CITY OF HALLETTSVILLE

CITY COUNCIL SPECIAL MEETING
MONDAY, AUGUST 3, 2026 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
4) Agenda Items for Council Consideration and/or Discussion
    a) Budget Workshop #5 - Balanced Budget Review - Proposed Budget posted on July 28, 2026.
    b) Discuss and consider approving the 2026 No-New Revenue Tax Rate, Voter Approval Tax Rate, and Di Minimis Rate calculations.
    c) Discuss and consider approving the Public Notice of the 2027 Fiscal Year Budget Hearing.
    d) Discuss and consider approving Resolution 019-26, the second reading and consideration of a HEDC Combined Board project proposed for the Seven Sons Cinema d/b/a The Cole Theatre located at 207 E Second Street, Hallettsville, TX 77964, for $80,000.00.
    e) Discuss and consider approving the purchase of a 2026 Ford 550 with 9' dump body from Rush Truck Center for $88,667.00 through BuyBoard Government Purchasing Cooperative.
    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 the employment of a Police Officer.
    b) Discuss the employment of a Water/WasteWater Laborer.
    c) Discuss the employment of a Parks & Golf Laborer.
    d) Discuss the employment of a Streets Laborer.
6) Take any action based on discussion held in properly noticed executive session under agenda item 5.
7) Announcements
8) 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:**

July 28, 2026 at 5:00 P.M.

Grace Ward, City Secretary **Date**

COUNCIL INFORMATION
MONDAY, AUGUST 3, 2026 6:00 PM CST

3) - Public Comment Period

4)a) - Budget Workshop #5 - Balanced Budget Review - Proposed Budget posted on July 28, 2026.
Proposed budget was posted on July 28, 2026. Included in your packet is a Budget Summary & Complete Budget by Line Item for Proposed FY2027.

4)b) - Discuss and consider approving the 2026 No-New Revenue Tax Rate, Voter Approval Tax Rate, and Di Minimis Rate calculations.
Attached is a copy of the calculations.

4)c) - Discuss and consider approving the Public Notice of the 2027 Fiscal Year Budget Hearing.
Attached is a copy of the FY2027 Budget Hearing Notice.

4)d) - Discuss and consider approving Resolution 019-26, the second reading and consideration of a HEDC Combined Board project proposed for the Seven Sons Cinema d/b/a The Cole Theatre located at 207 E Second Street, Hallettsville, TX 77964, for $80,000.00.
Attached is a copy of the Resolution.

4)e) - Discuss and consider approving the purchase of a 2026 Ford 550 with 9' dump body from Rush Truck Center for $88,667.00 through BuyBoard Government Purchasing Cooperative.
Attached is a copy of the quote. This is covered in the current fiscal year's budget.

4)f) - Consider Council recommendations of agenda items for future meetings.

PUBLIC NOTICE
2027 CITY OF HALLETTSVILLE PROPOSED BUDGET

The City of Hallettsville has posted the 2027 Proposed Budget.

The Proposed Budget can be found at:
https://cityofhallettsville.org/financial-transparency/

For any questions, please contact
Grace Ward
101 N. Main St.
Hallettsville, TX 77964
361-798-3681 Option 5

Grace Ward, City Administrator / Secretary 07.28.2026

2027 Proposed Budget

Fund	Dept	Expense	Revenue	Grand Total
10 - Gen	Revenue		$ (3,032,184.46)	$ (3,032,184.46)
	Admin	$ 482,163.42		$ 482,163.42
	Streets	$ 358,896.31		$ 358,896.31
	Court	$ 115,895.54		$ 115,895.54
	Police	$ 1,398,947.80	$ (287,012.19)	$ 1,111,935.61
	Fire	$ 105,655.22		$ 105,655.22
	Airport	$ 49,410.60	$ (58,900.00)	$ (9,489.40)
	Library	$ 361,536.75	$ (300.00)	$ 361,236.75
	Fire Insp			$ -
	Park	$ 296,244.36		$ 296,244.36
	Golf	$ 254,646.65	$ (45,000.00)	$ 209,646.65
	Gen Total	**$ 3,423,396.65**	**$ (3,423,396.65)**	**$ -**
20 - W&L	Revenue		$ (822,980.91)	$ (822,980.91)
	Admin	$ 1,429,157.62	$ (21,750.00)	$ 1,407,407.62
	Electric	$ 4,128,098.13	$ (4,921,396.73)	$ (793,298.60)
	Water	$ 762,692.53	$ (687,421.52)	$ 75,271.01
	WasteWater	$ 397,992.26	$ (461,952.76)	$ (63,960.50)
	Public Works	$ 303,014.04		$ 303,014.04
	Solid Waste	$ 771,788.14	$ (877,240.80)	$ (105,452.66)
	W&L Total	**$ 7,792,742.72**	**$ (7,792,742.72)**	**$ -**
	Grand Total	**$ 11,216,139.37**	**$ (11,216,139.37)**	**$ -**

34	**HOT**	$ 111,500.00	$ (111,500.00)	$ -
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**	$ 500,000.00	$ (15,000.00)	$ 485,000.00
45	**Debt Services**	$ 426,725.00	$ (431,009.00)	$ (4,284.00)

City of Hallettsville
Fiscal Year 2027
Proposed Budget
Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $148,016, which is a 17.86 percent increase from last year's budget. The property tax revenue to be raised fron1 new property added to the tax roll this year is $8,293.

Property Tax Rate Comparison

	2026-2027	2025-2026
Property Tax Rate:	$0.5408/100	$0.4542/100
No-New-Revenue Tax Rate:	$0.4353/100	$0.446300/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.2733/100	$0.251000/100
Voter-Approval Tax Rate:	$0.4854/100	$0.462900/100
Debt Rate:	$0.1877/100	$0.1859/100

Total debt obligation for City of Hallettsville secured by property taxes: $329,725

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 10 - GENERAL FUND								
Revenue								
10-00-2146	LYDF - Local Youth Diversion Fu	4,952.76	3,497.62	1,783.97	0.00	0.00	0.00	0.00%
10-00-2421	LMCTF-Local Municipal Ct Tech	3,962.46	1,282.58	0.00	0.00	0.00	0.00	0.00%
10-00-2426	LMCBSF-Local Municipal Ct Bld	4,853.97	1,585.84	1,748.29	0.00	0.00	0.00	0.00%
10-00-2428	LMJF-Local Municipal Jury Func	98.89	65.90	35.69	0.00	0.00	0.00	0.00%
10-00-2429	Consolidated Security/Technol	0.00	3,001.95	1,464.10	0.00	0.00	0.00	0.00%
10-00-3010	Current Taxes	493,923.34	457,775.48	242,687.82	438,160.02	552,623.00	114,462.98	26.12%
10-00-3020	Delinquent Taxes	9,191.85	21,628.81	2,214.52	28,255.98	28,000.00	-255.98	-0.91%
10-00-3030	Delinquent Tax Penalty & Inter	6,515.67	8,033.96	6,431.44	7,000.00	8,250.00	1,250.00	17.86%
10-00-3040	Tax Refund	0.00	1,864.54	1,434.46	0.00	0.00	0.00	0.00%
10-00-3110	Sales & Use Tax	771,479.47	898,822.62	457,040.50	800,000.00	800,000.00	0.00	0.00%
10-00-3120	Telephone Access Line Fee	24,050.01	21,773.02	10,247.30	25,500.00	20,500.00	-5,000.00	-19.61%
10-00-3130	Mixed Beverage Tax	10,062.81	10,407.12	6,192.61	8,000.00	10,000.00	2,000.00	25.00%
10-00-3143	Other Financing Source	0.00	120,021.75	0.00	0.00	0.00	0.00	0.00%
10-00-3160	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-00-3210	Licenses	6,797.00	6,551.09	4,936.00	7,500.00	7,000.00	-500.00	-6.67%
10-00-3220	Building Permits	48,485.96	82,869.15	17,990.92	50,000.00	50,000.00	0.00	0.00%
10-00-3310	TPRF-Time Payment Reimburse	181,952.63	134,746.25	71,477.88	150,000.00	120,000.00	-30,000.00	-20.00%
10-00-3320	Fines - Child Safety Program	1,900.47	1,420.98	864.37	1,500.00	1,500.00	0.00	0.00%
10-00-3325	Municipal Court Costs Gain	7,270.31	5,416.59	3,228.85	6,000.00	5,000.00	-1,000.00	-16.67%
10-00-3340	Fees to Unlock Vehicles	280.00	340.00	300.00	360.00	360.00	0.00	0.00%
10-00-3342	Accident Reports	233.60	278.35	150.00	240.00	240.00	0.00	0.00%
10-00-3343	Animal Control Revenue	23.00	0.00	0.00	40.00	0.00	-40.00	-100.00%
10-00-3450	Machine Rental & Labor	2,603.75	1,761.00	453.00	1,500.00	1,750.00	250.00	16.67%
10-00-3466	Revenue from Unrestricted Re	0.00	0.00	0.00	301,742.73	247,178.40	-54,564.33	-18.08%
10-00-3520	Street Rental -(Entex) CenterP	35,626.71	33,734.49	19,881.95	37,500.00	35,000.00	-2,500.00	-6.67%
10-00-3540	Other Leases	5,893.00	4,161.00	3,263.00	0.00	0.00	0.00	0.00%
10-00-3550	Other Rentals	47,038.10	55,365.95	35,000.00	60,000.00	12,258.06	-47,741.94	-79.57%
10-00-3560	Pole Rental - TV Cable	15,714.00	19,564.00	50.00	19,564.00	21,750.00	2,186.00	11.17%
10-00-3595	R&I Capital Star Oil & Gas, Inc.	24,758.96	20,085.21	14,692.64	25,000.00	20,000.00	-5,000.00	-20.00%
10-00-3630	Service Charges - General Reve	4,785.18	6,057.28	2,895.57	0.00	5,000.00	5,000.00	0.00%
10-00-3660	Lease Interest Revenue	2,317.90	1,572.46	0.00	0.00	0.00	0.00	0.00%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-00-3670	Interest Earned	133,287.76	130,848.30	65,569.06	111,250.00	105,000.00	-6,250.00	-5.62%
10-00-3700	Library Misc. Revenue	3,427.05	3,000.85	1,650.50	3,500.00	3,000.00	-500.00	-14.29%
10-00-3705	Parks Revenue	430.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-00-3708	Copies	54.54	979.33	387.38	200.00	750.00	550.00	275.00%
10-00-3709	Insurance Reimbursement	21,650.68	15,401.39	4,220.78	0.00	0.00	0.00	0.00%
10-00-3710	Miscellaneous Revenue	12,364.46	0.00	173.21	0.00	0.00	0.00	0.00%
10-00-3712	Admin Fee-Dangerous Bldgs/Lc	0.00	19,350.00	0.00	0.00	0.00	0.00	0.00%
10-00-3744	Transfer from Other Funds	0.00	693.47	60,000.00	0.00	0.00	0.00	0.00%
10-00-3745	Transfer from Water & Light Fu	724,383.29	782,716.76	0.00	1,000,000.00	900,000.00	-100,000.00	-10.00%
10-00-3750	Revenue - Assets Sold	4,694.38	402.00	4,860.00	4,500.00	0.00	-4,500.00	-100.00%
10-00-3760	Youth Center Revenue	2,040.00	2,460.00	1,530.00	2,000.00	2,500.00	500.00	25.00%
10-00-3768	Golf Course Revenue	46,237.04	33,250.61	19,184.67	45,000.00	35,000.00	-10,000.00	-22.22%
10-00-3770	Purchasing Coop Rebate	0.00	412.00	0.00	0.00	0.00	0.00	0.00%
10-00-3810	Lavaca County Fire Protection	2,500.00	0.00	0.00	2,500.00	0.00	-2,500.00	-100.00%
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	4,161.16	3,664.39	894.24	3,500.00	3,500.00	0.00	0.00%
10-00-3865	Electric Franchise Fee-Coops	3,033.71	3,228.26	1,783.95	3,500.00	3,225.00	-275.00	-7.86%
10-40-3165	City Hall Gifs & Donations	0.00	100.00	0.00	0.00	0.00	0.00	0.00%
10-55-3630	Service Charges - General Reve	0.00	4.00	0.00	0.00	0.00	0.00	0.00%
10-60-3160	Grant Revenue	144,025.76	1,133.34	10,517.39	217,087.00	126,486.10	-90,600.90	-41.73%
10-60-3162	LoneStar TaskForce Revenue	0.00	98,432.89	30,020.68	172,512.27	138,826.09	-33,686.18	-19.53%
10-60-3163	287G Revenue	0.00	0.00	145,008.00	0.00	0.00	0.00	0.00%
10-60-3165	PD Gifts & Donations	1,880.00	12,250.00	2,460.00	1,700.00	1,700.00	0.00	0.00%
10-60-3170	Grant - Local Grant Revenue	20,000.00	10,000.00	2,518.50	20,000.00	20,000.00	0.00	0.00%
10-60-3172	Opioid Abatement Grant Rever	421.12	2,054.42	532.63	0.00	0.00	0.00	0.00%
10-70-3160	Grant Revenue	2,226.30	20,216.28	0.00	13,185.00	0.00	-13,185.00	-100.00%
10-70-3550	Other Rentals	8,775.00	8,100.00	4,050.00	8,100.00	9,100.00	1,000.00	12.35%
10-70-3555	T-Hanger Rental	17,300.00	17,600.00	10,000.00	19,800.00	19,800.00	0.00	0.00%
10-70-3755	Airport Fuel Revenue	21,281.21	24,111.12	15,595.30	35,000.00	30,000.00	-5,000.00	-14.29%
10-75-3160	Grant Revenue	0.00	564.00	0.00	0.00	300.00	300.00	0.00%
10-75-3165	Donations & Local Grants	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00%
10-75-3466	Revenue-Reserve Capital Imprc	0.00	0.00	0.00	134,416.00	0.00	-134,416.00	-100.00%
10-75-3744	Transfer from Other Funds	227.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-90-3193	Intergovernmental Fund Transi	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-95-3170	Grant - Local Grant Revenue	0.00	0.00	20,000.00	0.00	45,000.00	45,000.00	0.00%
	Total Revenue:	**2,931,972.34**	**3,149,458.48**	**1,326,554.55**	**3,798,413.00**	**3,423,396.65**	**-375,016.35**	**-9.87%**
Expense								
10-00-8170	Service Charges	30.70	51.33	-12.33	0.00	0.00	0.00	0.00%
10-40-4010	Salaries	80,912.13	81,774.21	60,425.11	117,844.21	132,276.91	14,432.70	12.25%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-40-4020	Overtime Salaries	1,942.91	1,550.00	697.66	2,258.98	2,476.67	217.69	9.64%
10-40-4040	Council Fee	7,800.00	7,800.00	3,999.99	8,400.00	9,100.00	700.00	8.33%
10-40-4060	Retirement	12,484.67	11,807.57	7,408.86	14,643.23	17,848.14	3,204.91	21.89%
10-40-4070	FICA	5,417.39	5,165.72	3,730.54	7,306.34	8,201.17	894.83	12.25%
10-40-4075	Medicare	1,267.47	1,208.48	872.82	1,708.74	1,918.02	209.28	12.25%
10-40-4080	Health Insurance	14,092.63	12,529.01	9,361.69	18,281.24	23,172.71	4,891.47	26.76%
10-40-4090	Workers Compensation	15.91	37.58	162.89	880.88	941.39	60.51	6.87%
10-40-4100	TWC	215.08	100.10	607.39	1,178.44	1,322.77	144.33	12.25%
10-40-4165	Section 125 Cafeteria Expense	21.47	42.55	35.15	66.60	44.40	-22.20	-33.33%
10-40-4175	Medical Transport Insurance	217.00	203.00	157.50	294.00	336.00	42.00	14.29%
10-40-5010	General Office Supplies	2,052.05	2,645.16	335.99	2,500.00	2,500.00	0.00	0.00%
10-40-5020	Books/Periodicals/Micro.	83.82	50.00	0.00	200.00	200.00	0.00	0.00%
10-40-5030	Postage	14.68	-121.28	-1,987.22	2,000.00	3,000.00	1,000.00	50.00%
10-40-5035	Vehicles & Equipment <$5,000	150.00	177.31	0.00	0.00	0.00	0.00	0.00%
10-40-5040	Furniture & Fixtures	116.87	5,173.43	0.00	0.00	60.00	60.00	0.00%
10-40-5060	Janitorial Supplies	437.30	165.83	94.66	200.00	250.00	50.00	25.00%
10-40-5080	Tools	0.00	269.33	0.00	1,000.00	150.00	-850.00	-85.00%
10-40-5100	Fuel, Oil, Grease	0.00	132.73	270.86	250.00	400.00	150.00	60.00%
10-40-5110	Wearing Apparel	65.46	131.22	107.60	87.50	137.50	50.00	57.14%
10-40-5120	General Maintenance Supplies	5.63	0.00	0.00	0.00	50.00	50.00	0.00%
10-40-5340	Safety Equipment & Supplies	32.50	40.00	0.00	55.00	60.00	5.00	9.09%
10-40-6010	Legal	14,255.32	6,378.65	3,729.50	20,000.00	15,000.00	-5,000.00	-25.00%
10-40-6030	Appraisals	15,534.88	23,227.13	12,653.66	23,590.48	25,786.73	2,196.25	9.31%
10-40-6035	Ad Valorem Collection Fee	7,382.30	6,153.82	4,263.45	8,000.00	9,500.00	1,500.00	18.75%
10-40-6040	Auditing	14,600.00	19,850.00	10,975.00	16,500.00	17,325.00	825.00	5.00%
10-40-6050	General Liability Insurance	3,042.65	3,279.67	2,257.77	3,700.00	4,240.76	540.76	14.62%
10-40-6055	Cyber Liability	487.68	1,372.30	1,359.75	1,313.00	1,850.00	537.00	40.90%
10-40-6060	Auto Liability/Collision Insuran	0.00	146.76	440.27	337.00	720.00	383.00	113.65%
10-40-6080	Errors & Omissions Liability	5,970.87	6,516.21	3,991.94	7,410.00	5,702.76	-1,707.24	-23.04%
10-40-6090	Buildings & Contents Insurance	48,980.38	52,669.86	43,006.32	54,664.50	61,429.20	6,764.70	12.37%
10-40-6110	Utility Billing	2,650.99	2,877.96	1,240.31	3,418.00	3,589.00	171.00	5.00%
10-40-6130	Telephone	1,386.42	1,391.16	859.89	1,433.50	1,200.00	-233.50	-16.29%
10-40-6135	Internet Services	376.51	465.72	203.88	420.00	441.00	21.00	5.00%
10-40-6150	Surety Bonds	0.00	68.00	0.00	0.00	0.00	0.00	0.00%
10-40-6180	Election Expenses	3,389.48	3,971.22	0.00	6,500.00	6,500.00	0.00	0.00%
10-40-6225	Mobile Phone	118.02	544.69	295.14	600.00	620.00	20.00	3.33%
10-40-7010	Building & Grounds	8,918.95	-360.08	44.74	1,500.00	9,500.00	8,000.00	533.33%
10-40-7020	Communications Equipment	0.00	105.49	0.00	0.00	0.00	0.00	0.00%
10-40-7030	Maintenance Contracts	9,813.23	13,295.96	13,805.98	18,060.00	17,698.00	-362.00	-2.00%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-40-7100	Vehicle Parts and Repairs	0.00	1,237.01	50.00	150.00	150.00	0.00	0.00%
10-40-7120	Rental Property R&M	3,337.97	5,682.83	342.50	2,000.00	500.00	-1,500.00	-75.00%
10-40-7400	Bad Debt Write-Off Expense	-1.26	0.00	-1,327.20	0.00	0.00	0.00	0.00%
10-40-8010	Advertising	1,339.20	2,670.76	-177.83	175.00	1,000.00	825.00	471.43%
10-40-8020	Medical Service - New Employe	70.00	73.05	228.54	0.00	0.00	0.00	0.00%
10-40-8030	Rentals	83.76	0.00	0.00	0.00	0.00	0.00	0.00%
10-40-8070	Janitorial Service	1,900.19	1,898.14	874.08	2,000.00	1,900.00	-100.00	-5.00%
10-40-8120	Membership	1,745.50	2,075.62	1,004.00	2,100.00	2,195.00	95.00	4.52%
10-40-8130	Travel/Training	2,775.93	549.57	141.39	3,500.00	2,000.00	-1,500.00	-42.86%
10-40-8150	Permit Fees	20,354.78	48,976.58	42,710.08	42,500.00	50,000.00	7,500.00	17.65%
10-40-8160	Professional Services	8,916.72	3,990.59	1,570.95	3,000.00	1,840.29	-1,159.71	-38.66%
10-40-8175	Flood Control	1,250.00	1,250.00	0.00	1,250.00	1,250.00	0.00	0.00%
10-40-8180	Programming	10,927.00	11,814.34	13,373.22	35,510.00	11,880.00	-23,630.00	-66.54%
10-40-8185	Tariffs	0.00	44.20	0.00	0.00	0.00	0.00	0.00%
10-40-8190	Morale/Welfare	903.60	1,182.95	0.00	1,000.00	100.00	-900.00	-90.00%
10-40-8220	Service & Safety Awards/Banqu	437.00	394.49	0.00	1,500.00	2,500.00	1,000.00	66.67%
10-40-8250	Promotions/P.R.	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
10-40-8295	City Fire Truck Fund	10,000.00	10,000.00	0.00	10,000.00	0.00	-10,000.00	-100.00%
10-40-8310	Public Welfare Contributions	12,807.45	134.98	0.00	12,150.00	5,600.00	-6,550.00	-53.91%
10-40-8320	Public Welfare Utilities-Sr Cit/F	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-40-8340	Travel - Council	1,554.63	574.75	0.00	2,700.00	1,000.00	-1,700.00	-62.96%
10-40-8350	Property Tax	3,178.21	3,307.20	0.00	3,412.50	3,500.00	87.50	2.56%
10-40-8510	Code Enforcement Expenses	0.00	17,500.00	0.00	0.00	0.00	0.00	0.00%
10-40-9010	Mobile Capital	0.00	0.00	2,464.91	0.00	10,900.00	10,900.00	0.00%
10-40-9020	Fixed Capital	4,775.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-50-4010	Salaries	74,545.10	74,740.22	25,998.95	88,635.89	80,737.96	-7,897.93	-8.91%
10-50-4020	Overtime Salaries	2,844.54	1,267.41	1,868.26	2,789.35	2,425.55	-363.80	-13.04%
10-50-4060	Retirement	11,355.26	10,787.54	3,748.20	11,921.53	11,682.78	-238.75	-2.00%
10-50-4070	FICA	4,789.41	4,596.26	1,662.65	5,495.42	5,005.75	-489.67	-8.91%
10-50-4075	Medicare	1,120.15	1,074.94	388.86	1,285.22	1,170.70	-114.52	-8.91%
10-50-4080	Health Insurance	19,607.34	16,251.47	6,305.61	19,221.42	21,318.89	2,097.47	10.91%
10-50-4090	Workers Compensation	1,949.96	3,015.45	2,506.66	6,071.20	4,997.68	-1,073.52	-17.68%
10-50-4100	TWC	526.40	104.51	194.35	886.36	807.38	-78.98	-8.91%
10-50-4110	Contract Labor	1,250.00	28,775.00	0.00	0.00	0.00	0.00	0.00%
10-50-4165	Section 125 Cafeteria Expense	0.00	37.08	10.08	0.00	15.10	15.10	0.00%
10-50-4175	Medical Transport Insurance	182.00	144.76	63.00	309.12	309.12	0.00	0.00%
10-50-5010	General Office Supplies	25.35	45.19	0.00	50.00	100.00	50.00	100.00%
10-50-5030	Postage	60.78	0.00	0.00	0.00	0.00	0.00	0.00%
10-50-5035	Vehicles & Equipment <$5,000	698.24	375.00	563.38	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-50-5060	Janitorial Supplies	0.00	156.88	0.00	0.00	0.00	0.00	0.00%
10-50-5080	Tools	238.27	528.80	0.00	500.00	750.00	250.00	50.00%
10-50-5090	Chemicals	270.85	247.50	0.00	3,000.00	2,500.00	-500.00	-16.67%
10-50-5100	Fuel, Oil, Grease	4,607.10	4,108.24	1,559.44	7,000.00	7,000.00	0.00	0.00%
10-50-5110	Wearing Apparel	637.19	545.02	219.65	1,200.00	1,200.00	0.00	0.00%
10-50-5120	General Maintenance Supplies	23.99	0.00	0.00	200.00	100.00	-100.00	-50.00%
10-50-5150	Road Material, Culverts, Grate:	6,207.10	10,197.02	1,450.12	12,000.00	12,000.00	0.00	0.00%
10-50-5170	Signs, Posts, Hardware	2,705.38	3,407.10	3,326.88	5,000.00	6,000.00	1,000.00	20.00%
10-50-5340	Safety Equipment & Supplies	119.99	521.13	89.67	500.00	600.00	100.00	20.00%
10-50-6060	Auto Liability/Collision Insuran	3,718.62	4,342.39	3,658.09	4,915.00	5,637.45	722.45	14.70%
10-50-6100	Equipment Insurance	1,227.94	1,211.04	943.01	1,150.00	1,347.15	197.15	17.14%
10-50-6110	Utility Billing	1,570.05	1,825.67	934.93	2,200.00	2,200.00	0.00	0.00%
10-50-6160	Street Lights	53,364.44	54,614.29	27,629.28	62,000.00	62,000.00	0.00	0.00%
10-50-6225	Mobile Phone	0.00	20.20	20.40	0.00	40.80	40.80	0.00%
10-50-7010	Building & Grounds	36.85	8.99	5.00	1,500.00	1,000.00	-500.00	-33.33%
10-50-7050	Street & Drainage Systems	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
10-50-7100	Vehicle Parts and Repairs	5,739.39	6,572.49	495.33	6,000.00	6,000.00	0.00	0.00%
10-50-7110	Other Equip. Parts & Repairs	623.28	1,317.44	639.39	1,000.00	1,500.00	500.00	50.00%
10-50-7125	Heavy Equipment Parts and Re	3,953.16	8,369.66	10,576.01	15,000.00	15,000.00	0.00	0.00%
10-50-8010	Advertising	54.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-50-8020	Medical Service - New Employe	466.07	74.72	2.08	0.00	0.00	0.00	0.00%
10-50-8030	Rentals	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
10-50-8050	D.O.T. Mandatory Drug	110.00	185.00	0.00	250.00	200.00	-50.00	-20.00%
10-50-8120	Membership	0.00	153.88	0.00	0.00	250.00	250.00	0.00%
10-50-8130	Travel/Training	0.00	1,010.94	887.41	0.00	500.00	500.00	0.00%
10-50-8190	Morale/Welfare	300.00	351.00	0.00	0.00	0.00	0.00	0.00%
10-50-8220	Service & Safety Awards/Banq	234.95	184.11	0.00	0.00	0.00	0.00	0.00%
10-50-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-50-8360	Disposal Fees	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
10-50-9010	Mobile Capital	0.00	0.00	0.00	180,000.00	25,000.00	-155,000.00	-86.11%
10-50-9020	Fixed Capital	1,790.69	0.00	0.00	0.00	75,000.00	75,000.00	0.00%
10-55-4010	Salaries	43,422.12	46,276.37	28,230.63	46,327.56	42,803.44	-3,524.12	-7.61%
10-55-4020	Overtime Salaries	278.24	660.64	432.71	799.23	721.10	-78.13	-9.78%
10-55-4060	Retirement	6,497.92	6,603.45	3,856.08	6,231.06	6,193.66	-37.40	-0.60%
10-55-4070	FICA	2,643.03	2,783.34	1,719.68	2,872.31	2,653.81	-218.50	-7.61%
10-55-4075	Medicare	618.17	650.89	402.21	671.75	620.65	-51.10	-7.61%
10-55-4080	Health Insurance	10,768.21	9,553.81	6,020.23	10,446.42	11,586.36	1,139.94	10.91%
10-55-4090	Workers Compensation	102.71	99.13	86.26	189.94	175.49	-14.45	-7.61%
10-55-4100	TWC	139.15	60.82	159.82	463.28	428.03	-35.25	-7.61%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-55-4110	Contract Labor	11,400.00	10,700.00	6,000.00	12,000.00	12,000.00	0.00	0.00%
10-55-4165	Section 125 Cafeteria Expense	22.20	44.40	22.20	0.00	0.00	0.00	0.00%
10-55-4175	Medical Transport Insurance	168.00	154.00	98.00	168.00	168.00	0.00	0.00%
10-55-5010	General Office Supplies	1,259.88	692.38	224.00	1,000.00	500.00	-500.00	-50.00%
10-55-5020	Books/Periodicals/Micro.	0.00	114.95	0.00	200.00	200.00	0.00	0.00%
10-55-5030	Postage	931.66	705.25	299.08	1,000.00	1,100.00	100.00	10.00%
10-55-5035	Vehicles & Equipment <$5,000	455.50	0.00	0.00	125.00	0.00	-125.00	-100.00%
10-55-5040	Furniture & Fixtures	0.00	1,365.48	0.00	0.00	0.00	0.00	0.00%
10-55-5110	Wearing Apparel	595.59	27.80	0.00	50.00	50.00	0.00	0.00%
10-55-6010	Legal	22,203.23	5,780.40	3,455.50	25,000.00	20,000.00	-5,000.00	-20.00%
10-55-6130	Telephone	70.14	48.21	11.98	75.00	0.00	-75.00	-100.00%
10-55-6135	Internet Services	123.90	132.64	67.98	135.00	135.00	0.00	0.00%
10-55-7030	Maintenance Contracts	7,500.32	10,045.82	9,814.20	10,100.00	10,245.00	145.00	1.44%
10-55-8020	Medical Service - New Employe	105.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-55-8055	Jury Fees	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
10-55-8120	Membership	205.00	0.00	0.00	300.00	215.00	-85.00	-28.33%
10-55-8130	Travel/Training	1,810.05	1,876.40	40.00	3,500.00	3,000.00	-500.00	-14.29%
10-55-8180	Programming	86.59	0.00	0.00	700.00	0.00	-700.00	-100.00%
10-55-8190	Morale/Welfare	150.00	150.00	0.00	0.00	0.00	0.00	0.00%
10-55-8220	Service & Safety Awards/Banqu	117.48	92.05	0.00	0.00	0.00	0.00	0.00%
10-55-8250	Promotions/P.R.	485.85	0.00	0.00	500.00	600.00	100.00	20.00%
10-55-9010	Mobile Capital	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
10-55-9020	Fixed Capital	870.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-60-4010	Salaries	556,148.46	562,981.53	301,857.07	595,491.40	592,410.32	-3,081.08	-0.52%
10-60-4020	Overtime Salaries	28,548.91	37,089.61	36,744.83	66,071.05	102,325.39	36,254.34	54.87%
10-60-4060	Retirement	87,570.92	85,059.53	45,541.94	80,093.59	83,408.02	3,314.43	4.14%
10-60-4070	FICA	35,081.65	34,683.16	19,597.15	36,920.47	36,729.44	-191.03	-0.52%
10-60-4075	Medicare	8,204.41	8,111.36	4,583.22	8,634.63	8,589.95	-44.68	-0.52%
10-60-4080	Health Insurance	94,460.68	89,649.57	43,876.80	94,017.82	92,690.84	-1,326.98	-1.41%
10-60-4090	Workers Compensation	18,037.16	14,836.97	11,908.67	26,439.82	26,303.02	-136.80	-0.52%
10-60-4100	TWC	1,360.35	477.36	1,226.20	5,954.91	5,924.10	-30.81	-0.52%
10-60-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	3,640.00	3,635.76	-4.24	-0.12%
10-60-4165	Section 125 Cafeteria Expense	24.10	0.00	55.50	88.80	88.80	0.00	0.00%
10-60-4175	Medical Transport Insurance	1,484.00	1,442.00	770.00	1,512.00	1,512.00	0.00	0.00%
10-60-5010	General Office Supplies	2,306.07	1,478.82	535.15	4,000.00	3,500.00	-500.00	-12.50%
10-60-5020	Books/Periodicals/Micro.	0.00	314.00	0.00	0.00	350.00	350.00	0.00%
10-60-5030	Postage	231.26	264.51	62.95	300.00	300.00	0.00	0.00%
10-60-5040	Furniture & Fixtures	0.00	0.00	159.99	0.00	0.00	0.00	0.00%
10-60-5060	Janitorial Supplies	265.43	334.58	115.28	650.00	500.00	-150.00	-23.08%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-60-5080	Tools	91.23	572.93	0.00	500.00	500.00	0.00	0.00%
10-60-5100	Fuel, Oil, Grease	33,467.61	29,844.37	15,053.39	42,500.00	40,000.00	-2,500.00	-5.88%
10-60-5110	Wearing Apparel	1,099.42	6,302.49	769.28	5,000.00	5,000.00	0.00	0.00%
10-60-5120	General Maintenance Supplies	167.37	65.22	0.00	500.00	300.00	-200.00	-40.00%
10-60-5330	Ammunition, Weapons Supplie	4,625.96	2,684.49	339.43	4,000.00	4,000.00	0.00	0.00%
10-60-5340	Safety Equipment & Supplies	1,033.00	270.00	556.39	500.00	500.00	0.00	0.00%
10-60-5350	Animal Control	1,075.37	1,949.65	1,033.30	2,000.00	2,000.00	0.00	0.00%
10-60-5370	K-9 UNIT DRUG DOG	1,737.79	1,625.29	1,037.51	3,000.00	3,000.00	0.00	0.00%
10-60-5433	Police Grant Expense	55,850.00	56,255.00	122,360.19	363,517.27	218,100.35	-145,416.92	-40.00%
10-60-5463	287G Expenses	0.00	0.00	10,780.00	0.00	0.00	0.00	0.00%
10-60-6060	Auto Liability/Collision Insuran	5,568.61	6,382.99	5,235.40	7,350.00	8,035.95	685.95	9.33%
10-60-6070	Law Enforcement Liability	6,682.62	7,265.97	4,896.57	9,000.00	6,662.00	-2,338.00	-25.98%
10-60-6100	Equipment Insurance	46.07	46.80	36.75	50.00	52.50	2.50	5.00%
10-60-6110	Utility Billing	9,413.56	10,942.17	4,337.34	12,150.00	11,900.00	-250.00	-2.06%
10-60-6130	Telephone	2,548.87	2,598.66	1,572.58	2,760.00	3,101.00	341.00	12.36%
10-60-6135	Internet Services	3,005.92	3,078.92	1,578.61	3,200.00	1,807.00	-1,393.00	-43.53%
10-60-6140	Natural Gas	699.41	1,262.83	566.67	1,150.00	1,200.00	50.00	4.35%
10-60-6170	Dispatching	13,259.25	0.00	0.00	0.00	0.00	0.00	0.00%
10-60-6225	Mobile Phone	4,241.83	4,554.53	2,253.48	5,000.00	5,000.00	0.00	0.00%
10-60-7010	Building & Grounds	675.25	643.57	466.95	3,000.00	2,750.00	-250.00	-8.33%
10-60-7020	Communications Equipment	21,315.60	0.00	0.00	10,000.00	8,000.00	-2,000.00	-20.00%
10-60-7030	Maintenance Contracts	30,082.57	46,080.52	23,490.09	61,370.67	60,321.36	-1,049.31	-1.71%
10-60-7100	Vehicle Parts and Repairs	19,422.53	42,024.53	13,668.06	20,000.00	20,000.00	0.00	0.00%
10-60-7110	Other Equip. Parts & Repairs	884.00	1,237.74	326.30	1,000.00	750.00	-250.00	-25.00%
10-60-8020	Medical Service - New Employe	145.00	300.84	420.00	0.00	300.00	300.00	0.00%
10-60-8050	D.O.T. Mandatory Drug	260.00	255.00	0.00	0.00	300.00	300.00	0.00%
10-60-8070	Janitorial Service	0.00	0.00	80.34	0.00	0.00	0.00	0.00%
10-60-8080	Investigation	2,223.62	639.45	653.43	2,700.00	2,500.00	-200.00	-7.41%
10-60-8090	Crime Prevention	529.00	841.56	0.00	2,500.00	2,500.00	0.00	0.00%
10-60-8120	Membership	306.00	541.00	220.00	550.00	600.00	50.00	9.09%
10-60-8130	Travel/Training	6,346.51	7,185.31	4,637.09	9,500.00	9,000.00	-500.00	-5.26%
10-60-8160	Professional Services	273.42	0.00	0.00	0.00	0.00	0.00	0.00%
10-60-8180	Programming	19,741.17	19,557.34	11,025.00	23,100.00	21,200.00	-1,900.00	-8.23%
10-60-8190	Morale/Welfare	1,350.00	1,350.00	0.00	0.00	0.00	0.00	0.00%
10-60-8220	Service & Safety Awards/Banqı	1,049.85	863.46	0.00	0.00	0.00	0.00	0.00%
10-60-8250	Promotions/P.R.	1,046.95	1,056.43	0.00	1,300.00	1,300.00	0.00	0.00%
10-60-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-60-8345	Confidential Funds	1,000.00	1,500.00	0.00	0.00	0.00	0.00	0.00%
10-60-9010	Mobile Capital	100,521.00	44,091.38	71,655.31	80,000.00	0.00	-80,000.00	-100.00%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-60-9020	Fixed Capital	0.00	167,381.80	0.00	0.00	0.00	0.00	0.00%
10-65-4060	Retirement	19,800.00	18,100.00	8,050.00	22,750.00	22,750.00	0.00	0.00%
10-65-4090	Workers Compensation	15,478.58	8,600.28	7,311.09	11,500.00	10,444.42	-1,055.58	-9.18%
10-65-4150	Administrative Expenses	6,000.00	4,800.00	0.00	4,800.00	4,800.00	0.00	0.00%
10-65-5030	Postage	5.00	3.55	0.74	25.00	5.00	-20.00	-80.00%
10-65-5060	Janitorial Supplies	35.26	107.53	56.50	100.00	150.00	50.00	50.00%
10-65-5100	Fuel, Oil, Grease	2,735.26	4,181.83	2,019.76	4,000.00	4,000.00	0.00	0.00%
10-65-5340	Safety Equipment & Supplies	4,428.56	5,000.00	0.00	5,500.00	5,500.00	0.00	0.00%
10-65-6060	Auto Liability/Collision Insuran	6,331.05	8,282.97	5,164.84	8,370.00	4,519.05	-3,850.95	-46.01%
10-65-6085	Auto Liability - Rural	6,172.78	7,472.51	8,153.35	6,620.00	15,630.75	9,010.75	136.11%
10-65-6100	Equipment Insurance	204.83	207.52	161.70	220.00	231.00	11.00	5.00%
10-65-6110	Utility Billing	7,638.55	8,427.02	3,806.04	10,000.00	11,000.00	1,000.00	10.00%
10-65-6130	Telephone	1,399.68	1,700.00	381.16	1,500.00	2,100.00	600.00	40.00%
10-65-6135	Internet Services	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
10-65-6140	Natural Gas	672.27	659.43	399.22	750.00	900.00	150.00	20.00%
10-65-7010	Building & Grounds	37.99	2,581.24	141.79	0.00	15,000.00	15,000.00	0.00%
10-65-7020	Communications Equipment	4,000.00	948.78	0.00	4,000.00	4,000.00	0.00	0.00%
10-65-7100	Vehicle Parts and Repairs	884.98	1,077.36	0.00	3,500.00	3,500.00	0.00	0.00%
10-65-8070	Janitorial Service	99.71	103.94	51.96	100.00	125.00	25.00	25.00%
10-65-8130	Travel/Training	0.00	0.00	716.76	0.00	0.00	0.00	0.00%
10-65-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-65-9020	Fixed Capital	0.00	739.31	2,909.93	15,000.00	0.00	-15,000.00	-100.00%
10-70-5030	Postage	13.33	11.39	1.48	20.00	20.00	0.00	0.00%
10-70-5060	Janitorial Supplies	0.00	73.68	0.00	150.00	100.00	-50.00	-33.33%
10-70-5090	Chemicals	262.50	247.50	0.00	1,000.00	1,000.00	0.00	0.00%
10-70-5100	Fuel, Oil, Grease	18,420.41	18,921.22	26,815.86	50,000.00	30,000.00	-20,000.00	-40.00%
10-70-5340	Safety Equipment & Supplies	360.00	28.18	0.00	350.00	350.00	0.00	0.00%
10-70-6050	General Liability Insurance	1,168.16	1,212.26	1,008.42	1,515.00	1,440.60	-74.40	-4.91%
10-70-6110	Utility Billing	2,114.00	2,204.00	962.00	3,000.00	3,000.00	0.00	0.00%
10-70-7010	Building & Grounds	7,709.35	13,331.53	0.00	10,000.00	10,000.00	0.00	0.00%
10-70-7030	Maintenance Contracts	1,675.00	1,675.00	0.00	1,800.00	1,800.00	0.00	0.00%
10-70-7110	Other Equip. Parts & Repairs	8.07	632.30	137.34	1,500.00	1,500.00	0.00	0.00%
10-70-8010	Advertising	177.25	102.60	0.00	0.00	0.00	0.00	0.00%
10-70-8030	Rentals	314.80	0.00	0.00	0.00	0.00	0.00	0.00%
10-70-8150	Permit Fees	0.00	127.00	0.00	0.00	0.00	0.00	0.00%
10-70-8350	Property Tax	118.40	119.27	0.00	200.00	200.00	0.00	0.00%
10-75-4010	Salaries	130,995.11	121,195.50	74,395.77	143,299.87	150,288.47	6,988.60	4.88%
10-75-4020	Overtime Salaries	2,980.01	4,298.94	2,516.98	4,110.62	6,824.10	2,713.48	66.01%
10-75-4060	Retirement	19,299.21	17,114.99	10,125.27	18,628.23	21,052.18	2,423.95	13.01%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-75-4070	FICA	8,230.21	7,466.79	4,568.25	8,586.99	9,020.29	433.30	5.05%
10-75-4075	Medicare	1,924.72	1,746.30	1,068.42	2,008.25	2,109.58	101.33	5.05%
10-75-4080	Health Insurance	32,304.63	26,226.40	17,600.32	31,339.27	34,759.07	3,419.80	10.91%
10-75-4090	Workers Compensation	331.92	354.90	338.08	934.55	972.98	38.43	4.11%
10-75-4100	TWC	507.55	194.26	564.71	1,385.00	1,502.88	117.88	8.51%
10-75-4165	Section 125 Cafeteria Expense	122.10	111.00	88.80	0.00	133.20	133.20	0.00%
10-75-4175	Medical Transport Insurance	504.00	490.00	294.00	504.00	504.00	0.00	0.00%
10-75-5010	General Office Supplies	1,921.15	2,386.01	2,032.46	4,000.00	3,000.00	-1,000.00	-25.00%
10-75-5020	Books/Periodicals/Micro.	11,398.66	12,682.68	6,447.13	15,000.00	15,000.00	0.00	0.00%
10-75-5030	Postage	487.48	671.72	36.26	500.00	800.00	300.00	60.00%
10-75-5035	Vehicles & Equipment <$5,000	7,003.20	10,504.80	405.72	700.00	0.00	-700.00	-100.00%
10-75-5040	Furniture & Fixtures	0.00	2,453.53	0.00	0.00	1,000.00	1,000.00	0.00%
10-75-5060	Janitorial Supplies	347.27	433.58	570.20	700.00	400.00	-300.00	-42.86%
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 Expens	0.00	1,960.00	0.00	0.00	0.00	0.00	0.00%
10-75-5199	Unclaimed Property Capital Cre	74.43	0.00	0.00	0.00	0.00	0.00	0.00%
10-75-5340	Safety Equipment & Supplies	0.00	40.00	0.00	200.00	50.00	-150.00	-75.00%
10-75-6110	Utility Billing	11,078.99	10,802.12	4,424.49	12,900.00	12,000.00	-900.00	-6.98%
10-75-6130	Telephone	1,351.62	1,381.55	850.43	1,450.00	1,020.00	-430.00	-29.66%
10-75-6135	Internet Services	987.88	997.97	923.81	1,000.00	1,800.00	800.00	80.00%
10-75-6140	Natural Gas	1,533.72	1,326.82	695.86	2,300.00	2,000.00	-300.00	-13.04%
10-75-6225	Mobile Phone	0.00	446.35	236.13	600.00	500.00	-100.00	-16.67%
10-75-7010	Building & Grounds	7,458.26	8,858.17	81.36	1,100.00	1,000.00	-100.00	-9.09%
10-75-7030	Maintenance Contracts	2,350.62	3,288.87	1,991.35	3,000.00	3,000.00	0.00	0.00%
10-75-7110	Other Equip. Parts & Repairs	67.42	0.00	6.08	300.00	300.00	0.00	0.00%
10-75-8010	Advertising	0.00	269.33	0.00	0.00	0.00	0.00	0.00%
10-75-8020	Medical Service - New Employe	0.00	151.07	0.00	150.00	150.00	0.00	0.00%
10-75-8070	Janitorial Service	5,100.00	5,100.00	2,500.00	5,200.00	5,200.00	0.00	0.00%
10-75-8130	Travel/Training	0.00	25.90	0.00	500.00	0.00	-500.00	-100.00%
10-75-8180	Programming	16,110.00	16,710.00	9,450.00	17,000.00	17,000.00	0.00	0.00%
10-75-8190	Morale/Welfare	450.00	300.00	0.00	0.00	0.00	0.00	0.00%
10-75-8220	Service & Safety Awards/Banqu	359.93	826.18	0.00	0.00	0.00	0.00	0.00%
10-75-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-75-9010	Mobile Capital	0.00	0.00	2,399.16	0.00	0.00	0.00	0.00%
10-75-9020	Fixed Capital	56,595.00	28,207.50	135,814.86	261,396.00	70,000.00	-191,396.00	-73.22%
10-85-5110	Wearing Apparel	0.76	0.00	0.00	0.00	0.00	0.00	0.00%
10-85-6130	Telephone	719.35	426.94	0.00	0.00	0.00	0.00	0.00%
10-85-8130	Travel/Training	59.10	0.00	0.00	0.00	0.00	0.00	0.00%
10-90-4010	Salaries	87,008.84	85,273.67	51,811.63	102,242.58	105,781.01	3,538.43	3.46%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-90-4020	Overtime Salaries	1,291.59	3,870.85	1,979.40	3,310.59	4,470.66	1,160.07	35.04%
10-90-4060	Retirement	13,076.65	12,623.64	7,234.97	13,751.63	15,306.51	1,554.88	11.31%
10-90-4070	FICA	5,315.19	5,215.30	3,160.23	6,339.04	6,558.42	219.38	3.46%
10-90-4075	Medicare	1,243.04	1,219.62	739.01	1,482.52	1,533.82	51.30	3.46%
10-90-4080	Health Insurance	24,349.07	21,839.29	13,011.47	24,340.17	26,996.21	2,656.04	10.91%
10-90-4090	Workers Compensation	2,462.64	963.59	1,623.73	4,061.78	4,857.63	795.85	19.59%
10-90-4100	TWC	244.56	178.85	421.67	1,022.43	1,057.81	35.38	3.46%
10-90-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-90-4165	Section 125 Cafeteria Expense	44.06	48.06	39.36	0.00	59.05	59.05	0.00%
10-90-4175	Medical Transport Insurance	389.20	349.02	196.00	391.44	391.44	0.00	0.00%
10-90-5010	General Office Supplies	0.00	66.32	0.00	50.00	100.00	50.00	100.00%
10-90-5035	Vehicles & Equipment <$5,000	296.36	843.73	408.31	1,500.00	2,000.00	500.00	33.33%
10-90-5060	Janitorial Supplies	3,142.82	2,667.08	1,723.11	5,000.00	5,000.00	0.00	0.00%
10-90-5080	Tools	66.07	209.97	22.30	1,000.00	750.00	-250.00	-25.00%
10-90-5090	Chemicals	427.27	400.31	59.88	2,000.00	2,000.00	0.00	0.00%
10-90-5100	Fuel, Oil, Grease	3,872.20	2,788.13	1,337.14	4,000.00	4,000.00	0.00	0.00%
10-90-5110	Wearing Apparel	397.98	386.13	114.87	1,500.00	1,500.00	0.00	0.00%
10-90-5120	General Maintenance Supplies	5.99	0.00	0.00	100.00	100.00	0.00	0.00%
10-90-5340	Safety Equipment & Supplies	163.96	498.97	89.68	500.00	500.00	0.00	0.00%
10-90-6060	Auto Liability/Collision Insuran	1,031.35	931.74	762.19	1,350.00	1,180.95	-169.05	-12.52%
10-90-6100	Equipment Insurance	250.40	306.26	203.60	300.00	290.85	-9.15	-3.05%
10-90-6110	Utility Billing	8,639.34	6,917.92	4,104.96	11,000.00	10,000.00	-1,000.00	-9.09%
10-90-6140	Natural Gas	978.43	907.88	551.16	1,200.00	1,200.00	0.00	0.00%
10-90-6225	Mobile Phone	18.00	12.90	19.80	60.00	60.00	0.00	0.00%
10-90-7010	Building & Grounds	4,039.99	6,164.77	1,400.34	10,000.00	12,000.00	2,000.00	20.00%
10-90-7015	GARDEN CENTER BUILDING & (	871.42	219.39	0.00	2,000.00	10,000.00	8,000.00	400.00%
10-90-7018	Little League Field Exp	171.11	3,816.18	1.68	4,000.00	3,000.00	-1,000.00	-25.00%
10-90-7100	Vehicle Parts and Repairs	1,072.82	634.38	168.48	3,500.00	3,000.00	-500.00	-14.29%
10-90-7110	Other Equip. Parts & Repairs	4,729.13	5,056.62	2,136.06	7,000.00	7,000.00	0.00	0.00%
10-90-7125	Heavy Equipment Parts and Re	69.72	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
10-90-8010	Advertising	40.50	0.00	0.00	0.00	0.00	0.00	0.00%
10-90-8020	Medical Service - New Employe	3.23	69.30	1.04	150.00	150.00	0.00	0.00%
10-90-8030	Rentals	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
10-90-8050	D.O.T. Mandatory Drug	201.50	375.00	0.00	150.00	400.00	250.00	166.67%
10-90-8070	Janitorial Service	6,814.00	6,864.00	3,366.00	8,500.00	8,000.00	-500.00	-5.88%
10-90-8130	Travel/Training	0.00	280.00	212.00	500.00	500.00	0.00	0.00%
10-90-8190	Morale/Welfare	322.50	349.50	0.00	0.00	0.00	0.00	0.00%
10-90-8220	Service & Safety Awards/Banq	271.52	232.73	0.00	0.00	0.00	0.00	0.00%
10-90-9010	Mobile Capital	0.00	10,800.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-90-9020	Fixed Capital	10,000.00	49,350.00	0.00	0.00	50,000.00	50,000.00	0.00%
10-95-4010	Salaries	52,847.86	65,173.44	27,288.41	89,712.76	90,471.70	758.94	0.85%
10-95-4020	Overtime Salaries	4,866.34	4,415.35	1,104.25	2,864.16	3,373.30	509.14	17.78%
10-95-4060	Retirement	8,707.68	9,851.23	3,818.85	12,066.37	13,091.26	1,024.89	8.49%
10-95-4070	FICA	3,711.57	4,210.51	1,724.91	5,562.19	5,609.25	47.06	0.85%
10-95-4075	Medicare	868.01	984.67	403.50	1,300.84	1,311.84	11.00	0.85%
10-95-4080	Health Insurance	13,248.26	16,645.56	7,135.58	24,340.17	26,996.21	2,656.04	10.91%
10-95-4090	Workers Compensation	284.43	36.67	1,695.08	3,571.35	3,159.28	-412.07	-11.54%
10-95-4100	TWC	731.75	133.61	231.91	897.13	904.72	7.59	0.85%
10-95-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-95-4165	Section 125 Cafeteria Expense	3.36	3.66	9.76	0.00	14.65	14.65	0.00%
10-95-4175	Medical Transport Insurance	277.20	307.02	112.00	391.44	391.44	0.00	0.00%
10-95-5010	General Office Supplies	35.35	38.91	0.00	50.00	50.00	0.00	0.00%
10-95-5035	Vehicles & Equipment <$5,000	296.37	1,215.96	408.31	1,500.00	1,500.00	0.00	0.00%
10-95-5060	Janitorial Supplies	0.00	0.00	0.00	0.00	300.00	300.00	0.00%
10-95-5080	Tools	54.71	251.60	0.00	500.00	250.00	-250.00	-50.00%
10-95-5090	Chemicals	3,618.46	1,032.93	1,126.72	5,000.00	4,000.00	-1,000.00	-20.00%
10-95-5100	Fuel, Oil, Grease	1,869.90	1,896.13	1,460.73	5,000.00	5,500.00	500.00	10.00%
10-95-5110	Wearing Apparel	748.25	613.77	61.79	1,500.00	1,200.00	-300.00	-20.00%
10-95-5120	General Maintenance Supplies	5.99	0.00	0.00	500.00	200.00	-300.00	-60.00%
10-95-5180	Pipes, Valves, Fittings, Hardwa	0.00	0.00	419.31	0.00	0.00	0.00	0.00%
10-95-5340	Safety Equipment & Supplies	163.97	180.01	89.68	400.00	250.00	-150.00	-37.50%
10-95-6060	Auto Liability/Collision Insuran	357.27	415.28	326.34	470.00	505.20	35.20	7.49%
10-95-6100	Equipment Insurance	509.80	667.14	614.46	825.00	877.80	52.80	6.40%
10-95-6110	Utility Billing	9,909.09	14,190.27	5,291.05	14,000.00	14,000.00	0.00	0.00%
10-95-6225	Mobile Phone	18.00	12.90	19.80	0.00	40.00	40.00	0.00%
10-95-7010	Building & Grounds	9,213.76	8,843.95	7,019.18	15,000.00	16,000.00	1,000.00	6.67%
10-95-7100	Vehicle Parts and Repairs	824.08	135.90	258.03	3,000.00	3,000.00	0.00	0.00%
10-95-7110	Other Equip. Parts & Repairs	4,011.68	2,421.16	2,320.64	7,000.00	10,000.00	3,000.00	42.86%
10-95-7125	Heavy Equipment Parts and Re	0.00	36.95	224.31	5,000.00	5,000.00	0.00	0.00%
10-95-8020	Medical Service - New Employe	642.16	369.30	2.08	0.00	0.00	0.00	0.00%
10-95-8030	Rentals	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
10-95-8050	D.O.T. Mandatory Drug	16.50	0.00	80.50	150.00	150.00	0.00	0.00%
10-95-8130	Travel/Training	0.00	0.00	20.00	0.00	0.00	0.00	0.00%
10-95-8190	Morale/Welfare	322.50	349.50	0.00	0.00	0.00	0.00	0.00%
10-95-8220	Service & Safety Awards/Banq	249.02	197.78	0.00	0.00	0.00	0.00	0.00%
10-95-9010	Mobile Capital	49,587.38	60,139.63	0.00	0.00	45,000.00	45,000.00	0.00%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-95-9020	Fixed Capital	0.00	0.00	12,985.00	25,000.00	0.00	-25,000.00	-100.00%
	Total Expense:	**2,641,375.79**	**2,862,637.93**	**1,691,250.95**	**3,798,413.00**	**3,423,396.65**	**-375,016.35**	**-9.87%**
	Total Fund: 10 - GENERAL FUND:	**290,596.55**	**286,820.55**	**-364,696.40**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREMENT								
Revenue								
12-00-3670	Interest Earned	2,044.36	1,732.86	753.34	0.00	0.00	0.00	0.00%
	Total Revenue:	**2,044.36**	**1,732.86**	**753.34**	**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...		**1,844.32**	**1,532.82**	**653.32**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 20 - WATER & LIGHT FUND								
Revenue								
20-00-3160	Grant Revenue	0.00	78,556.95	0.00	0.00	140,000.00	140,000.00	0.00%
20-00-3200	Capital Contribution	342,537.51	169,838.00	0.00	0.00	0.00	0.00	0.00%
20-00-3450	Machine Rental & Labor	4,871.28	2,573.67	128.00	4,000.00	2,750.00	-1,250.00	-31.25%
20-00-3466	Revenue from Unrestricted Re:	0.00	0.00	0.00	358,728.11	483,630.91	124,902.80	34.82%
20-00-3550	Other Rentals	2,323.77	2,366.79	1,168.29	2,400.00	3,600.00	1,200.00	50.00%
20-00-3670	Interest Earned	264,135.40	247,208.30	102,390.13	185,000.00	193,000.00	8,000.00	4.32%
20-00-3709	Insurance Reimbursement	12,014.92	8,400.00	0.00	0.00	0.00	0.00	0.00%
20-00-3710	Miscellaneous Revenue	8,764.42	779.16	0.00	0.00	0.00	0.00	0.00%
20-00-3740	Cash Short/Over	-2.08	-8.95	-0.61	0.00	0.00	0.00	0.00%
20-00-3743	Transfer From Fund 60	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-3749	Transfer from 4A or 4B	51,664.22	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-3750	Revenue - Assets Sold	15,547.80	987.00	0.00	0.00	0.00	0.00	0.00%
20-40-3630	Service Charges - General Reve	20,220.00	21,895.00	11,835.00	19,200.00	21,750.00	2,550.00	13.28%
20-41-3406	Electric Sales	2,516,066.60	2,603,290.07	1,472,935.49	2,561,809.59	2,581,365.55	19,555.96	0.76%
20-41-3410	Utility Service Charges	14,146.86	16,443.75	6,688.34	16,000.00	16,000.00	0.00	0.00%
20-41-3416	Fuel Charges	2,007,498.74	2,225,117.52	1,258,662.05	2,258,360.16	2,277,031.18	18,671.02	0.83%
20-41-3420	Utility Penalties	43,615.18	47,552.86	23,719.64	45,000.00	47,000.00	2,000.00	4.44%
20-41-3450	Machine Rental & Labor	0.00	1,419.00	878.00	0.00	0.00	0.00	0.00%
20-41-3710	Miscellaneous Revenue	0.00	4,053.50	0.00	0.00	0.00	0.00	0.00%
20-42-3410	Utility Service Charges	2,407.50	2,442.49	1,040.00	3,000.00	2,400.00	-600.00	-20.00%
20-42-3425	Water Sales	658,732.79	715,929.67	391,505.90	647,543.01	670,021.52	22,478.51	3.47%
20-42-3430	Water Connections	15,375.00	17,796.94	0.00	15,000.00	15,000.00	0.00	0.00%
20-42-3745	Transfer to Water & Light Fund	0.00	23,501.06	0.00	0.00	0.00	0.00	0.00%
20-43-3435	Sewer Charges	466,990.46	486,040.30	274,270.61	443,935.06	448,234.31	4,299.25	0.97%
20-43-3440	Industrial Sewer Charges	3,631.31	3,601.57	2,014.46	3,625.00	3,718.45	93.45	2.58%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-43-3445	Sewer Connections	9,967.50	14,635.00	1,575.00	10,000.00	10,000.00	0.00	0.00%
20-45-3455	Refuse Collection - Commercia	479,274.86	504,203.47	310,561.43	522,060.00	532,501.20	10,441.20	2.00%
20-45-3460	Refuse Collection - Residential	298,256.86	307,526.13	183,176.92	312,120.00	318,362.40	6,242.40	2.00%
20-45-3710	Miscellaneous Revenue	0.00	7,512.74	0.00	0.00	0.00	0.00	0.00%
20-45-3820	Revenue - Recyclable Products	24,370.23	25,468.64	14,528.78	25,860.00	26,377.20	517.20	2.00%
	Total Revenue:	**7,262,411.13**	**7,539,130.63**	**4,057,077.43**	**7,433,640.93**	**7,792,742.72**	**359,101.79**	**4.83%**
Expense								
20-00-8022	Amortization Expense	-730.80	-730.80	0.00	0.00	0.00	0.00	0.00%
20-00-8045	Bond Issuance Costs	19,347.86	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-8200	Depreciation Expense	516,971.86	542,610.37	0.00	0.00	0.00	0.00	0.00%
20-00-8330	Interest Expense	2,438.00	32,245.09	0.00	0.00	0.00	0.00	0.00%
20-40-4010	Salaries	202,022.81	205,222.51	98,288.63	209,337.51	260,406.21	51,068.70	24.40%
20-40-4020	Overtime Salaries	2,374.18	2,733.58	748.64	2,661.24	3,343.97	682.73	25.65%
20-40-4040	Council Fee	7,800.00	7,800.00	3,999.99	8,400.00	9,100.00	700.00	8.33%
20-40-4060	Retirement	25,871.08	34,480.16	13,319.60	26,949.08	36,388.45	9,439.37	35.03%
20-40-4070	FICA	11,958.40	11,817.55	5,763.20	12,978.93	16,145.18	3,166.25	24.40%
20-40-4075	Medicare	2,796.20	2,763.32	1,347.57	3,035.39	3,775.89	740.50	24.40%
20-40-4080	Health Insurance	40,679.70	36,171.15	16,129.60	33,950.88	46,345.42	12,394.54	36.51%
20-40-4090	Workers Compensation	527.66	505.05	397.71	1,269.98	1,483.92	213.94	16.85%
20-40-4100	TWC	664.23	262.22	665.78	2,093.38	2,604.06	510.68	24.39%
20-40-4165	Section 125 Cafeteria Expense	109.83	142.45	68.45	111.00	44.40	-66.60	-60.00%
20-40-4175	Medical Transport Insurance	623.00	609.00	290.50	546.00	672.00	126.00	23.08%
20-40-5010	General Office Supplies	2,164.73	4,511.42	297.44	5,000.00	5,000.00	0.00	0.00%
20-40-5020	Books/Periodicals/Micro.	33.84	0.00	0.00	200.00	200.00	0.00	0.00%
20-40-5030	Postage	8,805.66	17,840.81	2,155.87	10,000.00	10,000.00	0.00	0.00%
20-40-5035	Vehicles & Equipment <$5,000	-519.50	177.33	0.00	2,000.00	0.00	-2,000.00	-100.00%
20-40-5040	Furniture & Fixtures	119.28	6,217.51	0.00	0.00	0.00	0.00	0.00%
20-40-5060	Janitorial Supplies	437.32	165.82	94.66	300.00	350.00	50.00	16.67%
20-40-5080	Tools	0.00	271.60	0.00	1,000.00	150.00	-850.00	-85.00%
20-40-5100	Fuel, Oil, Grease	0.00	0.00	42.54	250.00	500.00	250.00	100.00%
20-40-5110	Wearing Apparel	181.03	131.23	0.00	162.50	162.50	0.00	0.00%
20-40-5120	General Maintenance Supplies	0.00	0.00	0.00	25.00	50.00	25.00	100.00%
20-40-5340	Safety Equipment & Supplies	32.50	40.00	0.00	50.00	60.00	10.00	20.00%
20-40-6010	Legal	5,995.60	2,657.60	427.00	7,500.00	5,000.00	-2,500.00	-33.33%
20-40-6040	Auditing	14,600.00	19,850.00	10,975.00	16,500.00	17,325.00	825.00	5.00%
20-40-6060	Auto Liability/Collision Insuran	0.00	0.00	0.00	337.00	334.00	-3.00	-0.89%
20-40-6110	Utility Billing	2,651.14	2,877.98	1,240.30	2,950.00	3,097.50	147.50	5.00%
20-40-6124	Utility Collection Agency Fee E	0.00	119.48	96.62	300.00	300.00	0.00	0.00%
20-40-6130	Telephone	1,455.18	1,463.16	936.11	1,600.00	1,200.00	-400.00	-25.00%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-40-6135	Internet Services	500.41	598.37	271.86	600.00	600.00	0.00	0.00%
20-40-6150	Surety Bonds	0.00	133.00	0.00	0.00	0.00	0.00	0.00%
20-40-6225	Mobile Phone	354.00	820.30	413.25	870.00	870.00	0.00	0.00%
20-40-6230	Credit Card Charges	14,146.59	16,876.15	7,762.22	15,000.00	16,537.00	1,537.00	10.25%
20-40-7010	Building & Grounds	8,918.95	-360.09	41.99	1,500.00	9,500.00	8,000.00	533.33%
20-40-7020	Communications Equipment	0.00	105.50	0.00	0.00	0.00	0.00	0.00%
20-40-7030	Maintenance Contracts	20,617.33	27,440.02	33,047.20	37,724.00	37,901.00	177.00	0.47%
20-40-7100	Vehicle Parts and Repairs	0.00	1,237.00	52.74	150.00	150.00	0.00	0.00%
20-40-7400	Bad Debt Write-Off Expense	13,408.70	10,901.09	-897.28	0.00	0.00	0.00	0.00%
20-40-8010	Advertising	471.75	42.75	179.55	175.00	175.00	0.00	0.00%
20-40-8020	Medical Service - New Employe	356.07	224.17	78.56	0.00	0.00	0.00	0.00%
20-40-8070	Janitorial Service	1,900.10	1,897.92	873.96	2,000.00	1,900.00	-100.00	-5.00%
20-40-8120	Membership	2,524.50	2,757.63	811.00	3,325.00	3,638.33	313.33	9.42%
20-40-8130	Travel/Training	3,905.15	955.55	392.50	4,500.00	3,000.00	-1,500.00	-33.33%
20-40-8150	Permit Fees	51.38	51.38	50.00	52.00	52.50	0.50	0.96%
20-40-8160	Professional Services	3,916.67	2,890.68	1,571.00	3,000.00	1,840.29	-1,159.71	-38.66%
20-40-8180	Programming	11,067.00	11,814.34	13,373.21	35,510.00	11,880.00	-23,630.00	-66.54%
20-40-8185	Tariffs	0.00	67.14	0.00	0.00	0.00	0.00	0.00%
20-40-8190	Morale/Welfare	1,278.59	1,257.94	0.00	1,000.00	25.00	-975.00	-97.50%
20-40-8210	Transfer to General Fund	724,383.29	782,716.76	0.00	1,000,000.00	900,000.00	-100,000.00	-10.00%
20-40-8215	Transfer from W&L Fund to Otl	100,000.00	13,500.00	6,500.00	0.00	0.00	0.00	0.00%
20-40-8220	Service & Safety Awards/Banqu	725.06	657.78	0.00	1,500.00	2,500.00	1,000.00	66.67%
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	172.45	134.98	0.00	4,150.00	2,350.00	-1,800.00	-43.37%
20-40-8340	Travel - Council	1,554.63	574.75	0.00	2,600.00	1,000.00	-1,600.00	-61.54%
20-40-9010	Mobile Capital	0.00	0.00	2,464.91	0.00	10,900.00	10,900.00	0.00%
20-40-9020	Fixed Capital	4,775.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-41-4010	Salaries	163,954.95	168,575.06	81,131.30	181,473.69	178,560.43	-2,913.26	-1.61%
20-41-4020	Overtime Salaries	16,970.15	18,533.85	5,514.73	19,771.38	19,135.77	-635.61	-3.21%
20-41-4060	Retirement	22,787.02	31,375.60	11,629.81	24,408.21	25,837.69	1,429.48	5.86%
20-41-4070	FICA	11,126.72	11,260.64	5,294.77	11,251.37	11,070.75	-180.62	-1.61%
20-41-4075	Medicare	2,602.31	2,633.55	1,238.29	2,631.37	2,589.13	-42.24	-1.61%
20-41-4080	Health Insurance	32,304.63	30,528.39	17,284.84	33,950.88	37,655.65	3,704.77	10.91%
20-41-4090	Workers Compensation	4,885.71	3,932.34	2,824.96	7,772.59	7,239.31	-533.28	-6.86%
20-41-4100	TWC	341.98	161.94	798.06	1,814.74	1,785.60	-29.14	-1.61%
20-41-4110	Contract Labor	19,376.00	7,545.50	12,765.00	20,000.00	15,000.00	-5,000.00	-25.00%
20-41-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	435.00	0.00	-435.00	-100.00%
20-41-4165	Section 125 Cafeteria Expense	0.00	0.00	0.00	0.00	44.40	44.40	0.00%
20-41-4175	Medical Transport Insurance	504.00	504.00	280.00	546.00	546.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-41-5010	General Office Supplies	53.89	34.70	13.95	75.00	100.00	25.00	33.33%
20-41-5020	Books/Periodicals/Micro.	0.00	140.00	0.00	0.00	0.00	0.00	0.00%
20-41-5035	Vehicles & Equipment <$5,000	824.99	2,313.00	0.00	5,000.00	5,000.00	0.00	0.00%
20-41-5080	Tools	3,275.24	1,242.43	1,288.43	2,000.00	2,000.00	0.00	0.00%
20-41-5090	Chemicals	8.35	0.00	0.00	200.00	200.00	0.00	0.00%
20-41-5100	Fuel, Oil, Grease	7,977.16	7,470.39	2,491.67	10,000.00	8,500.00	-1,500.00	-15.00%
20-41-5110	Wearing Apparel	1,159.76	1,547.00	814.91	2,000.00	2,000.00	0.00	0.00%
20-41-5120	General Maintenance Supplies	534.07	622.41	157.87	500.00	500.00	0.00	0.00%
20-41-5150	Road Material, Culverts, Grate:	350.00	2,575.08	1,450.10	1,500.00	1,000.00	-500.00	-33.33%
20-41-5200	Electrical Meters, Boxes, Hardv	7,883.27	2,475.48	1,583.39	20,000.00	20,000.00	0.00	0.00%
20-41-5210	Transformers-Inventory	8,698.55	51,860.85	3,005.00	35,000.00	35,000.00	0.00	0.00%
20-41-5220	Electrical Wiring	5,583.60	1,070.25	1,061.26	25,000.00	20,000.00	-5,000.00	-20.00%
20-41-5230	Power Poles, Cross Arms, Hard	9,127.48	2,594.92	1,268.94	25,000.00	20,000.00	-5,000.00	-20.00%
20-41-5240	Electrical System, Hardware	9,838.90	5,541.98	4,864.91	15,000.00	15,000.00	0.00	0.00%
20-41-5250	Street Lights & Parts	4,236.36	11,156.19	4,415.40	15,000.00	20,000.00	5,000.00	33.33%
20-41-5340	Safety Equipment & Supplies	1,094.38	1,313.37	611.48	1,500.00	1,500.00	0.00	0.00%
20-41-5500	Inventory Gain/Loss	8,531.96	1,279.77	0.00	0.00	0.00	0.00	0.00%
20-41-6020	Engineering	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
20-41-6060	Auto Liability/Collision Insuran	3,853.90	5,189.10	3,867.57	4,835.00	5,538.00	703.00	14.54%
20-41-6120	Electrical-Generation	1,980,911.86	2,176,684.68	1,222,532.04	2,252,668.27	2,266,148.71	13,480.44	0.60%
20-41-6122	Transmission of Electricity	599,826.67	566,461.54	405,499.47	782,651.28	861,196.69	78,545.41	10.04%
20-41-6123	Electrical Substation	1,839.91	1,802.99	429.02	3,000.00	2,500.00	-500.00	-16.67%
20-41-6225	Mobile Phone	360.00	360.00	130.00	360.00	360.00	0.00	0.00%
20-41-7020	Communications Equipment	0.00	0.00	124.51	0.00	0.00	0.00	0.00%
20-41-7030	Maintenance Contracts	0.00	0.00	1,000.00	0.00	35,000.00	35,000.00	0.00%
20-41-7090	Electrical System	3,250.00	0.00	0.00	5,000.00	64,000.00	59,000.00	1,180.00%
20-41-7100	Vehicle Parts and Repairs	4,842.22	272.52	457.20	3,000.00	3,000.00	0.00	0.00%
20-41-7110	Other Equip. Parts & Repairs	377.43	155.00	550.87	1,000.00	1,000.00	0.00	0.00%
20-41-7125	Heavy Equipment Parts and Re	39,070.02	73,999.09	2,059.03	20,000.00	20,000.00	0.00	0.00%
20-41-8010	Advertising	243.00	0.00	136.80	0.00	0.00	0.00	0.00%
20-41-8020	Medical Service - New Employe	0.00	0.00	151.06	150.00	150.00	0.00	0.00%
20-41-8030	Rentals	21,931.00	1,265.00	0.00	0.00	0.00	0.00	0.00%
20-41-8050	D.O.T. Mandatory Drug	705.00	513.99	115.50	800.00	740.00	-60.00	-7.50%
20-41-8130	Travel/Training	122.40	100.00	0.00	200.00	200.00	0.00	0.00%
20-41-8160	Professional Services	14,247.50	6,410.60	0.00	1,000.00	20,000.00	19,000.00	1,900.00%
20-41-8180	Programming	0.00	0.00	123.01	1,000.00	1,000.00	0.00	0.00%
20-41-8190	Morale/Welfare	450.00	450.00	0.00	0.00	0.00	0.00	0.00%
20-41-8220	Service & Safety Awards/Banq	353.53	347.15	0.00	0.00	0.00	0.00	0.00%
20-41-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-41-9010	Mobile Capital	0.00	0.00	0.00	165,000.00	140,000.00	-25,000.00	-15.15%
20-41-9020	Fixed Capital	5,907.18	0.00	213,356.79	276,000.00	257,000.00	-19,000.00	-6.88%
20-42-4010	Salaries	107,461.01	83,174.12	54,658.64	126,721.16	133,399.44	6,678.28	5.27%
20-42-4020	Overtime Salaries	11,626.09	8,318.05	4,056.64	12,160.47	12,044.14	-116.33	-0.96%
20-42-4060	Retirement	15,862.46	16,410.88	7,907.59	17,044.00	19,302.90	2,258.90	13.25%
20-42-4070	FICA	7,493.42	5,519.97	3,545.24	7,856.71	8,270.77	414.06	5.27%
20-42-4075	Medicare	1,752.57	1,291.18	829.19	1,837.46	1,934.29	96.83	5.27%
20-42-4080	Health Insurance	24,766.74	16,472.39	11,042.29	28,727.67	31,862.48	3,134.81	10.91%
20-42-4090	Workers Compensation	2,706.61	2,450.68	2,254.41	7,511.14	7,979.17	468.03	6.23%
20-42-4100	TWC	393.49	120.11	371.34	1,267.21	1,333.99	66.78	5.27%
20-42-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	1,260.00	817.00	-443.00	-35.16%
20-42-4165	Section 125 Cafeteria Expense	24.05	0.00	0.00	0.00	0.00	0.00	0.00%
20-42-4175	Medical Transport Insurance	392.00	294.00	196.00	462.00	462.00	0.00	0.00%
20-42-5010	General Office Supplies	20.35	76.58	0.00	75.00	100.00	25.00	33.33%
20-42-5035	Vehicles & Equipment <$5,000	2,385.87	737.88	0.00	2,000.00	2,000.00	0.00	0.00%
20-42-5080	Tools	930.60	523.06	531.73	2,000.00	1,500.00	-500.00	-25.00%
20-42-5090	Chemicals	9,259.73	9,906.78	7,111.33	15,500.00	15,000.00	-500.00	-3.23%
20-42-5100	Fuel, Oil, Grease	5,629.95	4,091.74	1,594.05	7,000.00	7,000.00	0.00	0.00%
20-42-5110	Wearing Apparel	978.45	673.44	310.10	2,500.00	2,000.00	-500.00	-20.00%
20-42-5120	General Maintenance Supplies	473.35	524.79	319.21	500.00	500.00	0.00	0.00%
20-42-5140	Concrete, Cement, Mortar Mix	34.50	41.65	19.20	200.00	200.00	0.00	0.00%
20-42-5150	Road Material, Culverts, Grate:	350.00	2,625.10	1,450.12	2,000.00	2,000.00	0.00	0.00%
20-42-5180	Pipes, Valves, Fittings, Hardwa	6,866.74	11,708.31	5,157.47	10,000.00	12,000.00	2,000.00	20.00%
20-42-5190	Water Meters, Boxes, Hardwar	13,350.52	18,473.22	5,718.36	8,000.00	10,000.00	2,000.00	25.00%
20-42-5290	Water System Equipment Part:	14,749.29	16,202.80	24,090.60	20,000.00	20,000.00	0.00	0.00%
20-42-5340	Safety Equipment & Supplies	124.98	267.79	89.68	500.00	400.00	-100.00	-20.00%
20-42-5500	Inventory Gain/Loss	11,368.55	10,512.05	0.00	0.00	0.00	0.00	0.00%
20-42-6020	Engineering	14,844.00	9,896.00	0.00	0.00	0.00	0.00	0.00%
20-42-6060	Auto Liability/Collision Insuran	1,418.31	2,315.99	1,029.74	1,875.00	1,549.05	-325.95	-17.38%
20-42-6100	Equipment Insurance	24.50	24.75	19.11	25.00	27.30	2.30	9.20%
20-42-6110	Utility Billing	59,697.98	57,024.93	28,137.31	68,000.00	72,000.00	4,000.00	5.88%
20-42-6135	Internet Services	1,152.00	1,152.00	576.00	1,200.00	1,200.00	0.00	0.00%
20-42-6225	Mobile Phone	240.00	180.00	90.00	360.00	360.00	0.00	0.00%
20-42-7010	Building & Grounds	1,572.24	1,849.31	0.00	1,500.00	1,000.00	-500.00	-33.33%
20-42-7030	Maintenance Contracts	15,431.12	15,894.05	16,170.87	17,000.00	20,500.00	3,500.00	20.59%
20-42-7070	Water System	264.60	14,887.00	21,027.22	62,500.00	85,000.00	22,500.00	36.00%
20-42-7100	Vehicle Parts and Repairs	552.06	309.34	61.01	2,500.00	2,500.00	0.00	0.00%
20-42-7110	Other Equip. Parts & Repairs	1,475.69	30.91	28.00	10,000.00	10,000.00	0.00	0.00%
20-42-7125	Heavy Equipment Parts and Re	2,155.12	712.56	53.99	7,000.00	7,000.00	0.00	0.00%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-42-8010	Advertising	0.00	945.00	294.00	0.00	0.00	0.00	0.00%
20-42-8020	Medical Service - New Employe	139.68	98.31	2.12	150.00	150.00	0.00	0.00%
20-42-8050	D.O.T. Mandatory Drug	260.00	110.00	0.00	200.00	200.00	0.00	0.00%
20-42-8120	Membership	262.94	203.75	0.00	600.00	400.00	-200.00	-33.33%
20-42-8130	Travel/Training	187.50	415.00	0.00	1,200.00	1,200.00	0.00	0.00%
20-42-8140	Laboratory Testing	5,205.87	3,612.50	4,412.00	8,000.00	8,000.00	0.00	0.00%
20-42-8150	Permit Fees	3,726.45	3,726.45	0.00	6,000.00	4,500.00	-1,500.00	-25.00%
20-42-8160	Professional Services	258.75	13,378.30	0.00	2,500.00	2,500.00	0.00	0.00%
20-42-8180	Programming	0.00	0.00	652.50	1,500.00	1,500.00	0.00	0.00%
20-42-8190	Morale/Welfare	400.00	300.00	0.00	0.00	0.00	0.00	0.00%
20-42-8220	Service & Safety Awards/Banqu	297.45	230.15	0.00	0.00	0.00	0.00	0.00%
20-42-9020	Fixed Capital	0.00	0.00	138,268.53	0.00	253,000.00	253,000.00	0.00%
20-43-4010	Salaries	49,516.08	90,655.21	47,661.42	89,807.49	98,931.59	9,124.10	10.16%
20-43-4020	Overtime Salaries	5,345.74	9,772.83	2,288.79	9,543.76	10,832.73	1,288.97	13.51%
20-43-4060	Retirement	7,155.75	15,816.57	7,279.65	12,079.11	14,315.40	2,236.29	18.51%
20-43-4070	FICA	3,193.15	5,456.48	3,219.52	5,568.06	6,133.76	565.70	10.16%
20-43-4075	Medicare	746.73	1,275.88	752.75	1,302.21	1,434.51	132.30	10.16%
20-43-4080	Health Insurance	11,158.87	14,618.83	8,376.25	15,669.64	17,379.53	1,709.89	10.91%
20-43-4090	Workers Compensation	1,716.14	1,029.31	1,642.99	5,480.58	6,112.74	632.16	11.53%
20-43-4100	TWC	259.89	60.49	225.14	898.07	989.32	91.25	10.16%
20-43-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	625.00	974.23	349.23	55.88%
20-43-4165	Section 125 Cafeteria Expense	17.33	44.40	25.90	44.40	44.40	0.00	0.00%
20-43-4175	Medical Transport Insurance	159.60	207.20	150.70	252.00	252.00	0.00	0.00%
20-43-5010	General Office Supplies	8.50	23.16	20.79	50.00	75.00	25.00	50.00%
20-43-5030	Postage	100.97	0.00	13.54	0.00	0.00	0.00	0.00%
20-43-5060	Janitorial Supplies	15.87	29.66	0.00	50.00	50.00	0.00	0.00%
20-43-5080	Tools	275.62	415.97	0.00	500.00	400.00	-100.00	-20.00%
20-43-5090	Chemicals	6,601.81	8,758.12	4,088.95	13,200.00	12,000.00	-1,200.00	-9.09%
20-43-5100	Fuel, Oil, Grease	1,677.79	2,307.98	1,009.78	3,000.00	3,000.00	0.00	0.00%
20-43-5110	Wearing Apparel	361.04	241.51	199.44	500.00	500.00	0.00	0.00%
20-43-5120	General Maintenance Supplies	159.90	87.93	234.08	300.00	200.00	-100.00	-33.33%
20-43-5150	Road Material, Culverts, Grates	882.00	3,345.07	1,450.12	2,500.00	2,500.00	0.00	0.00%
20-43-5180	Pipes, Valves, Fittings, Hardwa	411.23	718.70	459.21	1,500.00	1,500.00	0.00	0.00%
20-43-5290	Water System Equipment Parts	0.00	175.23	0.00	0.00	0.00	0.00	0.00%
20-43-5300	Sewer System Equipment Parts	18,423.35	12,365.36	1,200.00	30,000.00	30,000.00	0.00	0.00%
20-43-5340	Safety Equipment & Supplies	70.39	178.57	0.00	300.00	300.00	0.00	0.00%
20-43-5500	Inventory Gain/Loss	952.48	629.72	0.00	0.00	0.00	0.00	0.00%
20-43-6020	Engineering	5,680.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-43-6060	Auto Liability/Collision Insuran	1,383.27	1,556.98	1,231.13	1,825.00	1,872.60	47.60	2.61%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-43-6100	Equipment Insurance	333.20	374.61	374.12	335.00	534.45	199.45	59.54%
20-43-6110	Utility Billing	108,087.49	99,394.95	41,004.36	125,000.00	125,000.00	0.00	0.00%
20-43-6225	Mobile Phone	84.00	84.00	30.00	144.00	60.00	-84.00	-58.33%
20-43-7010	Building & Grounds	149.45	607.64	371.50	500.00	5,000.00	4,500.00	900.00%
20-43-7080	Sewer System	10,360.47	0.00	0.00	10,000.00	8,000.00	-2,000.00	-20.00%
20-43-7100	Vehicle Parts and Repairs	494.69	1,268.13	82.67	2,000.00	2,000.00	0.00	0.00%
20-43-7110	Other Equip. Parts & Repairs	3,338.00	700.00	1,450.00	4,000.00	4,000.00	0.00	0.00%
20-43-7125	Heavy Equipment Parts and Re	2,161.79	890.35	529.00	3,000.00	17,000.00	14,000.00	466.67%
20-43-8010	Advertising	1,470.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-43-8020	Medical Service - New Employe	102.50	116.07	0.00	150.00	150.00	0.00	0.00%
20-43-8050	D.O.T. Mandatory Drug	77.00	75.00	0.00	100.00	100.00	0.00	0.00%
20-43-8120	Membership	186.00	90.00	0.00	300.00	150.00	-150.00	-50.00%
20-43-8130	Travel/Training	1,047.50	10.00	0.00	1,200.00	1,200.00	0.00	0.00%
20-43-8140	Laboratory Testing	9,614.43	10,852.34	5,687.37	12,000.00	14,000.00	2,000.00	16.67%
20-43-8150	Permit Fees	5,852.65	4,237.65	0.00	6,000.00	6,000.00	0.00	0.00%
20-43-8190	Morale/Welfare	180.00	175.00	0.00	0.00	0.00	0.00	0.00%
20-43-8220	Service & Safety Awards/Banqu	129.28	110.76	0.00	0.00	0.00	0.00	0.00%
20-43-8360	Disposal Fees	3,566.65	3,394.15	2,238.90	5,000.00	5,000.00	0.00	0.00%
20-43-9010	Mobile Capital	0.00	0.01	0.00	0.00	0.00	0.00	0.00%
20-43-9020	Fixed Capital	0.00	0.00	249,590.42	80,000.00	0.00	-80,000.00	-100.00%
20-44-4010	Salaries	153,419.75	161,358.30	91,964.95	168,328.00	185,602.96	17,274.96	10.26%
20-44-4020	Overtime Salaries	2,682.89	3,158.67	2,784.62	3,903.23	3,366.29	-536.94	-13.76%
20-44-4060	Retirement	19,541.16	28,440.08	12,743.84	22,640.12	25,467.63	2,827.51	12.49%
20-44-4070	FICA	9,390.87	10,369.99	5,854.51	10,436.34	11,507.38	1,071.04	10.26%
20-44-4075	Medicare	2,196.26	2,425.26	1,369.21	2,440.76	2,691.24	250.48	10.26%
20-44-4080	Health Insurance	21,536.42	22,131.63	11,168.64	20,892.85	23,172.71	2,279.86	10.91%
20-44-4090	Workers Compensation	351.30	330.79	273.16	690.14	4,806.05	4,115.91	596.39%
20-44-4100	TWC	310.18	125.66	299.51	1,683.28	1,856.03	172.75	10.26%
20-44-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	1,060.00	0.00	-1,060.00	-100.00%
20-44-4165	Section 125 Cafeteria Expense	40.70	37.00	0.00	44.40	0.00	-44.40	-100.00%
20-44-4175	Medical Transport Insurance	336.00	364.00	196.00	336.00	336.00	0.00	0.00%
20-44-5010	General Office Supplies	694.77	909.88	475.12	1,000.00	1,200.00	200.00	20.00%
20-44-5020	Books/Periodicals/Micro.	0.00	544.69	0.00	200.00	0.00	-200.00	-100.00%
20-44-5030	Postage	142.90	85.35	7.40	200.00	100.00	-100.00	-50.00%
20-44-5035	Vehicles & Equipment <$5,000	0.00	1,445.66	0.00	2,500.00	2,500.00	0.00	0.00%
20-44-5040	Furniture & Fixtures	0.00	429.15	0.00	0.00	500.00	500.00	0.00%
20-44-5060	Janitorial Supplies	575.58	895.49	17.99	1,200.00	1,200.00	0.00	0.00%
20-44-5080	Tools	0.00	154.99	0.00	400.00	500.00	100.00	25.00%
20-44-5100	Fuel, Oil, Grease	1,102.17	955.56	148.28	2,000.00	2,000.00	0.00	0.00%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-44-5105	Bulk Fuel	-3,952.87	-751.94	15,758.94	4,000.00	4,500.00	500.00	12.50%
20-44-5110	Wearing Apparel	671.40	1,627.46	498.47	800.00	1,200.00	400.00	50.00%
20-44-5120	General Maintenance Supplies	95.82	117.12	31.92	800.00	800.00	0.00	0.00%
20-44-5340	Safety Equipment & Supplies	60.36	134.48	0.00	150.00	150.00	0.00	0.00%
20-44-6060	Auto Liability/Collision Insuran	1,407.83	651.95	480.69	1,860.00	732.75	-1,127.25	-60.60%
20-44-6110	Utility Billing	6,201.63	6,031.86	2,765.88	8,000.00	7,000.00	-1,000.00	-12.50%
20-44-6130	Telephone	1,395.17	1,315.63	502.05	1,500.00	1,600.00	100.00	6.67%
20-44-6135	Internet Services	500.34	530.36	271.86	600.00	600.00	0.00	0.00%
20-44-6140	Natural Gas	1,418.61	1,268.73	395.47	2,000.00	1,600.00	-400.00	-20.00%
20-44-6225	Mobile Phone	498.75	540.12	249.63	540.00	550.00	10.00	1.85%
20-44-7010	Building & Grounds	383.89	542.24	800.02	700.00	700.00	0.00	0.00%
20-44-7030	Maintenance Contracts	39.16	262.96	169.43	700.00	500.00	-200.00	-28.57%
20-44-7100	Vehicle Parts and Repairs	664.46	28.00	12.79	1,500.00	1,500.00	0.00	0.00%
20-44-7110	Other Equip. Parts & Repairs	311.22	438.10	25.10	800.00	800.00	0.00	0.00%
20-44-8010	Advertising	102.60	140.85	0.00	0.00	0.00	0.00	0.00%
20-44-8050	D.O.T. Mandatory Drug	75.00	150.00	0.00	75.00	75.00	0.00	0.00%
20-44-8070	Janitorial Service	2,340.00	2,340.00	1,170.00	3,000.00	3,000.00	0.00	0.00%
20-44-8120	Membership	262.94	261.94	0.00	500.00	500.00	0.00	0.00%
20-44-8130	Travel/Training	84.00	2.71	0.00	1,000.00	1,000.00	0.00	0.00%
20-44-8160	Professional Services	401.90	582.45	411.10	800.00	900.00	100.00	12.50%
20-44-8180	Programming	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
20-44-8190	Morale/Welfare	325.00	788.33	0.00	0.00	0.00	0.00	0.00%
20-44-8220	Service & Safety Awards/Banqu	234.95	221.06	0.00	0.00	0.00	0.00	0.00%
20-44-9010	Mobile Capital	0.00	0.00	3,274.54	6,600.00	7,500.00	900.00	13.64%
20-45-4110	Contract Labor	17,851.00	18,956.00	9,852.00	22,620.00	5,500.00	-17,120.00	-75.69%
20-45-5090	Chemicals	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
20-45-5100	Fuel, Oil, Grease	68.50	74.99	0.00	150.00	50.00	-100.00	-66.67%
20-45-5285	Post Closure Adjustments for T	343.01	409.78	0.00	0.00	0.00	0.00	0.00%
20-45-5340	Safety Equipment & Supplies	0.00	28.18	0.00	50.00	50.00	0.00	0.00%
20-45-6100	Equipment Insurance	169.55	172.24	135.24	170.00	193.20	23.20	13.65%
20-45-6125	Residential Solid Waste Fees	261,706.50	271,746.30	136,613.64	279,260.00	275,000.00	-4,260.00	-1.53%
20-45-6190	Commercial Solid Waste Fees -	447,681.13	456,771.71	240,846.11	479,560.00	475,000.00	-4,560.00	-0.95%
20-45-7010	Building & Grounds	149.99	199.99	171.04	500.00	500.00	0.00	0.00%
20-45-7110	Other Equip. Parts & Repairs	0.00	0.00	29.99	500.00	200.00	-300.00	-60.00%
20-45-7125	Heavy Equipment Parts and Re	1,896.25	1,530.00	1,778.02	3,000.00	0.00	-3,000.00	-100.00%
20-45-8010	Advertising	102.00	76.50	0.00	150.00	0.00	-150.00	-100.00%
20-45-8360	Disposal Fees	359.50	0.00	0.00	14,635.00	15,044.94	409.94	2.80%
	Total Expense:	**6,375,008.18**	**6,643,767.99**	**3,505,105.06**	**7,433,640.93**	**7,792,742.72**	**359,101.79**	**4.83%**
	Total Fund: 20 - WATER & LIGHT FUND:	**887,402.95**	**895,362.64**	**551,972.37**	**0.00**	**0.00**	**0.00**	**0.00%**

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 30 - SALES TAX - MFT. DEV. 4-A								
Revenue								
30-00-3110	Sales & Use Tax	385,739.70	449,411.30	228,520.26	400,000.00	417,500.00	17,500.00	4.38%
30-00-3540	Other Leases	1,118.65	3,176.52	0.00	1,400.00	2,525.00	1,125.00	80.36%
30-00-3670	Interest Earned	52,966.49	62,062.86	31,762.52	50,500.00	53,775.00	3,275.00	6.49%
30-00-3710	Miscellaneous Revenue	9,022.60	0.00	0.00	0.00	0.00	0.00	0.00%
30-00-3744	Transfer from Other Funds	156,083.08	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**604,930.52**	**514,650.68**	**260,282.78**	**451,900.00**	**473,800.00**	**21,900.00**	**4.85%**
Expense								
30-00-4110	Contract Labor	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	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	1,220.07	0.00	1,000.00	1,000.00	0.00	0.00%
30-00-6010	Legal	950.00	3,662.99	1,733.50	5,000.00	10,000.00	5,000.00	100.00%
30-00-6050	General Liability Insurance	743.09	818.50	538.46	915.00	960.00	45.00	4.92%
30-00-6080	Errors & Omissions Liability	746.37	814.53	498.99	915.00	960.00	45.00	4.92%
30-00-6150	Surety Bond	260.00	65.00	0.00	300.00	300.00	0.00	0.00%
30-00-6225	Mobile Phone	251.16	230.37	125.67	280.00	280.00	0.00	0.00%
30-00-7710	E.D. Marketing & Promotion	10,497.50	7,581.60	0.00	40,000.00	0.00	-40,000.00	-100.00%
30-00-7720	E.D. Direct Business Incentives	123,748.00	125,000.00	25,000.00	125,000.00	50,000.00	-75,000.00	-60.00%
30-00-7760	Affordable / WorkForce Housir	0.00	0.00	0.00	80,000.00	0.00	-80,000.00	-100.00%
30-00-8010	Advertising	105.00	63.00	36.00	300.00	1,400.00	1,100.00	366.67%
30-00-8120	Membership	0.00	0.00	0.00	275.00	275.00	0.00	0.00%
30-00-8130	Travel/Training	325.05	1,076.96	10.00	2,000.00	2,000.00	0.00	0.00%
30-00-8160	Professional Services	34,260.56	101,689.58	21,930.00	35,000.00	37,450.00	2,450.00	7.00%
30-00-8180	Programming	0.00	5,000.00	5,400.00	5,000.00	5,832.00	832.00	16.64%
30-00-8210	Transfer to General Fund	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00	0.00%
30-00-8296	Capital Improvement Fund	0.00	0.00	0.00	88,515.00	891,180.00	802,665.00	906.81%
30-00-8350	Property Tax	0.16	0.16	0.00	0.00	0.00	0.00	0.00%
30-00-9020	Fixed Capital	68,017.27	0.00	0.00	85,574.00	638,257.00	552,683.00	645.85%
	Total Expense:	**257,304.20**	**264,622.80**	**114,839.31**	**537,474.00**	**1,707,294.00**	**1,169,820.00**	**217.65%**
	Total Fund: 30 - SALES TAX - MFT. DEV. 4-A:	**347,626.32**	**250,027.88**	**145,443.47**	**-85,574.00**	**-1,233,494.00**	**-1,147,920.00**	**1,341.44%**
Fund: 31 - EDC GRANT FUND								
Revenue								
31-00-3670	Interest Earned	0.00	0.09	0.05	0.00	0.00	0.00	0.00%
	Total Revenue:	**0.00**	**0.09**	**0.05**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 31 - EDC GRANT FUND:	**0.00**	**0.09**	**0.05**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 32 - SALES TAX - BUS. DEV. 4-B								
Revenue								
32-00-3110	Sales & Use Tax	385,739.69	449,411.27	228,520.21	400,000.00	417,500.00	17,500.00	4.38%
32-00-3670	Interest Earned	45,903.24	46,453.74	27,568.28	42,750.00	46,750.00	4,000.00	9.36%
	Total Revenue:	**431,642.93**	**495,865.01**	**256,088.49**	**442,750.00**	**464,250.00**	**21,500.00**	**4.86%**
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	1,220.09	0.00	1,000.00	1,000.00	0.00	0.00%
32-00-6010	Legal	1,385.00	420.00	637.50	5,000.00	10,000.00	5,000.00	100.00%
32-00-6050	General Liability Insurance	743.09	818.50	538.46	915.00	915.00	0.00	0.00%
32-00-6080	Errors & Omissions Liability	746.37	814.53	498.99	915.00	915.00	0.00	0.00%
32-00-6150	Surety Bond	260.00	65.00	0.00	300.00	300.00	0.00	0.00%
32-00-6225	Mobile Phone	251.04	251.28	125.64	280.00	280.00	0.00	0.00%
32-00-7703	Intergovernmental Trans-Gen	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
32-00-7704	Parks Project Program	2,800.00	2,625.00	10,000.00	135,000.00	60,000.00	-75,000.00	-55.56%
32-00-7705	Intergovernmental Trans-Scho	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00%
32-00-7710	E.D. Marketing & Promotion	6,239.91	9,398.46	734.00	40,000.00	40,000.00	0.00	0.00%
32-00-7720	E.D. Direct Business Incentives	58,069.00	86,463.93	43,300.00	120,000.00	225,000.00	105,000.00	87.50%
32-00-7760	Affordable / WorkForce Housir	0.00	0.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
32-00-8010	Advertising	0.00	63.00	36.00	300.00	300.00	0.00	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	325.04	1,076.96	10.00	2,000.00	2,000.00	0.00	0.00%
32-00-8160	Professional Services	28,700.56	35,248.74	20,825.00	35,000.00	37,450.00	2,450.00	7.00%
32-00-8180	Programming	0.00	5,000.00	5,400.00	5,000.00	5,832.00	832.00	16.64%
32-00-8210	Transfer to General Fund	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00	0.00%
32-00-8215	Transfer to W&L Fund & Other	207,747.30	0.00	0.00	0.00	0.00	0.00	0.00%
32-00-8296	Capital Improvement Fund	0.00	0.00	0.00	10,365.00	415,409.00	405,044.00	3,907.81%
32-00-9020	Fixed Capital	0.00	0.00	0.00	955,797.00	638,257.00	-317,540.00	-33.22%
	Total Expense:	**353,667.35**	**159,865.53**	**161,672.28**	**1,398,547.00**	**1,504,333.00**	**105,786.00**	**7.56%**
	Total Fund: 32 - SALES TAX - BUS. DEV. 4-B:	**77,975.58**	**335,999.48**	**94,416.21**	**-955,797.00**	**-1,040,083.00**	**-84,286.00**	**8.82%**
Fund: 34 - MOTEL - HOTEL OCCUPANCY								
Revenue								
34-00-3140	7% Hotel Occupancy Tax	83,618.16	104,046.14	63,226.53	96,160.90	100,000.00	3,839.10	3.99%
34-00-3466	Revenue from Reserves	0.00	0.00	0.00	23,579.37	5,000.00	-18,579.37	-78.80%
34-00-3670	Interest Earned	6,069.32	6,585.64	2,708.85	3,700.00	6,500.00	2,800.00	75.68%
	Total Revenue:	**89,687.48**	**110,631.78**	**65,935.38**	**123,440.27**	**111,500.00**	**-11,940.27**	**-9.67%**
Expense								
34-00-7500	Chamber of Commerce Allocat	16,201.33	37,500.00	27,080.21	44,440.27	58,500.00	14,059.73	31.64%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
34-00-7510	Christmas Lights	1,881.23	966.30	0.00	20,000.00	0.00	-20,000.00	-100.00%
34-00-7520	Tourist & Industry	20.98	0.00	0.00	500.00	500.00	0.00	0.00%
34-00-7535	Lavaca Expo. Assoc.	15,397.50	12,774.93	0.00	15,000.00	8,500.00	-6,500.00	-43.33%
34-00-7553	Polka Fest	3,000.00	3,000.00	4,000.00	4,000.00	5,000.00	1,000.00	25.00%
34-00-7555	Fiddlers Frolics	35,250.00	33,000.00	36,000.00	36,000.00	35,000.00	-1,000.00	-2.78%
34-00-7557	B'ball & S'ball Tourneys	0.00	1,705.00	0.00	0.00	0.00	0.00	0.00%
34-00-7558	City Support-Festivals, etc.	240.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
34-00-7559	Hallett Oak Gallery	1,000.00	0.00	0.00	0.00	500.00	500.00	0.00%
34-00-7564	SH Athletic Booster Club	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00%
	Total Expense:	**72,991.04**	**88,946.23**	**69,580.21**	**123,440.27**	**111,500.00**	**-11,940.27**	**-9.67%**
	Total Fund: 34 - MOTEL - HOTEL OCCUPANCY:	**16,696.44**	**21,685.55**	**-3,644.83**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 36 - FIRE TRUCK FUND								
Revenue								
36-00-3465	Revenue - Fire Truck	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
36-00-3670	Interest Earned	2,878.99	2,733.13	1,429.91	0.00	0.00	0.00	0.00%
	Total Revenue:	**12,878.99**	**12,733.13**	**1,429.91**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 36 - FIRE TRUCK FUND:	**12,878.99**	**12,733.13**	**1,429.91**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 40 - DEBT PROJECT								
Revenue								
40-00-3050	Bond Proceeds	5,009,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-3060	Bond Premium	269,351.14	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-3670	Interest Earned - Debt Project	80,696.71	248,986.98	94,353.60	175,000.00	15,000.00	-160,000.00	-91.43%
	Total Revenue:	**5,359,547.85**	**248,986.98**	**94,353.60**	**175,000.00**	**15,000.00**	**-160,000.00**	**-91.43%**
Expense								
40-00-7445	Bond Issuance Costs	118,851.14	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-8215	Transfer To/From Other Funds	1.00	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-9020	Fixed Capital	185,209.60	371,661.18	2,669,930.91	600,000.00	-500,000.00	-1,100,000.00	-183.33%
	Total Expense:	**304,061.74**	**371,661.18**	**2,669,930.91**	**600,000.00**	**-500,000.00**	**-1,100,000.00**	**-183.33%**
	Total Fund: 40 - DEBT PROJECT:	**5,055,486.11**	**-122,674.20**	**-2,575,577.31**	**-425,000.00**	**515,000.00**	**940,000.00**	**-221.18%**
Fund: 45 - DEBT SERVICES								
Revenue								
45-00-3010	Current Taxes	0.00	378,491.74	169,583.00	330,741.00	329,859.00	-882.00	-0.27%
45-00-3020	Delinquent Taxes	0.00	19.83	177.94	0.00	250.00	250.00	0.00%
45-00-3030	Delinquent Tax Penalty & Inter	0.00	4,066.88	102.11	0.00	150.00	150.00	0.00%
45-00-3670	Interest Earned - Debt Services	40.32	515.31	485.84	750.00	750.00	0.00	0.00%
45-00-3710	Miscellaneous Revenue	0.00	2,059.01	0.00	0.00	0.00	0.00	0.00%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
45-00-3744	Transfer To/From Other Funds	100,001.00	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00%
	Total Revenue:	**100,041.32**	**385,152.77**	**270,348.89**	**431,491.00**	**431,009.00**	**-482.00**	**-0.11%**
Expense								
45-00-6035	Ad Valorem Collection Fee	0.00	3,705.33	173.51	0.00	3,000.00	3,000.00	0.00%
45-00-7730	Expense - Debt Services	0.00	371,666.91	431,350.00	430,850.00	426,725.00	-4,125.00	-0.96%
	Total Expense:	**0.00**	**375,372.24**	**431,523.51**	**430,850.00**	**429,725.00**	**-1,125.00**	**-0.26%**
	Total Fund: 45 - DEBT SERVICES:	**100,041.32**	**9,780.53**	**-161,174.62**	**641.00**	**1,284.00**	**643.00**	**100.31%**
Fund: 50 - LIBRARY ADVISORY BOARD FUND								
Revenue								
50-00-3166	Memorials Restricted	600.00	150.00	0.00	0.00	0.00	0.00	0.00%
50-00-3167	Memorials Unrestricted	1,415.00	1,215.00	730.00	0.00	0.00	0.00	0.00%
50-00-3180	Donations Unrestricted	148.00	618.00	48.00	0.00	0.00	0.00	0.00%
50-00-3670	Interest Revenue	15,849.72	12,900.48	6,083.92	0.00	0.00	0.00	0.00%
	Total Revenue:	**18,012.72**	**14,883.48**	**6,861.92**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
50-00-4260	Miscellaneous Expense	0.00	100.00	0.00	0.00	0.00	0.00	0.00%
50-00-5020	Books Expense	1,096.83	1,476.71	0.00	0.00	0.00	0.00	0.00%
50-00-5408	Kocurek Grant Expenses	0.00	36.64	0.00	0.00	0.00	0.00	0.00%
50-00-9020	Fixed Capital	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**1,096.83**	**10,613.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 50 - LIBRARY ADVISORY BOARD FUND:	**16,915.89**	**4,270.13**	**6,861.92**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBRARY FUND								
Revenue								
52-00-3160	Grants Revenue	62,195.00	29,900.00	0.00	0.00	0.00	0.00	0.00%
52-00-3161	Donations for Designated Prog	3,770.00	3,329.00	2,340.00	0.00	0.00	0.00	0.00%
52-00-3670	Interest Earned	794.07	2,378.00	1,115.59	0.00	0.00	0.00	0.00%
	Total Revenue:	**66,759.07**	**35,607.00**	**3,455.59**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
52-00-5400	Dickson Allen Grant Expense	26,923.46	15,402.93	18,378.85	0.00	0.00	0.00	0.00%
52-00-5401	Hancher Grant Expense	0.00	38,000.00	0.00	0.00	0.00	0.00	0.00%
52-00-5408	Kocurek Grant Expense	1,712.50	0.00	0.00	0.00	0.00	0.00	0.00%
52-00-8180	Designated Programming Expe	4,572.12	6,015.74	513.68	0.00	0.00	0.00	0.00%
52-00-9350	Transfer out to Library	0.00	693.47	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**33,208.08**	**60,112.14**	**18,892.53**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBR...	**33,550.99**	**-24,505.14**	**-15,436.94**	**0.00**	**0.00**	**0.00**	**0.00%**

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 60 - GRANT FUND								
Revenue								
60-00-3145	Grant-Home Program	526,208.76	6,245.37	0.00	0.00	0.00	0.00	0.00%
60-00-3160	Grant Revenue	135,239.89	0.00	0.00	0.00	0.00	0.00	0.00%
60-00-3164	E214- GLO RCP	104,900.00	111,700.00	0.00	0.00	0.00	0.00	0.00%
60-00-3165	D267 - GLO-MIT - Revenue	2,276,158.09	4,283,009.14	2,090,572.18	0.00	0.00	0.00	0.00%
60-00-3169	E683-GLO CDBG-MIT MOD	131,402.08	91,338.00	356,311.86	0.00	0.00	0.00	0.00%
60-00-3171	CDV23-0170 TDA Waterline Re	0.00	63,500.00	71,911.50	0.00	0.00	0.00	0.00%
60-00-3670	Interest Earned	331.26	1,282.64	583.14	0.00	0.00	0.00	0.00%
60-00-3744	Transfer To/From Other Funds	0.00	13,500.00	6,500.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**3,174,240.08**	**4,570,575.15**	**2,525,878.68**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
60-00-5160	D267 - GLO-MIT - GA - Expense	0.00	14,188.54	28,377.08	0.00	0.00	0.00	0.00%
60-00-5161	CDV23-0170 TDA Waterline Re	0.00	78,500.00	35,000.00	0.00	0.00	0.00	0.00%
60-00-5163	D267 - GLO-MIT - ENG - Expen:	102,756.66	90,419.06	86,802.30	0.00	0.00	0.00	0.00%
60-00-5165	D267 - GLO-MIT - CON - Expen:	2,250,439.00	4,227,887.00	2,166,838.98	0.00	0.00	0.00	0.00%
60-00-5167	DR 4332-0094 - HMGP	117,483.97	0.00	0.00	0.00	0.00	0.00	0.00%
60-00-5168	E214-GLO RCP Expenses	89,900.00	111,700.00	60,000.00	0.00	0.00	0.00	0.00%
60-00-5169	E683-GLO CDBG-MIT MOD Exp	131,402.08	91,338.00	718,609.52	0.00	0.00	0.00	0.00%
60-00-5480	Expenses for Home Program	518,251.26	6,124.37	4,286.50	0.00	0.00	0.00	0.00%
60-00-8215	Transfer to Other Funds	227.00	23,501.06	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**3,210,459.97**	**4,643,658.03**	**3,099,914.38**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 60 - GRANT FUND:	**-36,219.89**	**-73,082.88**	**-574,035.70**	**0.00**	**0.00**	**0.00**	**0.00%**
	Report Total:	**6,804,795.57**	**1,597,950.58**	**-2,893,788.55**	**-1,465,730.00**	**-1,757,293.00**	**-291,563.00**	**19.89%**

Group Summary

Account Typ...	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 10 - GENERAL FUND							
Revenue	2,931,972.34	3,149,458.48	1,326,554.55	3,798,413.00	3,423,396.65	-375,016.35	-9.87%
Expense	2,641,375.79	2,862,637.93	1,691,250.95	3,798,413.00	3,423,396.65	-375,016.35	-9.87%
Total Fund: 10 - GENERAL FUND:	**290,596.55**	**286,820.55**	**-364,696.40**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREMENT							
Revenue	2,044.36	1,732.86	753.34	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...	**1,844.32**	**1,532.82**	**653.32**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 20 - WATER & LIGHT FUND							
Revenue	7,262,411.13	7,539,130.63	4,057,077.43	7,433,640.93	7,792,742.72	359,101.79	4.83%
Expense	6,375,008.18	6,643,767.99	3,505,105.06	7,433,640.93	7,792,742.72	359,101.79	4.83%
Total Fund: 20 - WATER & LIGHT FUND:	**887,402.95**	**895,362.64**	**551,972.37**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 30 - SALES TAX - MFT. DEV. 4-A							
Revenue	604,930.52	514,650.68	260,282.78	451,900.00	473,800.00	21,900.00	4.85%
Expense	257,304.20	264,622.80	114,839.31	537,474.00	1,707,294.00	1,169,820.00	217.65%
Total Fund: 30 - SALES TAX - MFT. DEV. 4-A:	**347,626.32**	**250,027.88**	**145,443.47**	**-85,574.00**	**-1,233,494.00**	**-1,147,920.00**	**1,341.44%**
Fund: 31 - EDC GRANT FUND							
Revenue	0.00	0.09	0.05	0.00	0.00	0.00	0.00%
Total Fund: 31 - EDC GRANT FUND:	**0.00**	**0.09**	**0.05**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 32 - SALES TAX - BUS. DEV. 4-B							
Revenue	431,642.93	495,865.01	256,088.49	442,750.00	464,250.00	21,500.00	4.86%
Expense	353,667.35	159,865.53	161,672.28	1,398,547.00	1,504,333.00	105,786.00	7.56%
Total Fund: 32 - SALES TAX - BUS. DEV. 4-B:	**77,975.58**	**335,999.48**	**94,416.21**	**-955,797.00**	**-1,040,083.00**	**-84,286.00**	**8.82%**
Fund: 34 - MOTEL - HOTEL OCCUPANCY							
Revenue	89,687.48	110,631.78	65,935.38	123,440.27	111,500.00	-11,940.27	-9.67%
Expense	72,991.04	88,946.23	69,580.21	123,440.27	111,500.00	-11,940.27	-9.67%
Total Fund: 34 - MOTEL - HOTEL OCCUPANCY:	**16,696.44**	**21,685.55**	**-3,644.83**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 36 - FIRE TRUCK FUND							
Revenue	12,878.99	12,733.13	1,429.91	0.00	0.00	0.00	0.00%
Total Fund: 36 - FIRE TRUCK FUND:	**12,878.99**	**12,733.13**	**1,429.91**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 40 - DEBT PROJECT							
Revenue	5,359,547.85	248,986.98	94,353.60	175,000.00	15,000.00	-160,000.00	-91.43%
Expense	304,061.74	371,661.18	2,669,930.91	600,000.00	-500,000.00	-1,100,000.00	-183.33%
Total Fund: 40 - DEBT PROJECT:	**5,055,486.11**	**-122,674.20**	**-2,575,577.31**	**-425,000.00**	**515,000.00**	**940,000.00**	**-221.18%**

Budget Comparison Report

Account Typ...	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 45 - DEBT SERVICES							
Revenue	100,041.32	385,152.77	270,348.89	431,491.00	431,009.00	-482.00	-0.11%
Expense	0.00	375,372.24	431,523.51	430,850.00	429,725.00	-1,125.00	-0.26%
Total Fund: 45 - DEBT SERVICES:	**100,041.32**	**9,780.53**	**-161,174.62**	**641.00**	**1,284.00**	**643.00**	**100.31%**
Fund: 50 - LIBRARY ADVISORY BOARD FUND							
Revenue	18,012.72	14,883.48	6,861.92	0.00	0.00	0.00	0.00%
Expense	1,096.83	10,613.35	0.00	0.00	0.00	0.00	0.00%
Total Fund: 50 - LIBRARY ADVISORY BOARD FUND:	**16,915.89**	**4,270.13**	**6,861.92**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBRARY F...							
Revenue	66,759.07	35,607.00	3,455.59	0.00	0.00	0.00	0.00%
Expense	33,208.08	60,112.14	18,892.53	0.00	0.00	0.00	0.00%
Total Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBR...	**33,550.99**	**-24,505.14**	**-15,436.94**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 60 - GRANT FUND							
Revenue	3,174,240.08	4,570,575.15	2,525,878.68	0.00	0.00	0.00	0.00%
Expense	3,210,459.97	4,643,658.03	3,099,914.38	0.00	0.00	0.00	0.00%
Total Fund: 60 - GRANT FUND:	**-36,219.89**	**-73,082.88**	**-574,035.70**	**0.00**	**0.00**	**0.00**	**0.00%**
Report Total:	**6,804,795.57**	**1,597,950.58**	**-2,893,788.55**	**-1,465,730.00**	**-1,757,293.00**	**-291,563.00**	**19.89%**

Fund Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Fund	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	2026 APPROVED	2027 PROPOSED	Increase / (Decrease)	
10 - GENERAL FUND	290,596.55	286,820.55	-364,696.40	0.00	0.00	0.00	0.00%
12 - VOLUNTEER FIREMAN'S PENSION & R...	1,844.32	1,532.82	653.32	0.00	0.00	0.00	0.00%
20 - WATER & LIGHT FUND	887,402.95	895,362.64	551,972.37	0.00	0.00	0.00	0.00%
30 - SALES TAX - MFT. DEV. 4-A	347,626.32	250,027.88	145,443.47	-85,574.00	-1,233,494.00	-1,147,920.00	1,341.44%
31 - EDC GRANT FUND	0.00	0.09	0.05	0.00	0.00	0.00	0.00%
32 - SALES TAX - BUS. DEV. 4-B	77,975.58	335,999.48	94,416.21	-955,797.00	-1,040,083.00	-84,286.00	8.82%
34 - MOTEL - HOTEL OCCUPANCY	16,696.44	21,685.55	-3,644.83	0.00	0.00	0.00	0.00%
36 - FIRE TRUCK FUND	12,878.99	12,733.13	1,429.91	0.00	0.00	0.00	0.00%
40 - DEBT PROJECT	5,055,486.11	-122,674.20	-2,575,577.31	-425,000.00	515,000.00	940,000.00	-221.18%
45 - DEBT SERVICES	100,041.32	9,780.53	-161,174.62	641.00	1,284.00	643.00	100.31%
50 - LIBRARY ADVISORY BOARD FUND	16,915.89	4,270.13	6,861.92	0.00	0.00	0.00	0.00%
52 - LIBRARY FRIENCH SIMPSON MEMORI...	33,550.99	-24,505.14	-15,436.94	0.00	0.00	0.00	0.00%
60 - GRANT FUND	-36,219.89	-73,082.88	-574,035.70	0.00	0.00	0.00	0.00%
Report Total:	**6,804,795.57**	**1,597,950.58**	**-2,893,788.55**	**-1,465,730.00**	**-1,757,293.00**	**-291,563.00**	**19.89%**

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Hallettsville
Taxing Unit Name

361-798-3681
Phone *(area code and number)*

101 N Main St Hallettsville 77964
Taxing Unit's Address, City, State, ZIP Code

www.cityofhallettsville.org
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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

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).[2]		$ 222,041,009
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.[3]		$ 39,873,874
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 182,167,135
4.	**Prior year total adopted tax rate.**		$ 0.4642 /$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.[4]		$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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.[5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 182,167,135
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory.[6]	$ 10,308
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 freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: .... $ 111,366 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 10,677,801 C. **Value loss.** Add A and B.[7]	$ 10,789,167
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.[8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 10,799,475
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.[9] 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.	$ 171,367,660
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 778,351
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.[10]	$ 1,300
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16.[11]	$ 779,651

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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 ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] A. **Certified values:** .... $ 220,694,107 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current 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 reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 220,694,107
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] 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. [16] .... $ 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. [17] .... + $ 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.[18]	$ 40,087,742
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 180,606,365
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. [23]	$ 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. [24]	$ 1,533,698

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 1,533,598
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 179,072,767
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.4353 /$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. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.2683 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 182,167,135
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 488,754
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 789	
	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.	$ 789	
	E. Add Line 31 to 32D.		$ 489,543
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 179,072,767
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.2733 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [33]		
	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.** [34]		
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [35]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ ______ /$100
38.	**Rate adjustment for county hospital expenditures.** [36]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ ______ /$100

[33] Tex. Tax Code §26.044
[34] Tex. Tax Code §26.0441
[35] Tex. Tax Code §26.0442
[36] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 . . . . . $ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.2733 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . $ 0	
	B. Divide Line 41A by Line 33 and multiply by $100 . . . . . $ 0.0000 /$100	
	C. Add Line 41B to Line 40.	$ 0.2733 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.2828 /$100
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:	
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . $ 0.0000 /$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . . $ 0 b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . $ 0.0000 /$100 c. Add Line D42(B)(b) to Line 42. . . . . . $ 0.0000 /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . $ 0.0000 /$100 e Add Line D42(c) to Line D42(d). . . . . . $ 0.0000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.	
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.0000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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. [36] Enter debt amount .... $ 429,725 B. **Subtract unencumbered fund amount used to reduce total debt.** .... – $ 0 C. **Subtract certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 D. **Subtract amount paid from other resources** .... – $ 100,000 E. **Adjusted debt.** Subtract B, C and D from A.	$ 329,725
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 329,725
46.	**Current year anticipated collection rate.** A. Enter the current year anticipated collection rate certified by the collector. [38] .... 97.25 % B. Enter the prior year actual collection rate. .... 96.52 % C. Enter the 2024 actual collection rate. .... 96.16 % D. Enter the 2023 actual collection rate. .... 96.99 % 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%. [39]	97.25 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 339,048
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 180,606,365
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.1877 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.4705 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.0000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b)
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[39] 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.[40] **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.[41] - 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.*	$ 180,606,365
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.**[42] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.4353 /$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.	$ 0.4353 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.4705 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.4705 /$100

SECTION 4: 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	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.[44] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[45]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 180,606,365
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.0000 /$100
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).	$ 0.4705 /$100

[39] Tex. Tax Code §26.041(d)
[40] Tex. Tax Code §26.041(i)
[41] Tex. Tax Code §26.041(d)
[42] Tex. Tax Code §26.04(c)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.045(d)
[45] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount.** Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69)	$ 0.4629 /$100
	B. Unused increment rate (Line 68)	$ 0.0173 /$100
	C. Subtract B from A	$ 0.4456 /$100
	D. Adopted Tax Rate	$ 0.4542 /$100
	E. Subtract D from C	$ -0.0086 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 182,944,173
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 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)	$ 0.4757 /$100
	B. Unused increment rate (Line 67)	$ 0.0026 /$100
	C. Subtract B from A	$ 0.4731 /$100
	D. Adopted Tax Rate	$ 0.4581 /$100
	E. Subtract D from C	$ 0.0150 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 179,774,822
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 26,966
66.	**Year 1 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)	$ 0.2662 /$100
	B. Unused increment rate (Line 66)	$ 0.0030 /$100
	C. Subtract B from A	$ 0.2632 /$100
	D. Adopted Tax Rate	$ 0.2662 /$100
	E. Subtract D from C	$ -0.0030 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 173,100,692
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 26,966
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0149 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.4854 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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.[53]

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.[54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.2733 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 180,606,365
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.2768 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.1877 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.7378 /$100

SECTION 7: 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.[55]

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.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.4542 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.[56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.[57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.0000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.0000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 171,367,660
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 179,072,767
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100.[58]	$ 0.0000 /$100
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).	$ 0.4854 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.4353 /$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: ______

Voter-approval tax rate .... $ 0.4854 /$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: ______

De minimis rate. .... $ 0.7378 /$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. [53]

print here ▶ Deborah A Sevcik
Printed Name of Taxing Unit Representative

sign here ▶ Deborah A. Sevcik
Taxing Unit Representative

TAX ASSESSOR COLLECTOR
LAVACA COUNTY, TEXAS

Date July 22, 2026

[53] Tex. Tax Code §26.01(c-2) and (d-2)

NOTICE OF PUBLIC HEARING
2027 CITY OF HALLETTSVILLE PROPOSED BUDGET

The City of Hallettsville will hold a Public Hearing on the Proposed 2027 Budget at 6:00 PM on Monday, August 17, 2026 in City Hall 101 N. Main, Hallettsville, TX.

The complete proposed budget can be reviewed at City Hall during regular business hours or found at: https://cityofhallettsville.org/financial-transparency/

This budget will raise more revenue from property taxes than last year's budget by an amount of $148,016, which is a 17.86 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 $8,293.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$180,084	Adopted 2025 Tax Rate: $0.4542	$817.94
FY 2026-2027 (TY 2026)	$185,817	2026 No New Revenue Tax Rate: $0.4353	$808.86
FY 2026-2027 (TY 2026)	$185,817	Proposed 2026 Tax Rate on the Proposed Budget for FY2027: $0.5408	$1,004.90

RESOLUTION NO. 019-26

A RESOLUTION OF THE CITY COUNCIL OF HALLETTSVILLE, TEXAS, APPROVING A PROJECT USING FUNDS PROVIDED BY HALLETTSVILLE 4A MANUFACTURING DEVELOPMENT CORPORATION AND HALLETTSVILLE 4B BUSINESS DEVELOPMENT CORPORATION IN AN AMOUNT EXCEEDING $10,000.

****

WHEREAS, on January 18, 1997, the City of Hallettsville, population less than 7,500, held a special election resulting the in the July 10, 1997, creation of a Type A and a Type B corporation (Ordinance 476-97); and

WHEREAS, Section 504.171 of the Local Government Code allows a Type A corporation, in a municipality under the population of 7,500, that also has a Type B corporation, if permitted by ordinance, to undertake any project that a Type B corporation can authorize; and

WHEREAS, on September 12, 2011, the City of Hallettsville approved Ordinance 546-11 authorizing the Hallettsville 4A Manufacturing Development Corporation to undertake any project that a Type B corporation may undertake under chapter 505 of the Local Government Code; and

WHEREAS, Section 505.158 of the Local Government Code allows a Type B corporation of a small municipality to authorize "projects" meaning land, buildings, equipment, facilities, expenditures, and improvements; and

WHEREAS, Section 505.158 of the Local Government Code states that a Type B corporation may not undertake a project requiring expenditures of more than $10,000.00 until the governing body of the corporation's authorizing municipality adopts a resolution authorizing the project after giving the resolution at least two separate readings; and

WHEREAS, the HEDC Combined Board was authorized by the City of Hallettsville, which has a population of 7,500 or less; and

WHEREAS, the HEDC Combined Board was established to oversee the expenditures of these tax monies and bylaws were established for the operation of the HEDC Combined Board; and

WHEREAS, the City Council of the City of Hallettsville approved Resolution 018-26 the first reading of this project at a posted meeting held on July 20, 2026; and

WHEREAS, the HEDC Combined Board desires and voted on June 25, 2026, to approve a Performance Agreement by and between the HEDC Combined Board and Seven Sons Cinema, LLC d/b/a The Cole Theatre regarding the purchase of property, construction, renovations, purchase of equipment, furniture, and fixtures for property generally located at 207 E Second Street, Hallettsville, Texas 77964, upon the approval of City Council.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF HALLETTSVILLE, TEXAS:

Section 1. The foregoing recitals are incorporated herein for all purposes.

Section 2. That the City Council of the City of Hallettsville, Texas hereby approves, on second and final reading, the project proposed by the HEDC Combined Board for Seven Sons Cinema, LLC d/b/a The Cole Theatre in the amount of $80,000.00, as further described in Exhibit A at property general located at 207 E Second Street, Hallettsville, Texas 77964.

Section 3. This Resolution shall take effect immediately upon its adoption.

INTRODUCED, READ and PASSED, by the affirmative vote of the City Council of the City of Hallettsville this the 3rd day of August, 2026.

____

Alice Jo Summers, Mayor

ATTEST:

____

Grace Ward, City Secretary

TEXAS LOCAL GOVERNMENT PURCHASING COOPERATIVE
BUYBOARD

Vendor	*RUSH TRUCK CENTER*	Date Prepared	*7/16/2026*
Contact for Vendor:	*Mike Foley*	Phone	214-215-3536
End User:	*City of Hallettsville*		
End User Contact:	*Cheryl Sommer*	Phone/Fax	*361 798 2201*
Product Description:	*2026 Ford F-550/9' dump body+Backpack*		

A: Base Price in Bid/Proposal Number: 724-23 | Series: F-550 | $44,172.00

B: Published Options(*Itemize Below*)

	DESCRIPTION	AMOUNT
Ford	F-550 DRW	$6,995.00
Ford	Listed Options	$8,089.75
Subtotal Column 1:	$ 15,084.75	

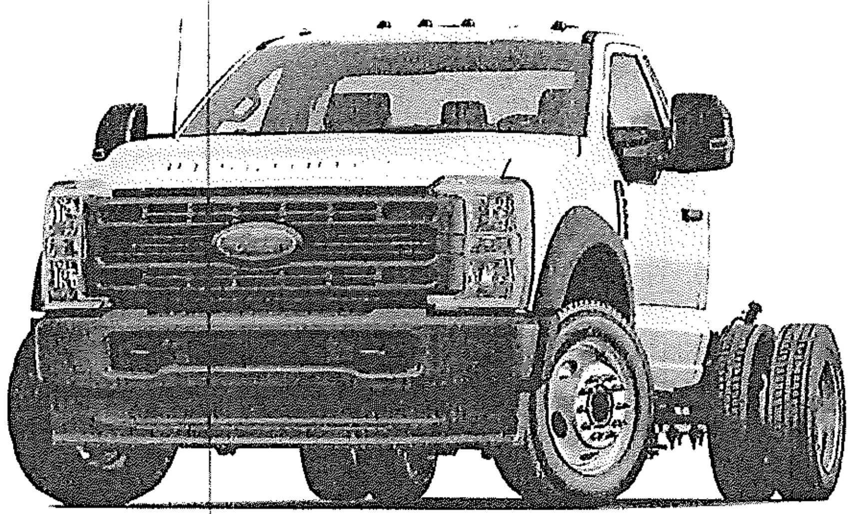
OPT #	DESCRIPTION	AMOUNT
RTC0051	OEM Safety Alalysis	$ 1,263.00
RTC-0059	Lot Insurance	$1,096.00
RTC-1060	Floor Plan Interest	$ 1,225.25
RTC-0882	Rugby 9' dump body	$ 24,676.00
	Cab protector/Tarp	
	Rear hitch plate/7 way	
	24" Back Pack Box	
Subtotal Column 2:	$ 28,260.25	

Published Options added to Base Price(*Subtotal of "Col 1" & "Col 2"*)	$ 43,345.00
C: Subtotal of A + B	
D: Non Published Options	
Subtotal Column 1:	
Subtotal Column 2:	
Unpublished Options added to Base price (*Subtotal "Col 1 + Col 2"*)	
E: Contract Price Adjustment (*If any, explain here*)	
F: Total of C + D +/- E	
G: Quantity ordere Units: x F	
H: BUYBOARD Administrative Fee	$ 400.00
I: Non-Equipment Charges & Credits (*I.e.: Ext. Warranty, Trade-In, Delivery, etc.*)	
Delivery freight	$ 750.00
J: TOTAL PURCHASE PRICE INCLUDING (G+H+I)	$88,667.00

Prepared for: Ms. Cheryl Sommer, City of Hallettsville

2026 F-550 Chassis 4x2 SD Regular Cab 169" WB DRW XL (F5G)

Price Level: 650



Client Proposal

Prepared by:
MIKE FOLEY
Office: 214-215-3536
Email: foleym@rushenterprises.com
Quote ID: 7162026-2
Date: 07/16/2026

Prepared for: Ms. Cheryl Sommer
City of Hallettsville
Prepared by: MIKE FOLEY
07/16/2026

2026 F-550 Chassis 4x2 SD Regular Cab 169" WB DRW XL (F5G)

Price Level: 650 | Quote ID: 7162026-2

Ms. Cheryl Sommer, City of Hallettsville

Re: Quote ID 7162026-2 07/16/2026

Dear Ms. Sommer,

Thank you very much for your interest in acquiring a vehicle from our dealership. We concur that your interest is well deserved. We hope that an outstanding product lineup and our dedication to customer service will enhance your ownership experience should you decide to buy a vehicle from us.

Attached, please find additional information that I hope will assist you in making a more informed decision. Please feel free to contact me at any time as I would truly appreciate the opportunity to be of service to you.

Sincerely,

MIKE FOLEY
Municipal Sales Dir.
214-215-3536
foleym@rushenterprises.com

Prepared for: Ms. Cheryl Sommer
City of Hallettsville
Prepared by: MIKE FOLEY
07/16/2026

2026 F-550 Chassis 4x2 SD Regular Cab 169" WB DRW XL (F5G)

Price Level: 650 | Quote ID: 7162026-2

Table of Contents

2026 F-550 Chassis 4x2 SD Regular Cab 169" WB DRW XL (F5G)

Price Level: 650 | Quote ID: 7162026-2

Warranty

Standard Warranty

Basic Warranty

Basic warranty	36 months/36,000 miles

Powertrain Warranty

Powertrain warranty	60 months/60,000 miles

Corrosion Perforation

Corrosion perforation warranty	60 months/unlimited

Roadside Assistance Warranty

Roadside warranty	60 months/60,000 miles

Prepared for: Ms. Cheryl Sommer
City of Hallettsville
Prepared by: MIKE FOLEY
07/16/2026

2026 F-550 Chassis 4x2 SD Regular Cab 169" WB DRW XL (F5G)

Price Level: 650 | Quote ID: 7162026-2

As Configured Vehicle

Code	Description
Base Vehicle	
F5G	Base Vehicle Price (F5G)
Packages	
660A	Order Code 660A *Includes:* *- Engine: 7.3L 2V DEVCT NA PFI V8 Gas* *- 190 Amp Alternator* *- Transmission: TorqShift 10-Speed Automatic* *Includes SelectShift, selectable drive modes: normal, tow/haul, eco, slippery roads and trail and transmission power take-off provision.* *- Tires: 225/70Rx19.5G BSW A/P* *- Wheels: 19.5" X 6" Argent Painted Steel* *Hub covers/center ornaments not included.* *- HD Vinyl 40/20/40 Split Bench Seat* *Includes center armrest, cupholder, storage and driver's side manual lumbar.* *- Radio: AM/FM Stereo w/MP3 Player* *Includes 4 speakers.* *- SYNC 4 w/8" Center Display* *Includes wireless phone connection, cloud connected, AppLink with app catalog, 911 Assist, Apple CarPlay and Android Auto compatibility and digital owner's manual.* *- Ford Connectivity Package (1-Year Included)* *Includes unlimited Wi-Fi hotspot. Included for 1-year from warranty start date. Requires activation via Ford app with credit card authorization; customer may cancel at any time. Evolving technology/cellular networks/vehicle capability may limit functionality and prevent operation of connected features. Ford may temporarily slow data speeds if such data usage reaches or exceeds 50GB within a billing cycle or due to network limitations. If a customer uses more than 50% of their data usage in a roaming country during a 60-day period, Ford may remove or limit the customer's data plan.*
Emissions	
425	50-State Emissions System
Powertrain	
99N	Engine: 7.3L 2V DEVCT NA PFI V8 Gas *Includes:* *- 190 Amp Alternator*
44G	Transmission: TorqShift 10-Speed Automatic *Includes SelectShift, selectable drive modes: normal, tow/haul, eco, slippery roads and trail and transmission power take-off provision.*
X8L	Limited Slip w/4.88 Axle Ratio
68H	GVWR: 19,550 Lb Payload Plus Upgrade Package 2

2026 F-550 Chassis 4x2 SD Regular Cab 169" WB DRW XL (F5G)

Price Level: 650 | Quote ID: 7162026-2

As Configured Vehicle (cont'd)

Code	Description
	Includes upgraded frame, upgraded rear-axle and low deflection/high capacity rear springs. Increases max RGAWR to 14,706 lbs. Note: See Order Guide Supplemental Reference for further details on GVWR.
Wheels & Tires	
TGJ	Tires: 225/70Rx19.5G BSW A/P
64Z	Wheels: 19.5" X 6" Argent Painted Steel *Hub covers/center ornaments not included.*
Seats & Seat Trim	
A	HD Vinyl 40/20/40 Split Bench Seat *Includes center armrest, cupholder, storage and driver's side manual lumbar.*
Other Options	
PAINT	Monotone Paint Application
169WB	169" Wheelbase
STDRD	Radio: AM/FM Stereo w/MP3 Player *Includes 4 speakers.* *Includes:* *- SYNC 4 w/8" Center Display* *Includes wireless phone connection, cloud connected, AppLink with app catalog, 911 Assist, Apple CarPlay and Android Auto compatibility and digital owner's manual.* *- Ford Connectivity Package (1-Year Included)* *Includes unlimited Wi-Fi hotspot. Included for 1-year from warranty start date. Requires activation via Ford app with credit card authorization; customer may cancel at any time. Evolving technology/cellular networks/vehicle capability may limit functionality and prevent operation of connected features. Ford may temporarily slow data speeds if such data usage reaches or exceeds 50GB within a billing cycle or due to network limitations. If a customer uses more than 50% of their data usage in a roaming country during a 60-day period, Ford may remove or limit the customer's data plan.*
96V	XL Chrome Package *Includes:* *- Chrome Front Bumper* *- Bright Grille* *- Remote Start* *- Halogen Fog Lamps*
18B	Platform Running Boards
872	Rear View Camera & Prep Kit *Pre-installed content includes cab wiring and frame wiring to the rear most cross member. Upfitters kit includes camera with mounting bracket, 20' jumper wire and camera mounting/aiming instructions.*

2026 F-550 Chassis 4x2 SD Regular Cab 169" WB DRW XL (F5G)

Price Level: 650 | Quote ID: 7162026-2

As Configured Vehicle (cont'd)

Code	Description
52B	Trailer Brake Controller
76C	Exterior Backup Alarm (Pre-Installed)

Fleet Options

Code	Description
WARANT	Fleet Customer Powertrain Limited Warranty

Requires valid FIN code.

Ford is increasing the 5-year 60,000-mile limited powertrain warranty to 5-years, 100,000 miles. Only Fleet purchasers with a valid Fleet Identification Number (FIN code) will receive the extended warranty. When the sale is entered into the sales reporting system with a sales type fleet along with a valid FIN code, the warranty extension will automatically be added to the vehicle. The extension will stay with the vehicle even if it is subsequently sold to a non-fleet customer before the expiration. This extension applies to both gas and diesel powertrains. Dealers can check for the warranty extension on eligible fleet vehicles in OASIS. Please refer to the Warranty and Policy Manual section 3.13.00 Gas Engine Commercial Warranty. This change will also be reflected in the printed Warranty Guided distributed with the purchase of every new vehicle.

Exterior Color

Code	Description
Z1_01	Oxford White

Interior Color

Code	Description
AS_03	Medium Dark Slate w/HD Vinyl 40/20/40 Split Bench Seat

Upfit Options

Rugby 9' electric over hydraulic dump bodyManual Tarp/Rear hitch plate+7 way plug

24' BACKPACK storage box