



CITY OF HALLETTSVILLE

CITY COUNCIL SPECIAL MEETING
MONDAY, AUGUST 4, 2025 6:00 PM CST
COUNCIL CHAMBERS, CITY HALL
101 NORTH MAIN STREET
HALLETTSVILLE, TEXAS 77964

AGENDA

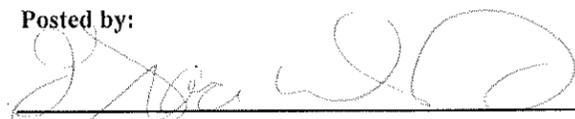
- 1) Pledge of Allegiance
- 2) Call to Order and Announcement of Quorum
- 3) Public Comment Period (speaking time limit to 5 minutes per person)
- 4) Agenda Items for Council Consideration and/or Discussion
 - a) Discuss and consider approving the 2025 No-New Revenue Tax Rate and Voter Approval Tax Rate calculations.
 - b) Budget Workshop #5 - Ad Valorem Tax Rate, Hotel Occupancy, Balanced Budget Review
 - c) Discuss and consider approving the Public Notice of the 2026 Budget Hearing.
 - d) Discuss and consider approving the Public Notice of the 2025 Tax Rate.
 - e) Discuss and consider approving a purchase order for cleaning and/or restriping the downtown area.
 - f) Consider Council recommendations of agenda items for future meetings.
- 5) Executive Session - Section 551.074 Personnel Matters: to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.
 - a) Discuss and consider the employment of the Public Works Director.
- 6) Announcements
- 7) Adjournment

PUBLIC NOTICE IS GIVEN THAT IN ADDITION TO ANY EXECUTIVE SESSION LISTED ABOVE, THE CITY COUNCIL RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION AT ANY TIME AS AUTHORIZED BY THE TEXAS GOVERNMENT CODE SECTIONS 551.071 - 551.088 TO DISCUSS ANY OF THE MATTERS LISTED ABOVE.

PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED AUXILIARY AIDS OR SERVICE SUCH AS INTERPRETERS FOR PERSONS WHO ARE DEAF OR HEARING IMPAIRED, READERS, LARGE PRINT OR BRAILLE, ARE REQUESTED TO CONTACT GRACE WARD AT (361) 798-3681 TWENTY-FOUR (24) HOURS PRIOR TO THE MEETING SO THAT APPROPRIATE ARRANGEMENTS CAN BE MADE.

Posted by:

Posted on:


Grace Ward, City Secretary / Administrator

July 30, 2025 at 5:00 P.M.

Date

COUNCIL INFORMATION
MONDAY, AUGUST 4, 2025 6:00 PM CST

- 4)a) - Discuss and consider approving the 2025 No-New Revenue Tax Rate and Voter Approval Tax Rate calculations.
Tax Worksheets are included in your packet.
- 4)b) - Budget Workshop #5 - Ad Valorem Tax Rate, Hotel Occupancy, Balanced Budget Review
Tax Sheet, HOT Recommendations, and the Balanced Budget Summary, and Budget by line are in your packets.

- 4)c) - Discuss and consider approving the Public Notice of the 2026 Budget Hearing.
Proposed Notice is in your packet
- 4)d) - Discuss and consider approving the Public Notice of the 2025 Tax Rate.
Proposed Notice is in your packet
- 4)e) - Discuss and consider approving a purchase order for cleaning and/or restriping the downtown area.
Email confirmation from Advance Clean Soft Washing is in your packet.
- 4)f) - Consider Council recommendations of agenda items for future meetings.

**2025 APPRAISAL ROLL
CITY OF HALLETTSVILLE**

TOTAL APPRAISED VALUE.....\$ 332,966,390

TOTAL ASSESSED VALUE.....\$ 329,637,054

TOTAL TAXABLE VALUE.....\$ 182,944,173

TOTAL TAXABLE VALUE OF NEW PROPERTY.....\$ 1,617,738

CERTIFIED ANTICIPATED COLLECTION RATE FOR 2025 97.25%
NOTE: CERTIFIED COLLECTION RATE INCLUDES CURRENT
YEAR TAXES, DELINQUENT TAX, PENALTY & INTEREST
COLLECTED FROM JUNE THRU JULY.

2024 ADJUSTED PROPERTY VALUE.....\$ 179,056,911

ACTUAL COLLECTION RATE FOR 2024 AS OF 6/30/2025.....96.16%

EXCESS DEBT (I&S) COLLECTIONS FOR 2024.....NONE

I, DEBORAH A. SEVCIK, LAVACA COUNTY TAX ASSESSOR-COLLECTOR,
DO SOLEMNLY SWEAR THAT THE ABOVE INFORMATION IS TRUE AND
CORRECT.

Deborah A. Sevcik

DEBORAH A. SEVCIK, TAC
LAVACA COUNTY



2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Hallettsville	361-798-3681
Taxing Unit Name	Phone (area code and number)
101 N Main St Hallettsville 77964	www.cityofhallettsville.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

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

SECTION 1: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 215,784,165
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 36,727,254
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 179,066,911
4.	Prior year total adopted tax rate.	\$ 0.4581 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... -\$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... -\$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 170,056,911
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepart, 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 prior year market value: \$ 2,128,541 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 483,928 C. Value loss. Add A and B. ⁶	\$ 2,612,469
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,612,469
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 176,444,442
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 808,291
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 1,019
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 809,310
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax collings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 222,831,849 B. Counties: include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemptions: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 222,831,849

⁵ Tex. Tax Code §26.012(1)(1)
⁶ Tex. Tax Code §26.012(1)(1)
⁷ Tex. Tax Code §26.012(1)(1)
⁸ Tex. Tax Code §26.031(1)
⁹ Tex. Tax Code §26.012(1)(1)
¹⁰ Tex. Tax Code §26.012(1)(1)
¹¹ Tex. Tax Code §26.012(1)(1)
¹² Tex. Tax Code §26.012, 26.04(c-2)
¹³ Tex. Tax Code §26.031(1)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹¹ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 39,887,676
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ _____
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 182,944,173
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 1,617,738
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 1,617,738
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 181,326,435
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.4463 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹¹ Tex. Tax Code §26.01(e) and (d)
¹² Tex. Tax Code §26.01(e)
¹³ Tex. Tax Code §26.01(d)
¹⁴ Tex. Tax Code §26.012(9)(B)
¹⁵ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
¹⁶ Tex. Tax Code §26.012(1-a)
¹⁷ Tex. Tax Code §26.04(d-3)
¹⁸ Tex. Tax Code §26.012(6)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.012(17)
²¹ Tex. Tax Code §26.04(c)
²² Tex. Tax Code §26.04(d)

Line	voter-approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.2537 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,058,911
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 454,267
32.	Adjusted prior year levy for calculating NNR M&O rate. <ul style="list-style-type: none"> A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 1,019 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,019 E. Add Line 31 to 32D. \$ 455,286 	
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 181,328,435
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.2510 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁴ <ul style="list-style-type: none"> A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100 	
36.	Rate adjustment for indigent health care expenditures. ²⁵ <ul style="list-style-type: none"> A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100 	

²⁴ Reserved for expansion
²⁵ Tex. Tax Code §26.044
²⁶ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation.²⁴</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.0000 /\$100</p>	
38.	<p>Rate adjustment for county hospital expenditures.²⁵</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0.0000 /\$100</p>	
39.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100</p>	
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. \$ 0.2510 /\$100</p>	
41.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>C. Add Line 41B to Line 40. \$ 0.2510 /\$100</p>	
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. \$ 0.2597 /\$100</p>	

²⁴ Tex. Tax Code §26.0442
²⁵ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ²² If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.0000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²¹</p> <p>Enter debt amount \$ 430,850</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. -- \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) -- \$ 0</p> <p>D. Subtract amount paid from other resources -- \$ 100,000</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 330,850</p>	\$ 330,850
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²³	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 330,850
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ²⁴ 97.25 %</p> <p>B. Enter the prior year actual collection rate 96.16 %</p> <p>C. Enter the 2023 actual collection rate 96.99 %</p> <p>D. Enter the 2022 actual collection rate 97.77 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ²⁴</p>	97.25 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 340,205
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 182,944,173
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.1859 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.4458 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.0000 /\$100

²² Tex. Tax Code §26.042(a)
²³ Tex. Tax Code §26.012(7)
²⁴ Tex. Tax Code §26.012(10) and 26.04(b)
²⁵ Tex. Tax Code §26.04(b)
²⁶ Tex. Tax Code §§26.04(b), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.0000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary Webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³² Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year, multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³³ - or - Taxing units that adopted the sales tax before November of the prior year, enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 182,044,173
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁴ Enter the rate from Line 27 or 28, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ 0.4403 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year, subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.4403 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.4466 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.4466 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁶ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁷	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 182,044,173
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

³¹ Tex. Tax Code §26.041(d)
³² Tex. Tax Code §26.041(f)
³³ Tex. Tax Code §26.041(d)
³⁴ Tex. Tax Code §26.04(c)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.045(d)
³⁷ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.4456 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ⁴¹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴²

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴³
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁴ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁴⁵

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.4757 /\$100 \$ 0.0026 /\$100 \$ 0.4731 /\$100 \$ 0.4581 /\$100 \$ 0.0150 /\$100 \$ 179,774,822 \$ 28,866
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.2662 /\$100 \$ 0.0030 /\$100 \$ 0.2632 /\$100 \$ 0.2662 /\$100 \$ -0.0030 /\$100 \$ 173,100,892 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.2772 /\$100 \$ 0.0000 /\$100 \$ 0.2772 /\$100 \$ 0.2742 /\$100 \$ 0.0030 /\$100 \$ 167,601,333 \$ 4,728
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 31,894 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0173 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.4629 /\$100

⁴¹ Tex. Tax Code §26.013(b)
⁴² Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴³ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁴ Tex. Tax Code §§26.0501(a) and (c)
⁴⁵ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	\$ 0.2610 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 182,944,173
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.2733 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	\$ 0.1859 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.7102 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.4581 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete Form 50-856-a, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 176,444,442
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 181,326,436
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.0000 /\$100

⁴⁸ Tex. Tax Code §26.012(b-3)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.4629 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.4163 /\$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: <u>28</u>	
Voter-approval tax rate.	\$ 0.4629 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue). Indicate the line number used: <u>82</u>	
De minimis rate.	\$ 0.7102 /\$100
If applicable, enter the current year de minimis rate from Line 74.	

SECTION 9: Addendum

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

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

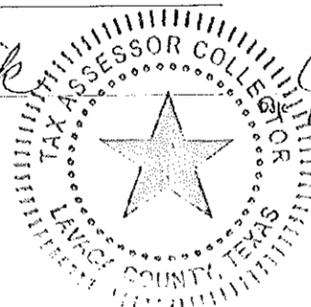
Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.¹⁴

print here Deborah A Sevck
Printed Name of Taxing Unit Representative

sign here Deborah A. Sevck July 26, 2025
Taxing Unit Representative



¹⁴ Tex. Tax Code §§26.01(c-2) and (d-2)

COMPARISON OF APPRAISAL ROLLS M&O TAX									
	2021	2022	2023	2024	2025	2025	Change Amount	Change %	
Land	CERTIFIED \$33,586,670	CERTIFIED \$33,709,583	CERTIFIED \$42,170,103	CERTIFIED \$46,438,410	PRELIMINARY \$46,570,786	CERTIFIED \$46,570,786	\$132,376	0.3%	
Improvements	\$209,969,504	\$228,187,254	\$245,780,587	\$256,332,718	\$259,897,725	\$259,810,888	\$3,665,007	1.5%	
Personal Property	\$19,045,559	\$20,597,662	\$22,950,417	\$23,868,998	\$24,492,462	\$25,687,112	\$623,464	2.7%	
Mileage, Utilities, & Ind.	\$3,315,020	\$7,955,440	\$3,559,070	\$3,189,798	\$4,929,168	\$4,184,590	\$1,739,370	48.9%	
TOTAL MARKET VALUE	\$265,926,753	\$290,449,939	\$314,460,177	\$329,829,924	\$335,990,141	\$336,253,376	\$6,160,217	2.0%	
Homestead cap	\$1,583,597	\$5,632,465	\$6,074,216	\$4,228,971	\$1,006,320	\$835,150	-\$3,222,651	-53.1%	
23-231 Circuit Breaker Cap				\$258,005	\$1,538,011	\$2,494,186	\$1,280,006		
Exempt property	\$76,351,629	\$76,662,793	\$79,660,291	\$83,618,472	\$82,387,318	\$84,468,452	-\$1,231,154	-1.5%	
Productivity Loss	\$2,775,000	\$2,810,105	\$3,044,959	\$3,356,595	\$3,286,986	\$3,286,986	-\$69,609	-2.3%	
Disabled Veterans	\$1,203,640	\$1,089,761	\$1,261,711	\$1,101,365	\$1,175,616	\$1,180,616	\$74,251	5.9%	
20% Homestead	\$14,520,676	\$16,932,751	\$18,512,009	\$20,390,666	\$20,906,846	\$20,962,379	\$516,180	2.8%	
H&B 366 (less than \$500)	\$67,363	\$174,379	\$162,361	\$159,811	\$71,968	\$193,758	-\$87,843	-54.1%	
Tax Abatement	\$368,604	\$381,751	\$388,977	\$411,288					
TOTAL EXEMPTIONS	\$96,870,509	\$103,684,005	\$109,104,524	\$113,525,173	\$110,973,065	\$113,421,527	-\$3,152,108	-2.9%	
Exemption as % of total	36%	36%	35%	34%	33%	34%	-2%	-4.5%	
TAXABLE VALUE	\$169,056,244	\$186,765,934	\$205,355,653	\$216,304,751	\$225,617,076	\$222,831,849	\$9,312,325	4.5%	
FROZEN TAXABLE [65+ & DISABLED]	\$26,160,608	\$28,699,368	\$31,351,058	\$36,529,929	\$38,713,242	\$39,887,676	\$2,183,313	7.0%	
TAXABLE - NOT FROZEN	\$142,895,636	\$158,066,566	\$174,004,595	\$179,774,822	\$186,903,834	\$182,944,173	\$7,129,012	4.1%	
Frozen Tax Ceiling	\$54,125	\$56,179	\$57,306	\$62,779	\$0		-\$62,779	-109.6%	
Tax rate	2021	2022	2023	2024	2025	2025	Change Amount	Change %	
Total Levy amount	\$0.2958	\$0.2742	\$0.2662	\$0.2537	\$0.2537	\$0.2537	\$0.0000		
96.25% collection	\$401,551	\$411,748	\$440,040	\$433,284	\$450,466	\$473,660	\$7,105		
Credits/discounts allowed	\$6,425	\$6,176	\$6,601	\$6,499	\$6,757	\$7,105			
Estimated Current Taxes	\$395,126	\$405,571	\$433,440	\$426,785	\$443,709	\$466,555			
Homestead Tax Rate	\$0.2366	\$0.2194	\$0.2130	\$0.2030	\$0.2030	\$0.2146			
3% Discount	\$0.2295	\$0.2128	\$0.2066	\$0.1969	\$0.1969	\$0.2082			
Change in Levy	\$18,455	\$62,492	\$58,970	\$22,670	\$474,175	\$27,639			

Bond Payment Due
\$ 430,850.00

1&S Tax Rate	
Total Levy amount	97.25% collection
Total Tax Rate	
Total Levy amount	97.25% collection

\$0.1859	\$0.1859	\$0.1859
\$340.093	\$340.093	\$340.093
\$330.741	\$330.741	\$330.741
\$0.4463	\$0.4463	\$0.4463
\$816.480	\$846.849	\$830.932
\$794.027	\$823.560	\$808.082

No New Revenue	2025	2025	2025
	\$0.2604	\$0.2740	\$0.2740
	\$476,387	\$506,755	\$506,755
	\$459,713	\$489,019	\$489,019
	\$6,896	\$7,335	\$7,335
	\$452,817	\$481,684	\$481,684

**HOTEL-MOTEL OCCUPANCY TAX FUND (34)
WORKSHEET**

In 2024 - \$16,696.44 was put into Fund Balance.		2025	2026	2026
In 2025 - \$19,600.00 was budgeted to be pulled from Fund Balance.		Approved	Requested	Recommended
REVENUES	DESCRIPTION	2025	2026	2026
Tax Revenue		\$71,200.00	\$96,160.90	\$96,160.90
Interest		\$4,200.00	\$3,700.00	\$3,700.00
Revenue out of Fund Balance		\$19,600.00	\$23,579.37	\$23,579.37
Revenue to be Distributed		\$95,000.00	\$123,440.27	\$123,440.27
TOTAL REVENUE		\$95,000.00	\$123,440.27	\$123,440.27
EXPENDITURES				
<i>City Support of Festivals & Tourism</i>				
	Electrical Support of Festivals	\$1,500.00	\$1,000.00	\$1,000.00
	Maintenance of Visitors Center	\$500.00	\$500.00	\$500.00
	Holiday Lighting	\$2,500.00	\$20,000.00	\$20,000.00
	City Support Totals	\$4,500.00	\$21,500.00	\$21,500.00
	% OF BUDGET	4.74%	6.48%	17.42%
TOURIST & CONVENTION CENTERS				
	Chamber of Commerce VC	\$26,000.00	\$55,030.00	\$29,440.27
	Chamber of Commerce - 42 Domino Tournament	\$1,500.00	\$2,000.00	\$0.00
	Chamber of Commerce - Kolache Fest.		\$4,000.00	\$0.00
	KC Fiddlers Frolics	\$750.00	\$5,000.00	\$0.00
	KC Polka Fest		\$600.00	\$500.00
	KC Hall Renovation			
	Lavaca Expo Association			
	Little League		\$5,000.00	\$0.00
	Hallet Oak Art Gallery			
	TOTAL CONVENTION / VISITOR CENTER	\$28,250.00	\$71,630.00	\$29,940.27
	% OF BUDGET	29.74%	21.59%	24.25%
ADVERTISING, SOLICITATIONS, AND PROMOTIONS				
	Lavaca Expo Association	\$6,000.00	\$6,500.00	\$6,500.00
	Chamber of Commerce - VC		\$42,200.00	\$0.00
	Chamber of Commerce - 42 Domino Tournament	\$1,500.00	\$10,500.00	\$5,000.00
	Chamber of Commerce - Kolache Fest	\$4,000.00	\$14,500.00	\$5,000.00
	Market Days			
	KC Fiddlers Frolics	\$23,000.00	\$28,000.00	\$23,500.00
	KC Polka Fest	\$2,000.00	\$3,000.00	\$2,500.00
	Festival of Lights			
	KC Big Buck Contest		\$2,000.00	\$0.00
	KC Domino Tournament		\$2,000.00	\$0.00
	Little League	\$1,000.00	\$1,000.00	\$0.00
	Lavaca Swimming Pool			
	Hallettsville Cultural Center			
	Hallet Oak Art Gallery			
	Lavaca Historical Museum			
	TOTAL ADVERTISING & PROMOTIONS	\$37,500.00	\$109,700.00	\$42,500.00
	% OF BUDGET (Needs to be more than 15%)	39.47%	33.07%	34.43%
PROMOTION OF ARTS				
	Market Days			
	Polka Fest			
	Chamber of Commerce - VC		\$8,840.00	\$0.00
	Chamber of Commerce - Kolache Fest	\$4,000.00	\$19,500.00	\$5,000.00
	KC Domino Tournament		\$1,000.00	\$0.00
	KC Big Buck Contest		\$1,000.00	\$0.00
	KC Polka Fest	\$1,000.00	\$5,900.00	\$1,000.00
	KC Fiddlers Frolics	\$9,250.00	\$50,000.00	\$12,500.00
	Hallettsville Cultural Center			
	Hallet Oak Art Gallery			
	TOTAL PROMOTION OF ARTS	\$14,250.00	\$86,240.00	\$18,500.00
	% OF BUDGET (Cannot be more than 15%)	15.00%	26.00%	14.99%
HISTORICAL PROGRAMS				
	Lavaca Expo Association			
	KC Hall Renovation			
	KC Fiddlers Frolics		\$5,000.00	\$0.00
	Chamber of Commerce	\$0.00		
	KC Polka Fest		\$500.00	\$0.00
	Hallet Oak Art Gallery			
	Lavaca Historical Museum	\$0.00		
	TOTAL HISTORICAL PROGRAMS	\$0.00	\$5,500.00	\$0.00
	% OF BUDGET (Cannot be more than 50%)	0.00%	1.66%	0.00%
SPORTING EVENTS				
	Lavaca Expo Association	\$9,000.00	\$18,500.00	\$8,500.00
	Chamber of Commerce - 42 Domino Tournament		\$4,300.00	\$0.00
	Chamber of Commerce - Kolache Fest	\$500.00	\$7,850.00	\$0.00
	KC Domino Tournament		\$1,000.00	\$0.00
	KC Big Buck Contest		\$1,000.00	\$0.00
	Little League	\$1,000.00	\$2,000.00	\$0.00
	Sacred Heart Booster Club		\$2,500.00	\$2,500.00
	Lavaca Swimming Pool			
	TOTAL SPORTING EVENTS	\$10,500.00	\$37,150.00	\$11,000.00
	% OF BUDGET	11.05%	11.20%	8.91%
	TOTAL EXPENDITURES	\$95,000.00	\$331,720.00	\$123,440.27
	REVENUES OVER/(UNDER) EXPENDITURES	\$0.00	-\$208,279.73	\$0.00

**City of Hallettsville
Fiscal Year 2026
Budget Cover Page**

July 30, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$9,654, which is a 1.18 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$7,347.

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

FOR:	AUDREY BARRERA	DEAN MADDEN
	BILLY BARRERA	TRENT SKELTON
	CHASTITY CARTER	
AGAINST:	NONE	
PRESENT and not voting:	ALICE JO SUMMERS	
ABSENT:	NONE	

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.4542/100	\$0.4581/100
No-New-Revenue Tax Rate:	\$0.4463/100	\$0.2537/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.2510/100	\$0.2597/100
Voter-Approval Tax Rate:	\$0.4629/100	\$0.4757/100
Debt Rate:	\$0.1859/100	\$0.2044/100

Total debt obligation for City of Hallettsville secured by property taxes:
\$330,850

2026 Proposed Budget

Fund	Dept	Expense	Revenue	Grand Total
10 - Gen	Revenue	\$ -	\$ (3,176,612.73)	\$ (3,176,612.73)
	Admin	\$ 469,849.14		\$ 469,849.14
	Streets	\$ 443,580.52		\$ 443,580.52
	Court	\$ 122,854.55		\$ 122,854.55
	Police	\$ 1,601,012.43	\$ (411,299.27)	\$ 1,189,713.16
	Fire	\$ 99,735.00		\$ 99,735.00
	Airport	\$ 69,535.00	\$ (76,085.00)	\$ (6,550.00)
	Library	\$ 538,942.79	\$ (134,416.00)	\$ 404,526.79
	Fire Insp	\$ -		\$ -
	Park	\$ 227,302.17		\$ 227,302.17
	Golf	\$ 225,601.40		\$ 225,601.40
	Gen Total	\$ 3,798,413.00	\$ (3,798,413.00)	\$ -
20 - W&L	Revenue		\$ (550,128.11)	\$ (550,128.11)
	Admin	\$ 1,463,463.89	\$ (19,200.00)	\$ 1,444,263.89
	Electric	\$ 3,980,494.77	\$ (4,881,169.75)	\$ (900,674.98)
	Water	\$ 467,232.82	\$ (665,543.01)	\$ (198,310.19)
	WasteWater	\$ 444,724.33	\$ (457,560.06)	\$ (12,835.73)
	Public Works	\$ 276,880.11		\$ 276,880.11
	Solid Waste	\$ 800,845.00	\$ (860,040.00)	\$ (59,195.00)
	W&L Total	\$ 7,433,640.93	\$ (7,433,640.93)	\$ -
Grand Total	\$ 11,232,053.92	\$ (11,232,053.92)	\$ -	

34	HOT	\$ 123,440.27	\$ (123,440.27)	\$ -
30	4A - EDC	\$ 537,474.00	\$ (451,900.00)	\$ 85,574.00
32	4B - EDC	\$ 1,398,547.00	\$ (442,750.00)	\$ 955,797.00
40	Debt Project	\$ 600,000.00	\$ (175,000.00)	\$ 425,000.00
45	Debt Services	\$ 430,850.00	\$ (431,491.00)	\$ (641.00)

Additional Budget Notes for Council

Revenue Pulled from Reserves

10	General	\$ 301,742.73
20	Water & Light	\$ 358,728.11
		\$ 660,470.84

Budgeted Capital Expenditures

10	General	\$ 561,396.00
20	Water & Light	\$ 527,600.00
		\$ 1,088,996.00



City of Hallettsville, TX

Budget Comparison Report

Account Detail

Account Number	Fund: 10 - GENERAL FUND	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget Increase / (Decrease)	%
					2025 Parent Budget APPROVED	2026 PROPOSED		
10-00-2146	Revenue	4,334.07	4,952.76	2,253.63	0.00	0.00	0.00	0.00%
10-00-2421	LVDF - Local Youth Diversion Fl	3,467.39	3,962.46	1,682.20	0.00	0.00	0.00	0.00%
10-00-2426	LM/CTF-Local Municipal Ct Tect	4,247.55	4,853.97	2,062.91	0.00	0.00	0.00	0.00%
10-00-2428	LM/BSF-Local Municipal Ct Bid	86.63	98.89	42.01	0.00	0.00	0.00	0.00%
10-00-3010	LMJF-Local Municipal Jury Funk	374,201.43	493,923.34	204,960.04	373,440.00	438,160.02	64,720.02	17.33%
10-00-3020	Current Taxes	105,727.37	9,191.85	1,996.31	82,431.11	28,255.98	-54,175.13	-65.72%
10-00-3040	Delinquent Taxes	7,375.24	6,515.67	7,640.73	7,000.00	7,000.00	0.00	0.00%
10-00-3040	Delinquent Tax Penalty & Inter	428.13	0.00	1,864.54	0.00	0.00	0.00	0.00%
10-00-3110	Tax Refund	783,451.23	771,479.47	465,940.35	735,000.00	800,000.00	65,000.00	8.84%
10-00-3120	Sales & Use Tax	22,301.19	24,050.01	11,413.04	27,500.00	25,500.00	-2,000.00	-7.27%
10-00-3130	Telephone Access Line Fee	11,233.17	10,062.81	5,180.23	8,000.00	8,000.00	0.00	0.00%
10-00-3160	Mixed Beverage Tax	0.00	0.00	121.00	0.00	0.00	0.00	0.00%
10-00-3210	License Revenue	7,657.50	6,797.00	5,167.34	8,000.00	7,500.00	-500.00	-6.25%
10-00-3220	Building Permits	25,652.93	48,485.96	42,001.56	30,000.00	50,000.00	20,000.00	66.67%
10-00-3310	TRRF-Time Payment Reimburse	155,777.57	181,952.63	86,104.48	175,000.00	150,000.00	-25,000.00	-14.29%
10-00-3320	Fines - Child Safety Program	1,369.36	1,900.47	595.98	1,500.00	1,500.00	0.00	0.00%
10-00-3325	Municipal Court Costs Gain	6,202.21	7,270.31	4,184.55	7,500.00	6,000.00	-1,500.00	-20.00%
10-00-3340	Fees to Unlock Vehicles	300.00	280.00	280.00	300.00	360.00	60.00	20.00%
10-00-3342	Accident Reports	222.40	233.60	200.35	250.00	240.00	-10.00	-4.00%
10-00-3343	Animal Control Revenue	0.00	23.00	0.00	50.00	40.00	-10.00	-20.00%
10-00-3450	Machine Rental & Labor	1,077.00	2,603.75	762.00	1,000.00	1,500.00	500.00	50.00%
10-00-3466	Revenue from Unrestricted Re	0.00	0.00	0.00	131,212.03	301,742.73	170,530.70	129.97%
10-00-3520	Street Rental - (Ertex) Centerp	39,785.72	35,626.71	20,285.55	40,000.00	37,500.00	-2,500.00	-6.25%
10-00-3540	Other Leases	10,393.00	5,893.00	3,445.00	0.00	0.00	0.00	0.00%
10-00-3550	Pole Rentals	48,384.82	47,038.10	27,825.41	57,782.50	60,000.00	2,217.50	3.84%
10-00-3560	Pole Rental - TV Cable	23,499.00	15,714.00	50.00	19,649.00	19,564.00	-85.00	-0.43%
10-00-3570	R&I - Sulphur River	16,850.82	0.00	0.00	0.00	0.00	0.00	0.00%
10-00-3595	R&I Capital Star Oil & Gas, Inc.	12,720.26	24,758.96	13,266.27	27,500.00	25,000.00	-2,500.00	-9.09%
10-00-3630	Service Charges - General Reve	5,725.99	4,785.18	2,970.31	0.00	0.00	0.00	0.00%
10-00-3660	Lease Interest Revenue	971.18	2,317.90	0.00	0.00	0.00	0.00	0.00%
10-00-3670	Interest Earned	76,927.85	133,287.76	70,152.64	106,875.00	111,250.00	4,375.00	4.09%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 Increase / Decrease	%			
				Parent Budget 2025 APPROVED	2026 BUDGET PROPOSED					
10-00-3700	Library Misc. Revenue	3,704.61	3,427.05	1,771.35	4,000.00	3,500.00	-500.00	-12.50%		
10-00-3705	Parks Revenue	258.09	430.00	0.00	150.00	0.00	-150.00	-100.00%		
10-00-3708	Copies	49.50	54.54	284.71	50.00	200.00	150.00	300.00%		
10-00-3709	Insurance Reimbursement	4,600.73	21,650.68	14,044.59	0.00	0.00	0.00	0.00%		
10-00-3710	Miscellaneous Revenue	-4,888.78	12,364.46	0.00	0.00	0.00	0.00	0.00%		
10-00-3720	Material Sales	307.28	0.00	0.00	0.00	0.00	0.00	0.00%		
10-00-3740	Cash Short/Over	12.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-00-3744	Transfer from Other Funds	0.00	0.00	63,877.28	0.00	0.00	0.00	0.00%		
10-00-3745	Transfer from Water & Light Fl	900,603.71	724,383.29	0.00	977,841.03	1,000,000.00	22,158.97	2.27%		
10-00-3750	Revenue - Assets Sold	48,104.01	4,694.38	22.00	0.00	4,500.00	4,500.00	0.00%		
10-00-3760	Youth Center Revenue	2,480.00	2,040.00	1,695.00	2,500.00	2,000.00	-500.00	-20.00%		
10-00-3768	Golf Course Revenue	37,237.92	46,237.04	8,005.00	35,000.00	45,000.00	10,000.00	28.57%		
10-00-3810	Lavaca County Fire Protection	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%		
10-00-3840	4A & 4B REIMBURSEMENT	32,800.08	32,800.08	19,133.38	32,800.00	32,800.00	0.00	0.00%		
10-00-3860	TV Cable Franchise Tax	5,474.58	4,161.16	1,803.95	6,200.00	3,500.00	-2,700.00	-43.55%		
10-00-3865	Electric Franchise Fee-Coops	3,332.64	3,033.71	1,641.09	3,500.00	3,500.00	0.00	0.00%		
10-40-3466	Revenue-Reserve Capital Impr	0.00	0.00	0.00	12,500.00	0.00	-12,500.00	-100.00%		
10-40-3690	Service Charges - General Reve	40.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-55-3690	Service Charges - General Reve	1,515.58	0.00	0.00	0.00	0.00	0.00	0.00%		
10-60-3160	Grant Revenue	1,000.00	144,025.76	0.00	70,396.00	217,087.00	146,691.00	208.88%		
10-60-3162	Lonestar Taskforce Revenue	0.00	0.00	100,006.00	230,259.50	172,512.27	-57,747.23	-25.08%		
10-60-3165	PD Gifts & Donations	2,700.00	1,880.00	1,800.00	1,700.00	1,700.00	0.00	0.00%		
10-60-3170	Grant - Dickson-Allen Foundati	19,450.00	20,000.00	10,000.00	20,000.00	20,000.00	0.00	0.00%		
10-60-3172	Opioid Abatement Grant Reve	2,164.64	421.12	2,054.42	0.00	0.00	0.00	0.00%		
10-70-3160	Grant Revenue	967.12	2,226.30	20,216.28	4,000.00	13,185.00	9,185.00	229.63%		
10-70-3550	Other Rentals	4,050.00	8,775.00	4,725.00	8,100.00	8,100.00	0.00	0.00%		
10-70-3555	T-Hanger Rental	18,950.00	17,300.00	12,100.00	19,800.00	19,800.00	0.00	0.00%		
10-75-3165	Airport Fuel Revenue	49,164.47	21,281.21	8,850.96	35,000.00	35,000.00	0.00	0.00%		
10-75-3199	Donations & Local Grants	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00%		
10-75-3466	Unclaimed Property Capital Cr	5,340.56	0.00	0.00	66,111.98	134,416.00	68,304.02	103.32%		
10-75-3466	Revenue-Reserve Capital Impr	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-75-3744	Transfer from Other Funds	0.00	227.00	0.00	0.00	0.00	0.00	0.00%		
10-90-3193	Intergovernmental Fund Transf	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00%		
10-90-3705	Parks Revenue	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%		
10-95-3466	Revenue-Reserve Capital Impr	0.00	0.00	0.00	25,000.00	0.00	-25,000.00	-100.00%		
Total Revenue:				2,892,289.75	2,991,972.34	1,256,429.44	3,398,398.15	3,798,413.00	400,014.85	11.77%
Expense										
10-00-8170	Service Charges	0.00	30.70	0.00	0.00	0.00	0.00	0.00	0.00%	
10-40-4010	Salaries	65,882.90	80,912.13	43,229.68	85,440.99	117,844.21	32,403.22	37.92%		

Budget Comparison Report

Account Number	Description	2023		2024		2025		Parent Budget		Comparison 1		Increase / (Decrease)	%
		Total Activity	Total Activity	Total Activity	YTD Activity Through Jul	2025 APPROVED	2025 PROPOSED	2025 BUDGET	Comparison 1 to Parent Budget				
10-40-4020	Overtime Salaries	868.16	1,942.91	744.38	1,695.44	2,258.98	563.54	33.24%					
10-40-4040	Council Fee	7,800.00	7,800.00	3,900.00	15,600.00	8,400.00	-7,200.00	-46.15%					
10-40-4060	Retirement	8,661.93	12,484.67	6,266.57	12,329.14	14,643.23	2,314.09	18.77%					
10-40-4070	FICA	4,082.22	5,417.39	2,707.06	5,297.34	7,306.34	2,009.00	37.97%					
10-40-4075	Medicare	955.05	1,267.47	693.27	1,238.89	1,708.74	469.85	37.93%					
10-40-4090	Health Insurance	11,187.72	14,092.63	6,453.26	13,619.97	18,281.24	4,661.27	34.22%					
10-40-4090	Workers Compensation	242.08	15.91	103.88	417.39	880.88	463.49	111.04%					
10-40-4100	TWC	11.35	215.08	61.67	85.44	1,178.44	1,093.00	1,279.26%					
10-40-4165	Section 125 Cafeteria Expense	42.55	21.47	27.75	44.40	66.60	22.20	50.00%					
10-40-4175	Medical Transport Insurance	210.00	217.00	98.00	210.00	294.00	84.00	40.00%					
10-40-5010	General Office Supplies	2,723.28	2,052.05	1,183.37	2,500.00	2,500.00	0.00	0.00%					
10-40-5020	Books/Periodicals/Micro.	151.00	83.82	0.00	200.00	200.00	0.00	0.00%					
10-40-5030	Postage	3,824.04	14.58	-2,156.43	4,200.00	2,000.00	-2,200.00	-52.38%					
10-40-5035	Vehicles & Equipment <\$5,000	598.94	150.00	132.14	125.00	0.00	-125.00	-100.00%					
10-40-5040	Furniture & Fixtures	524.86	116.87	5173.43	275.00	0.00	-2,250.00	-100.00%					
10-40-5060	Janitorial Supplies	172.97	437.30	68.51	200.00	200.00	0.00	0.00%					
10-40-5080	Tools	0.00	0.00	174.85	1,000.00	1,000.00	0.00	0.00%					
10-40-5100	Fuel, Oil, Grease	0.00	0.00	0.00	250.00	250.00	0.00	0.00%					
10-40-5110	Wearing Apparel	61.81	65.46	97.85	62.50	87.50	25.00	40.00%					
10-40-5120	General Maintenance Supplies	0.00	5.63	0.00	0.00	0.00	0.00	0.00%					
10-40-5340	Safety Equipment & Supplies	55.00	32.50	0.00	55.00	55.00	0.00	0.00%					
10-40-6010	Legal	14,981.80	14,255.32	1,648.00	25,000.00	20,000.00	-5,000.00	-20.00%					
10-40-6030	Appraisals	12,162.64	15,534.88	11,266.86	11,031.62	23,590.48	12,558.86	113.84%					
10-40-6035	Ad Valorem Collection Fee	5,791.40	7,382.30	3,986.16	5,750.00	8,000.00	2,250.00	39.13%					
10-40-6040	Auditing	15,675.00	14,600.00	15,850.00	16,500.00	16,500.00	0.00	0.00%					
10-40-6050	Cyber Liability Insurance	2,941.35	3,042.65	2,527.08	3,144.00	3,700.00	556.00	17.68%					
10-40-6055	General Liability	99.37	487.68	919.05	1,250.00	1,313.00	63.00	5.04%					
10-40-6060	Auto Liability/Collision Insuran	0.00	0.00	0.00	892.50	337.00	-555.50	-62.24%					
10-40-6080	Errors & Omissions Liability	5,374.97	5,970.87	5,185.57	6,061.00	7,410.00	1,349.00	22.26%					
10-40-6090	Buildings & Contents Insurance	41,577.97	48,980.38	38,336.38	50,138.00	54,664.50	4,526.50	9.03%					
10-40-6110	Utility Billing	2,748.16	2,650.99	1,303.59	3,255.00	3,418.00	163.00	5.01%					
10-40-6130	Telephone	1,309.90	1,386.42	823.18	1,365.00	1,433.50	68.50	5.02%					
10-40-6135	Internet Services	336.75	376.51	227.86	400.00	420.00	20.00	5.00%					
10-40-6180	Electron Expenses	5,494.62	3,389.48	3,971.22	6,500.00	6,500.00	0.00	0.00%					
10-40-6225	Mobile Phone	117.92	118.02	249.58	675.00	600.00	-75.00	-11.11%					
10-40-6230	Credit Card Charges	668.94	0.00	0.00	0.00	0.00	0.00	0.00%					
10-40-7010	Building & Grounds	170.72	8,918.95	2,364.98	200.00	1,500.00	1,300.00	650.00%					
10-40-7020	Communications Equipment	0.00	0.00	70.50	0.00	0.00	0.00	0.00%					
10-40-7030	Maintenance Contracts	9,720.73	9,813.23	644.98	15,100.00	18,060.00	2,960.00	19.60%					

Budget Comparison Report

Account Number	Description	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		%
					2025 APPROVED	2026 PROPOSED	Comparison 1 Budget	Comparison 1 Increase / Decrease)	
10-40-7100	Vehicle Parts and Repairs	0.00	0.00	0.00	150.00	150.00	0.00	0.00%	
10-40-7120	Rental Property R&M	3,425.77	3,337.97	151.98	2,000.00	2,000.00	0.00	0.00%	
10-40-7400	Bad Debt Write-Off Expense	1,555.79	-1.26	0.00	0.00	0.00	0.00	0.00%	
10-40-8010	Advertising	782.26	1,339.20	0.00	175.00	175.00	0.00	0.00%	
10-40-8020	Medical Service - New Employe	0.55	70.00	73.05	0.00	0.00	0.00	0.00%	
10-40-8030	Rentals	0.00	83.76	0.00	0.00	0.00	0.00	0.00%	
10-40-8070	Janitorial Service	1,511.03	1,900.19	728.38	1,800.00	2,000.00	200.00	11.11%	
10-40-8120	Membership	1,720.50	1,745.50	1,051.50	2,100.00	2,100.00	0.00	0.00%	
10-40-8130	Travel/Training	783.42	2,775.93	137.50	2,650.00	3,500.00	850.00	32.08%	
10-40-8150	Permit Fees	10,616.86	20,354.78	42,131.90	16,725.00	42,500.00	25,775.00	154.11%	
10-40-8160	Professional Services	6,020.94	8,916.72	3,640.69	1,800.00	3,000.00	1,200.00	66.67%	
10-40-8175	Flood Control	1,250.00	1,250.00	0.00	1,250.00	1,250.00	0.00	0.00%	
10-40-8190	Programming	17,308.62	10,927.00	5,878.50	12,000.00	35,510.00	23,510.00	195.92%	
10-40-8220	Morale/Welfare	859.41	903.60	12.50	900.00	1,000.00	100.00	11.11%	
10-40-8250	Service & Safety Awards/Banquet	82.09	437.00	0.00	398.75	1,500.00	1,101.25	276.18%	
10-40-8295	Promotions/P.R.	0.00	0.00	0.00	300.00	300.00	0.00	0.00%	
10-40-8310	City Fire Truck Fund	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00%	
10-40-8320	Public Welfare Contributions	284.49	12,807.45	0.00	0.00	12,150.00	12,150.00	0.00%	
10-40-8330	Public Welfare Utilities-Sr Ctl/F	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00%	
10-40-8340	Travel - Council	859.03	1,554.63	0.00	2,700.00	2,700.00	0.00	0.00%	
10-40-8350	Property Tax	2,754.68	3,178.21	0.00	3,250.00	3,412.50	162.50	5.00%	
10-40-8510	Code Enforcement Expenses	0.00	0.00	17,500.00	0.00	0.00	0.00	0.00%	
10-40-9020	Fixed Capital	0.00	4,775.00	0.00	0.00	0.00	0.00	0.00%	
10-50-4010	Salaries	76,279.13	74,545.10	46,473.20	87,285.12	88,635.89	1,350.77	1.55%	
10-50-4020	Overtime Salaries	2,844.46	2,844.54	220.90	881.24	2,789.35	1,908.11	216.53%	
10-50-4060	Retirement	10,724.72	11,355.26	6,653.89	12,595.24	11,921.53	-673.71	-5.35%	
10-50-4070	FICA	4,876.36	4,789.41	2,826.99	5,411.68	5,495.42	83.74	1.55%	
10-50-4075	Medicare	1,140.48	1,120.15	661.15	1,265.63	1,285.22	19.59	1.55%	
10-50-4080	Health Insurance	16,636.09	19,607.34	10,950.52	21,791.95	19,221.42	-2,570.53	-11.80%	
10-50-4090	Workers Compensation	2,992.06	1,949.96	1,706.17	6,651.13	6,071.20	-579.93	-8.72%	
10-50-4100	TWC	18.17	526.40	83.36	87.29	886.36	799.07	915.42%	
10-50-4110	Contract Labor	0.00	1,250.00	0.00	0.00	0.00	0.00	0.00%	
10-50-4155	Section 125 Cafeteria Expense	0.00	0.00	29.60	0.00	0.00	0.00	0.00%	
10-50-4175	Medical Transport Insurance	308.00	182.00	84.00	336.00	309.12	-26.88	-8.00%	
10-50-5010	General Office Supplies	15.91	25.35	0.00	50.00	50.00	0.00	0.00%	
10-50-5030	Postage	0.00	60.78	0.00	0.00	0.00	0.00	0.00%	
10-50-5035	Vehicles & Equipment <\$5,000	611.98	698.24	375.00	2,000.00	2,000.00	0.00	0.00%	
10-50-5080	Tools	65.11	238.27	60.11	500.00	500.00	0.00	0.00%	
10-50-5090	Chemicals	396.00	270.85	0.00	3,000.00	3,000.00	0.00	0.00%	

Budget Comparison Report

Account Number	Description	2023		2024		2025		Parent Budget		Comparison 1		Comparison 1	
		Total Activity	Total Activity	Total Activity	YTD Activity Through Jul	APPROVED	PROPOSED	2025	2026	Increase / (Decrease)	Budget to Parent	%	
10-50-5100	Fuel, Oil, Grease	6,577.55	4,607.10	1,901.93	9,000.00	7,000.00	-2,000.00	-22.22%					
10-50-5110	Wearing Apparel	511.68	637.19	299.63	1,200.00	1,200.00	0.00	0.00%					
10-50-5120	General Maintenance Supplies	15.04	23.99	0.00	200.00	200.00	0.00	0.00%					
10-50-5150	Road Material, Culverts, Grate:	13,553.87	6,207.10	4,575.28	16,000.00	12,000.00	-4,000.00	-25.00%					
10-50-5170	Signs, Posts, Hardware	3,192.45	2,705.38	1,681.90	6,000.00	5,000.00	-1,000.00	-16.67%					
10-50-5340	Safety Equipment & Supplies	307.89	119.99	266.00	800.00	500.00	-300.00	-37.50%					
10-50-6060	Auto Liability/Collision Insuran	4,488.44	3,718.62	3,123.02	3,826.00	4,915.00	1,089.00	28.46%					
10-50-6100	Equipment Insurance	1,480.68	1,227.94	886.70	1,327.00	1,150.00	-177.00	-13.34%					
10-50-6110	Utility Billing	1,632.47	1,570.05	911.14	2,200.00	2,200.00	0.00	0.00%					
10-50-6160	Street Lights	53,315.69	53,364.44	25,749.64	59,000.00	62,000.00	3,000.00	5.08%					
10-50-6225	Mobile Phone	90.00	0.00	0.00	0.00	0.00	0.00	0.00%					
10-50-7010	Building & Grounds	118.58	36.85	8.99	3,000.00	1,500.00	-1,500.00	-50.00%					
10-50-7050	Street & Drainage Systems	0.00	0.00	0.00	2,000.00	1,000.00	-1,000.00	-50.00%					
10-50-7100	Vehicle Parts and Repairs	4,185.79	5,739.39	2,604.93	7,000.00	6,000.00	-1,000.00	-14.29%					
10-50-7125	Other Equip. Parts & Repairs	239.59	623.28	1,229.77	1,000.00	1,000.00	0.00	0.00%					
10-50-7150	Heavy Equipment Parts and Re	9,223.29	3,953.16	3,079.84	15,000.00	15,000.00	0.00	0.00%					
10-50-8010	Advertising	0.00	54.00	0.00	0.00	0.00	0.00	0.00%					
10-50-8020	Medical Service - New Employe	1.15	466.07	1.10	0.00	0.00	0.00	0.00%					
10-50-8050	D.O.T. Mandatory Drug	75.00	110.00	75.00	250.00	250.00	0.00	0.00%					
10-50-8130	Travel/Training	1,225.00	0.00	550.00	0.00	0.00	0.00	0.00%					
10-50-8190	Morale/Welfare	350.00	300.00	0.00	300.00	0.00	-300.00	-100.00%					
10-50-8220	Service & Safety Awards/Banq	96.09	234.95	0.00	250.00	0.00	-250.00	-100.00%					
10-50-8360	Disposal Fees	0.00	0.00	0.00	500.00	500.00	0.00	0.00%					
10-50-9010	Mobile Capital	4,964.00	0.00	0.00	0.00	180,000.00	180,000.00	0.00%					
10-50-9020	Fixed Capital	296,318.35	1,790.69	0.00	0.00	0.00	0.00	0.00%					
10-55-4010	Salaries	39,297.05	43,422.12	25,661.70	44,583.55	46,327.56	1,744.01	3.91%					
10-55-4020	Overtime Salaries	350.04	278.24	180.59	771.64	799.23	27.59	3.58%					
10-55-4060	Retirement	5,252.73	6,497.92	3,632.44	6,433.41	6,231.06	-202.35	-3.15%					
10-55-4070	FICA	2,350.69	2,643.03	1,577.81	2,764.18	2,872.31	108.13	3.91%					
10-55-4075	Medicare	549.75	618.17	357.28	646.46	671.75	25.29	3.91%					
10-55-4080	Health Insurance	8,836.19	10,768.21	4,852.94	10,895.98	10,446.42	-449.56	-4.13%					
10-55-4090	Workers Compensation	138.82	102.71	70.38	200.63	189.94	-10.69	-5.33%					
10-55-4100	TWC	8.79	139.15	48.54	44.58	463.28	418.70	939.21%					
10-55-4110	Contract Labor	10,325.00	11,400.00	5,200.00	11,500.00	12,000.00	500.00	4.35%					
10-55-4165	Section 125 Cafeteria Expense	0.00	22.20	29.60	44.40	0.00	-44.40	-100.00%					
10-55-4175	Medical Transport Insurance	168.00	168.00	70.00	168.00	168.00	0.00	0.00%					
10-55-5010	General Office Supplies	1,244.03	1,259.88	678.11	1,500.00	1,000.00	-500.00	-33.33%					
10-55-5020	Books/Periodicals/Micro.	85.95	0.00	0.00	150.00	200.00	50.00	33.33%					
10-55-5030	Postage	803.08	931.66	333.96	1,000.00	1,000.00	0.00	0.00%					

Budget Comparison Report

Account Number	Description	2023		2024		YTD Activity Through Jul	Parent Budget		Comparison 1		%
		Total Activity	Total Activity	2025 APPROVED	2026 PROPOSED		Budget				
							Increase / (Decrease)	Budget			
10-55-5035	Vehicles & Equipment <\$5,000	0.00	455.50	0.00	0.00	125.00	125.00	0.00%			
10-55-5040	Furniture & Fixtures	0.00	0.00	1,365.48	1,000.00	0.00	-1,000.00	-100.00%			
10-55-5110	Wearing Apparel	47.45	595.59	0.00	50.00	50.00	0.00	0.00%			
10-55-5120	General Maintenance Supplies	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%			
10-55-6010	Legal	17,460.46	22,203.23	4,322.40	30,000.00	25,000.00	-5,000.00	-16.67%			
10-55-6130	Telephone	43.48	70.14	31.19	50.00	75.00	25.00	50.00%			
10-55-6135	Internet Services	114.87	123.90	75.99	121.00	135.00	14.00	11.57%			
10-55-6230	Credit Card Charges	2,290.74	0.00	0.00	0.00	0.00	0.00	0.00%			
10-55-7030	Maintenance Contracts	9,782.55	7,500.32	-319.13	9,700.00	10,100.00	400.00	4.12%			
10-55-8020	Medical Service - New Employee	0.00	105.00	0.00	0.00	0.00	0.00	0.00%			
10-55-8055	Jury Fees	54.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-55-8120	Membership	130.00	205.00	0.00	250.00	300.00	50.00	20.00%			
10-55-8130	Travel/Training	1,756.74	1,810.05	-83.60	6,550.00	3,500.00	-3,050.00	-46.56%			
10-55-8180	Programming	637.04	86.59	0.00	0.00	700.00	700.00	0.00%			
10-55-8190	Morale/Welfare	150.00	150.00	0.00	190.00	0.00	-190.00	-100.00%			
10-55-8220	Service & Safety Awards/Banqu	48.88	117.48	0.00	175.00	0.00	-175.00	-100.00%			
10-55-8250	Promotions/P. R.	0.00	485.85	0.00	500.00	500.00	0.00	0.00%			
10-55-9020	Fixed Capital	7,231.00	870.00	0.00	0.00	0.00	0.00	0.00%			
10-60-4010	Salaries	547,913.40	556,148.46	299,572.87	580,680.21	595,491.40	14,811.19	2.55%			
10-60-4020	Overtime Salaries	26,207.06	28,548.91	16,926.00	66,387.84	66,071.05	-316.79	-0.48%			
10-60-4060	Retirement	76,653.19	87,570.92	45,101.08	83,792.15	80,093.59	-3,698.56	-4.41%			
10-60-4070	FICA	33,356.37	35,081.65	18,311.14	36,002.17	36,920.47	918.30	2.55%			
10-60-4075	Medicare	7,801.20	8,204.41	4,282.46	8,419.86	8,634.63	214.77	2.55%			
10-60-4080	Health Insurance	71,597.76	94,460.68	41,846.63	98,063.78	94,017.82	-4,045.96	-4.13%			
10-60-4090	Workers Compensation	18,263.56	18,037.16	10,872.95	25,782.20	26,439.82	657.62	2.55%			
10-60-4100	TWC	92.48	1,360.35	303.95	580.68	5,954.91	5,374.23	925.51%			
10-60-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	3,640.00	3,640.00	0.00	0.00%			
10-60-4155	Section 125 Cafeteria Expense	59.20	24.10	0.00	88.80	88.80	0.00	0.00%			
10-60-4175	Medical Transport Insurance	1,442.00	1,484.00	700.00	1,512.00	1,512.00	0.00	0.00%			
10-60-5010	General Office Supplies	3,283.59	2,306.07	592.87	5,000.00	4,000.00	-1,000.00	-20.00%			
10-60-5020	Books/Periodicals/Micro.	335.92	0.00	0.00	350.00	0.00	-350.00	-100.00%			
10-60-5030	Postage	231.90	231.26	96.06	300.00	300.00	0.00	0.00%			
10-60-5035	Vehicles & Equipment <\$5,000	480.00	0.00	0.00	850.00	650.00	-200.00	-23.53%			
10-60-5060	Janitorial Supplies	457.23	265.43	254.71	500.00	500.00	0.00	0.00%			
10-60-5080	Tools	0.00	91.23	491.95	500.00	500.00	0.00	0.00%			
10-60-5100	Fuel, Oil, Grease	34,660.27	33,467.61	13,559.55	42,500.00	42,500.00	0.00	0.00%			
10-60-5110	Wearing Apparel	4,566.23	1,099.42	6,093.54	5,000.00	5,000.00	0.00	0.00%			
10-60-5120	General Maintenance Supplies	112.82	167.37	34.90	500.00	500.00	0.00	0.00%			
10-60-5330	Ammunition, Weapons Supplie	3,404.48	4,625.96	1,627.29	4,000.00	4,000.00	0.00	0.00%			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Increase / (Decrease)	%
				2025 APPROVED	2026 PROPOSED	Budget	to Parent Budget		
10-60-5340	Safety Equipment & Supplies	209.00	1,033.00	0.00	500.00	500.00	0.00	0.00%	
10-60-5350	Animal Control	1,071.67	1,075.37	454.69	2,000.00	2,000.00	0.00	0.00%	
10-60-5370	K-9 UNIT DRUG DOG	0.00	1,737.79	680.28	3,000.00	3,000.00	0.00	0.00%	
10-60-5435	Police Grant Expense	27,886.72	55,850.00	0.00	67,896.00	363,517.27	295,621.27	435.40%	
10-60-5435	Opioioid Abatement Grant Exper	570.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	
10-60-6060	Auto Liability/Collision Insuram	5,112.17	5,568.61	4,637.85	5,747.00	7,350.00	1,603.00	27.89%	
10-60-6070	Law Enforcement Liability	6,107.84	6,682.62	5,633.78	6,864.00	9,000.00	2,136.00	31.12%	
10-60-6100	Equipment Insurance	46.06	46.07	34.55	50.00	50.00	0.00	0.00%	
10-60-6130	Utility Billing	10,960.04	9,413.56	5,005.35	14,800.00	12,150.00	350.00	2.97%	
10-60-6130	Telephone	2,423.52	2,548.87	1,507.18	2,760.00	2,760.00	0.00	0.00%	
10-60-6135	Internet Services	2,949.42	3,005.92	1,779.37	3,200.00	3,200.00	0.00	0.00%	
10-60-6170	Natural Gas	770.52	699.41	850.07	1,000.00	1,150.00	150.00	15.00%	
10-60-6225	Dispatching	17,679.00	13,259.25	0.00	0.00	0.00	0.00	0.00%	
10-60-7010	Mobile Phone	4,410.38	4,241.83	2,258.20	5,000.00	5,000.00	0.00	0.00%	
10-60-7020	Building & Grounds	2,869.86	675.25	421.00	3,000.00	3,000.00	0.00	0.00%	
10-60-7030	Communications Equipment	550.92	21,315.60	0.00	21,680.00	10,000.00	-11,680.00	-53.87%	
10-60-7100	Maintenance Contracts	19,450.17	30,082.57	31,810.22	67,802.00	61,370.67	-6,431.33	-9.49%	
10-60-7110	Vehicle Parts and Repairs	23,510.88	19,422.53	25,513.28	20,000.00	20,000.00	0.00	0.00%	
10-60-8050	Other Equip. Parts & Repairs	1,143.00	884.00	287.99	1,500.00	1,000.00	-500.00	-33.33%	
10-60-8050	Medical Service - New Employe	440.00	145.00	165.42	0.00	0.00	0.00	0.00%	
10-60-8050	D.O.T. Mandatory Drug	185.00	260.00	75.00	0.00	0.00	0.00	0.00%	
10-60-8080	Investigation	1,090.67	2,223.62	141.90	3,000.00	2,700.00	-300.00	-10.00%	
10-60-8090	Crime Prevention	3,080.08	529.00	538.00	3,000.00	2,500.00	-500.00	-16.67%	
10-60-8120	Membership	604.95	306.00	220.00	550.00	550.00	0.00	0.00%	
10-60-8130	Travel/Training	9,826.62	6,346.51	2,258.19	10,500.00	9,500.00	-1,000.00	-9.52%	
10-60-8160	Professional Services	0.00	273.42	0.00	0.00	0.00	0.00	0.00%	
10-60-8180	Programing	32,826.66	19,741.17	9,750.00	21,900.00	23,100.00	1,200.00	5.48%	
10-60-8190	Morale/Welfare	1,375.00	1,350.00	0.00	1,710.00	0.00	-1,710.00	-100.00%	
10-60-8220	Service & Safety Awards/Banq	410.82	1,049.85	0.00	1,575.00	0.00	-1,575.00	-100.00%	
10-60-8250	Promotions/P.R.	1,211.06	1,046.95	0.00	1,500.00	1,300.00	-200.00	-13.33%	
10-60-8345	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
10-60-9010	Confidential Funds	0.00	1,000.00	1,500.00	0.00	0.00	0.00	0.00%	
10-60-9020	Mobile Capital	54,617.39	100,521.00	44,091.38	201,280.00	80,000.00	-121,280.00	-60.25%	
10-60-9060	Fixed Capital	28,551.00	0.00	24,889.30	0.00	0.00	0.00	0.00%	
10-65-4060	Retirement	21,950.00	19,800.00	9,300.00	22,750.00	22,750.00	0.00	0.00%	
10-65-4090	Workers Compensation	17,087.87	15,478.58	2,107.27	11,500.00	11,500.00	0.00	0.00%	
10-65-4150	Administrative Expenses	3,600.00	6,000.00	3,600.00	4,800.00	4,800.00	0.00	0.00%	
10-65-5030	Postage	5.40	5.00	2.07	0.00	25.00	25.00	0.00%	
10-65-5060	Janitorial Supplies	0.00	35.26	0.00	200.00	100.00	-100.00	-50.00%	

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 Budget to Parent Budget Increase / (Decrease)	%	
				Budget				
				2025 APPROVED	2026 PROPOSED			
10-65-5100	Fuel, Oil, Grease	3,114.06	2,735.26	2,001.00	3,500.00	4,000.00	500.00	14.29%
10-65-5340	Safety Equipment & Supplies	3,528.37	4,428.56	0.00	5,000.00	5,500.00	500.00	10.00%
10-65-6060	Auto Liability/Collision Insuran	3,690.68	6,331.05	6,561.35	5,920.00	8,370.00	2,450.00	41.39%
10-65-6085	Auto Liability - Rural	8,417.71	6,172.78	4,754.72	6,555.00	6,520.00	65.00	0.99%
10-65-6100	Equipment Insurance	123.97	204.83	153.62	221.00	220.00	-1.00	-0.45%
10-65-6110	Utility Billing	6,981.07	7,638.55	4,673.32	9,000.00	10,000.00	1,000.00	11.11%
10-65-6130	Telephone	1,295.12	1,399.68	891.29	1,400.00	1,500.00	100.00	7.14%
10-65-6135	Internet Services	734.90	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
10-65-6140	Natural Gas	630.04	672.27	282.58	700.00	750.00	50.00	7.14%
10-65-6225	Mobile Phone	270.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-65-7010	Building & Grounds	53.18	37.99	0.00	2,000.00	0.00	-2,000.00	-100.00%
10-65-7020	Communications Equipment	1,135.22	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
10-65-7100	Vehicle Parts and Repairs	1,827.50	884.98	0.00	3,500.00	3,500.00	0.00	0.00%
10-65-8020	Janitorial Service	378.03	99.71	43.32	75.00	100.00	25.00	33.33%
10-65-8296	Capital Improvement Fund	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
10-70-5030	Fixed Capital	0.00	0.00	0.00	18,000.00	15,000.00	-3,000.00	-16.67%
10-70-5060	Postage	17.91	13.33	6.21	15.00	20.00	5.00	33.33%
10-70-5090	Janitorial Supplies	74.06	0.00	73.68	100.00	150.00	50.00	50.00%
10-70-5100	Chemicals	670.00	262.50	0.00	1,000.00	1,000.00	0.00	0.00%
10-70-5340	Fuel, Oil, Grease	46,770.95	18,420.41	0.00	50,000.00	50,000.00	0.00	0.00%
10-70-5340	Safety Equipment & Supplies	15.00	360.00	0.00	350.00	350.00	0.00	0.00%
10-70-5340	General Liability Insurance	1,168.16	1,168.16	876.12	1,252.00	1,515.00	263.00	21.01%
10-70-6060	Utility Billing	2,304.00	2,114.00	1,070.00	3,000.00	3,000.00	0.00	0.00%
10-70-7010	Building & Grounds	848.63	7,709.35	12,874.44	4,000.00	10,000.00	6,000.00	150.00%
10-70-7030	Maintenance Contracts	1,425.00	1,675.00	0.00	1,600.00	1,800.00	200.00	12.50%
10-70-7110	Other Equip, Parts & Repairs	0.00	8.07	632.30	1,500.00	1,500.00	0.00	0.00%
10-70-8010	Advertising	0.00	177.25	102.60	0.00	0.00	0.00	0.00%
10-70-8030	Rentals	369.80	314.80	0.00	0.00	0.00	0.00	0.00%
10-70-8150	Permit Fees	0.00	0.00	127.00	150.00	0.00	-150.00	-100.00%
10-70-8350	Property Tax	105.19	118.40	0.00	200.00	200.00	0.00	0.00%
10-75-4010	Salaries	93,427.20	130,995.11	71,317.46	136,244.22	143,299.87	7,055.65	5.18%
10-75-4020	Overtime Salaries	3,607.90	2,980.01	1,494.15	4,014.15	4,110.62	96.43	2.40%
10-75-4060	Retirement	12,155.85	19,299.21	10,047.35	19,053.98	18,628.23	-425.75	-2.23%
10-75-4070	FICA	5,863.78	8,230.21	4,315.20	8,186.74	8,586.99	400.25	4.89%
10-75-4075	Medicare	1,371.32	1,924.72	1,009.23	1,914.64	2,008.25	93.61	4.89%
10-75-4080	Health Insurance	21,582.05	32,304.63	15,643.60	32,587.93	31,339.27	-1,348.66	-4.13%
10-75-4090	Workers Compensation	432.27	331.92	277.94	877.44	934.55	57.11	6.51%
10-75-4100	TWC	51.62	507.55	138.98	132.04	1,385.00	1,252.96	948.92%
10-75-4155	Section 125 Cafeteria Expense	92.50	122.10	81.40	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	Description	2023		2024		2025		Comparison 1		Increase / (Decrease)	%
		Total Activity	Total Activity	YTD Activity Through Jul	2025 APPROVED	2026 PROPOSED	Budget	Budget			
10-75-4175	Medical Transport Insurance	434.00	504.00	252.00	504.00	504.00	0.00	0.00%			
10-75-5010	General Office Supplies	3,376.82	1,921.15	1,705.80	5,000.00	4,000.00	-1,000.00	-20.00%			
10-75-5020	Books/Periodicals/Micro.	9,883.94	11,398.66	9,706.11	15,000.00	15,000.00	0.00	0.00%			
10-75-5030	Postage	219.70	487.48	370.51	350.00	500.00	150.00	42.86%			
10-75-5035	Vehicles & Equipment <\$5,000	0.00	7,003.20	10,504.80	12,500.00	700.00	-11,800.00	-94.40%			
10-75-5040	Furniture & Fixtures	0.00	0.00	1,362.00	2,000.00	0.00	-2,000.00	-100.00%			
10-75-5060	Janitorial Supplies	327.15	347.27	335.06	400.00	700.00	300.00	75.00%			
10-75-5110	Wearing Apparel	0.00	0.00	0.00	150.00	150.00	0.00	0.00%			
10-75-5164	Local Grant & Donation Expts	0.00	0.00	1,960.00	0.00	0.00	0.00	0.00%			
10-75-5199	Unclaimed Property Capital Cr	5,245.43	74.43	0.00	0.00	0.00	0.00	0.00%			
10-75-5340	Safety Equipment & Supplies	87.00	0.00	0.00	0.00	200.00	200.00	0.00%			
10-75-6110	Utility Billing	11,439.25	11,078.99	4,755.89	12,300.00	12,900.00	600.00	4.88%			
10-75-6130	Telephone	1,276.71	1,351.62	811.09	1,500.00	1,450.00	-50.00	-3.33%			
10-75-6135	Internet Services	864.21	987.88	574.64	1,000.00	1,000.00	0.00	0.00%			
10-75-6140	Natural Gas	1,531.72	1,531.72	885.32	2,000.00	2,300.00	300.00	15.00%			
10-75-6225	Mobile Phone	0.00	0.00	210.25	540.00	600.00	60.00	11.11%			
10-75-7010	Building & Grounds	2,649.18	7,458.26	2,456.32	2,200.00	1,100.00	-1,100.00	-50.00%			
10-75-7030	Maintenance Contracts	2,301.34	2,350.62	1,550.42	3,000.00	3,000.00	0.00	0.00%			
10-75-7110	Other Equip. Parts & Repairs	0.00	67.42	0.00	300.00	300.00	0.00	0.00%			
10-75-8010	Advertising	420.25	0.00	0.00	0.00	0.00	0.00	0.00%			
10-75-8020	Medical Service - New Employ	282.15	0.00	0.00	150.00	150.00	0.00	0.00%			
10-75-8070	Janitorial Service	4,400.00	5,100.00	2,100.00	5,200.00	5,200.00	0.00	0.00%			
10-75-8130	Travel/Training	165.65	0.00	25.90	500.00	500.00	0.00	0.00%			
10-75-8180	Programming	18,480.80	16,110.00	8,355.00	17,000.00	17,000.00	0.00	0.00%			
10-75-8190	Morale/Welfare	450.00	450.00	0.00	570.00	0.00	-570.00	-100.00%			
10-75-8226	Service & Safety Awards/Banq	159.03	359.93	0.00	525.00	0.00	-525.00	-100.00%			
10-75-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-75-9020	Fixed Capital	29,973.90	56,595.00	959.00	180,000.00	261,396.00	81,396.00	45.22%			
10-85-4175	Medical Transport Insurance	12.18	0.00	0.00	0.00	0.00	0.00	0.00%			
10-85-5110	Wearing Apparel	27.04	0.76	0.00	0.00	0.00	0.00	0.00%			
10-85-6130	Telephone	667.52	719.35	359.28	0.00	0.00	0.00	0.00%			
10-85-6130	Travel/Training	0.00	59.10	0.00	0.00	0.00	0.00	0.00%			
10-90-4010	Salaries	101,777.66	87,008.84	42,780.47	105,823.74	102,242.58	-3,581.16	-3.38%			
10-90-4020	Overtime Salaries	3,702.76	1,291.59	1,949.95	3,054.12	3,310.59	256.47	8.40%			
10-90-4060	Retirement	14,043.41	13,076.65	6,373.99	15,270.37	13,751.63	-1,518.74	-9.95%			
10-90-4070	FICA	6,272.15	5,315.19	2,615.49	6,561.07	6,339.04	-222.03	-3.38%			
10-90-4075	Medicare	1,466.88	1,243.04	611.62	1,534.44	1,482.52	-51.92	-3.38%			
10-90-4080	Health Insurance	26,344.77	24,349.07	11,273.05	27,239.94	24,340.17	-2,899.77	-10.65%			
10-90-4090	Workers Compensation	2,910.50	2,462.64	1,014.84	4,247.43	4,061.78	-185.65	-4.37%			

Budget Comparison Report

Account Number	Description	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Increase / (Decrease)	%
					2025 APPROVED	2026 PROPOSED	Comparison 1 Budget	Comparison 1 to Parent Budget		
10-90-4100	TWC	21.61	244.56	138.63	105.82	1,022.43	916.61	866.20%		
10-90-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	312.50	0.00	-312.50	-100.00%		
10-90-4165	Section 125 Cafeteria Expense	10.42	44.06	29.60	22.20	0.00	-22.20	-100.00%		
10-90-4175	Medical Transport Insurance	431.20	389.20	176.40	420.00	391.44	-28.56	-6.80%		
10-90-5010	General Office Supplies	0.00	0.00	14.27	50.00	50.00	0.00	0.00%		
10-90-5035	Vehicles & Equipment <\$5,000	340.19	296.36	843.73	2,000.00	1,500.00	-500.00	-25.00%		
10-90-5060	Janitorial Supplies	4,016.12	3,142.82	1,473.15	5,000.00	5,000.00	0.00	0.00%		
10-90-5080	Tools	171.25	66.07	154.99	1,000.00	1,000.00	0.00	0.00%		
10-90-5090	Chemicals	385.37	427.27	83.92	2,000.00	2,000.00	0.00	0.00%		
10-90-5100	Fuel, Oil, Grease	3,451.73	3,872.20	1,648.69	6,000.00	4,000.00	-2,000.00	-33.33%		
10-90-5110	Wearing Apparel	712.21	397.98	182.42	1,500.00	1,500.00	0.00	0.00%		
10-90-5120	General Maintenance Supplies	0.00	5.99	0.00	100.00	100.00	0.00	0.00%		
10-90-5340	Safety Equipment & Supplies	128.64	163.96	252.61	800.00	500.00	-300.00	-37.50%		
10-90-6060	Auto Liability/Collision Insuran	1,038.80	1,031.35	677.67	1,151.00	1,350.00	199.00	17.29%		
10-90-6100	Equipment Insurance	328.79	250.40	193.31	267.00	300.00	33.00	12.56%		
10-90-6110	Utility Billing	9,016.43	8,639.34	3,462.11	15,000.00	11,000.00	-4,000.00	-26.67%		
10-90-6140	Natural Gas	1,098.72	978.43	543.27	1,500.00	1,200.00	-300.00	-20.00%		
10-90-6225	Mobile Phone	18.00	18.00	3.00	60.00	60.00	0.00	0.00%		
10-90-7010	Building & Grounds	2,527.89	4,039.99	1,843.15	10,000.00	10,000.00	0.00	0.00%		
10-90-7015	GARDEN CENTER BUILDING & (1.47	871.42	140.65	1,500.00	2,000.00	500.00	33.33%		
10-90-7018	Little League Field Exp	1,084.87	171.11	3,816.18	2,500.00	4,000.00	1,500.00	60.00%		
10-90-7100	Vehicle Parts and Repairs	766.58	1,072.82	608.28	5,000.00	3,500.00	-1,500.00	-30.00%		
10-90-7110	Other Equip. Parts & Repairs	3,144.83	4,729.13	2,875.40	8,000.00	7,000.00	-1,000.00	-12.50%		
10-90-7125	Heavy Equipment Parts and Re	240.10	69.72	0.00	5,000.00	5,000.00	0.00	0.00%		
10-90-8010	Advertising	0.00	40.50	0.00	0.00	0.00	0.00	0.00%		
10-90-8020	Medical Service - New Employe	2.15	3.23	0.00	450.00	150.00	-300.00	-66.67%		
10-90-8050	D.O.T. Mandatory Drug	645.00	201.50	110.00	150.00	150.00	0.00	0.00%		
10-90-8070	Janitorial Service	6,864.00	6,814.00	3,366.00	8,500.00	8,500.00	0.00	0.00%		
10-90-8130	Travel/Training	71.07	0.00	0.00	500.00	500.00	0.00	0.00%		
10-90-8184	Summer Rec Expense	0.00	0.00	0.00	7,500.00	0.00	-7,500.00	-100.00%		
10-90-8190	Morale/Welfare	472.50	322.50	0.00	600.00	0.00	-600.00	-100.00%		
10-90-8220	Service & Safety Awards/Banq	143.30	271.52	0.00	300.00	0.00	-300.00	-100.00%		
10-90-9020	Fixed Capital	0.00	10,000.00	49,350.00	55,000.00	0.00	-55,000.00	-100.00%		
10-95-4010	Salaries	43,188.73	52,847.86	29,501.32	92,217.22	89,712.76	-2,504.46	-2.72%		
10-95-4020	Overtime Salaries	3,940.05	4,866.34	1,837.92	4,052.65	2,864.16	-1,188.49	-29.33%		
10-95-4060	Retirement	6,097.55	8,707.68	4,465.73	13,306.94	12,066.37	-1,240.57	-9.32%		
10-95-4070	FICA	2,700.68	3,711.57	1,918.10	5,717.47	5,562.19	-155.28	-2.72%		
10-95-4075	Medicare	631.62	868.01	448.58	1,337.15	1,300.84	-36.31	-2.72%		
10-95-4080	Health Insurance	11,384.48	13,248.26	6,186.70	27,239.94	24,340.17	-2,899.77	-10.65%		

Budget Comparison Report

Account Number	Description	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Increase / (Decrease)	%
					2025 APPROVED	2026 PROPOSED	Budget	Budget		
10-95-4090	Workers Compensation	1,747.32	284.43	295.60	3,705.88	3,571.35	0.00	-134.53	-3.63%	
10-95-4100	TWC	12.04	731.75	61.50	92.22	897.13	0.00	804.91	872.82%	
10-95-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	312.50	0.00	0.00	-312.50	-100.00%	
10-95-4165	Section 125 Cafeteria Expense	6.72	3.36	0.00	22.20	0.00	0.00	-22.20	-100.00%	
10-95-4175	Medical Transport Insurance	193.20	277.20	134.40	420.00	391.44	0.00	-28.56	-6.80%	
10-95-5010	General Office Supplies	0.00	35.35	28.38	35.00	50.00	0.00	15.00	42.86%	
10-95-5035	Vehicles & Equipment <\$5,000	340.19	296.37	1,215.96	1,500.00	1,500.00	0.00	0.00	0.00%	
10-95-5060	Janitorial Supplies	30.96	0.00	0.00	50.00	0.00	0.00	-50.00	-100.00%	
10-95-5080	Tools	216.57	54.71	176.17	500.00	500.00	0.00	0.00	0.00%	
10-95-5090	Chemicals	3,086.12	3,618.46	785.43	7,500.00	5,000.00	0.00	-2,500.00	-33.33%	
10-95-5100	Fuel, Oil, Grease	3,149.84	1,869.90	995.06	5,500.00	5,000.00	0.00	-500.00	-9.09%	
10-95-5110	Wearing Apparel	351.73	748.25	307.82	1,500.00	1,500.00	0.00	0.00	0.00%	
10-95-5120	General Maintenance Supplies	1.78	5.99	0.00	500.00	500.00	0.00	0.00	0.00%	
10-95-5340	Safety Equipment & Supplies	135.88	163.97	118.42	500.00	400.00	0.00	-100.00	-20.00%	
10-95-6060	Auto Liability/Collision Insuran	329.03	357.27	306.50	365.00	470.00	0.00	105.00	28.77%	
10-95-6100	Equipment Insurance	474.32	509.80	462.32	508.00	825.00	0.00	317.00	62.40%	
10-95-6110	Utility Billing	12,990.43	9,909.09	5,738.00	15,500.00	14,000.00	0.00	-1,500.00	-9.68%	
10-95-6225	Mobile Phone	18.00	18.00	3.00	60.00	0.00	0.00	-60.00	-100.00%	
10-95-7010	Building & Grounds	6,871.26	9,213.76	3,315.83	12,000.00	15,000.00	0.00	3,000.00	25.00%	
10-95-7100	Vehicle Parts and Repairs	31.65	824.08	135.90	4,000.00	3,000.00	0.00	-1,000.00	-25.00%	
10-95-7110	Other Equip. Parts & Repairs	3,774.95	4,011.68	1,609.05	7,000.00	7,000.00	0.00	0.00	0.00%	
10-95-7125	Heavy Equipment Parts and Re	240.10	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00%	
10-95-8020	Medical Service - New Employe	202.18	642.16	210.00	500.00	0.00	0.00	-500.00	-100.00%	
10-95-8050	D.O.T. Mandatory Drug	0.00	16.50	0.00	150.00	150.00	0.00	0.00	0.00%	
10-95-8190	Morale/Welfare	222.50	322.50	0.00	300.00	0.00	0.00	-300.00	-100.00%	
10-95-8220	Service & Safety Awards/Banq	146.52	249.02	0.00	200.00	0.00	0.00	-200.00	-100.00%	
10-95-9010	Mobile Capital	0.00	49,587.38	60,139.63	64,000.00	0.00	0.00	-64,000.00	-100.00%	
10-95-9020	Fixed Capital	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00%	
	Total Expense:	2,656,001.07	2,641,375.79	1,483,618.37	3,396,398.15	3,798,413.00	400,014.85	11.77%		
	Total Fund: 10 - GENERAL FUND:	236,288.68	290,596.55	-227,188.93	0.00	0.00	0.00	0.00%		
	Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREMENT									
	Revenue									
12-00-3670	Interest Earned	1,912.49	2,044.36	883.00	0.00	0.00	0.00	0.00	0.00%	
	Total Revenue:	1,912.49	2,044.36	883.00	0.00	0.00	0.00	0.00%		
	Expense									
12-00-4060	Retirement	200.04	200.04	100.02	0.00	0.00	0.00	0.00%		
	Total Expense:	200.04	200.04	100.02	0.00	0.00	0.00	0.00%		
	Total Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREM...	1,712.45	1,844.32	782.98	0.00	0.00	0.00	0.00%		

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Increase / Decrease	%
				2025 APPROVED	2026 PROPOSED	Budget	to Parent Budget		
Fund: 20 - WATER & LIGHT FUND									
Revenue									
20-00-3150	0.00	0.00	78,556.95	0.00	0.00	0.00	0.00	0.00%	
20-00-3200	1,587,167.70	342,537.51	0.00	0.00	0.00	0.00	0.00	0.00%	
20-00-3450	2,724.50	4,871.28	112.50	4,000.00	4,000.00	0.00	0.00	0.00%	
20-00-3466	0.00	0.00	0.00	17,324.01	358,728.11	341,404.10	1,970.70%	6.67%	
20-00-3550	1,686.00	2,323.77	1,430.25	2,250.00	2,400.00	150.00	6.67%		
20-00-3620	282,262.14	264,135.40	120,535.71	213,750.00	185,000.00	-28,750.00	-13.45%		
20-00-3709	13,025.00	12,014.92	8,400.00	0.00	0.00	0.00	0.00	0.00%	
20-00-3710	2,072.90	8,764.42	0.00	0.00	0.00	0.00	0.00	0.00%	
20-00-3720	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
20-00-3740	38.69	-2.08	-8.95	0.00	0.00	0.00	0.00	0.00%	
20-00-3743	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
20-00-3749	0.00	51,664.22	0.00	0.00	0.00	0.00	0.00	0.00%	
20-00-3750	-6,837.68	15,547.80	305.00	0.00	0.00	0.00	0.00	0.00%	
20-40-3466	0.00	0.00	0.00	12,500.00	0.00	-12,500.00	-100.00%		
20-40-3630	17,645.00	20,220.00	12,325.00	17,750.00	19,200.00	1,450.00	8.17%		
20-41-3406	2,542,662.10	2,516,066.60	1,441,372.15	2,474,321.52	2,551,809.59	87,488.07	3.54%		
20-41-3410	14,457.83	14,146.86	9,238.75	14,000.00	16,000.00	2,000.00	14.29%		
20-41-3416	2,055,825.06	2,007,498.74	1,182,383.02	1,992,296.39	2,258,350.16	266,063.77	13.35%		
20-41-3420	49,009.61	43,615.18	25,277.40	48,500.00	45,000.00	-3,500.00	-7.22%		
20-42-3410	2,730.00	2,407.50	1,580.00	3,000.00	3,000.00	0.00	0.00%		
20-42-3425	683,447.36	658,732.79	401,828.86	617,561.27	647,543.01	29,981.74	4.83%		
20-42-3430	8,670.00	15,375.00	7,695.00	20,000.00	15,000.00	-5,000.00	-25.00%		
20-42-3745	0.00	0.00	23,501.06	0.00	0.00	0.00	0.00	0.00%	
20-43-3435	461,181.60	466,990.46	272,300.15	429,317.85	443,935.06	14,617.21	3.40%		
20-43-3440	3,587.86	3,631.31	2,138.94	3,720.00	3,525.00	-95.00	-2.55%		
20-43-3445	4,969.50	9,967.50	13,375.00	7,000.00	10,000.00	3,000.00	42.86%		
20-45-3455	454,627.69	479,274.86	293,436.02	504,250.00	522,060.00	17,810.00	3.53%		
20-45-3460	288,405.52	298,256.86	178,997.66	304,950.00	312,120.00	7,170.00	2.35%		
20-45-3820	22,982.51	24,370.23	14,792.35	25,000.00	25,860.00	860.00	3.44%		
Total Revenue:	8,472,341.74	7,262,411.13	4,089,572.82	6,711,491.04	7,433,640.93	722,149.89	10.76%		
Expense									
20-00-8022	0.00	-730.80	0.00	0.00	0.00	0.00	0.00%		
20-00-8045	0.00	19,347.86	0.00	0.00	0.00	0.00	0.00%		
20-00-8200	540,227.22	516,971.86	0.00	0.00	0.00	0.00	0.00%		
20-00-8330	0.00	2,438.00	0.00	0.00	0.00	0.00	0.00%		
20-40-4010	175,660.18	202,022.81	105,942.93	211,137.06	209,337.51	-1,799.55	-0.85%		
20-40-4020	1,455.99	2,374.18	1,548.73	2,526.65	2,661.24	134.59	5.33%		

Budget Comparison Report

Account Number	Description	2023		2024		2025		Comparison 1		Comparison 1		%
		Total Activity	Total Activity	Total Activity	YTD Activity Through Jul	2025	2026	Budget	Budget	Increase / (Decrease)		
						APPROVED	PROPOSED	to Parent	to Parent			
20-40-4040	Council Fee	7,800.00	7,800.00	3,900.00	15,500.00	8,400.00	-7,200.00	-46.15%				
20-40-4060	Retirement	38,319.14	25,871.08	15,317.34	30,467.08	26,949.08	-3,518.00	-11.55%				
20-40-4070	FICA	10,292.64	11,958.40	6,204.19	13,090.50	12,978.93	-111.57	-0.85%				
20-40-4075	Medicare	2,406.94	2,796.20	1,450.75	3,061.49	3,035.39	-26.10	-0.85%				
20-40-4080	Health Insurance	33,962.46	40,679.70	18,742.55	40,859.91	33,950.88	-6,909.03	-16.91%				
20-40-4090	Workers Compensation	537.44	527.66	372.48	932.74	1,269.98	337.24	36.16%				
20-40-4100	TWC	42.69	664.23	176.29	211.14	2,093.38	1,882.24	891.47%				
20-40-4165	Section 125 Cafeteria Expense	129.01	109.83	98.05	88.80	111.00	22.20	25.00%				
20-40-4175	General Transport Insurance	616.00	623.00	294.00	630.00	546.00	-84.00	-13.33%				
20-40-5010	General Office Supplies	2,571.56	2,164.73	3,245.91	4,100.00	5,000.00	900.00	21.95%				
20-40-5020	Books/Periodicals/Micro.	51.00	33.84	0.00	200.00	200.00	0.00	0.00%				
20-40-5030	Postage	11,604.11	8,805.66	8,951.13	15,000.00	10,000.00	-5,000.00	-33.33%				
20-40-5035	Vehicles & Equipment <\$5,000	3,155.31	-519.50	132.14	125.00	2,000.00	1,875.00	1,500.00%				
20-40-5040	Furniture & Fixtures	524.86	119.28	6,217.51	640.00	0.00	-640.00	-100.00%				
20-40-5060	Janitorial Supplies	172.95	437.32	68.51	300.00	300.00	0.00	0.00%				
20-40-5080	Tools	0.00	0.00	177.11	1,000.00	1,000.00	0.00	0.00%				
20-40-5100	Fuel, Oil, Grease	0.00	0.00	0.00	250.00	250.00	0.00	0.00%				
20-40-5110	Wearing Apparel	187.94	181.03	97.85	187.50	162.50	-25.00	-13.33%				
20-40-5120	General Maintenance Supplies	0.00	0.00	0.00	25.00	25.00	0.00	0.00%				
20-40-5340	Safety Equipment & Supplies	32.50	32.50	0.00	50.00	50.00	0.00	0.00%				
20-40-6010	Legal	1,625.25	5,995.60	1,643.00	7,500.00	7,500.00	0.00	0.00%				
20-40-6040	Auditing	15,675.00	14,600.00	15,850.00	16,500.00	16,500.00	0.00	0.00%				
20-40-6060	Auto Liability/Collision Insuran	0.00	0.00	0.00	892.50	337.00	-555.50	-62.24%				
20-40-6110	Utility Billing	2,747.99	2,651.14	1,303.62	2,950.00	2,950.00	0.00	0.00%				
20-40-6124	Utility Collection Agency Fee E	45.53	0.00	0.00	300.00	300.00	0.00	0.00%				
20-40-6130	Telephone	1,286.39	1,455.18	869.65	1,500.00	1,600.00	100.00	6.67%				
20-40-6135	Internet Services	445.64	500.41	303.85	575.00	600.00	25.00	4.35%				
20-40-6225	Mobile Phone	353.79	354.00	407.02	945.00	870.00	-75.00	-7.94%				
20-40-6230	Credit Card Charges	15,567.81	14,146.59	6,566.28	15,000.00	15,000.00	0.00	0.00%				
20-40-7010	Building & Grounds	170.72	8,918.95	2,364.99	200.00	1,500.00	1,300.00	650.00%				
20-40-7020	Communications Equipment	0.00	0.00	70.50	0.00	0.00	0.00	0.00%				
20-40-7030	Maintenance Contracts	18,954.71	20,617.33	-2,748.41	35,000.00	37,724.00	2,724.00	7.78%				
20-40-7100	Vehicle Parts and Repairs	0.00	0.00	0.00	150.00	150.00	0.00	0.00%				
20-40-7400	Bad Debt Write-Off Expense	7,224.04	13,408.70	-816.93	0.00	0.00	0.00	0.00%				
20-40-8010	Advertising	732.74	471.75	0.00	175.00	175.00	0.00	0.00%				
20-40-8020	Medical Service - New Employe	141.63	356.07	224.17	0.00	0.00	0.00	0.00%				
20-40-8050	D.O.T. Mandatory Drug	0.00	0.00	110.00	0.00	0.00	0.00	0.00%				
20-40-8070	Janitorial Service	1,510.94	1,900.10	728.30	1,800.00	2,000.00	200.00	11.11%				
20-40-8120	Membership	2,511.00	2,524.50	871.50	3,100.00	3,325.00	225.00	7.26%				

Budget Comparison Report

Account Number	Description	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					2025 APPROVED	2026 PROPOSED		
20-40-8130	Travel/Training	1,241.24	3,905.15	137.50	6,400.00	4,500.00	-1,900.00	-29.69%
20-40-8150	Permit Fees	51.38	51.38	51.38	52.00	52.00	0.00	0.00%
20-40-8160	Professional Services	6,020.93	3,916.67	2,540.76	1,800.00	3,000.00	1,200.00	66.67%
20-40-8180	Programming	17,308.62	11,067.00	5,878.50	12,000.00	35,510.00	23,510.00	195.92%
20-40-8185	Tariffs	0.00	0.00	67.14	0.00	0.00	0.00	0.00%
20-40-8190	Morale/Welfare	1,009.40	1,278.59	12.50	1,207.50	1,000.00	-207.50	-17.18%
20-40-8210	Transfer to General Fund	900,603.71	724,383.29	0.00	977,841.03	1,000,000.00	22,158.97	2.27%
20-40-8215	Transfer from W&L Fund to Oti	0.00	100,000.00	11,750.00	0.00	0.00	0.00	0.00%
20-40-8220	Service & Safety Awards/Bangi	192.25	725.06	0.00	836.25	1,500.00	663.75	79.37%
20-40-8250	Promotions/P.R.	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
20-40-8310	Public Welfare Contributions	145.00	172.45	0.00	0.00	4,150.00	4,150.00	0.00%
20-40-8340	Travel - Council	859.02	1,554.63	0.00	2,605.00	2,600.00	-5.00	-0.19%
20-40-9020	Fixed Capital	0.00	4,775.00	0.00	0.00	0.00	0.00	0.00%
20-41-4010	Salaries	151,562.26	163,954.95	86,874.79	161,764.10	181,473.69	19,709.59	12.18%
20-41-4020	Overtime Salaries	13,180.64	16,970.15	6,409.40	14,758.38	19,771.38	5,013.00	33.97%
20-41-4060	Retirement	34,371.70	22,787.02	13,293.02	23,342.56	24,408.21	1,065.65	4.57%
20-41-4070	FICA	10,165.19	11,126.72	5,723.44	10,029.37	11,251.37	1,222.00	12.18%
20-41-4075	Medicare	2,377.38	2,602.31	1,338.56	2,345.58	2,631.37	285.79	12.18%
20-41-4080	Health Insurance	26,849.16	32,304.63	16,425.78	32,687.93	33,950.88	1,262.95	3.86%
20-41-4090	Workers Compensation	4,960.17	4,885.71	2,975.60	6,599.98	7,772.59	1,172.61	17.77%
20-41-4100	TWC	27.00	341.98	103.84	161.76	1,814.74	1,652.98	1,021.87%
20-41-4110	Contract Labor	0.00	19,376.00	5,745.50	25,000.00	20,000.00	-5,000.00	-20.00%
20-41-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	435.00	435.00	0.00	0.00%
20-41-4165	Section 125 Cafeteria Expense	0.00	0.00	3.70	0.00	0.00	0.00	0.00%
20-41-4175	Medical Transport Insurance	504.00	504.00	252.00	504.00	546.00	42.00	8.33%
20-41-5010	General Office Supplies	31.82	53.89	0.00	75.00	75.00	0.00	0.00%
20-41-5020	Books/Periodicals/Micro.	0.00	0.00	140.00	0.00	0.00	0.00	0.00%
20-41-5035	Vehicles & Equipment <\$5,000	0.00	824.99	0.00	26,000.00	5,000.00	-21,000.00	-80.77%
20-41-5080	Tools	816.00	3,275.24	908.38	2,000.00	2,000.00	0.00	0.00%
20-41-5090	Chemicals	0.00	8.35	0.00	150.00	200.00	50.00	33.33%
20-41-5100	Fuel, Oil, Grease	7,678.89	7,977.16	4,208.95	10,000.00	10,000.00	0.00	0.00%
20-41-5110	Wearing Apparel	1,201.95	1,159.76	700.93	2,000.00	2,000.00	0.00	0.00%
20-41-5120	General Maintenance Supplies	59.87	534.07	394.53	500.00	500.00	0.00	0.00%
20-41-5150	Road Material, Culverts, Grate	1,937.93	350.00	1,619.64	2,500.00	1,500.00	-1,000.00	-40.00%
20-41-5200	Electrical Meters, Boxes, Hardw	5,924.31	7,883.27	3,603.85	20,000.00	20,000.00	0.00	0.00%
20-41-5210	Transformers-Inventroy	4,660.31	8,698.55	47,940.85	35,000.00	35,000.00	0.00	0.00%
20-41-5230	Electrical Wiring	1,489.34	5,583.60	729.79	25,000.00	25,000.00	0.00	0.00%
20-41-5240	Power Poles, Cross Arms, Hard	603.00	9,127.48	1,457.93	25,000.00	25,000.00	0.00	0.00%
20-41-5240	Electrical System, Hardware	19,743.09	9,838.90	3,738.85	15,000.00	15,000.00	0.00	0.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Increase / (Decrease)	%
				2025 APPROVED	2026 PROPOSED	Comparison 1 Budget	Comparison 1 to Parent Budget		
20-41-5350	6,469.20	4,236.36	4,495.00	12,000.00	15,000.00	3,000.00	25.00%		
20-41-5310	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%		
20-41-5340	421.60	1,094.38	1,058.25	1,500.00	1,500.00	0.00	0.00%		
20-41-5500	-11,420.80	8,531.96	0.00	0.00	0.00	0.00	0.00%		
20-41-6020	0.00	0.00	0.00	3,000.00	2,000.00	-1,000.00	-33.33%		
20-41-6060	3,052.70	3,853.90	3,899.91	3,360.00	4,835.00	1,475.00	43.90%		
20-41-6120	1,946,282.02	1,980,911.86	1,102,363.18	1,991,860.30	2,252,668.27	260,807.97	13.09%		
20-41-6122	718,473.77	599,826.67	355,412.75	804,872.41	782,651.28	-22,221.13	-2.76%		
20-41-6123	2,596.40	1,839.91	857.92	4,500.00	3,000.00	-1,500.00	-33.33%		
20-41-7090	360.00	360.00	210.00	360.00	360.00	0.00	0.00%		
20-41-6225	37,785.00	3,250.00	0.00	25,000.00	5,000.00	-20,000.00	-80.00%		
20-41-7100	2,377.51	4,842.22	227.90	2,500.00	3,000.00	500.00	20.00%		
20-41-7110	464.67	377.43	0.00	1,000.00	1,000.00	0.00	0.00%		
20-41-7125	672.19	39,070.02	60,747.53	15,000.00	20,000.00	5,000.00	33.33%		
20-41-8010	0.00	243.00	0.00	0.00	0.00	0.00	0.00%		
20-41-8020	0.00	0.00	0.00	0.00	150.00	150.00	0.00%		
20-41-8030	0.00	21,991.00	1,265.00	0.00	0.00	0.00	0.00%		
20-41-8050	740.00	705.00	253.99	400.00	800.00	400.00	100.00%		
20-41-8130	90.00	122.40	0.00	1,000.00	200.00	-800.00	-80.00%		
20-41-8160	683.00	14,247.50	325.00	1,000.00	1,000.00	0.00	0.00%		
20-41-8180	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%		
20-41-8190	475.00	450.00	0.00	450.00	0.00	-450.00	-100.00%		
20-41-8220	178.25	353.53	0.00	300.00	0.00	-300.00	-100.00%		
20-41-8296	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
20-41-9010	0.00	0.00	18,110.00	0.00	165,000.00	165,000.00	0.00%		
20-41-9020	129,391.35	5,907.18	440,032.75	180,000.00	276,000.00	96,000.00	53.33%		
20-42-4010	93,808.11	107,461.01	40,751.55	109,036.10	126,721.16	17,685.06	16.22%		
20-42-4020	9,438.03	11,626.09	2,134.27	5,850.99	12,160.47	6,309.48	107.84%		
20-42-4060	21,848.85	15,862.46	6,111.37	15,733.91	17,044.00	1,310.09	8.33%		
20-42-4070	6,139.00	7,493.42	2,572.89	6,760.24	7,856.71	1,096.47	16.22%		
20-42-4080	1,447.42	1,752.57	601.81	1,581.02	1,837.46	256.44	16.22%		
20-42-4090	17,899.44	24,766.74	8,213.05	27,239.94	28,727.67	1,487.73	5.46%		
20-42-4100	4,202.86	2,706.61	1,498.97	6,181.59	7,511.14	1,329.55	21.51%		
20-42-4130	18.95	393.49	57.71	109.04	1,267.21	1,158.17	1,062.15%		
20-42-4165	0.00	0.00	0.00	1,260.00	1,260.00	0.00	0.00%		
20-42-4175	0.00	24.05	0.00	0.00	0.00	0.00	0.00%		
20-42-5010	421.82	392.00	154.00	420.00	462.00	42.00	10.00%		
20-42-5035	23.51	20.35	28.93	50.00	75.00	25.00	50.00%		
20-42-5035	816.55	2,385.87	737.88	3,000.00	2,000.00	-1,000.00	-33.33%		

Budget Comparison Report

Account Number	Description	2023		2024		2025		Parent Budget		Comparison 1		Comparison 1 to Parent Budget Increase / (Decrease)	%
		Total Activity	Total Activity	Total Activity	YTD Activity Through Jul	2025 APPROVED	2026 PROPOSED	Budget	Budget				
20-42-5080	Tools	268.55	930.60	307.00	307.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%		
20-42-5090	Chemicals	13,296.87	9,259.73	4,440.53	4,440.53	15,500.00	15,500.00	15,500.00	15,500.00	0.00	0.00%		
20-42-5100	Fuel, Oil, Grease	4,440.30	5,629.95	1,981.64	1,981.64	8,500.00	7,000.00	7,000.00	7,000.00	-1,500.00	-17.65%		
20-42-5110	Wearing Apparel	794.27	978.45	273.22	273.22	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%		
20-42-5120	General Maintenance Supplies	176.40	473.35	374.32	374.32	800.00	500.00	500.00	500.00	-300.00	-37.50%		
20-42-5140	Concrete, Cement, Mortar Mix	44.00	34.50	0.00	0.00	200.00	200.00	200.00	200.00	0.00	0.00%		
20-42-5150	Road Material, Culverts, Grate	1,937.93	350.00	1,619.64	1,619.64	2,500.00	2,000.00	2,000.00	2,000.00	-500.00	-20.00%		
20-42-5180	Pipes, Valves, Fittings, Hardwar	5,831.32	6,866.74	5,902.18	5,902.18	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%		
20-42-5190	Water Meters, Boxes, Hardwar	7,857.70	13,350.52	9,373.52	9,373.52	5,000.00	8,000.00	8,000.00	8,000.00	3,000.00	60.00%		
20-42-5290	Water System Equipment Parts	16,588.02	14,749.29	15,958.96	15,958.96	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00%		
20-42-5340	Safety Equipment & Supplies	127.74	124.98	113.65	113.65	850.00	500.00	500.00	500.00	-350.00	-41.18%		
20-42-5500	Inventory Gain/Loss	-3,157.10	11,358.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
20-42-6020	Engineering	0.00	14,844.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
20-42-6060	Auto Liability/Collision Insuran	864.36	1,418.31	1,972.74	1,972.74	1,086.75	1,875.00	1,875.00	1,875.00	788.25	72.53%		
20-42-6100	Equipment Insurance	24.50	24.50	18.38	18.38	26.00	25.00	25.00	25.00	-1.00	-3.85%		
20-42-6110	Utility Billing	58,212.41	59,697.98	25,884.60	25,884.60	60,500.00	68,000.00	68,000.00	68,000.00	7,500.00	12.40%		
20-42-6135	Internet Services	1,152.00	1,152.00	576.00	576.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00%		
20-42-6225	Mobile Phone	240.00	240.00	105.00	105.00	360.00	360.00	360.00	360.00	0.00	0.00%		
20-42-7010	Building & Grounds	0.00	1,572.24	1,749.35	1,749.35	300.00	1,500.00	1,500.00	1,500.00	1,200.00	400.00%		
20-42-7030	Maintenance Contracts	480.00	15,431.12	0.00	0.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%		
20-42-7070	Water System	0.00	264.60	0.00	0.00	7,000.00	62,500.00	62,500.00	62,500.00	55,500.00	792.86%		
20-42-7100	Vehicle Parts and Repairs	2,956.29	552.06	9.32	9.32	3,000.00	2,500.00	2,500.00	2,500.00	-500.00	-16.67%		
20-42-7110	Other Equip. Parts & Repairs	912.38	1,475.69	30.91	30.91	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%		
20-42-7125	Heavy Equipment Parts and Re	125.57	2,155.12	712.56	712.56	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%		
20-42-8020	Medical Service - New Employe	205.53	139.68	0.00	0.00	0.00	150.00	150.00	150.00	150.00	0.00%		
20-42-8050	D.O.T. Mandatory Drug	350.00	260.00	0.00	0.00	200.00	200.00	200.00	200.00	0.00	0.00%		
20-42-8120	Membership	151.94	262.94	203.75	203.75	600.00	600.00	600.00	600.00	0.00	0.00%		
20-42-8130	Travel/Training	0.00	187.50	405.00	405.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00%		
20-42-8140	Laboratory Testing	3,932.10	5,205.87	1,516.50	1,516.50	7,500.00	8,000.00	8,000.00	8,000.00	500.00	6.67%		
20-42-8150	Permit Fees	4,579.05	3,726.45	0.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00%		
20-42-8160	Professional Services	49,500.00	258.75	565.00	565.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%		
20-42-8180	Programming	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%		
20-42-8190	Morale/Welfare	325.00	400.00	0.00	0.00	600.00	0.00	0.00	0.00	-600.00	-100.00%		
20-42-8220	Service & Safety Awards/Banqr	162.52	297.45	0.00	0.00	350.00	0.00	0.00	0.00	-350.00	-100.00%		
20-42-9010	Mobile Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
20-42-9020	Fixed Capital	-3,230.81	0.00	17,600.00	17,600.00	12,000.00	0.00	0.00	0.00	-12,000.00	-100.00%		
20-43-4010	Salaries	35,064.63	49,516.08	41,694.31	41,694.31	76,177.09	89,807.49	89,807.49	89,807.49	13,630.40	17.89%		
20-43-4020	Overtime Salaries	3,445.21	5,345.74	1,951.70	1,951.70	7,552.16	9,543.76	9,543.76	9,543.76	1,991.60	26.37%		
20-43-4060	Retirement	7,594.16	7,155.75	6,219.72	6,219.72	10,992.35	12,079.11	12,079.11	12,079.11	1,086.75	9.89%		

Budget Comparison Report

Account Number	Description	2023		2024		2025		2025		2026		Comparison 1 to Parent Budget	Comparison 1 Budget	Increase / (Decrease)	%
		Total Activity	YTD Activity Through Jul	Total Activity	YTD Activity Through Jul	APPROVED	PROPOSED	APPROVED	PROPOSED						
20-43-4070	FICA	2,291.86	2,581.98	3,193.15	2,581.98	4,722.98	4,722.98	5,568.06	5,568.06	845.08	17.89%				
20-43-4075	Medicare	535.94	603.77	746.73	603.77	1,104.57	1,104.57	1,302.21	1,302.21	197.64	17.89%				
20-43-4080	Health Insurance	6,264.92	7,567.67	11,158.87	7,567.67	16,343.96	16,343.96	15,669.64	15,669.64	-674.32	-4.13%				
20-43-4090	Workers Compensation	1,763.10	1,097.33	1,716.14	1,097.33	4,702.94	4,702.94	5,480.58	5,480.58	777.64	16.54%				
20-43-4100	TWC	6.29	29.16	259.89	29.16	76.18	76.18	898.07	898.07	821.89	1,078.88%				
20-43-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	0.00	0.00	0.00	625.00	625.00	625.00	0.00%				
20-43-4165	Section 125 Cafeteria Expense	0.00	29.60	17.33	29.60	0.00	0.00	44.40	44.40	44.40	0.00%				
20-43-4175	Medical Transport Insurance	117.60	81.20	159.60	81.20	252.00	252.00	252.00	252.00	0.00	0.00%				
20-43-5010	General Office Supplies	20.92	19.31	8.50	19.31	50.00	50.00	50.00	50.00	0.00	0.00%				
20-43-5030	Postage	0.00	0.00	100.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00%				
20-43-5060	Janitorial Supplies	15.28	29.66	15.87	29.66	75.00	75.00	50.00	50.00	-25.00	-33.33%				
20-43-5080	Tools	111.66	151.05	275.62	151.05	500.00	500.00	500.00	500.00	0.00	0.00%				
20-43-5090	Chemicals	8,336.54	4,916.38	6,601.81	4,916.38	12,000.00	12,000.00	13,200.00	13,200.00	1,200.00	10.00%				
20-43-5100	Fuel, Oil, Grease	2,313.44	1,005.95	1,677.79	1,005.95	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%				
20-43-5110	Wearing Apparel	209.30	49.94	361.04	49.94	500.00	500.00	500.00	500.00	0.00	0.00%				
20-43-5120	General Maintenance Supplies	148.26	87.93	159.90	87.93	300.00	300.00	300.00	300.00	0.00	0.00%				
20-43-5140	Concrete, Cement, Mortar Mix	0.00	0.00	0.00	0.00	100.00	100.00	0.00	0.00	-100.00	-100.00%				
20-43-5150	Road Material, Culverts, Grate	2,469.93	1,619.64	882.00	1,619.64	3,500.00	3,500.00	2,500.00	2,500.00	-1,000.00	-28.57%				
20-43-5180	Pipes, Valves, Fittings, Hardwai	936.07	693.87	411.23	693.87	1,000.00	1,000.00	1,500.00	1,500.00	500.00	50.00%				
20-43-5300	Sewer System Equipment Parts	32,731.86	6,116.96	18,423.35	6,116.96	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%				
20-43-5340	Safety Equipment & Supplies	160.16	102.89	70.39	102.89	400.00	400.00	300.00	300.00	-100.00	-25.00%				
20-43-5500	Inventory Gain/Loss	96.35	0.00	952.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00%				
20-43-6020	Engineering	0.00	0.00	5,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%				
20-43-6060	Auto Liability/Collision Insuran	1,558.94	1,146.60	1,383.27	1,146.60	1,430.10	1,430.10	1,825.00	1,825.00	394.90	27.51%				
20-43-6100	Equipment Insurance	333.15	249.90	333.20	249.90	358.00	358.00	335.00	335.00	-23.00	-6.42%				
20-43-6110	Utility Billing	104,731.44	53,852.10	108,087.49	53,852.10	120,000.00	120,000.00	125,000.00	125,000.00	5,000.00	4.17%				
20-43-6130	Telephone	379.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%				
20-43-6225	Mobile Phone	84.00	59.00	84.00	59.00	120.00	120.00	144.00	144.00	24.00	20.00%				
20-43-7010	Building & Grounds	98.43	556.35	149.45	556.35	500.00	500.00	500.00	500.00	0.00	0.00%				
20-43-7080	Sewer System	3,492.00	0.00	10,360.47	0.00	8,000.00	8,000.00	10,000.00	10,000.00	2,000.00	25.00%				
20-43-7100	Vehicle Parts and Repairs	54.67	654.31	494.69	654.31	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%				
20-43-7110	Other Equip. Parts & Repairs	1,554.66	0.00	3,338.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00%				
20-43-7125	Heavy Equipment Parts and Re	269.06	880.98	2,161.79	880.98	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%				
20-43-8010	Advertising	0.00	0.00	1,470.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%				
20-43-8020	Medical Service - New Employe	0.00	0.00	102.50	0.00	0.00	0.00	150.00	150.00	150.00	0.00%				
20-43-8050	D.O.T. Mandatory Drug	0.00	75.00	77.00	75.00	100.00	100.00	100.00	100.00	0.00	0.00%				
20-43-8120	Membership	75.00	90.00	186.00	90.00	300.00	300.00	300.00	300.00	0.00	0.00%				
20-43-8130	Travel/Training	938.75	0.00	1,047.50	0.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00%				
20-43-8140	Laboratory Testing	7,687.23	5,623.70	9,614.43	5,623.70	10,800.00	10,800.00	12,000.00	12,000.00	1,200.00	11.11%				

Budget Comparison Report

Account Number	Description	2023		2024		2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Increase / (Decrease)	%
		Total Activity	Total Activity	2025 APPROVED	2026 PROPOSED		Budget	Budget				
20-43-8150	Permit Fees	4,237.65	5,852.65	0.00	5,500.00	6,000.00	500.00	9.09%				
20-43-8190	Morale/Welfare	105.00	180.00	0.00	225.00	0.00	-225.00	-100.00%				
20-43-8220	Service & Safety Awards/Banquet	50.61	129.28	0.00	200.00	0.00	-200.00	-100.00%				
20-43-8360	Disposal Fees	3,398.20	3,566.65	2,148.29	4,000.00	5,000.00	1,000.00	25.00%				
20-43-9010	Mobile Capital	0.00	0.00	18,295.84	20,000.00	80,000.00	-20,000.00	-100.00%				
20-44-4010	Fixed Capital	0.00	0.00	9,287.52	0.00	80,000.00	80,000.00	0.00%				
20-44-4020	Salaries	133,665.52	153,419.75	80,720.46	148,914.69	168,328.00	19,413.31	13.04%				
20-44-4060	Overtime Salaries	2,336.01	2,682.89	1,700.93	3,153.60	3,903.23	749.63	23.77%				
20-44-4070	Retirement	28,152.31	19,541.16	11,745.09	21,488.39	22,640.12	1,151.73	5.36%				
20-44-4075	FICA	8,181.59	9,390.87	4,999.99	9,232.71	10,436.34	1,203.63	13.04%				
20-44-4080	Medicare	1,913.50	2,196.26	1,169.37	2,159.26	2,440.76	281.50	13.04%				
20-44-4090	Health Insurance	17,899.44	21,536.42	10,950.52	21,791.95	20,892.85	-899.10	-4.13%				
20-44-4100	Workers Compensation	314.93	351.30	239.74	610.55	690.14	79.59	13.04%				
20-44-4130	TWC	18.00	310.18	60.50	148.91	1,683.28	1,534.37	1,030.40%				
20-44-4165	Accrued Sick Leave Balance	0.00	0.00	0.00	1,060.00	1,060.00	0.00	0.00%				
20-44-4175	Section 125 Cafeteria Expense	44.40	40.70	25.90	44.40	44.40	0.00	0.00%				
20-44-5010	Medical Transport Insurance	336.00	336.00	168.00	336.00	336.00	0.00	0.00%				
20-44-5020	General Office Supplies	868.84	694.77	554.14	1,000.00	1,000.00	0.00	0.00%				
20-44-5030	Books/Periodicals/Micro.	0.00	0.00	148.00	0.00	200.00	200.00	0.00%				
20-44-5035	Postage	200.49	142.90	53.52	200.00	200.00	0.00	0.00%				
20-44-5040	Vehicles & Equipment <\$5,000	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%				
20-44-5060	Furniture & Fixtures	69.82	0.00	429.15	1,000.00	0.00	-1,000.00	-100.00%				
20-44-5080	Janitorial Supplies	477.34	575.58	409.96	400.00	400.00	0.00	0.00%				
20-44-5100	Tools	68.78	0.00	309.98	400.00	400.00	0.00	0.00%				
20-44-5110	Fuel, Oil, Grease	1,436.68	1,102.17	571.11	2,000.00	2,000.00	0.00	0.00%				
20-44-5120	Bulk Fuel	2,797.89	-3,952.87	4,099.57	4,000.00	4,000.00	0.00	0.00%				
20-44-5340	Wearing Apparel	710.74	671.40	301.48	800.00	800.00	0.00	0.00%				
20-44-5340	General Maintenance Supplies	113.34	95.82	19.86	800.00	800.00	0.00	0.00%				
20-44-6060	Safety Equipment & Supplies	14.00	60.36	44.73	400.00	150.00	-250.00	-62.50%				
20-44-6110	Auto Liability/Collision Insuran	713.75	1,407.83	491.72	1,785.00	1,860.00	75.00	4.20%				
20-44-6130	Utility Billing	5,834.27	6,201.63	2,742.69	8,900.00	8,000.00	-900.00	-10.11%				
20-44-6135	Telephone	1,371.52	1,395.17	868.70	1,500.00	1,500.00	0.00	0.00%				
20-44-6140	Internet Services	445.64	500.34	303.81	550.00	600.00	50.00	9.09%				
20-44-6225	Mobile Phone	1,520.06	1,418.61	914.37	2,000.00	2,000.00	0.00	0.00%				
20-44-7010	Natural Gas	498.19	498.75	249.60	540.00	540.00	0.00	0.00%				
20-44-7030	Building & Grounds	215.36	383.89	384.00	750.00	700.00	-50.00	-6.67%				
20-44-7100	Maintenance Contracts	98.87	39.16	79.90	700.00	700.00	0.00	0.00%				
20-44-7110	Vehicle Parts and Repairs	519.00	664.46	28.00	1,500.00	1,500.00	0.00	0.00%				
20-44-7110	Other Equip. Parts & Repairs	150.60	311.22	438.10	800.00	800.00	0.00	0.00%				

Budget Comparison Report

Account Number	Description	2023		2024		YTD Activity Through Jul	2025		Comparison 1 Budget	Comparison 1 to Parent Budget	Increase / (Decrease)	%
		Total Activity	Total Activity	APPROVED	PROPOSED							
20-44-8010	Advertising	0.00	102.60	68.85	0.00	0.00	0.00	0.00	0.00%			
20-44-8050	D.O.T. Mandatory Drug	110.00	75.00	75.00	150.00	-75.00	-50.00%					
20-44-8070	Janitorial Service	2,340.00	2,340.00	1,170.00	3,000.00	0.00	0.00%					
20-44-8120	Membership	468.94	262.94	261.94	600.00	-100.00	-16.67%					
20-44-8130	Travel/Training	560.65	84.00	2.71	1,000.00	0.00	0.00%					
20-44-8160	Professional Services	359.70	401.90	331.75	500.00	300.00	60.00%					
20-44-8190	Programming	0.00	0.00	0.00	1,000.00	0.00	0.00%					
20-44-8220	Morale/Welfare	300.00	325.00	0.00	300.00	-300.00	-100.00%					
20-44-8220	Service & Safety Awards/Banq	96.12	234.95	0.00	200.00	-200.00	-100.00%					
20-44-9010	Mobile Capital	0.00	0.00	7,500.00	7,500.00	-900.00	-12.00%					
20-45-4110	Contract Labor	17,891.78	17,851.00	9,302.00	18,750.00	3,870.00	20.64%					
20-45-5090	Chemicals	110.00	0.00	0.00	250.00	0.00	0.00%					
20-45-5100	Fuel, Oil, Grease	74.99	68.50	0.00	200.00	-50.00	-25.00%					
20-45-5285	Post Closure Adjustments for T	496.64	343.01	0.00	0.00	0.00	0.00%					
20-45-5340	Safety Equipment & Supplies	7.50	0.00	0.00	50.00	50.00	0.00%					
20-45-6100	Equipment Insurance	169.53	169.55	127.16	182.00	-12.00	-6.59%					
20-45-6125	Residential Solid Waste Fees	254,143.63	261,706.50	135,759.02	267,930.00	11,330.00	4.23%					
20-45-7010	Commercial Solid Waste Fees -	412,189.18	447,681.13	229,306.86	473,025.00	5,535.00	1.38%					
20-45-7110	Building & Grounds	0.00	149.99	0.00	500.00	0.00	0.00%					
20-45-7125	Other Equip, Parts & Repairs	0.00	0.00	0.00	500.00	0.00	0.00%					
20-45-8010	Heavy Equipment Parts and Re	328.04	1,896.25	1,530.00	3,000.00	0.00	0.00%					
20-45-8010	Advertising	0.00	102.00	0.00	150.00	0.00	0.00%					
20-45-8360	Disposal Fees	0.00	359.50	0.00	29,292.15	-14,657.15	-50.04%					
Total Expense:		6,413,070.92	6,375,008.18	3,249,755.29	6,711,491.04	7,433,640.93	722,149.89	10.76%				
Total Fund: 20 - WATER & LIGHT FUND:		2,059,270.82	887,402.95	839,817.53	0.00	0.00	0.00	0.00%				
Fund: 30 - SALES TAX - MFT. DEV. 4-A												
Revenue												
30-00-3110	Sales & Use Tax	391,725.65	385,739.70	232,970.16	367,500.00	400,000.00	32,500.00	8.84%				
30-00-3540	Other Leases	1,118.00	1,118.65	651.52	500.00	1,400.00	900.00	180.00%				
30-00-3670	Interest Earned	34,929.16	52,966.49	32,305.52	47,500.00	50,500.00	3,000.00	6.32%				
30-00-3710	Miscellaneous Revenue	0.00	9,022.60	0.00	0.00	0.00	0.00	0.00%				
30-00-3744	Transfer from Other Funds	0.00	156,083.08	0.00	0.00	0.00	0.00	0.00%				
Total Revenue:		427,772.81	604,930.52	265,927.20	415,500.00	451,900.00	36,400.00	8.76%				
Expense												
30-00-4110	Contract Labor	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00%				
30-00-4150	Administrative Expenses	16,400.04	16,400.04	9,566.69	16,400.00	16,400.00	0.00	0.00%				
30-00-5035	Vehicles & Equipment <\$5,000	0.00	0.00	1,220.07	3,000.00	1,000.00	-2,000.00	-66.67%				
30-00-6010	Legal	1,878.50	950.00	929.50	5,000.00	5,000.00	0.00	0.00%				

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Increase / (Decrease)	%
				2025 APPROVED	2026 PROPOSED	Budget	to Parent Budget		
30-00-6050	General Liability Insurance	659.59	743.09	639.01	701.00	915.00	214.00	30.53%	
30-00-6080	Errors & Omissions Liability	671.87	746.37	648.20	720.00	915.00	195.00	27.08%	
30-00-6150	Surety Bond	0.00	260.00	65.00	300.00	300.00	0.00	0.00%	
30-00-6225	Mobile Phone	271.86	251.16	125.64	278.00	280.00	2.00	0.72%	
30-00-7710	E.D. Marketing & Promotion	5,076.24	10,497.50	7,581.60	36,750.00	40,000.00	3,250.00	8.84%	
30-00-7720	E.D. Direct Business Incentives	69,748.00	123,748.00	75,000.00	125,000.00	125,000.00	0.00	0.00%	
30-00-7760	Affordable / WorkForce Housir	0.00	0.00	0.00	80,000.00	80,000.00	0.00	0.00%	
30-00-8010	Advertising	0.00	105.00	29.25	0.00	300.00	300.00	0.00%	
30-00-8120	Membership	0.00	0.00	0.00	275.00	275.00	0.00	0.00%	
30-00-8130	Travel/Training	553.31	325.05	0.00	2,000.00	2,000.00	0.00	0.00%	
30-00-8160	Professional Services	27,000.00	34,260.56	60,831.73	28,500.00	35,000.00	6,500.00	22.81%	
30-00-8210	Programming	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00%	
30-00-8215	Transfer to General Fund	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%	
30-00-8215	Transfer to W&L Fund & Other	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	
30-00-8296	Capital Improvement Fund	0.00	0.00	0.00	116,576.00	88,515.00	-28,061.00	-24.07%	
30-00-8350	Property Tax	0.13	0.16	0.00	0.00	0.00	0.00	0.00%	
30-00-9020	Fixed Capital	1,040,189.40	68,017.27	0.00	0.00	85,574.00	85,574.00	0.00%	
	Total Expense:	1,162,458.94	257,304.20	161,636.69	415,500.00	537,474.00	121,974.00	29.36%	
	Total Fund: 30 - SALES TAX - MFT. DEV. 4-A:	-734,686.13	347,626.32	104,290.51	0.00	-85,574.00	-85,574.00	0.00%	
Fund: 31 - EDC GRANT FUND									
31-00-3670	Revenue	Interest Earned	0.00	0.00	0.03	0.00	0.00	0.00	0.00%
31-00-3744	Transfer To/From Other Fund	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	
	Total Revenue:	10.00	0.00	0.03	0.00	0.00	0.00	0.00%	
	Total Fund: 31 - EDC GRANT FUND:	10.00	0.00	0.03	0.00	0.00	0.00	0.00%	
Fund: 32 - SALES TAX - BUS. DEV. 4-B									
32-00-3110	Revenue	Sales & Use Tax	391,725.60	385,739.69	232,970.14	367,500.00	400,000.00	32,500.00	8.84%
32-00-3670	Interest Earned	37,232.27	45,993.24	26,179.05	32,300.00	42,750.00	10,450.00	32.35%	
	Total Revenue:	428,957.87	431,642.93	259,149.19	399,800.00	442,750.00	42,950.00	10.74%	
Expense									
32-00-4150	Administrative Expenses	16,400.04	16,400.04	9,566.69	16,400.00	16,400.00	0.00	0.00%	
32-00-5035	Vehicles & Equipment <\$5,000	0.00	0.00	1,220.09	3,000.00	1,000.00	-2,000.00	-66.67%	
32-00-6010	Legal	2,610.00	1,385.00	273.00	5,000.00	5,000.00	0.00	0.00%	
32-00-6050	General Liability Insurance	659.59	743.09	639.01	701.00	915.00	214.00	30.53%	
32-00-6080	Errors & Omissions Liability	671.87	746.37	648.20	720.00	915.00	195.00	27.08%	
32-00-6150	Surety Bond	0.00	260.00	65.00	300.00	300.00	0.00	0.00%	
32-00-6225	Mobile Phone	230.04	251.04	125.64	278.00	280.00	2.00	0.72%	

Budget Comparison Report

Account Number	Description	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Increase / (Decrease)	%
					Budget			
					2025 APPROVED	2026 PROPOSED		
32-00-7545	Festival of Lights	20,723.62	0.00	0.00	0.00	0.00	0.00%	
32-00-7703	Intergovernmental Trans-Gen	0.00	10,000.00	0.00	0.00	0.00	0.00%	
32-00-7704	Parks Project Program	0.00	2,800.00	0.00	60,000.00	135,000.00	75,000.00 125.00%	
32-00-7705	Intergovernmental Trans-Scholar	20,000.00	20,000.00	0.00	20,000.00	0.00	-20,000.00 -100.00%	
32-00-7710	E.D. Marketing & Promotion	203.43	6,229.91	7,581.60	36,750.00	40,000.00	3,250.00 8.84%	
32-00-7720	E.D. Direct Business Incentives	69,842.56	58,069.00	10,100.35	120,000.00	120,000.00	0.00 0.00%	
32-00-7760	Affordable / Workforce Hourly	0.00	0.00	0.00	20,000.00	20,000.00	0.00 0.00%	
32-00-8010	Advertising	0.00	0.00	29.25	0.00	300.00	300.00 0.00%	
32-00-8120	Membership	0.00	0.00	0.00	275.00	275.00	0.00 0.00%	
32-00-8130	Travel/Training	553.33	325.04	0.00	2,000.00	2,000.00	0.00 0.00%	
32-00-8160	Professional Services	29,486.40	28,700.56	20,466.55	28,500.00	35,000.00	6,500.00 22.81%	
32-00-8180	Programming	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00 0.00%	
32-00-8210	Transfer to General Fund	0.00	0.00	0.00	0.00	50,000.00	50,000.00 0.00%	
32-00-8215	Transfer to W&L Fund & Other	0.00	207,747.30	0.00	0.00	0.00	0.00 0.00%	
32-00-8295	Capital Improvement Fund	0.00	0.00	0.00	85,876.00	10,365.00	-75,511.00 -87.93%	
32-00-9020	Fined Capital	0.00	0.00	0.00	0.00	955,797.00	955,797.00 0.00%	
	Total Expense:	161,380.88	353,667.35	55,715.38	399,800.00	1,398,547.00	998,747.00	249.81%
Fund: 34 - MOTEL - HOTEL OCCUPANCY		267,576.99	77,975.58	203,433.81	0.00	-955,797.00	-955,797.00	0.00%
Revenue		93,060.14	83,618.16	61,007.33	71,200.00	96,160.90	24,960.90	35.06%
34-00-3140	7% Hotel Occupancy Tax	0.00	0.00	0.00	19,600.00	23,579.37	3,979.37	20.30%
34-00-3465	Revenue from Reserves	4,385.35	6,069.32	3,172.60	4,200.00	3,700.00	-500.00	-11.90%
34-00-3570	Interest Earned							
	Total Revenue:	97,445.49	89,687.48	64,179.93	95,000.00	123,440.27	28,440.27	29.94%
Expense		43,685.00	16,201.33	22,500.00	37,500.00	44,440.27	6,940.27	18.51%
34-00-7510	Chamber of Commerce Allocat	2,001.39	1,881.23	0.00	2,500.00	20,000.00	17,500.00	700.00%
34-00-7520	Tourist & Industry	31.47	20.98	0.00	500.00	500.00	0.00	0.00%
34-00-7530	Museum Allocation	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00%
34-00-7535	Lanaca Expo. Assoc.	13,771.35	15,397.50	0.00	15,000.00	15,000.00	0.00	0.00%
34-00-7545	Festival of Lights	1,950.00	0.00	0.00	0.00	0.00	0.00	0.00%
34-00-7553	Polka Fest	0.00	0.00	0.00	3,000.00	4,000.00	1,000.00	33.33%
34-00-7555	Fiddlers Frolics	0.00	3,250.00	0.00	33,000.00	36,000.00	3,000.00	9.09%
34-00-7557	B'ball & S'ball Tourneys	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
34-00-7558	City Support-Festivals, etc.	675.00	240.00	0.00	1,500.00	1,000.00	-500.00	-33.33%
34-00-7559	Hallett Oak Gallery	5,965.00	1,000.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		%	
				Parent Budget 2025 APPROVED	Budget 2026 PROPOSED		
34-00-7564	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
SH Athletic Booster Club	69,179.21	72,991.04	25,500.00	95,000.00	123,440.27	28,440.27	29.94%
Total Expense:	28,266.28	16,696.44	38,679.93	0.00	0.00	0.00	0.00%
Total Fund: 34 - MOTEL - HOTEL OCCUPANCY:							
Fund: 36 - FIRE TRUCK FUND	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
Revenue - Fire Truck	2,696.97	2,878.99	1,312.76	0.00	0.00	0.00	0.00%
Interest Earned	12,878.99	1,312.76	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	2,696.97	12,878.99	1,312.76	0.00	0.00	0.00	0.00%
Total Fund: 36 - FIRE TRUCK FUND:							
Fund: 40 - DEBT PROJECT	0.00	5,009,500.00	0.00	0.00	0.00	0.00	0.00%
Revenue	0.00	269,351.14	0.00	0.00	0.00	0.00	0.00%
Bond Proceeds	0.00	80,696.71	130,292.03	0.00	175,000.00	175,000.00	0.00%
Bond Premium	0.00	5,359,547.85	130,292.03	0.00	175,000.00	175,000.00	0.00%
Interest Earned - Debt Project	0.00	118,851.14	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	0.00	118,851.14	0.00	0.00	0.00	0.00	0.00%
Expense	0.00	1.00	0.00	0.00	0.00	0.00	0.00%
Bond Issuance Costs	0.00	185,209.60	325,298.12	0.00	600,000.00	600,000.00	0.00%
Transfer To/From Other Funds	0.00	304,061.74	325,298.12	0.00	600,000.00	600,000.00	0.00%
Fixed Capital	0.00	5,055,486.11	-195,006.09	0.00	-425,000.00	-425,000.00	0.00%
Total Expense:	0.00	5,055,486.11	-195,006.09	0.00	-425,000.00	-425,000.00	0.00%
Fund: 40 - DEBT PROJECT:							
Fund: 45 - DEBT SERVICES	0.00	0.00	167,125.61	0.00	330,741.00	330,741.00	0.00%
Revenue	0.00	40.32	288.98	0.00	750.00	750.00	0.00%
Current Taxes	0.00	0.00	2,059.01	0.00	0.00	0.00	0.00%
Interest Earned - Debt Services	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00%
Miscellaneous Revenue	0.00	100,001.00	0.00	0.00	431,491.00	431,491.00	0.00%
Transfer To/From Other Funds	0.00	100,041.32	169,473.60	0.00	430,850.00	430,850.00	0.00%
Total Revenue:	0.00	100,041.32	169,473.60	0.00	430,850.00	430,850.00	0.00%
Expense	0.00	0.00	432,522.10	0.00	430,850.00	430,850.00	0.00%
Expense - Debt Services	0.00	0.00	432,522.10	0.00	430,850.00	430,850.00	0.00%
Total Expense:	0.00	100,041.32	-263,048.50	0.00	641.00	641.00	0.00%
Fund: 50 - LIBRARY ADVISORY BOARD FUND							
Revenue	100.00	600.00	150.00	0.00	0.00	0.00	0.00%
Memorials Restricted	705.00	1,415.00	350.00	0.00	0.00	0.00	0.00%
Memorials Unrestricted							

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget	Comparison 1 Increase / (Decrease)	%
				Parent Budget 2025 APPROVED	2026 BUDGET PROPOSED			
50-00-3180	771.00	148.00	618.00	0.00	0.00	0.00	0.00	0.00%
50-00-3670	14,212.00	15,849.72	6,364.02	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	18,012.72	7,482.02	0.00	0.00	0.00	0.00	0.00%
Expense								
50-00-4280	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00%
50-00-5020	0.00	1,096.83	149.30	0.00	0.00	0.00	0.00	0.00%
50-00-9020	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	1,096.83	9,249.30	0.00	0.00	0.00	0.00	0.00%
	Total Fund: 50 - LIBRARY ADVISORY BOARD FUND:	15,788.00	16,915.89	-1,767.28	0.00	0.00	0.00	0.00%

Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBRARY FUND

Revenue								
52-00-3160	22,000.00	62,195.00	0.00	0.00	0.00	0.00	0.00	0.00%
52-00-3161	3,090.00	3,770.00	2,954.00	0.00	0.00	0.00	0.00	0.00%
52-00-3670	119.30	794.07	1,205.90	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	25,209.30	66,759.07	4,160.90	0.00	0.00	0.00	0.00%
Expense								
52-00-5400	12,694.08	26,923.46	12,394.14	0.00	0.00	0.00	0.00	0.00%
52-00-5401	0.00	0.00	38,000.00	0.00	0.00	0.00	0.00	0.00%
52-00-5408	1,006.47	1,712.50	0.00	0.00	0.00	0.00	0.00	0.00%
52-00-8180	4,449.74	4,572.12	1,514.76	0.00	0.00	0.00	0.00	0.00%
52-00-9350	0.00	0.00	693.47	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	18,150.29	33,208.08	52,602.37	0.00	0.00	0.00	0.00%
	Total Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBR...	7,059.01	33,550.99	-48,441.47	0.00	0.00	0.00	0.00%

Fund: 60 - GRANT FUND

Revenue								
60-00-3145	170,108.84	526,208.76	63,000.00	0.00	0.00	0.00	0.00	0.00%
60-00-3160	623,218.52	135,239.89	23,501.06	0.00	0.00	0.00	0.00	0.00%
60-00-3164	0.00	104,900.00	45,100.00	0.00	0.00	0.00	0.00	0.00%
60-00-3165	623,839.94	2,276,158.09	2,307,610.19	0.00	0.00	0.00	0.00	0.00%
60-00-3169	0.00	131,402.08	45,341.28	0.00	0.00	0.00	0.00	0.00%
60-00-3171	0.00	0.00	26,500.00	0.00	0.00	0.00	0.00	0.00%
60-00-3670	771.06	331.26	487.00	0.00	0.00	0.00	0.00	0.00%
60-00-3744	0.00	0.00	90,306.95	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	1,417,938.36	3,174,240.08	2,601,846.48	0.00	0.00	0.00	0.00%
Expense								
60-00-5160	248,719.44	0.00	14,188.54	0.00	0.00	0.00	0.00	0.00%
60-00-5161	0.00	0.00	38,250.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		%
				2025 APPROVED	2026 PROPOSED	Budget	Increase / Decrease	
60-00-5163	D267 - GLO-MIT - ENG - Expen:	375,540.50	52,443.06	54,251.44	0.00	0.00	0.00	0.00%
60-00-5165	D267 - GLO-MIT - CON - Expen:	0.00	2,250,439.00	1,920,776.50	0.00	0.00	0.00	0.00%
60-00-5166	CLFRF/ARP Expense	527,683.06	0.00	0.00	0.00	0.00	0.00	0.00%
60-00-5167	DR 4932-0094 - HVMGP	66,518.48	117,483.97	0.00	0.00	0.00	0.00	0.00%
60-00-5168	E214-GLO RCP Expenses	15,000.00	89,900.00	45,100.00	0.00	0.00	0.00	0.00%
60-00-5169	E683-GLO CDBG-MIT MOD Exp	0.00	131,402.08	45,341.28	0.00	0.00	0.00	0.00%
60-00-5480	Expenses for Home Program	170,970.94	518,251.26	64,379.00	0.00	0.00	0.00	0.00%
60-00-8215	Transfer to Other Funds	0.00	227.00	165,362.82	0.00	0.00	0.00	0.00%
	Total Expense:	1,404,432.42	3,160,146.37	2,347,649.58	0.00	0.00	0.00	0.00%
	Total Fund: 60 - GRANT FUND:	13,505.94	14,093.71	254,196.90	0.00	0.00	0.00	0.00%
	Report Total:	1,897,489.01	6,855,109.17	707,062.18	0.00	-1,465,730.00	-1,465,730.00	0.00%

Budget Comparison Report

Group Summary

Account Typ--	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget	%
				2025 APPROVED	2026 PROPOSED		
Fund: 10 - GENERAL FUND							
Revenue	2,892,289.75	2,991,972.34	1,256,429.44	3,398,398.15	3,798,413.00	400,014.85	11.77%
Expense	2,656,001.07	2,641,375.79	1,483,618.37	3,398,398.15	3,798,413.00	400,014.85	11.77%
Total Fund: 10 - GENERAL FUND:	236,288.68	290,596.55	-227,188.93	0.00	0.00	0.00	0.00%
Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREMENT							
Revenue	1,912.49	2,044.36	883.00	0.00	0.00	0.00	0.00%
Expense	200.04	200.04	100.02	0.00	0.00	0.00	0.00%
Total Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREM...	1,712.45	1,844.32	782.98	0.00	0.00	0.00	0.00%
Fund: 20 - WATER & LIGHT FUND							
Revenue	8,472,341.74	7,262,411.13	4,089,572.82	6,711,491.04	7,433,640.93	722,149.89	10.76%
Expense	6,413,070.92	6,375,008.18	3,249,755.29	6,711,491.04	7,433,640.93	722,149.89	10.76%
Total Fund: 20 - WATER & LIGHT FUND:	2,059,270.82	887,402.95	839,817.53	0.00	0.00	0.00	0.00%
Fund: 30 - SALES TAX - MFT. DEV. 4-A							
Revenue	4,277,772.81	604,930.52	265,927.20	415,500.00	451,900.00	36,400.00	8.76%
Expense	1,162,458.94	257,304.20	161,656.69	415,500.00	537,474.00	121,974.00	29.36%
Total Fund: 30 - SALES TAX - MFT. DEV. 4-A:	-784,686.13	347,626.32	104,290.51	0.00	-85,574.00	-85,574.00	0.00%
Fund: 31 - EDC GRANT FUND							
Revenue	10.00	0.00	0.03	0.00	0.00	0.00	0.00%
Expense	10.00	0.00	0.03	0.00	0.00	0.00	0.00%
Total Fund: 31 - EDC GRANT FUND:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 32 - SALES TAX - BUS. DEV. 4-B							
Revenue	4,288,957.87	431,642.93	259,149.19	399,800.00	442,750.00	42,950.00	10.74%
Expense	161,380.88	353,667.35	55,715.38	399,800.00	1,398,547.00	998,747.00	249.81%
Total Fund: 32 - SALES TAX - BUS. DEV. 4-B:	267,576.99	77,975.58	203,433.81	0.00	-955,797.00	-955,797.00	0.00%
Fund: 34 - MOTEL - HOTEL OCCUPANCY							
Revenue	97,445.49	89,687.48	64,179.93	95,000.00	123,440.27	28,440.27	29.94%
Expense	69,179.21	72,991.04	25,500.00	95,000.00	123,440.27	28,440.27	29.94%
Total Fund: 34 - MOTEL - HOTEL OCCUPANCY:	28,266.28	16,696.44	38,679.93	0.00	0.00	0.00	0.00%
Fund: 36 - FIRE TRUCK FUND							
Revenue	2,696.97	12,878.99	1,312.76	0.00	0.00	0.00	0.00%
Expense	2,696.97	12,878.99	1,312.76	0.00	0.00	0.00	0.00%
Total Fund: 36 - FIRE TRUCK FUND:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 40 - DEBT PROJECT							
Revenue	0.00	5,359,547.85	130,292.03	0.00	175,000.00	175,000.00	0.00%
Expense	0.00	304,061.74	325,298.12	0.00	600,000.00	600,000.00	0.00%
Total Fund: 40 - DEBT PROJECT:	0.00	5,055,486.11	-195,006.09	0.00	-425,000.00	-425,000.00	0.00%

Budget Comparison Report

Account Typ...	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Increase / Decrease	%
			Parent Budget	Budget		
Fund: 45 - DEBT SERVICES						
Revenue	0.00	169,473.60	0.00	431,491.00	431,491.00	0.00%
Expense	0.00	432,522.10	0.00	430,850.00	430,850.00	0.00%
Total Fund: 45 - DEBT SERVICES:	0.00	100,041.32	0.00	641.00	641.00	0.00%
Fund: 50 - LIBRARY ADVISORY BOARD FUND						
Revenue	15,788.00	18,012.72	0.00	0.00	0.00	0.00%
Expense	0.00	1,096.83	0.00	0.00	0.00	0.00%
Total Fund: 50 - LIBRARY ADVISORY BOARD FUND:	15,788.00	16,915.89	0.00	0.00	0.00	0.00%
Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBRARY F...						
Revenue	25,209.30	66,759.07	0.00	0.00	0.00	0.00%
Expense	18,150.29	33,208.08	0.00	0.00	0.00	0.00%
Total Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBR...	7,059.01	33,550.99	0.00	0.00	0.00	0.00%
Fund: 60 - GRANT FUND						
Revenue	1,417,938.36	3,174,240.08	0.00	0.00	0.00	0.00%
Expense	1,404,432.42	3,160,146.37	0.00	0.00	0.00	0.00%
Total Fund: 60 - GRANT FUND:	13,505.94	14,093.71	0.00	0.00	0.00	0.00%
Report Total:	1,897,489.01	6,855,109.17	0.00	-1,465,730.00	-1,465,730.00	0.00%

Budget Comparison Report

Fund Summary

Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget Increase / (Decrease)	%
				2025 APPROVED	2026 PROPOSED		
10 - GENERAL FUND	236,288.68	290,596.55	-227,188.93	0.00	0.00	0.00	0.00%
12 - VOLUNTEER FIREMAN'S PENSION & R...	1,712.45	1,844.32	782.98	0.00	0.00	0.00	0.00%
20 - WATER & LIGHT FUND	2,059,270.82	887,402.95	839,817.53	0.00	0.00	0.00	0.00%
30 - SALES TAX - MFT. DEV. 4A	-734,686.13	347,626.32	104,290.51	0.00	-85,574.00	-85,574.00	0.00%
31 - EDC GRANT FUND	10.00	0.00	0.03	0.00	0.00	0.00	0.00%
32 - SALES TAX - BUS. DEV. 4-8	267,576.99	77,975.58	203,433.81	0.00	-955,797.00	-955,797.00	0.00%
34 - MOTEL - HOTEL OCCUPANCY	28,266.28	16,696.44	38,679.93	0.00	0.00	0.00	0.00%
36 - FIRE TRUCK FUND	2,696.97	12,878.99	1,312.76	0.00	0.00	0.00	0.00%
40 - DEBT PROJECT	0.00	5,055,486.11	-195,006.09	0.00	-425,000.00	-425,000.00	0.00%
45 - DEBT SERVICES	0.00	100,041.32	-263,048.50	0.00	641.00	641.00	0.00%
50 - LIBRARY ADVISORY BOARD FUND	15,738.00	16,915.89	-1,767.28	0.00	0.00	0.00	0.00%
52 - LIBRARY FRIENDS SIMPSON MEMORI...	7,059.01	33,550.99	-48,441.47	0.00	0.00	0.00	0.00%
60 - GRANT FUND	13,505.94	14,093.71	254,196.90	0.00	0.00	0.00	0.00%
Report Total:	1,897,489.01	6,855,109.17	707,062.18	0.00	-1,465,730.00	-1,465,730.00	0.00%

**NOTICE OF PUBLIC HEARING
2026 CITY OF HALLETTSVILLE BUDGET**

The City of Hallettsville will hold a Public Hearing on the Proposed 2026 Budget at 6:00 PM on Monday, August 18, 2025 in City Hall 101 N. Main, Hallettsville, TX.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.4542 per \$100 valuation has been proposed by the governing body of City of Hallettsville.

PROPOSED TAX RATE	\$0.4542 per \$100
NO-NEW-REVENUE TAX RATE	\$0.4463 per \$100
VOTER-APPROVAL TAX RATE	\$0.4629 per \$100

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

The voter-approval rate is the highest tax rate that City of Hallettsville may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Hallettsville is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 18, 2025 AT 6:00 PM AT CITY HALL, 101 N MAIN ST, HALLETTSVILLE, TX 77964.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Hallettsville is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Hallettsville at their offices or by attending the public hearing mentioned above.

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

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	AUDREY BARRERA	DEAN MADDEN
	BILLY BARRERA	TRENT SKELTON
	CHASTITY CARTER	

AGAINST the proposal: NONE

PRESENT and not voting: ALICE JO SUMMERS

ABSENT: NONE

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

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

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

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.4581	\$0.4542	decrease of -0.0039 per \$100, or -0.85%
Average homestead taxable value	\$148,683	\$153,675	increase of 3.36%
Tax on average homestead	\$681.12	\$697.99	increase of 16.87, or 2.48%
Total tax levy on all properties	\$821,278	\$830,932	increase of 9,654, or 1.18%

For assistance with tax calculations, please contact the tax assessor for City of Hallettsville at 361-798-3601 or dsevcik@co.lavaca.tx.us, or visit www.co.lavaca.tx.us for more information.

Notice About 2025 Tax Rates

Property tax rates in City of Hallettsville.
 This notice concerns the 2025 property tax rates for City of Hallettsville. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.4463/\$100
This year's voter-approval tax rate	\$0.4629/\$100

To see the full calculations, please visit www.co.lavaca.tx.us for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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

Type of Fund	Balance
GENERAL FUND	2,600,799

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2024 STREETS & UTILITY BOND	190,000	240,850	0	430,850

Total required for 2025 debt service	\$430,850
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$100,000
- Excess collections last year	\$0
= Total to be paid from taxes in 2025	\$330,850
+ Amount added in anticipation that the unit will collect only 97.25% of its taxes in 2025	\$9,355
= Total debt levy	\$340,205

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Deborah A. Sevcik, Tax Assessor-Collector on 07/26/2025.

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

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

cityadmin@cityofhallettsville.org

From: support=f23060f9-7b85-4a5d-87a0-9c9546c70a39.mail.conversations.godaddy.com@mail.conversations.godaddy.com on behalf of Advance clean soft washing
<support@f23060f9-7b85-4a5d-87a0-9c9546c70a39.mail.conversations.godaddy.com>
Sent: Monday, July 28, 2025 12:32 PM
To: cityadmin@cityofhallettsville.org
Subject: Re: Your conversation with Advance clean soft washing

I confirm this quote will still be effective till signature, also we will be cleaning 6am Sunday till 5am Monday then 7pm to 5am mon-Thursday

cityadmin@cityofhallettsville.org wrote:

Jesse

I am going to take this back to Council on Aug 4th. If you can get me an answer back to this by COB on Tuesday next week.

I need to confirm in writing that your quote will still be good?

And, can you let me know what the work schedule would be (with days of the week, not necessarily dates)? For example: Sunday 6am to 6am Monday Morning, Monday from 7p to Tuesday Morning 6am...something like that.

Here is the business info I told you I would get you.

All businesses in this area close at 3pm on Saturday or earlier and are closed all day Sunday, Except the following:

The movie theater, 207 E Second Street is open from about 5pm to 11pm on Saturday & Sunday night for a 7pm showing (they only do one showing per day at 7pm), but they are closed on Monday night.

Profield office at 214 E Second Street – there is one person there, 24/7 – that is a dispatch for a trucking company – there are 2 other Profield offices in that same are, but they are closed on Sat & Sun

El Vacarro – restaurant at 114 N LaGrange is open on Sat from 11a-10p, and is closed on Sunday (Mon-Sat open from 11a-10p)

Hallet Oak Gallery at 115 N Main is open one Saturday a month from Noon to 8pm (Aug 30th & Sept 27th)

Mighty Mite's bar at 107 W Second Street is open from Noon to 2am on Saturday night and Noon to 10pm on Sunday, closed on Monday

Not Counting the Dollar General because they have two parking lots.

Thank you

Grace Ward

City Administrator / Secretary

“City of Hospitality”

Phone: (361) 798-3681

Fax: (361) 798-5952

Website: <<http://www.cityofhallettsville.org/>> www.cityofhallettsville.org

Email: cityadmin@cityofhallettsville.org <<mailto:cityadmin@cityofhallettsville.org>>

Attention Elected Officials and Board Members: A “Reply to All” of this e-mail may violate the Texas Open Meetings Act. Please reply only to the sender.



ESTIMATE

EST-000457

Estimate Date: Jun 25, 2025

Expiry Date: Aug 14, 2025

FROM:

Advance Clean Soft Washing LLC

Email: advance7171@gmail.com

Phone: (361) 652-3429

TO:

CITY OF HALLETTSVILLE

Attn: GRACE WARD

(CITY ADMIN)

101 North Main Street

Hallettsville, TX, 77964

Phone: (361) 798-3681

JOB LOCATION:

CITY OF HALLETTSVILLE

101 North Main Street

Hallettsville, TX, 77964

JOB:

#	Services	Qty	Price	Discount	Tax (%)	Total
1	PRESSURE WASHING/SOFT WASHING	1.00	\$16,000.00	\$0.00	No Tax	\$16,000.00

PRESSURE WASHING OF BRICK SIDEWALKS, UTILIZING OUR THREE STEP PROCESS WE WILL TREAT SURFACE TO ELIMINATE ORGANIC GROWTH, HOT WATER SURFACE CLEAN AND RINSE. REMOVAL OF ORGANIC GROWTH DIRT AND GRIME.. WE UTILIZE PROFESSIONAL EQUIPMENT AND SURFACTANTS.. total sqft 55397 including steps that connect to curbs..

Subtotal \$16,000.00

Grand Total (\$) \$16,000.00

Accepted payment methods

Credit Card, Check, Cash

Message

I would be happy to have an opportunity to work with you. Thank you for considering us, we hold the best reviews with many satisfied customers please take the time to view them on our website, advsoftwash.com

Terms

By signing a contract you are signing a legally binding contract for work to be performed.

Services. Upon acceptance, we will perform the services described in this estimate. Any additional services requested by you and not included in this estimate will incur additional charges.

Schedule. The services will be completed and will be made in accordance with the schedule agreed upon.

Changes. Changes in the specifications, quantities, schedule or other aspects of the services that are requested or

approved by you do not become binding unless accepted in writing. Any such changes may result in additional or increased charges, and you agree to pay such increased charges.

Taxes. You will be responsible for payment of all applicable federal, state and local taxes.

Payment Terms. All invoices for services covered by the estimate are payable upon completion of work or date stated on the invoice.

Late Charges; Interest. Any invoices not paid by you on the date of completion may bear interest after the due date until the invoice is paid. Note we do not guarantee We are able to remove every stain on surface's. But we will give our best professional effort

We abide to all of the state stated on this estimate - Service Terms and Conditions.

If applicable, client agrees to authorize us on their property for the purposes of performing the services stated on this estimate. Client understands that although we try our best to provide you with an accurate timeframe, there is no set timeframe for the completion of services and several visits to the property may be required. The time stated on your appointment is just an arrival window, we will be sure to contact you when we are on our way. We also have permission to visit the property with little or no notice to assess service needs prior to the date of service, as well as to check completion after services have been rendered.

Client agrees to allow us to utilize any photos, descriptions, reviews, quotes, texts or videos of the property for marketing purposes.

By inquiring about our services or doing business with us, you are giving your consent to receive notifications and messages (e-mail or text) regarding our promotions or services.

Again, we appreciate you agreeing to these terms and conditions as we only set them in place to ensure everyone's safety and satisfaction. If you have any questions regarding these Terms and Conditions, please reach out to us.

You can be confident, that our goal is to provide you with the highest quality of service! We look forward to working with you!

South Texas Striping

703 Elenora Street
Yoakum, Texas 77995
361.293.8808
drholik@sbcglobal.net

QUOTE

Client Information:

Date: 7-2-25

Name: City of Hallettsville

Address: _____

Contact: _____

DESCRIPTION:

We Hereby Propose to Furnish the material and perform the Labor necessary for the completion of: Restripe town square.

Restripe square and also streets connecting one block.

Price includes all 4" wide white striping, red Fire Lane, arrows, ONLY lettering and 1'x5' stripes for crosswalks.

Total \$8775⁰⁰

* All done with solvent based traffic paint. (2 coats)

TOTAL ESTIMATE \$

8775⁰⁰

This quotation on the goods named, subject to the conditions noted: ALL MATERIAL IS GUARANTEED TO BE AS SPECIFIED. THE ABOVE WORK TO BE PERFORMED IN ACCORDANCE WITH THE DRAWINGS AND SPECIFICATIONS SUBMITTED FOR THE ABOVE WORK AND COMPLETED IN A SUBSTANTIAL WORKMAN LIKE MANNER FOR THE SUM LISTED ABOVE.

To accept this quote, please sign and return: _____

Quotation prepared by: Donny Holik

THANK YOU FOR YOUR BUSINESS!