335	INSURANCE-PROPERTY, CA	21,571	28,200	12,167	43.15	16,033	28,200
20-5250-51-51338	INSURANCE LIABILITY	5,747	4,640	4,944	106.55	(304)	10,000
20-5250-51-51485	OTHER EXPENSES	871	500	210	41.94	290	1,500
20-5250-51-51610	PERMITS & LICENSES	12,715	13,500	13,498	99.98	2	25,000
20-5250-51-51620	PHYSICALS/DRUG TESTING	220	200	-	-	200	200
20-5250-51-51635	PROFESSIONAL & MEMBERS	-	900	270	30.00	630	900
20-5250-51-51640	CONTRACT FEES	-	-	11,994	-	(11,994)	15,500
20-5250-51-51740	SUPPLIES - CHEMICALS & MATEF	23,158	30,000	6,194	20.65	23,806	30,000
20-5250-51-51743	SUPPLIES-EQUIPMENT	71,957	45,000	42,920	95.38	2,080	65,000
20-5250-51-51747	METER PURCHASE	132,644	135,000	143,684	106.43	(8,684)	165,000
20-5250-51-51780	TRAVEL	-	1,000	-	-	1,000	1,000
20-5250-51-51800	UNIFORMS & ACCESSORIES	10,033	9,500	5,418	57.03	4,082	9,500
20-5250-51-51809	R.O.W. FEES	-	25,000	-	-	25,000	25,000
20-5250-51-51810	UTILITIES-ELECTRIC AUS	34,581	45,000	18,152	40.34	26,848	45,000
20-5250-51-51813	UTILITIES-ELECTRIC BLU	18,590	20,000	11,970	59.85	8,030	25,000
20-5250-51-52340	FUEL & OIL	20,983	20,000	12,729	63.64	7,271	20,500
20-5250-51-52440	EQUIPMENT RENTAL	-	500	-	-	500	1,000
20-5250-51-53010	TESTING WATER	9,419	30,000	5,727	19.09	24,273	25,000
TOTAL OPERATING		362,607	409,140	290,018	70.88	119,122	493,500
REPAIRS & MAINTENANCE							
20-5250-52-52010	BUILDING REPAIRS & MAI	10,349	20,000	2,539	12.70	17,461	20,000
20-5250-52-52320	VEHICLE REPAIRS & MAIN	20,445	13,000	12,083	92.94	917	20,000
20-5250-52-52430	MACHINERY EQUIPMENT-RE	6,750	20,000	21,215	106.08	(1,215)	25,000
20-5250-52-52460	REPAIRS-WELLS,PUMPS,MO	117,749	173,853	55,006	31.64	118,847	175,000
TOTAL REPAIRS & MAINTENANCE		155,293	226,853	90,843	40.04	136,010	240,000
WATER							
20-5250-53-53030	WATER FEES-AUSTIN	829	500	170	33.97	330	500
20-5250-53-53040	WATER FEES-MANVILLE	836,268	600,000	299,352	49.89	300,648	600,000
20-5250-53-53050	WATER FEES-BLUEWATER	2,167,366	2,000,000	753,038	37.65	1,246,963	2,000,000
20-5250-53-53060	WELL ROYALTIES-FOWLER	14,150	25,000	11,253	45.01	13,747	25,000
20-5250-53-53070	WELL ROYALITIES-LEE	8,724	11,000	2,104	19.13	8,896	11,000
TOTAL WATER/WASTEWATER		3,027,336	2,636,500	1,065,917	40.43	1,570,583	2,636,500
CONTRACTED SERVICES							
20-5250-54-51165	ENGINEERING/PLANNING S	41,360	100,000	20,827	20.83	79,174	100,000
20-5250-54-51440	LEGAL FEES	5,008	500	288	57.60	212	1,000
20-5250-54-52240	SOFTWARE ANNUAL FEES	9,247	10,000	9,364	93.64	636	15,000
TOTAL CONTRACTED SERVICES		55,614	110,500	30,478	27.58	80,022	116,000

FY2026-2027 Proposed Annual Budget

DEBT PAYMENTS							
20-5250-55-52310	VEHICLE LEASE EXPENSE	105,456	**107,721**	**37,705**	35.00	70,016	**120,980**
20-5250-55-52410	MACHINERY EQUIPMENT LE	-	**75,000**	-	-	75,000	**75,000**
TOTAL DEBT PAYMENTS		105,456	**182,721**	**37,705**	20.64	145,016	**195,980**
CAPITAL OUTLAY < $5K							
20-5250-57-52400	MACHINERY EQUIPMENT-PU	62,560	**161,000**	-	-	161,000	-
20-5250-57-52450	TOOLS	7,444	**14,000**	**5,100**	36.43	8,900	**14,000**
TOTAL CAPITAL OUTLAY < $5K		70,004	**175,000**	**5,100**	2.91	169,900	**14,000**
CAPITAL OUTLAY > $5K							
20-5250-58-52400	MACHINERY EQUIPMENT-PU	145	-	-	-	-	-
20-5250-58-58001	CAP PROJECTS- AUSTIN W	17,598	**23,000**	-	-	23,000	**23,000**
20-5250-58-58004	WATER TANK PURCHASE	2,800	**3,000**	-	-	3,000	-
TOTAL CAPITAL OUTLAY > $5K		20,543	**26,000**	-	-	26,000	**23,000**
TOTAL WATER EXPENDITURES		**4,328,309**	4,646,105	1,918,003	**41.28**	**2,728,102**	4,584,760

FY2026-2027 Proposed Annual Budget

WASTEWATER EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
20-5275-50-50010	SALARIES	320,341	513,884	268,436	52.24	245,448	527,472
20-5275-50-50050	OVERTIME	28,436	19,690	20,048	101.82	(358)	20,290
20-5275-50-50075	LONGEVITY PAY	1,900	2,400	1,300	54.17	1,100	3,400
20-5275-50-50200	EMPLOYER PAID TAXES	26,845	41,002	21,906	53.43	19,096	42,164
20-5275-50-50255	WORKERS' COMPENSATION	4,549	24,119	5,526	22.91	18,593	24,802
20-5275-50-50325	HEALTH INSURANCE	40,821	91,929	40,471	44.02	51,458	84,818
20-5275-50-50410	EMPLOYER RETIREMENT CO	26,724	53,544	24,115	45.04	29,429	35,146
20-5275-50-50520	EMPLOYEE EDUCATION	3,802	5,500	1,893	34.42	3,607	5,500
TOTAL PERSONNEL		453,418	752,068	383,695	51.02	368,373	743,592
OPERATING							
20-5275-51-51011	PRE-EMPLOYMENT SCREENING	108	100	-	-	100	100
20-5275-51-51335	INSURANCE-PROPERTY, CA	10,557	20,000	5,115	25.57	14,885	20,000
20-5275-51-51338	INSURANCE LIABILITY	3,617	4,000	3,070	76.74	930	6,100
20-5275-51-51603	PERIODICALS & PUBLICAT	-	100	-	-	100	100
20-5275-51-51610	PERMITS & LICENSES	8,716	9,000	8,528	94.76	472	9,000
20-5275-51-51620	PHYSICALS/DRUG TESTING	485	120	-	-	120	120
20-5275-51-51635	PROFESSIONAL & MEMBERS	90	650	90	13.85	560	650
20-5275-51-51640	CONTRACT FEES	-	-	11,994	-	(11,994)	15,500
20-5275-51-51740	SUPPLIES CHEMICALS & MATERI	530,508	330,000	215,345	65.26	114,655	400,000
20-5275-51-51743	SUPPLIES-EQUIPMENT	-	138,245	28,586	20.68	109,659	130,000
20-5275-51-51746	SUPPLIES-OFFICE	69	200	-	-	200	200
20-5275-51-51780	TRAVEL	-	500	-	-	500	500
20-5275-51-51800	UNIFORMS & ACCESSORIES	5,267	6,300	2,835	45.01	3,465	6,300
20-5275-51-51809	R.O.W. FEES	1,473	2,000	788	39.41	1,212	2,000
20-5275-51-51813	UTILITIES-ELECTRIC BLU	309,720	275,000	123,264	44.82	151,736	275,000
20-5275-51-51815	UTILITIES-ELECTRIC TX	14,794	15,000	5,980	39.87	9,020	15,000
20-5275-51-52340	FUEL & OIL	11,073	9,000	6,256	69.51	2,744	9,000
TOTAL OPERATING		896,477	810,215	411,851	50.83	398,364	889,570
REPAIRS & MAINTENANCE							
20-5275-52-52010	BUILDING REPAIRS & MAI	36,478	22,000	1,417	6.44	20,583	22,000
20-5275-52-52320	VEHICLE REPAIRS & MAIN	719	4,000	207	5.17	3,793	4,000
20-5275-52-52430	MACHINERY EQUIPMENT-RE	18,311	25,000	6,021	24.08	18,979	25,000
20-5275-52-52460	REPAIRS-LIFTSTATION,PUMPS,M	150,776	150,000	106,819	71.21	43,181	180,000
TOTAL REPAIRS & MAINTENANCE		206,284	201,000	114,463	56.95	86,537	231,000
WASTEWATER							
20-5275-53-53010	TESTING WASTEWATER	76,818	82,000	27,469	33.50	54,531	82,000
20-5275-53-53040	WATER FEES-MANVILLE	53,238	16,500	78,691	476.92	(62,191)	85,000
20-5275-53-53160	WASTEWATER FEES-AUSTIN	-	-	-	-	-	-
TOTAL WATER/WASTEWATER		130,055	98,500	106,160	107.78	(7,660)	167,000
CONTRACTED SERVICES							
20-5275-54-51165	ENGINEERING/PLANNING S	258,664	604,000	12,893	2.13	591,107	604,000
20-5275-54-51440	LEGAL FEES	3,732	1,300	7,632	587.08	(6,332)	700
20-5275-54-53150	SLUDGE DISPOSAL	604,668	518,500	375,608	72.44	142,892	725,000
TOTAL CONTRACTED SERVICES		867,063	1,123,800	396,133	35.25	727,667	1,329,700

FY2026-2027 Proposed Annual Budget

DEBT PAYMENTS							
20-5275-55-52310	VEHICLE LEASE EXPENSE	6,661	**36,517**	**23,258**	63.69	13,259	**36,517**
20-5275-55-61020	INTEREST 2016 CO BONDS	-	-	-	-	-	-
TOTAL DEBT PAYMENTS		6,661	**36,517**	**23,258**	63.69	13,259	**36,517**
CAPITAL OUTLAY < $5K							
20-5275-57-52400	MACHINERY EQUIPMENT-PURCH	-	-	-	-	-	**209,000**
TOTAL CAPITAL OUTLAY < $5K		-	-	-	-	-	**209,000**
CAPITAL OUTLAY > $5K							
20-5275-58-52400	MACHINERY EQUIPMENT-PU	165,730	-	-	-	-	-
20-5275-58-52410	CAPITAL OUTLAY	-	**190,000**	**2,700**	1.42	187,300	-
TOTAL CAPITAL OUTLAY > $5K		165,730	**190,000**	**2,700**	1.42	187,300	-
TOTAL WASTEWATER EXPENDITURES		**2,725,689**	**3,212,100**	**1,438,260**	**44.78**	**1,773,840**	**3,606,379**

FY2026-2027 Proposed Annual Budget

STORMWATER EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
PERSONNEL							
20-5285-50-50010	SALARIES	-	131,598.00	60,479	45.96	71,119	138,264
20-5285-50-50050	OVERTIME	-	3,948.00	405	10.26	3,543	4,148
20-5285-50-50075	LONGEVITY PAY	-	1,800.00	-	-	1,800	2,000
20-5285-50-50200	EMPLOYER PAID TAXES	-	10,507.00	4,645	44.21	5,862	11,048
20-5285-50-50255	WORKERS' COMPENSATION	-	1,195.00	-	-	1,195	1,256
20-5285-50-50325	HEALTH INSURANCE	-	21,630.00	7,700	35.60	13,930	19,957
20-5285-50-50410	EMPLOYER RETIREMENT CO	-	13,721.00	4,676	34.08	9,045	9,632
20-5285-50-50520	EMPLOYEE EDUCATION	-	1,000.00	1,548	154.80	(548)	2,500
20-5285-50-50700	REIMB UNEMPLOYMENT	-	-	-	-	-	-
TOTAL PERSONNEL		-	185,399.00	79,453	42.86	105,946	188,805
OPERATING							
20-5285-51-51640	CONTRACT FEES	-	-	5,997.20	-	(5,997)	10,000
TOTAL OPERATING		-	-	5,997.20	-	(5,997)	10,000
CONTRACTED SERVICES							
20-5285-54-51165	CONSULTANT FEES	-	150,000.00	43,655.60	29.10	106,344	150,000
TOTAL CONTRACTED SERVICES		-	150,000.00	43,655.60	29.10	106,344	150,000
DEBT PAYMENTS							
20-5285-55-52310	VEHICLE LEASE EXPENSE	-	-	-	-	-	14,290
TOTAL DEBT PAYMENTS		-	-	-	-	-	14,290
CAPITAL OUTLAY < $5K							
20-5285-57-52400	MACHINERY EQUIPMENT-PURCH	-	371,000.00	-	-	371,000	371,000
TOTAL CAPITAL OUTLAY < $5K		-	371,000.00	-	-	371,000	371,000
TOTAL STORMWATER EXPENDITURES		**-**	706,399	129,106	**71.96**	**577,293**	734,095
TOTAL EXPENDITURES		**8,061,931**	9,452,250	3,989,112	**42.20**	**5,463,138**	9,827,250
REVENUES OVER/(UNDER) EXPENDITURES		**2,026,544**	**0**	2,014,971		**(2,014,971)**	**(0)**

DEBT SERVICE FUND

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026-2027

FY 2026-2027 Proposed Annual Budget

30 -DEBT SERVICE FUND
FINANCIAL SUMMARY

REVENUE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
NON-DEPARTMENTAL						
TAXES	8,086,117	8,998,121	9,153,103	101.72	(154,982)	8,915,312
OTHER	15,534	13,000	6,400	49.23	6,600	13,000
TRANSFERS	-	-	-	-	-	-
TOTAL NON-DEPARTMENTAL	8,101,651	9,011,121	9,159,504	101.65	(148,383)	8,928,312
TOTAL REVENUES	**8,101,651**	**9,011,121**	**9,159,504**	**101.65**	**(148,383)**	**8,928,312**

EXPENDITURE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
NON-DEPARTMENTAL						
OPERATING	-	-	-	-	-	-
DEBT PAYMENTS	7,580,913	8,973,123	1,704,903	19.00	7,268,220	8,890,312
TRANSFERS	-	-	-	-	-	-
TOTAL NON-DEPARTMENTAL	7,580,913	8,973,123	1,704,903	19.00	7,268,220	8,890,312
TOTAL EXPENDITURES	**7,580,913**	**8,973,123**	**1,704,903**	**19.00**	**7,268,220**	**8,890,312**
REVENUES OVER/(UNDER) EXPENDITURES	**520,738**	**37,998**	**7,454,601**		**(7,416,603)**	**38,000**

FY2026-2027 Proposed Annual Budget

30 -DEBT SERVICE FUND
REVENUES

NON-DEPARTMENTAL REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
TAXES							
30-4999-40-40000	ADVALOREM TAXES - CURR	8,019,272	8,973,121	9,120,058	101.64	(146,937)	8,890,312
30-4999-40-40010	ADVALOREM TAXES - DELI	66,845	25,000	33,045	132.18	(8,045)	25,000
TOTAL TAXES		8,086,117	8,998,121	9,153,103	101.72	(154,982)	8,915,312
OTHER							
30-4999-48-48000	INTEREST INCOME	15,534	13,000	6,400	49.23	6,600	13,000
30-4999-48-49000	BOND PROCEEDS		-	-	-	-	-
TOTAL OTHER		15,534	13,000	6,400	49.23	6,600	13,000
TRANSFERS							
30-4999-49-70010	TRANSFER FROM IFF		-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-
TOTAL NON-DEPARTMENTAL REVENUES		**8,101,651**	**9,011,121**	**9,159,504**	**101.65**	**(148,383)**	**8,928,312**
TOTAL REVENUES		**8,101,651**	**9,011,121**	**9,159,504**	**101.65**	**(148,383)**	**8,928,312**

FY2026-2027 Proposed Annual Budget

30 -DEBT SERVICE FUND
EXPENDITURES

NON-DEPARTMENTAL EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OPERATING							
30-5999-51-51040	BAD DEBTS	-	-	-	-	-	-
30-5999-51-51050	BANK ADMIN FEES	-	-	-	-	-	-
TOTAL OPERATING		-	-	-	-	-	-
DEBT PAYMENTS							
30-5999-55-53000	BOND ADMIN FEES	1,506	785	-	-	785	635
30-5999-55-59030	INTEREST - 2010 GO BONDS	-	-	-	-	-	-
30-5999-55-59031	INTEREST - 2012 GO BONDS	3,188	1,658	979	59.03	679	-
30-5999-55-59032	INTEREST - 2012 CO BONDS	10,573	7,097	3,539	49.86	3,558	3,611
30-5999-55-59033	INTEREST - 2015 GO BONDS	35,349	23,931	11,933	49.86	11,998	12,137
30-5999-55-59034	INTEREST - 2016 CO BONDS	275,945	249,152	124,576	50.00	124,576	221,672
30-5999-55-59035	INTEREST - 2021 CO BONDS	91,784	84,920	42,460	50.00	42,460	77,968
30-5999-55-59036	INTEREST - 2022 TAX NOTES	217,553	176,567	88,283	50.00	88,284	134,393
30-5999-55-59037	INTEREST - 2023 CO BONDS	1,812,250	1,787,250	893,800	50.01	893,450	1,762,250
30-5999-55-59038	INTEREST - 2024 CO BONDS	992,767	806,763	403,557	50.02	403,207	801,603
30-5999-55-59039	INTEREST - 2025 TAX NOTES	-	1,500,000	135,777	9.05	1,364,223	291,044
30-5999-55-59530	PRINCIPAL -2010 GO BOND	-	-	-	-	-	-
30-5999-55-59531	PRINCIPAL -2012 GO BOND	60,000	65,000	-	-	65,000	-
30-5999-55-59532	PRINCIPAL -2012 CO BOND	140,000	140,000	-	-	140,000	145,000
30-5999-55-59533	PRINCIPAL -2015 GO BOND	500,000	515,000	-	-	515,000	530,000
30-5999-55-59534	PRINCIPAL -2016 CO BOND	1,170,000	1,200,000	-	-	1,200,000	1,290,000
30-5999-55-59535	PRINCIPAL -2021 CO BOND	390,000	395,000	-	-	395,000	405,000
30-5999-55-59536	PRINCIPAL -2022 TAX NOTES	1,380,000	1,420,000	-	-	1,420,000	1,465,000
30-5999-55-59537	PRINCIPAL - 2023 CO BOND	500,000	500,000	-	-	500,000	500,000
30-5999-55-59538	PRINCIPAL - 2024 GO BOND	-	100,000	-	-	100,000	100,000
30-5999-55-59539	PRINCIPAL - 2025 TAX NOTE	-	-	-	-	-	1,150,000
TOTAL DEBT PAYMENTS		7,580,913	8,973,123	1,704,902.72	19.00	7,268,220	8,890,312
TOTAL NON-DEPARTMENTAL EXPENDITURES		**7,580,913**	**8,973,123**	**1,704,902.72**	**19.00**	**7,268,220**	**8,890,312**
TOTAL EXPENDITURES		**7,580,913**	**8,973,123**	**1,704,902.72**	**19.00**	**7,268,220**	**8,890,312**
REVENUES OVER/(UNDER) EXPENDITURES		**520,738**	**37,998**	**7,454,601**		**(7,416,603)**	**38,000**

CAPITAL PROJECT FUND

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026-2027

FY 2026-2027 Proposed Annual Budget

40 -CAPITAL PROJECTS FUND
FINANCIAL SUMMARY

REVENUE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
NON-DEPARTMENTAL						
OTHER FINANCING SOURCES	-	-	-	-	-	-
OTHER	1,288,517	10,020,000	9,285,868	92.67	734,132	16,200,000
TRANSFERS	-	-	-	-	-	-
TOTAL NON-DEPARTMENTAL	1,288,517	10,020,000	9,285,868	92.67	734,132	16,200,000
TOTAL REVENUES	**1,288,517**	**10,020,000**	**9,285,868**	**92.67**	**734,132**	**16,200,000**

EXPENDITURE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
BOND PROJECTS						
CAPITAL OUTLAY > $5K	4,844,993	5,100,000	1,434,987	28.14	3,665,013	18,200,000
TOTAL BOND PROJECTS	4,844,993	5,100,000	1,434,987	28.14	3,665,013	18,200,000
TOTAL EXPENDITURES	**4,844,993**	**5,100,000**	**1,434,987**	**28.14**	**3,665,013**	**18,200,000**
REVENUES OVER/(UNDER) EXI	**(3,556,476)**	**4,920,000**	**7,850,881**		**(2,930,881)**	**(2,000,000)**

FY2026-2027 Proposed Annual Budget

40 -CAPITAL PROJECTS FUND
REVENUES

NON-DEPARTMENTAL REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER							
40-4999-41-41000	BOND PROCEEDS	-	8,820,000	8,715,798	98.82	104,202	15,000,000
40-4999-48-48000	INTEREST INCOME	1,288,517	1,200,000	570,070	47.51	629,930	1,200,000
TOTAL OTHER		1,288,517	10,020,000	9,285,868	92.67	734,132	16,200,000
TRANSFERS							
40-4999-49-50015 TRANSFER FROM UF		-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-
TOTAL NON-DEPARTMENTAL REVENUES		**1,288,517**	**10,020,000**	**9,285,868**	**92.67**	**734,132**	**16,200,000**
TOTAL REVENUES		**1,288,517**	**10,020,000**	**9,285,868**	**92.67**	**734,132**	**16,200,000**

40 -CAPITAL PROJECTS FUND
EXPENDITURES

IMPACT FEE PROJECTS EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
CAPITAL OUTLAY > $5K							
40-5997-58-58006	2021 CO BOND EXPENSES	3,749,086	600,000	413,015	68.84	186,985	-
40-5997-58-58007	2022 TAX NOTE BOND EXP	173,970	1,000,000	642,170	64.22	357,830	6,200,000
40-5997-58-58008	2023 CO BOND EXPENSES	761,537	1,000,000	379,802	37.98	620,198	9,500,000
40-5997-58-58009	2024 CO BOND EXPENSES	160,400	1,000,000	-	-	1,000,000	1,000,000
40-5997-58-58010	2025 TAX NOTE BOND EXPI	-	1,500,000	-	-	1,500,000	1,500,000
TOTAL CAPITAL OUTLAY > $5K		4,844,993	5,100,000	1,434,987	28.14	3,665,013	18,200,000
TOTAL BOND PROJECTS EXPENDITURES		**4,844,993**	**5,100,000**	**1,434,987**	**28.14**	**3,665,013**	**18,200,000**
TOTAL EXPENDITURES		**4,844,993**	**5,100,000**	**1,434,987**	**28.14**	**3,665,013**	**18,200,000**
REVENUES OVER/(UNDER) EXPENDITURES		**(3,556,476)**	**4,920,000**	**7,850,881**		**(2,930,881)**	**(2,000,000)**

SPECIAL REVENUE FUND

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026-2027

FY 2026-2027 Proposed Annual Budget

60 -SPECIAL REVENUE FUND
FINANCIAL SUMMARY

REVENUE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
ADMINISTRATION						
TAXES	1,126,916	155,000	71,012	45.81	83,988	955,000
OTHER	151,734	123,000	29,703	24.15	93,297	55,000
TOTAL ADMINISTRATION	1,278,650	278,000	100,715	36.23	177,285	1,010,000
TOTAL REVENUES	**1,278,650**	**278,000**	**100,715**	**36.23**	**177,285**	**1,010,000**

EXPENDITURE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
ADMINISTRATION						
OPERATING	212,528	141,000	16,144	11.45	124,856	101,000
TOTAL ADMINISTRATION	212,528	141,000	16,144	11.45	124,856	101,000
TOTAL EXPENDITURES	**212,528**	**141,000**	**16,144**	**11.45**	**124,856**	**101,000**
REVENUES OVER/(UNDER) EXPE	**1,066,122**	**137,000**	**84,571**		**52,429**	**909,000**

FY 2026-2027 Proposed Annual Budget

60 -SPECIAL REVENUE FUND
REVENUES

ADMINISTRATION REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
TAXES							
60-4100-40-40020	MANOR HEIGHTS TIRZ TAX	883,483	-	-	-	-	800,000
60-4100-40-40030	HOTEL OCCUPANCY TAXES	206,308	130,000	54,972	42.29	75,028	130,000
60-4100-40-40031	LATE PENALTIES		-	-	-	-	-
60-4100-40-48000	HOT INTEREST INCOME	37,124	25,000	16,039	64.16	8,961	25,000
TOTAL TAXES		1,126,916	155,000	71,012	45.81	83,988	955,000
OTHER							
60-4100-48-48001	INTEREST INCOME - MH/TIRZ	5,500	3,000	9,451	315.04	(6,451)	10,000
60-4100-48-48002	INTEREST INCOME - RH	18,188	15,000	10,332	68.88	4,668	15,000
60-4100-48-48003	INTEREST INCOME - LAGOS	61,449	50,000	9,904	19.81	40,096	20,000
60-4100-48-48004	INTEREST INCOME - ENTRADA	66,598	55,000	17	0.03	54,983	10,000
TOTAL OTHER		151,734	123,000	29,703	24.15	93,297	55,000
TOTAL ADMINISTRATION REVENUES		**1,278,650**	**278,000**	**100,715**	**36.23**	**177,285**	**1,010,000**
TOTAL REVENUES		**1,278,650**	**278,000**	**100,715**	**36.23**	**177,285**	**1,010,000**

60 -SPECIAL REVENUE FUND
EXPENDITURES

ADMINISTRATION EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OPERATING							
60-5100-51-51000	HOTEL OCCUPANCY EXPENDITURES	-	50,000	-	-	50,000	50,000
60-5100-51-51020	MANOR HEIGHTS/TIRZ EXPENDITUR	17,061	1,000	-	-	1,000	1,000
60-5100-51-51030	ROSE HILL PID EXPENDITURES	37,344	30,000	13,856	46.19	16,144	30,000
60-5100-51-51040	LAGOS PID EXPENDITURES	59,270	30,000	2,287	7.62	27,713	10,000
60-5100-51-51050	ENTRADA GLEN EXPENDITURES	98,853	30,000	-	-	30,000	10,000
TOTAL OPERATING		212,528	141,000	16,144	11.45	124,856	101,000
TOTAL ADMINISTRATION EXPENDITURES		**212,528**	**141,000**	**16,144**	**11.45**	**124,856**	**101,000**
TOTAL EXPENDITURES		**212,528**	**141,000**	**16,144**	**11.45**	**124,856**	**101,000**
REVENUES OVER/(UNDER) EXPENDITURES		**1,066,122**	**137,000**	**84,571**		**52,429**	**909,000**

CAPITAL IMPACT FEES FUND

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026-2027

FY 2026-2027 Proposed Annual Budget

70 -CAPITAL IMPACT FEES FUND
FINANCIAL SUMMARY

REVENUE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
WATER						
OTHER	1,802,485	1,019,358	402,442	39.48	616,916	615,000
TOTAL WATER OTHER	1,802,485	1,019,358	402,442	39.48	616,916	615,000
	-					
WASTEWATER	-					
OTHER	5,978,253	3,050,000	1,145,633	37.56	1,904,367	2,100,000
TOTAL WASTEWATER OTHER	5,978,253	3,050,000	1,145,633	37.56	1,904,367	2,100,000
	-					
TOTAL REVENUES	**7,780,738**	**4,069,358**	**1,548,075**	**38.04**	**2,521,283**	**2,715,000**

EXPENDITURE SUMMARY	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
WATER						
REPAIRS & MAINTENANCE	499,529	454,544	120,012	26.40	334,532	400,000
CONTRACTED SERVICES	-	6,500	-	-	6,500	-
TOTAL WATER	499,529	461,044	120,012	26.03	341,032	400,000
	-					
WASTEWATER	-					
OPERATING	-		-	-	-	
REPAIRS & MAINTENANCE	1,392,340	1,700,000	1,026,155	60.36	673,845	1,550,000
CONTRACTED SERVICES	-	25,000	-	-	25,000	-
TOTAL WASTEWATER	1,392,340	1,725,000	1,026,155	59.49	698,845	1,550,000
	-					
TOTAL EXPENDITURES	**1,891,868**	**2,186,044**	**1,146,167**	**52.43**	**1,039,877**	**1,950,000**
REVENUES OVER/(UNDER) EXPENDITURES	**5,888,870**	**1,883,314**	**401,909**		**1,481,405**	**765,000**

FY2026-2027 Proposed Annual Budget

70 -CAPITAL IMPACT FEES FUND
REVENUES

				50% OF YEAR COMPLETE			
WATER REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER							
70-4250-48-43090	CIF WATER	1,485,515	800,000	289,173	36.15	510,827	400,000
70-4250-48-43091	DR HORTONMH WATER FEE	190,935	144,358	60,312	41.78	84,047	140,000
70-4250-48-48000	INTEREST INCOME - WATER	126,036	75,000	52,958	70.61	22,042	75,000
TOTAL OTHER		1,802,485	1,019,358	402,442	39.48	616,916	615,000
TOTAL WATER REVENUES		**1,802,485**	**1,019,358**	**402,442**	**39.48**	**616,916**	**615,000**

				50% OF YEAR COMPLETE			
WASTEWATER REVENUES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
OTHER							
70-4275-48-43190	CIF WASTEWATER	4,447,564	2,000,000	472,328	23.62	1,527,672	1,000,000
70-4275-48-43191	DR HORTON MH WW FEES	1,006,773	750,000	414,077	55.21	335,924	750,000
70-4275-48-43192	KB HOMES OFFSITE WW	-	-	-	-	-	-
70-4275-48-43193	MUSTANG VALLEY WW FEES	172,644	100,000	35,968	35.97	64,033	100,000
70-4275-48-43194	MONARCH WW IMPACT FEES	165,390	100,000	103,787.00	103.79	(3,787)	100,000
70-4275-48-48000	NEW HAVEN WW IMPACT FEES	-	-	35,967.50	-	(35,968)	50,000
70-4275-48-48000	INTEREST INCOME - WASTEWATEI	185,883	100,000	83,507	83.51	16,493	100,000
TOTAL OTHER		5,978,253	3,050,000	1,145,633	37.56	1,904,367	2,100,000
TOTAL WASTEWATER REVENUES		**5,978,253**	**3,050,000**	**1,145,633**	**37.56**	**1,904,367**	**2,100,000**
TOTAL REVENUES		**7,780,738**	**4,069,358**	**1,548,075**	**38.04**	**2,521,283**	**2,715,000**

FY2026-2027 Proposed Annual Budget

70 -CAPITAL IMPACT FEES FUND
EXPENDITURES

WATER EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
REPAIRS & MAINTENANCE							
70-5250-52-53001	WATER IMPROVEMENTS	389,743	254,544	21,853	8.59	232,691	200,000
70-5250-52-53002	DR HORTON MH 50% REPMNT	109,786	200,000	98,159	49.08	101,841	200,000
TOTAL REPAIRS & MAINTENANCE		499,529	454,544	120,012	26.40	334,532	400,000
CONTRACTED SERVICES							
70-5250-54-51165	IMPACT FEE STUDY - WAT	-	6,500	-	-	6,500	-
TOTAL CONTRACTED SERVICES		-	6,500	-	-	6,500	-
TRANSFERS							
70-5250-59-60020	TRANSFER TO UF	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-
TOTAL WATER EXPENDITURES		**499,529**	461,044	120,012	**26.03**	**341,032**	400,000

WASTEWATER EXPENDITURES		FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	50% OF YEAR COMPLETE Y-T-D ACTUAL AS OF 03/31/2026	% OF BUDGET	BUDGET BALANCE	FY 2026-2027 PROJECTED
REPAIRS & MAINTENANCE							
70-5275-52-53001	WASTEWATER IMPROVEMENTS	522,650	1,000,000	87,868	8.79	912,132	500,000
70-5275-52-53002	DR HORTON MH 100% REPMNT	746,765	700,000	895,822	127.97	(195,822)	1,000,000
70-5275-52-53005	MONARCH SUBD WW IMPACT	122,925	-	42,465	-	(42,465)	50,000
TOTAL REPAIRS & MAINTENANCE		1,392,340	1,700,000	1,026,155	60.36	673,845	1,550,000
CONTRACTED SERVICES							
70-5275-54-51165	IMPACT FEE STUDY - WW	-	25,000	-	-	25,000	-
TOTAL CONTRACTED SERVICES		-	25,000	-	-	25,000	-
TOTAL WASTEWATER EXPENDITURES		**1,392,340**	1,725,000	1,026,155	**59.49**	**698,845**	1,550,000
TOTAL EXPENDITURES		**1,891,868**	2,186,044	1,146,167	**52.43**	**1,039,877**	1,950,000
REVENUES OVER/(UNDER) EXPENDITURES		**5,888,870**	1,883,314	401,909		**1,481,405**	765,000

EXHIBITS

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026-2027

Proposed Annual Budget
Fiscal Year 2026-2027

Original Budget Adopted: ____________

Ordinance Number: ____________

	FY 2023-2024			FY 2024-2025			ADOPTED FY 2025-2026			PROPOSED FY 2026-2027		
	ACTUAL REVENUES	ACTUAL EXPENSES	NET	ACTUAL REVENUES	ACTUAL EXPENSES	NET	BUDGETED REVENUES	BUDGETED EXPENSES	NET	BUDGET REVENUES	BUDGET EXPENSES	NET
GENERAL FUND												
COUNCIL	-	-	-	-	296,292	-	-	639,438	-	10,000	641,438	(631,438)
ADMINISTRATION	16,255,783	1,999,438	14,256,346	18,654,893	2,739,973	15,914,921	20,166,885	2,330,344	17,836,541	22,585,469	3,347,235	19,238,234
FINANCE DEPT.	-	876,918	(876,918)	-	1,255,261	(1,255,261)	-	1,320,286	(1,320,286)	-	1,461,879	(1,461,879)
STREET DEPT.	1,816,236	5,042,338	(3,226,102)	2,637,489	4,002,101	(1,364,612)	2,099,000	4,721,486	(2,622,486)	2,532,000	4,856,087	(2,324,087)
DEVELOPMENT SERVICES	3,612,339	1,401,358	2,210,981	3,596,151	1,844,879	1,751,272	2,923,100	2,141,478	781,622	2,002,500	2,159,166	(156,666)
ENGINEERING	-	901,066	(901,066)	-	-	-	15,000	2,146,639	(2,131,639)	-	260,653	(260,653)
PARKS	923,095	560,778	362,317	3,076	1,047,863	(1,044,787)	583,700	762,981	(179,281)	26,000	1,895,294	(1,869,294)
MUNICIPAL COURT	282,166	6,617,938	(6,335,771)	930,702	739,427	191,275	100,000	9,221,034	(9,121,034)	583,700	721,361	(137,661)
POLICE DEPT.	-	1,044,755	(1,044,755)	154,307	7,446,613	(7,292,306)	-	1,503,344	(1,503,344)	101,190	9,644,813	(9,543,623)
IT DEPT.	-	389,630	(389,630)	-	1,284,440	(1,284,440)	-	691,813	(691,813)	-	1,616,103	(1,616,103)
ECONOMIC DEV. SVCS.	4,400	397,726	(393,326)	-	528,412	(528,412)	-	-	-	-	823,710	(823,710)
COMMUNITY DEV SVCS	-	296,679	(296,679)	44,333	322,367	(278,034)	8,000	416,842	(408,842)	-	-	-
HUMAN RESOURCES	-	-	-	8,000	535,889	(527,889)	-	-	-	-	413,121	(413,121)
GENERAL FUND TOTALS	22,894,019	19,528,624	3,365,395	26,028,951	22,043,513	3,985,438	25,895,685	25,895,686	(0)	27,840,859	27,840,859	0
UTILITY FUND												
PUBLIC WORKS	-	721,609	(721,609)	-	1,007,932	(1,007,932)	-	887,645	(887,645)	-	902,017	(902,017)
WATER	4,580,899	4,277,826	303,073	5,344,836	4,328,309	1,016,527	4,822,250	4,646,106	176,144	4,992,250	4,584,760	407,490
WASTEWATER	3,695,593	3,314,956	380,636	3,984,421	2,725,689	1,258,732	3,860,000	3,212,100	647,900	3,820,000	3,606,379	213,621
STORMWATER	228,616	-	-	759,218	-	-	770,000	706,400	-	1,015,000	734,095	-
TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
UTILITY FUND TOTALS	8,505,107	8,314,391	190,716	10,088,475	8,061,931	2,026,544	9,452,250	9,452,250	0	9,827,250	9,827,250	(0)
TOTAL POOLED FUNDS	31,399,126	27,843,015	3,556,110	36,117,426	30,105,444	6,011,982	35,347,935	35,347,935	0	37,668,109	37,668,109	(0)
TOTAL DEBT SERVICE	5,463,766	5,392,456	71,310	8,101,651	7,580,913	520,738	9,011,121	8,973,123	37,998	8,928,312	8,890,312	38,000
RESTRICTED FUNDS												
COURT TECH FUND	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	137,520	160,447	(22,927)	888,983	17,061	871,922	3,000	1,000	2,000	800,000	1,000	799,000
PID FEES	-	-	-	146,235	195,467	(49,233)	120,000	90,000	30,000	55,000	50,000	5,000
HOTEL OCCUPANCY	165,439	-	165,439	243,432	-	243,432	155,000	50,000	105,000	155,000	50,000	105,000
CAPT IMPACT-WATER	1,127,442	232,039	895,403	1,802,485	499,529	1,302,957	1,019,358	461,044	558,314	615,000	400,000	215,000
CAPT IMPACT-WW	4,205,090	4,133,805	71,285	5,978,253	1,392,340	4,585,913	3,050,000	1,725,000	1,325,000	2,100,000	1,550,000	550,000
CAPITAL PROJECTS	56,367,963	30,121,073	26,246,890	1,288,517	4,844,993	(3,556,476)	10,020,000	5,100,000	4,920,000	16,200,000	18,200,000	(2,000,000)
BLDG PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
RESTRICTED FUND TOTALS	62,003,453	34,647,363	27,356,090	10,347,905	6,949,390	3,398,515	14,367,358	7,427,044	6,940,314	19,925,000	20,251,000	(326,000)
GRAND TOTALS	98,866,345	67,882,834	30,983,510	54,566,982	44,635,748	9,931,235	58,726,414	51,748,102	6,978,312	66,521,421	66,809,422	(288,000)

Exhibit "A"

PERSONNEL

Department	Budgeted	Filled	Vacancies	
COUNCIL	7	7	0	
ADMINISTRATION	6	4	2	1 Asst. CM., 1 Admin. Assistant
FINANCE	4	3	1	Purchasing Coord.
UTILITIES	5	5	0	
CUSTODIAN	1.5	0.5	1	Custodian
STREETS	10	6	4	1 Supervisor, 3 Crewmen
DEVELOPMENT SERVICES	12	10	2	1 Asst Bldg Off, 1 Admin Asst
ENGINEERING	1	0	1	Engineer
PARKS	13	10	3	1 Supervisor, 2 Crewman
MUNICIPAL COURT	4	2	2	2 Court clerk
POLICE	56	48	8	1 Commander, 1 Detective, 6 officers
INFORMATION TECH	3	1	2	1 Director, 1 IT Specialist
ECONOMIC DEVELOPMENT	2	1	1	1 Coordinator
HUMAN RESOURCES	2.5	2	0.5	.5 HR Specialist
PUBLIC WORKS	6	6	0	
WATER	11.5	8	3.5	1 Foreman, 2 Operators, .5 Seasonal
WASTERWATER	9.5	8	1.5	1 Operator, .5 Seasonal
STORMWATER	2	2	0	
	156	123.5	32.5	

FUTURE PERSONNEL NEEDS:

LIBRARY

Director	Oversees the library's operation, including staff management and budget
Library Manager	Assist director with daily operations and library programs
Library Assistants/Aides	Provide support to library staff and assist patrons
Library Technician	Manage digital resources and technology
Library Clerks	Assist daily activities and provide customer service
Cataloger	Organize and maintain library collections and data bases
Youth Program Services Specialist	Organize/oversee annual youth programs
Seniors Program Services Specialist	Organize/oversees annual senior programs

MANOR
EST. TEXAS 1872

Debt Service Obligations

2026 AV Tax Year

BUDGET
FY 2026-2027

CITY OF MANOR DEBT OBLIGATIONS					Fiscal Year Oct 1, 2026 to Sept 30, 2027			
	Purpose	Maturity	Amount of Issue	Outstanding as of Oct 1, 2026	Principal Due	Interest Due	Fees	Total
2012 Series GO Refunding	2001,2004 GO, & 2004 CO	2026	3,510,000.00	-	-	-	-	-
2012 Certificate of Obligation	City Hall, PD Bldg., & PW Bldg.	2027	1,835,000.00	145,000.00	145,000.00	3,610.50		148,610.50
2015 Series GO Refunding	2007 GO & 2007 CO	2027	4,750,000.00	530,000.00	530,000.00	12,137.00		542,137.00
2016 Series CO Bond	W/WW Expansion & Streets	2031	18,000,000.00	9,680,000.00	1,290,000.00	221,672.00	635.00	1,512,307.00
2021 CO Bond	W/WW Expansion	2036	6,360,000.00	4,430,000.00	405,000.00	77,968.00		482,968.00
2022 Tax Note	W/WW Expansion	2029	10,000,000.00	4,525,000.00	1,465,000.00	134,392.50		1,599,392.50
2023 Series Certificate of Obligations	W/WW Exp, P&R, Streets	2042	36,245,000.00	35,245,000.00	500,000.00	1,762,250.00		2,262,250.00
2024 Series Certificate of Obligations	Infrastructure, Econ.Dev	2042	15,000,000.00	14,900,000.00	100,000.00	801,603.00		901,603.00
2025 Tax Note	W/WW Expansion	2032	8,820,000.00	7,720,000.00	1,150,000.00	291,044.00		1,441,044.00
Totals			**104,520,000.00**	**77,175,000.00**	**5,585,000.00**	**3,304,677.00**	**635.00**	**8,890,312.00**

	2025-2026		2026-2027	Change
Total Taxable Property Value	**2,613,371,143**		**2,794,836,569**	**(181,465,426)**
Adjusted -Total I&S Fund Pymts (Debt Serv)	**8,973,121**		**8,890,312**	**82,809**
I&S Rate for Ad Valorem Tax	**0.343354**		**0.318098**	**0.02526**

LESS CERTIFIED 2025 EXCESS DEBT COLLECTIONS		**365,246.03**
ADJUSTED FY 26-27 DEBT SERVICE =	**$**	**8,525,065.97**
FY 25-26 DEBT SERVICE	**$**	**8,890,312.00**

Ad Valorem Rate/Revenue Comparisons

2026	
Taxable Value 2,794,836,569	Projected Debt Service 8,890,312

PROPOSED RATE
FY 2026-2027

	2025 (current) Ad ValoremTax Rate		2026 AV Rate to... NNR Rate		2026 AV Rate to... Voter Approval Tax Rate		2026 AV Rate to... if keeping same rate		2026 AV Rate to... De Minimis Rate		2025 No New Rev M&O Rate	
		0.853700		0.869266		0.847548		0.853700		0.837706		0.514787
Taxable Property Value		2,613,371,143	2,794,836,569		2,794,836,569		2,794,836,569		2,794,836,569		2,794,836,569	
Debt Service (I&S)	0.343354	8,973,121	8,890,312	0.305029	8,890,312	0.305029	8,890,312	0.305029	8,890,312	0.305029	8,890,312	0.305029
Operations (O&M)	0.510346	13,337,235	15,769,502	0.564237	15,162,519	0.542519	15,334,458	0.548671	14,887,452	0.532677	5,862,393	0.209758
Total AV Revenues		22,310,356	24,659,814		24,052,831		24,224,770		23,777,764		14,752,705	
Total AV Tax Rate	0.853700			0.869266		0.847548		0.853700		0.837706		0.514787
Change in O&M Revenues			2,432,267.01		1,825,284		1,997,223		1,550,217		(7,474,842)	
Change in AV Tax Rate				0.0156		-0.0062		0.8537		-0.0160		-0.3389
Tax on average residence @ last year's value		**297,314** ***2,538.17***										
Tax on average residence @ this year's value			**281,669** ***2,448.45***		**281,669** ***2,387.28***		**281,669** ***2,404.61***		**281,669** ***2,359.56***		**281,669** ***1,450.00***	
Difference			***(89.72)*** ***(7.48)***		***(150.89)*** ***(12.57)***		***(133.56)*** ***(11.13)***		***(178.61)*** ***(14.88)***		***(1,088.17)*** ***(90.68)***	

CITY OF MANOR, TEXAS

SALES TAX COLLECTION

MONTH	FY2013-2014	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025	YTD FY2025-2026
OCTOBER	38,158.42	50,826.45	59,106.57	77,610.62	78,922.90	85,635.16	104,974.43	125,287.67	168,991.65	233,083.02	229,427.72	249,565.26	306,187.65
NOVEMBER	66,112.75	74,601.37	86,757.45	107,153.54	121,211.04	134,032.33	168,389.87	180,749.02	230,535.22	246,801.16	291,723.42	315,680.85	374,367.06
DECEMBER	45,780.00	54,657.19	61,497.73	75,889.63	74,524.93	92,065.56	129,343.45	135,150.83	180,169.06	215,096.18	234,020.67	281,813.32	331,152.79
JANUARY	37,090.97	51,893.12	66,159.11	79,356.52	74,043.24	97,291.36	107,442.85	136,037.45	162,109.77	204,671.68	214,428.47	293,640.95	332,889.02
FEBRUARY	69,479.81	87,247.63	100,062.86	123,840.63	119,952.05	125,880.97	180,654.14	206,067.64	242,001.95	277,846.74	302,279.21	327,199.51	456,253.25
MARCH	36,578.64	51,547.97	67,515.98	70,697.39	77,308.15	80,858.82	100,248.30	126,256.16	155,816.34	203,717.25	187,067.73	264,801.21	313,766.93
APRIL	52,802.71	62,405.67	69,426.22	77,547.91	72,412.04	84,775.72	103,086.20	128,067.51	142,233.99	196,960.34	196,462.68	211,167.30	330,876.14
MAY	79,826.51	87,340.46	99,207.74	107,093.55	119,886.82	140,262.19	154,261.48	214,025.27	236,012.90	257,267.97	289,324.80	314,440.47	448,741.55
JUNE	51,746.26	66,977.60	78,229.01	75,354.18	95,287.39	105,071.11	114,010.89	171,234.02	179,888.02	194,979.38	223,407.96	246,848.84	368,507.61
JULY	77,803.71	59,213.17	78,192.50	74,361.13	88,052.67	100,514.69	122,454.71	161,382.19	225,308.00	216,659.77	226,334.42	277,186.13	394,411.77
AUGUST	86,030.90	89,920.54	106,542.72	107,873.23	122,309.48	138,889.92	178,318.95	219,156.68	244,911.27	298,817.15	279,402.76	362,273.74	479,637.83
SEPTEMBER	69,027.15	69,542.85	105,728.73	79,805.86	91,941.82	105,029.10	108,768.28	198,386.09	213,600.89	262,439.17	235,396.13	325,065.11	
TOTALS	**710,437.83**	**806,174.02**	**978,426.62**	**1,056,584.19**	**1,135,852.53**	**1,290,306.93**	**1,571,953.55**	**2,001,800.53**	**2,381,579.06**	**2,808,339.81**	**2,909,275.97**	**3,469,682.69**	**4,136,791.60**

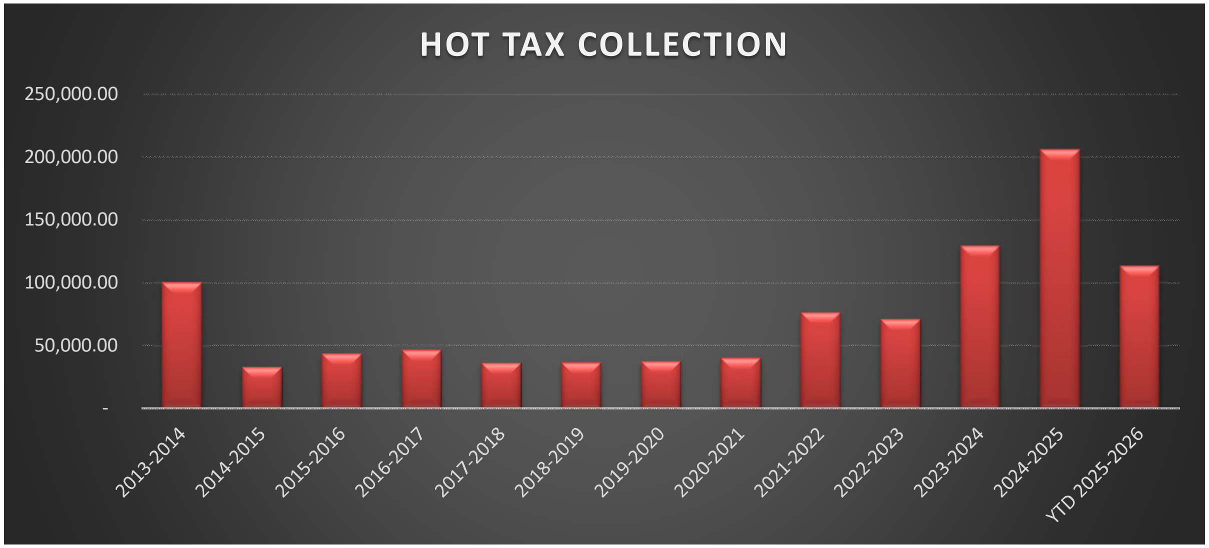
NOTE: SALES TAX IS RECEIVED TWO MONTHS AFTER COLLECTION

FOR EXAMPLE: OCTOBER SALES TAX IS RECEIVED IN DECEMBER

CITY OF MANOR, TEXAS

HOTEL OCCUPANCY TAX

YEAR	REVENUE	EXPENSES
2013-2014	100,445.16	8,500.00
2014-2015	33,050.47	9,300.00
2015-2016	43,752.28	26,350.00
2016-2017	46,553.66	10,067.91
2017-2018	36,270.56	11,084.63
2018-2019	36,511.47	31,048.21
2019-2020	37,693.67	11,345.00
2020-2021	40,238.38	(19,587.00)
2021-2022	76,458.38	62,756.00
2022-2023	71,068.77	66,626.00
2023-2024	129,333.04	-
2024-2025	206,308.03	-
YTD 2025-2026	113,323.51	-
TOTAL	**$ 971,007.38**	**$ 217,490.75**



2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts **Form 50-856**

City of Manor	512-215-8292
Taxing Unit Name	Phone (area code and number)
105 E. Eggleston St., Manor, Texas 78653	https://www.manortx.gov/
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. Source materials must contain data for all worksheets used, including supplemental worksheets.

Hyperlink to supporting documentation: https://www.manortx.gov/488/FY-26-27-TAX-RATE-AND-BUDGET

Section 1: No-New-Revenue Tax Rate

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

Line.	NO-NEW-REVENUE TAX RATE WORKSHEET			Amount/Rate
1.	**2025 total taxable value.** Enter the amount of 2025 taxable value on the 2025 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducing TIF taxes, as reflected in Line 17).			$ 2,565,472,938
2.	**2025 tax ceilings.**			$ 0
3.	**Preliminary 2025 adjusted taxable value.** Subtract Line 2 from Line 1.			$ 2,565,472,938
4.	**2025 total adopted tax rate.**			$ 0.853700 /$100
5.	**2025 taxable value lost because court appeals of ARB decisions reduced the 2025 appraised value.**			
	A. Original 2025 ARB values:............	$	86,439,927	
	B. 2025 values resulting from final court decisions:............	-$	77,478,076	
	C. 2025 value loss. Subtract B from A.			$ 8,961,851
6.	**2025 taxable value subject to an appeal under Chapter 42, as of July 25**			
	A. 2025 ARB certified value:	$	136,636,453	
	B. 2025 disputed value:	-$	13,663,645	
	C. 2025 undisputed value. Subtract B from A.			$ 122,972,808
7.	**2025 Chapter 42-related adjusted values.** Add Line 5C and 6C.			$ 131,934,659
8.	**2025 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.			$ 2,697,407,597
9.	**2025 taxable value of property in territory the taxing unit deannexed after January 1, 2025.** Enter the 2025 value of property in deannexed territory.			$ 0
10.	**2025 taxable value lost because property first qualified for an exemption in 2026.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.			
	A. Absolute exemptions. Use the 2025 market value:............	$	16,905,736	
	B. Partial exemptions. 2026 exemption amount or 2026 percentage exemption times 2025 value:.....	+$	18,964,536	
	C. Value loss. Add A and B:			$ 35,870,272
11.	**2025 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2026.** Use only those properties that qualified for the first time in 2026; do not use properties that qualified in 2025.			
	A. 2025 market value:............	$	974,541	
	B. 2026 productivity or special appraised value:............	-$	3,713	
	C. Value loss. Subtract B from A.			$ 970,828
12.	**Total adjustments for lost value.** Add Lines 9, 10C, and 11C.			$ 36,841,100

13.	**2025 captured value of property in a TIF.** Enter the total value of 2025 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2025 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 88,821,166
14.	**2025 total value.** Subtract Line 12 and Line 13 from Line 8.		$ 2,571,745,331
15.	**Adjusted 2025 total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 21,954,990
16.	**Taxes refunded for years preceding tax year 2025.** Enter the amount of taxes refunded by the taxing unit for the tax years preceding tax year 2025. Types of refunds include court decisions, Tax Code Sections 25.25 (b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding tax year 2025.		$ 18,524.37
17.	**Adjusted 2025 levy with refunds and TIF adjustment.** Add Lines 15 and 16.		$ 21,973,514
18.	**Total 2026 taxable value on the 2026 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.		
	A. Certified values:…...	$ 2,725,461,635	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:…............................	+$ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current year for the first time as pollution control or enery storage system property…….	-$ 2,418,816	
	D. Tax increment financing: Deduct the 2026 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2026 taxes will be deposited into tax increment fund. Do not include any new property value that will be inlcuded in Line 23 below…................	-$ 119,525,088	
	E. Total 2026 value. Add A and B, then subtract C and D.		$ 2,603,517,731
19.	**Total value of properties under protest or not included on certified appraisal roll.**		
	A. 2026 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest…..	$ 191,318,838	
	B. 2026 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value not on the roll.…...	+$ 0	
	C. Total value under protest or not certified. Add A and B.		$ 191,318,838
20.	**2026 tax ceilings.**		$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested value for all property that is subject to anticipated substantial litigation. An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. If completing this line, the taxing unit must include supporting documentation in Section 9. Taxing units that are not affected, enter 0.		$ 0
22.	**2026 total taxable value.** Add lines 18E and 19C. Subtract Lines 20 and 21.		$ 2,794,836,569
23.	**Total 2026 taxable value of properties in territory annexed after Jan. 1, 2025.** Include both real and personal property. Enter the 2026 value of property in territory annexed.		$ 0
24.	**Total 2026 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2025. An improvement is a building, structure, fixture, or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2025 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2026.		$ 267,013,782
25.	**Total adjustments to the 2026 taxable value.** Add Lines 23 and 24.		$ 267,013,782
26.	**2026 adjusted taxable value.** Subtract Line 25 form Line 22.		$ 2,527,822,787
27.	**2026 NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100.		$ 0.869266 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. This is the 2026 county NNR tax rate. The total is the 2026 county NNR tax rate.		$ N/A /$100

Section 2: Voter-Approval Tax Rate

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities, and day-to-day operations.

2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line.	VOTER-APPROVAL TAX RATE WORKSHEET			Amount/Rate
29.	**2025 M&O tax rate.**			$ 0.510346 /$100
30.	**2025 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.			$ 2,697,407,597
31.	**Total 2025 M&O levy.** Multiply Line 29 by Line 30 and divide by $100.			$ 13,766,112
32.	**Adjusted 2025 levy for calculating NNR M&O rate.**			
	A. M&O taxes refunded for years preceding tax year 2025. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding tax year 2025……...........	+$	11,073.96	
	B. 2025 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2026 captured appraised value in Line 18D, enter 0…...	-$	764,268.54	
	C. 2025 transferred function. If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0….....................................	+/-$	0.00	
	D. 2025 M&O levy adjstments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function.……...	$	(753,194.58)	
	E. Add Line 31 to 32D.			$ 13,012,917.19
33.	**2026 adjusted taxable value.** Enter the amount in Line 26 of the NNR Tax Rate Worksheet.			$ 2,527,822,787
34.	**2026 NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.			$ 0.514787 /$100
35.	**Rate adjustment for state criminal justice mandate.**			
	A. 2026 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.……..	$	0.00	
	B. 2025 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.……................. Enter zero if this is the first time the mandate applies.	$	0.00	
	C.Subtract B from A and divide by Line 33 and multiply by $100…...	-$	0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.			$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.**			
	A. 2026 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2025 and ending on June 30, 2026, less any state assistance received for the same purpose…............	$	0.00	
	B. 2025 indigent health care expenditures. Enter the amount paid by a taxing unit for providing the maintenance and operation cost of proving indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose…......................	$	0.00	
	C. Subtract B from A and divide by Line 33 and multiply by $100…...	-$	0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.			$ 0.000000 /$100
37.	**Rate adjustment for county indigent defence compensation.**			
	A. 2026 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2025 and ending on June 30, 2026, less any state grants received by the county for the same purpose…...........................	$	0.00	
	B. 2025 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose…...........................	$	0.00	

	C. Subtract B from A and divide by Line 33 and multiply by $100……	$ 0.000000	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100……	$ 0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.**		
	A. 2026 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2025 and ending on June 30, 2026.	$ 0.00	
	B. 2025 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0.00	
	C. Subtract B from A and divide by Line 33 and multiply by $100……	$ 0.000000	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100……	$ 0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code, which only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in 2025. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year……	$ 0.00	
	B. Expenditures for public safety in 2025. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year……	$ 0.00	
	C. Subtract B from A and divide by Line 33 and multiply by $100……	$ 0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted 2026 NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.514787 /$100
41.	**Adjustment for 2025 sales tax specifically to reduce property taxes. Cities, counties, and** hospital districts that collected and spent additional sales tax on M&O expenses in 2025 should complete this line. These entities will deduct the sales tax gain rate for 2026 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2025, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent……	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100……	$ 0.000000	
	C. Add Line 41B to Line 40.		$ 0.514787 /$100
42.	**2026 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below: **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **-or-** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.532804 /$100
D42.	**Disaster Line 41 (D41): 2026 voter-approval M&O rate for a taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply Line 41C by 1.08……	$ N/A	
	-or-		
	B. The voter-approval tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate.		
	a. Enter the **disaster relief cost**……	$ 0.00	
	b. **Disaster reflief rate.** Subtract Line 20 from Line 25 and divide by Line D42(B)(a)……	$ N/A	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: **1)** the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or **2)** the third year after the tax year in which the disaster occurred. Enter the **lesser** of the voter-approval M&O tax rate calculated as a special taxing unit or the disaster relief rate. If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		$ N/A /$100
43.	**Total 2026 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes (2) are secured by property taxes (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.		

Line		Amount/Rate
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount……… $ 8,890,312.00	
	B. Subtract **unencumbered fund amount** used to reduce total debt. -$ 0.00	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$ 0.00	
	D. Subtract **amount paid** from other resources. -$ 0.00	
	E. Adjusted debt. Subtract B, C, and D from A.	$ 8,890,312.00
44.	**Certified 2025 excess debt collections.** Enter the amount certified by the collector.	$ 365,246.03
45.	**Adjusted 2026 debt.** Subtract Line 44 from Line 43E.	$ 8,525,065.97
46.	**2026 anticipated collection rate.**	
	A. Enter the 2026 anticipated collection rate certified by the collector……… 100%	
	B. Enter the 2025 actual collection rate……… 101%	
	C. Enter the 2024 actual collection rate……… 100%	
	D. Enter the 2023 actual collection rate……… 99%	
	E. If the anticipated collection rate in A is lower than the actual collection rates from B, C, and D, enter the lowest collection rates from B, C, and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.	100%
47.	**2026 debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 8,525,065.97
48.	**2026 total taxable value.** Enter the amount on Line 22 of the NNR Worksheet.	$ 2,794,836,569
49.	**2026 debt tax rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.305029 /$100
50.	**2026 voter-approval M&O plus 2026 debt rate.** Add Lines 42 and 49.	$ 0.837833 /$100
D50.	**Disaster Line 50 (D50): 2026 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ N/A /$100
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ N/A /$100

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

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

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

Line.	ADDITIONAL SALES AND USE TAX RATE WORKSHEET	Amount/Rate
52.	**Taxable sales.** Units that adopted the sales tax in November 2025 or May 2026, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2025, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. **Taxing units that adopted the sales tax in November 2025 or May 2026.** Multiply the amount on Line 52 by the sales tax rate (01, .005, or .0025, as applicable) and multiply the result by .95. **- OR-** **Taxing units that adopted the sales tax before November 2025.** Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	$ 0
54.	**2026 total taxable value.** Enter the amount from Line 22 of the No-New-Revenue Worksheet.	$ 2,794,836,569
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**2026 NNR tax rate, unadjusted for sales tax.** Enter the rate from Line 27 or 28, as applicable, on the NNR Worksheet.	$ 0.869266 /$100
57.	**2026 NNR tax rate, adjusted for sales tax.** Taxing units that adopted the sales tax in November 2025 or May 2026: Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before Nov. 2025.	$ N/A /$100
58.	**2026 voter-approval tax rate, unadjusted for sales tax.** Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	$ 0.837833 /$100
59.	**2026 voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.837833 /$100

Section 4: Voter-Approval Tax Rate Adjustments for Pollution Control

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

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

Line.	VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL REQUIREMENTS WORKSHEET	Amount/Rate
60.	**Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	$ 0.00
61.	**2026 total taxable value.** Enter the amount from Line 22 of the NNR Worksheet.	$ 2,794,836,569
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**2026 voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), or Line 59 (taxing units with the additional sales tax).	$ 0.837833 /$100

Section 5: Voter-Approval Tax Rate Adjustments for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from the year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a distaster declaration calculates the tax rate under Tax Code Section 26.042
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.051(a); or
- after Jan. 1, 2024, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.

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

Line.	UNUSED INCREMENT RATE WORKSHEET		Amount/Rate
64.	**Year 3 Forgone Revenue Amount.** Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value.		
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 68)…...	0.864090	
	B. Unused increment rate (Line 67)…...	0.000000	
	C. Subtract B from A…...	0.864090	
	D. Adopted Tax Rate…...	0.853700	
	E. Subtract D from C…...	0.010390	
	F. 2025 Total Taxabe Value (Line 60)…...	2,613,371,143	
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.		$ 271,529
65.	**Year 2 Forgone Revenue Amount.** Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.		
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 67)…...	0.848900	
	B. Unused increment rate (Line 66)…...	0.000000	
	C. Subtract B from A…...	0.848900	
	D. Adopted Tax Rate…...	0.853700	
	E. Subtract D from C…...	(0.004800)	
	F. 2024 Total Taxabe Value (Line 60)…...	2,256,097,556	
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.		$ 0
66.	**Year 1 Forgone Revenue Amount.** Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value.		
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 67)…...	0.671100	
	B. Unused increment rate (Line 66)…...	0.000000	
	C. Subtract B from A…...	0.671100	
	D. Adopted Tax Rate…...	0.678900	
	E. Subtract D from C…...	(0.007800)	
	F. 2023 Total Taxabe Value (Line 60)…...	2,101,439,419	
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.		$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G, and 66G.		$ 271,529
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the NNR Worksheet. Multiply the result by 100.		$ 0.009715 /$100
69.	**Total 2026 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with the additional sales tax) or Line 63 (taxing units with pollution control).		$ 0.847548 /$100

Section 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.

Line.	DE MINIMIS RATE WORKSHEET	Amount/Rate
70.	**Adjusted 2026 NNR M&O tax rate.** Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	$ 0.514787 /$100
71.	**2026 total taxable value.** Enter the amount on Line 22 of the No-New Revenue Tax Rate Worksheet.	$ 2,794,836,569
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.017890 /$100
73.	**2026 debt rate.** Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	$ 0.305029 /$100
74.	**De minimus rate.** Add Lines 70, 72, and 73.	$ 0.837706 /$100

Section 7: Voter-Approval Tax Rate Adjustments for Emergency Revenue Rate

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line.	EMERGENCY REVENUE RATE WORKSHEET	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Worksheet.	$ 0.853700 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **-or-** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete for 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Worksheet.	$ 2,571,745,331
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2026 taxable value.** Enter the amount in Line 26 of the No-New-Revenue Worksheet.	$ 2,527,822,787
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100.	$ N/A /$100
82.	**2026 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.847548 /$100

Section 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.. $ 0.869266 /$100
As applicable, enter the 2026 NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Voter-approval tax rate.. $ 0.847548 /$100
As applicable, enter the 2026 voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

De minimis rate.. $ 0.837706 /$100
If applicable, enter the de minimis rate from Line 74.

Section 9: Addendum

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

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

Hyperlink to supporting documentation:

Section 10: Taxing Unit Representative Name and Signature

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

Belen Peña, Finance Director

Printed Name of Taxing Unit Representative

Belen Peña

Taxing Unit Representative

08/06/2026

Date