CITY OF HALLETTSVILLE

CITY COUNCIL SPECIAL MEETING
MONDAY, AUGUST 24, 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) Public Hearing on the Proposed Tax Rate for the 2026 Tax Year.
   b) Discuss and consider approving Ordinance NC005-26 the adoption of the FY2027 General, Water & Light, Hotel Occupancy Tax, Hallettsville 4A Manufacturing Development Corporation, Hallettsville 4B Business Development Corporation, Debt Project, and Debt Services Budgets, including Resolution 022-26 dedicating funds from the FY2027 Budget to Public Welfare.
   c) Discuss and considering approving Resolution 023-26 ratifying property tax increase reflected in the budget.
   d) Discuss and consider approving Ordinance NC006-26 adopting the 2026 ad valorem tax rate.
   e) Consider Council recommendations of agenda items for future meetings.
5) Executive Session - Section 551.074 Personnel Matters: to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.
   a) Discuss and consider approving the employment of a Police Officer.
   b) Discuss and consider approving the employment of a Water/WasteWater Laborer.
   c) Discuss and consider approving the employment of a Parks & Golf 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:**

August 18, 2026 at 5:00 P.M.

Grace Ward, City Secretary Date

CITY OF HALLETTSVILLE, TEXAS
TAXPAYER IMPACT STATEMENT

(Required under Tex. Gov't Code Ann. § 551.043, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2027, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

The City of Hallettsville has proposed a budget for the 2027 fiscal year. The City intends to adopt its budget on August 24, 2026.

1. Average Taxable Homestead Value

Prior Year (FY2026; TY 2025)	**$180,084**
Current Year (FY2027; TY 2026)	**$185,817**

2. Tax Rates

No-New-Revenue Tax Rate (FY2027; TY 2026)	**$0.4353 per $100 of valuation**
Proposed Tax Rate (FY2027; TY 2026)	**$0.5408 per $100 of valuation**

3. Estimated Annual Tax Bill Comparison Scenario

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New Revenue
Prior Year (FY2026; TY 2025)	$0.4542	$817.94	$(9.08)
No-New-Revenue Tax Rate (FY2027; TY 2026)	$0.4353	$808.86	
Proposed Tax Rate (FY2027; TY 2026)	$0.5408	$1004.90	$196.04

Calculations:

- Prior Year Tax Bill = (180,084 ÷ 100) × 0.4542 ≈ $817.94
- No-New-Revenue Tax Bill = (185,817 ÷ 100) × 0.4353 ≈ $808.86
- Proposed Tax Bill = (185,817÷ 100) × 0.5408 ≈ $1004.90

Summary

If the City of Hallettsville adopts the proposed tax rate of $0.5408 per $100 valuation, the average homestead owner would pay approximately $196.04 more annually compared to the no-new revenue tax rate.

Estimate notice

Upcoming-year amounts are estimates based on information currently available as of the date this notice is published. An individual taxpayer's actual bill will depend on the property's taxable value and applicable exemptions or tax limitations.

COUNCIL INFORMATION
MONDAY, AUGUST 24, 2026 6:00 PM CST

3) - Public Comment Period

4)a) - Public Hearing on the Proposed Tax Rate for the 2026 Tax Year.

Attached is a copy of the Tax Increase Notice.

4)b) - Discuss and consider approving Ordinance NC005-26 the adoption of the FY2027 General, Water & Light, Hotel Occupancy Tax, Hallettsville 4A Manufacturing Development Corporation, Hallettsville 4B Business Development Corporation, Debt Project, and Debt Services Budgets, including Resolution 022-26 dedicating funds from the FY2027 Budget to Public Welfare.

Attached is a copy of the Ordinance, Resolution, and a copy of the budget.

4)c) - Discuss and considering approving Resolution 023-26 ratifying property tax increase reflected in the budget.

Attached is a copy of the Resolution required by Texas LGC 102.007(c) "Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law."

4)d) - Discuss and consider approving Ordinance NC006-26 adopting the 2026 ad valorem tax rate.

Attached is a copy of the Ordinance. Adoption of the tax rate must be made in the following form: "I move that the property tax rate be increased by the adoption of a tax rate of 0.5408, which is effectively a 24.24 percent increase in the tax rate."

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

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.5408 per $100 valuation has been proposed by the governing body of the City of Hallettsville.

PROPOSED TAX RATE	$0.5408 per $100
NO-NEW-REVENUE TAX RATE	$0.4353 per $100
VOTER-APPROVAL TAX RATE	$0.4854 per $100
DE MINIMIS RATE	$0.7378 per $100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for City of Hallettsville from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that City of Hallettsville may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Hallettsville exceeds the voter-approval rate for City of Hallettsville.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Hallettsville is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 24, 2026, AT 6:00 PM AT CITY HALL, 101 N MAIN ST, HALLETTSVILLE, TX 77964.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Hallettsville adopts the proposed tax rate, the qualified voters of the City of Hallettsville may petition the City of Hallettsville to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Hallettsville will be the voter-approval tax rate of the City of Hallettsville.

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

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

FOR the proposal: ______________________________

AGAINST the proposal: ______________________________

PRESENT and not voting: ______________________________

ABSENT: ______________________________

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

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

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

	2025	2026	Change
Total tax rate (per $100 of value)	$0.4542	$0.5408	increase of 0.0866 per $100, or 19%
Average homestead taxable value	$153,749	$158,700	increase of 3%
Tax on average homestead	$698.33	$858.25	increase of 160, or 23%
Total tax levy on all properties	$828,703	$976,719	increase of 148,016, or 18%

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

ORDINANCE No: NC005-26

AN ORDINANCE OF THE CITY OF HALLETTSVILLE, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF HALLETTSVILLE, TEXAS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027, AND ENDING DECEMBER 31, 2027; MAKING APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT, AND ACCOUNT; PROVIDING FOR NECESSARY TRANSFERS OF FUNDS BETWEEN ACCOUNTS AND DEPARTMENTS, IF REQUIRED; AND PROVIDING FOR A CUMULATIVE CLAUSE, A SEVERABILITY CLAUSE, A SAVINGS CLAUSE, DECLARING AN EFFECTIVE DATE, AND; DECLARING PROPER NOTICE OF MEETING.

WHEREAS, Section 102.002, Texas Local Government Code, requires that the budget officer prepare a municipal budget each year to cover the proposed expenditures of the municipal government for the succeeding fiscal year; and

WHEREAS, a budget for the Fiscal Year beginning January 1, 2027, and ending December 31, 2027, has been prepared by the City Administrator; and

WHEREAS, the City Administrator, on July 28, 2026, filed a proposed budget with the City Secretary for the Fiscal Year beginning January 1, 2027; and

WHEREAS, the City Secretary did post notice that said proposed 2027 budget had been filed and was available for public inspection; and

WHEREAS, the City Council held a public hearing on the Fiscal Year 2027 budget on August 17, 2026, and voted to consider adopting said budget on August 24, 2026; and

WHEREAS, on August 24, 2026, the City Council adopted the 2027 Budget Ordinance for the upcoming Fiscal Year. It is determined the proposed budget for Fiscal Year 2027 to be appropriate and correct in all respects and that all requirements of the law have been satisfied.

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

SECTION 1. Subject to the applicable provisions of the State Law, the budget for the Fiscal Year beginning January 1, 2027, and ending December 31, 2027 as filed and submitted by the City Administrator, and adjusted by the City Council, containing estimates of resources and revenues for the year from all of the various sources provided by the city, and the projects, operations, activities and purchases proposed to be undertaken during the year, together with the estimated costs thereof, and estimated amounts of all other proposed expenditures, is hereby approved and adopted.

SECTION 2. (A) There is hereby appropriated from the funds indicated and for such purposes and other expenditures proposed in such budget, not to exceed for all such purposes for any department, the total amount of the estimated costs of the projects, operations, activities, purchases, and other expenditures proposed for such department;

(B) The City Administrator is hereby authorized to approve the transfer of allocated amounts between classifications, departments, and unappropriated surpluses if such transfers do not significantly change the work program contemplated in the approved budget; and

(C) In accordance with Texas Local Government Code § 102.008(a), the adopted budget shall be filed with the City Secretary, and a copy of the adopted budget including the cover page shall be posted on the City's website.

SECTION 3. That the recitals contained in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

SECTION 4. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance be severable, and, if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared invalid by judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance and the remainder of this ordinance shall be enforced as written.

SECTION 5. That it is officially found, determined, and declared that the meeting at which this ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 6. The provisions of this ordinance shall be cumulative of all ordinances not repealed by this ordinance and ordinances governing or regulating the same subject matter as that covered herein.

SECTION 7. If any provision of this ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this ordinance would have been enacted without such invalid provision.

SECTION 8. All ordinances, or parts thereof, which are in conflict or inconsistent with any provision of this ordinance are hereby repealed to the extent of such conflict, and the provisions of this ordinance shall be and remain controlling as to the matters ordained herein.

SECTION 9. This ordinance shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 10. This ordinance shall become effective January 1, 2027.

PASSED AND APPROVED ON THIS 24th DAY OF AUGUST 2026.

	FOR	AGAINST	ABSTAIN	ABSENT
Mayor Alice Jo Summers				
Councilperson Place #1 Chastity Carter				
Councilperson Place #2 Audrey Barrera				
Councilperson Place #3 Trent Skelton				
Councilperson Place #4 Peter Murphy				
Councilperson Place #5 William Barrera				

Alice Jo Summers, Mayor

Attest:

Grace Ward, City Secretary

RESOLUTION NO. 022-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HALLETTSVILLE, TEXAS THE CITY ADMINISTRATOR TO EXECUTE AGREEMENTS BETWEEN THE CITY OF HALLETTSVILLE AND THE FESTIVAL OF LIGHTS, HALLETTSVIILE LITTLE LEAGUE, HALLETTSVILLE CHAMBER OF COMMERCE & AGRICULTURE, AND LAVACA SWIMMING POOL, INC.; AND ESTABLISHING AN EFFECTIVE DATE.

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WHEREAS, on September 2, 2025 the City Council approved the operating budget for Fiscal Year 2026; and

WHEREAS, within said approved budget funds are currently budgeted in Account 10-40-8310 Festival of Lights for $2,500, Lucies Project for $1,250, and Hallettsville Chamber of Commerce & Agriculture $1,500 and Account 20-40-8310 Lavaca Swimming Pool, Inc. for $2,000; and

WHEREAS, annually the City Council is asked to approve various Special Contracts whereby the City provides funding to local entities to benefit the general welfare and well-being of the City of Hallettsville and achieve a legitimate public purpose; and

WHEREAS, the Festival of Lights requests funding to provide security and restroom facilities to the community during the event to kick of the six (6) week holiday season in the City which achieves a legitimate public purpose; and

WHEREAS, the Lucies Project requests funding to provide care and treatment for dogs accepted from the Hallettsville Police Department by Lucies Project which provides rescue services for dogs in lieu of HPD incurring expenses which achieves a legitimate public purpose; and

WHEREAS, the Hallettsville Chamber of Commerce & Agriculture requests funding to provide security to the community during the Kolache Fest Parade & 5K which achieves a legitimate public purpose; and

WHEREAS, the Lavaca Swimming Pool, Inc. requests funding to provide utilities for the physical site of the Lavaca Swimming Pool which provides facilities for outdoor recreational events and activities for all citizens which achieves a legitimate public purpose; and

WHEREAS, the City Council finds that entering into an agreement with the Festival of Lights, Lucies Project, Hallettsville Chamber of Commerce & Agriculture, and Lavaca Swimming Pool, Inc. is in the best interest of the City and its citizens and will further promote the public health, safety, and general welfare of the City.

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

Section 1. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 2. The City Council of the City of Hallettsville hereby authorizes the City Administrator to execute agreements with Festival of Lights (Exhibit "A"), Lucies Project (Exhibit "B"), Hallettsville Chamber of Commerce & Agriculture (Exhibit "C"), and Lavaca Swimming Pool, Inc. (Exhibit "D") in the amounts specified herein the attached Exhibits.

Section 3. All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 6. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

INTRODUCED, READ and PASSED, by the affirmative vote of the City Council of the City of Hallettsville this the 24th day of August, 2026.

____
Alice Jo Summers, Mayor

ATTEST:

____
Grace Ward, City Secretary

EXHIBIT A

AGREEMENT

This Agreement is entered into on the ____ day of _________, 2026, between the City of Hallettsville (hereinafter referred to as the "City" or the "City of Hallettsville") and the Hallettsville's Festival of Lights (hereinafter referred to as "FOL").

WHEREAS, the FOL provides and maintains the holiday destination for our community and many out-of-town families for unity and comradery; and

WHEREAS, the FOL provides supplies and funding for decoration of the Courthouse Square for 6 weeks each year; and

WHEREAS, the FOL provides funds and manpower to maintain the Courthouse Square for 6 weeks; and

WHEREAS, the City recognizes that there are no public restroom facilities, or temperature-controlled facilities available at the event location; and

WHEREAS, the City recognizes the need for public safety at this event; and

WHEREAS, the City finds that this program and service provided by the FOL are a benefit to the general welfare and well-being of the City of Hallettsville and achieve a legitimate public purpose.

NOW, THEREFORE, in consideration of these premises and the mutual covenants and agreements herein set forth, the parties agree as follows:

1. The City shall provide funding to the FOL in the amount of $2,500.00 for the budget that runs from January 1, 2027 to December 31, 2027, to fund the security, restroom facilities, and cooling station expenses. The FOL shall provide the Festival of Lights event to the community for 6 weeks. City funds will be disbursed pending receipt of satisfactory documentation, receipt of financial reports and is also subject to available funding.

2. The FOL shall provide financial and event information regarding financial position, use of funds, services offered, project completion and number of people served at the end of the event. **Financial and Service reports shall accompany all invoices and proofs of payment. Proof of payment shall consist of the payment receipt or a copy of the check or electronic transaction.**

3. The FOL shall be responsible for the acts and omissions of its officers, directors, employees, agents, assigns and contractors and will indemnify, hold harmless and defend the City of Hallettsville regarding any claims, costs, or actions arising from the acts of the FOL.

4. This Agreement shall be governed by and construed under the laws of the State of Texas.

EXHIBIT A

5. Should any term, covenant, or provision of this Agreement be deemed invalid, unlawful, or otherwise improper by any Court of competent jurisdiction, then such term, covenant, or provision shall be reformed and modified to the minimum extent necessary to achieve conformity with applicable law. Said reformation shall be deemed effective as of the original date of this Agreement. Other provisions are not affected.

6. This Agreement shall be in effect for a period of one year, period beginning January 1, 2027 and ending December 31, 2027.

Executed this _____ day of ______________, 2026.

CITY OF HALLETTSVILLE

By: ______________________________
Grace Ward, City Administrator

HALLETTSVILLE'S
FESTIVAL OF LIGHTS

By:________________________________
Name:
Title:

EXHIBIT B

AGREEMENT

This Agreement is entered into on the ____ day of _________, 2026, between the City of Hallettsville (hereinafter referred to as the "City" or the "City of Hallettsville") and the Lucies Project (hereinafter referred to as "Lucies").

WHEREAS, the Lucies provides and maintains funds for various services to meet the needs of the youth in the City of Hallettsville by providing sports and recreation and maintaining the City facilities including, but not limited to the services below; and

WHEREAS, the Lucies provides funds for sheltering, caring and adoption of dogs; and

WHEREAS, the Lucies provides funds and manpower to alleviate the City of Hallettsville of expenses incurred from animal control for dogs; and

WHEREAS, the City finds that these programs and services provided by the Lucies are a benefit to the general welfare and well-being of the City of Hallettsville and achieve a legitimate public purpose.

NOW, THEREFORE, in consideration of these premises and the mutual covenants and agreements herein set forth, the parties agree as follows:

1. The City shall provide funding to the Lucies in the amount of $1,250.00 for the budget that runs from January 1, 2027 to December 31, 2027, to fund the care of the dogs accepted from the Hallettsville Police Department. Lucies shall provide shelter and care for the dogs seized by the Hallettsville Police Department. City funds will be disbursed pending receipt of satisfactory quarterly information and, receipt of financial reports and is also subject to available funding.

2. The Lucies shall provide quarterly financial and program information regarding financial position, use of funds, services offered, and number of dogs accepted at the end of each quarter from the Hallettsville Police Department. Reporting will only be required for quarters in which dogs were accepted from HPD. Quarters will end March 31st, June 30th, September 30th and December 31st of each year. **Financial reports along with invoices and/or proof of payment shall accompany the financial statements. Proof of payment shall consist of the payment receipt or a copy of the check or electronic transaction.**

3. The Lucies shall be responsible for the acts and omissions of its officers, directors, employees, agents, assigns and contractors and will indemnify, hold harmless and defend the City of Hallettsville regarding any claims, costs, or actions arising from the acts of the Lucies.

4. This Agreement shall be governed by and construed under the laws of the State of Texas.

5. Should any term, covenant, or provision of this Agreement be deemed invalid, unlawful, or otherwise improper by any Court of competent jurisdiction, then such term, covenant, or provision shall be reformed and modified to the minimum extent necessary to achieve

conformity with applicable law. Said reformation shall be deemed effective as of the original date of this Agreement. Other provisions are not affected.

6. This Agreement shall be in effect for a period of one year, period beginning January 1, 2027 and ending December 31, 2027.

Executed this _____ day of ______________, 2026.

CITY OF HALLETTSVILLE

By: ______________________________
Grace Ward, City Administrator

LUCIES PROJECT

By:________________________________
Name:
Title:

EXHIBIT C

AGREEMENT

This Agreement is entered into on the ____ day of _________, 2026, between the City of Hallettsville (hereinafter referred to as the "City" or the "City of Hallettsville") and the Hallettsville Chamber of Commerce & Agriculture (hereinafter referred to as "Chamber").

WHEREAS, the Chamber hosts the annual Kolache Fest event for the community on the 4th weekend of September every year; and

WHEREAS, the Chamber hosts a parade around the Courthouse Square, as well as, a 5K run on the City Streets as part of the event; and

WHEREAS, the City recognizes the need for public safety at these portions of the event; and

WHEREAS, the City finds that this program and service provided by the Chamber are a benefit to the general welfare and well-being of the City of Hallettsville and achieve a legitimate public purpose.

NOW, THEREFORE, in consideration of these premises and the mutual covenants and agreements herein set forth, the parties agree as follows:

1. The City shall provide funding to the Chamber in the amount of $1,500.00 for the budget that runs from January 1, 2027 to December 31, 2027, to fund the security expenses for the Kolache Fest Parade & 5K. The Chamber shall provide the Kolache Fest to the community. City funds will be disbursed pending receipt of satisfactory documentation, receipt of financial reports and is also subject to available funding.

2. The Chamber shall provide financial and event information regarding financial position, use of funds, services offered, event completion and number of people served at the end of the event. **Financial and Service reports shall accompany all invoices and proofs of payment. Proof of payment shall consist of the payment receipt or a copy of the check or electronic transaction and a copy of the invoice.**

3. The Chamber shall be responsible for the acts and omissions of its officers, directors, employees, agents, assigns and contractors and will indemnify, hold harmless and defend the City of Hallettsville regarding any claims, costs, or actions arising from the acts of the Chamber.

4. This Agreement shall be governed by and construed under the laws of the State of Texas.

5. Should any term, covenant, or provision of this Agreement be deemed invalid, unlawful, or otherwise improper by any Court of competent jurisdiction, then such term, covenant, or provision shall be reformed and modified to the minimum extent necessary to achieve conformity with applicable law. Said reformation shall be deemed effective as of the original date of this Agreement. Other provisions are not affected.

EXHIBIT C

6. This Agreement shall be in effect for a period of one year, period beginning January 1, 2027 and ending December 31, 2027.

Executed this _____ day of ______________, 2026.

CITY OF HALLETTSVILLE

By: ______________________________
Grace Ward, City Administrator

HALLETTSVILLE CHAMBER OF COMMERCE & AGRICULTURE

By:________________________________
Name:
Title:

EXHIBIT D

AGREEMENT

This Agreement is entered into on the ____ day of _________, 2026, between the City of Hallettsville (hereinafter referred to as the "City" or the "City of Hallettsville") and the Lavaca Swimming Pool, Inc. (hereinafter referred to as "Pool").

WHEREAS, the Pool provides and maintains funds for various programs and services to meet the needs of the citizens in the City of Hallettsville by providing outdoor recreational event and activities, but not limited to the services below; and

WHEREAS, the Pool provides funds to service and maintain the facility open to the community for swimming; and

WHEREAS, the Pool provides the facility to service water safety education and training; and

WHEREAS, the City finds that these programs and services provided by the Pool are a benefit to the general welfare and well-being of the City of Hallettsville and achieve a legitimate public purpose.

NOW, THEREFORE, in consideration of these premises and the mutual covenants and agreements herein set forth, the parties agree as follows:

1. The City shall provide funding to the Pool in the amount of $2,000 for the budget that runs from January 1, 2027 to December 31, 2027, as a reimbursement for utilities for the Hallettsville Facility. These funds will be credited to the account in October of 2027, and will remain on the account until depleted.

2. The Pool shall provide quarterly financial and program information services offered, and number of people served at the end of each quarter. Quarters will end March 31st, June 30th, September 30th and December 31st of each year.

3. The Pool shall be responsible for the acts and omissions of its officers, directors, employees, agents, assigns and contractors and will indemnify, hold harmless and defend the City of Hallettsville regarding any claims, costs, or actions arising from the acts of the Pool.

4. This Agreement shall be governed by and construed under the laws of the State of Texas.

5. Should any term, covenant, or provision of this Agreement be deemed invalid, unlawful, or otherwise improper by any Court of competent jurisdiction, then such term, covenant, or provision shall be reformed and modified to the minimum extent necessary to achieve conformity with applicable law. Said reformation shall be deemed effective as of the original date of this Agreement. Other provisions are not affected.

6. This Agreement shall be in effect for a period of one year, period beginning January 1, 2027 and ending December 31, 2027.

EXHIBIT D

Executed this _____ day of ______________, 2026.

CITY OF HALLETTSVILLE

By: ______________________________
Grace Ward, City Administrator

LAVACA SWIMMING POOL, INC.

By:_________________________________
Michael Jansky, President

City of Hallettsville Fiscal Year 2027 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 from 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.

	FOR	AGAINST	ABSTAIN	ABSENT
Mayor Alice Jo Summers				
Councilperson Place #1 Chastity Carter				
Councilperson Place #2 Audrey Barrera				
Councilperson Place #3 Trent Skelton				
Councilperson Place #4 Peter Murphy				
Councilperson Place #5 William Barrera				

City of Hallettsville, TX

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 Fun	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%

Budget Comparison Report

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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 Impr	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 Transf	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%

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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%

Budget Comparison Report

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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%

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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/Banq	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%

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)	%
10-60-5080	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/Banqu	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%

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)	%
10-60-9020	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%

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)	%
10-75-4070	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 Cr	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/Banq	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%

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)	%
10-90-4020	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/Banqu	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%

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)	%
10-95-9020	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 Func	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%

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)	%
20-43-3445	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%

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)	%
20-40-6135	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/Banqı	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/Banqu	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

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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%

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)	%
20-42-8010	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%

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)	%
20-43-6100	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%

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)	%
20-44-5105	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/Banq	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%**

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: 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%**

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%

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)	%
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%

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)	%
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%**

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: 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 - Expens	102,756.66	90,419.06	86,802.30	0.00	0.00	0.00	0.00%
60-00-5165	D267 - GLO-MIT - CON - Expens	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%**

Budget Comparison Report

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%**

RESOLUTION NO. 023-26

A RESOLUTION OF THE CITY OF HALLETTSVILLE, TEXAS RATIFYING THE RECENTLY ADOPTED BUDGET THAT CONTAINS A PROPERTY TAX RATE THAT RAISES MORE TOTAL PROPERTY TAXES THAN THE PREVIOUS YEAR; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Hallettsville has adopted its Budget fiscal year beginning January 1, 2027, and ending December 31, 2027; and

WHEREAS, the Budget as adopted raises more revenue from property taxes than was raised from property taxes in the previous year; and

WHEREAS, Local Government Code § 102.007 requires the City Council to ratify the property tax increase reflected in the Budget by a separate vote; and

WHEREAS, the City Council finds and determines that adoption of this Resolution promotes the health, safety, and welfare of the public and the City of Hallettsville; and

WHEREAS, the City Council finds and determines that the meeting at which this Resolution was passed was open to the public, that public notice of the time, place and purpose of said meeting was given as required by the Texas Open Meetings Act, Chapter 551, Texas Government Code; and that the City of Hallettsville complied with all other requirements.

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

1. **Findings of Fact.** The foregoing recitals are incorporated into this Resolution by reference as findings of fact as if expressly set forth herein.

2. **Enactment.** In compliance with the requirements of Texas Local Government Code § 102.007(c), the City Council of the City of Hallettsville does hereby in all things ratify the property tax increase reflected in the Fiscal Year Budget beginning January 1, 2027 and ending December 31, 2027 which will require raising more revenue from property taxes than in the budget for the prior fiscal year.

3. **Severability.** Should any section, subsection, sentence, provision, clause, or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause, or phrase of this Resolution and same are deemed severable for this purpose.

4. **Effective Date.** This Resolution shall be effective as of the date of adoption.

RESOLVED THIS 24th DAY OF AUGUST, 2026.

ATTEST:	**APPROVED:**
______________________	______________________
Grace Ward, City Secretary	Alice Jo Summers, Mayor

ORDINANCE No: NC006-26

AN ORDINANCE OF THE CITY OF HALLETTSVILLE, TEXAS APPROVING THE CERTIFIED APPRAISAL ROLL; SETTING THE TAX RATE; LEVYING AND ASSESSING GENERAL AND SPECIAL AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF HALLETTSVILLE, TEXAS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027 AND TERMINATING DECEMBER 31, 2027; APPORTIONING THE LEVIES FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT PROVIDING A SEVERABILITY CLAUSE; ADOPTING AN EARLY PAYMENT DISCOUNT AS AUTHORIZED BY TAX CODE § 31.05; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to the Texas Constitution and Texas Property Tax Code, a general law municipality such as the City of Hallettsville (the "City") has the authority to levy and collect ad valorem tax on property; and

WHEREAS, the City Council of the City of Hallettsville, Texas, has duly approved the municipal budget for the fiscal year beginning January 1, 2027, and ending December 31, 2027; and

WHEREAS, the ad valorem tax is calculated and based on the appraisal roll of the City of Hallettsville, Texas for tax year 2026, that has been prepared and certified by the Lavaca County Appraisal District and submitted to the City; and

WHEREAS, the Lavaca County Tax Assessor prepares the required rate calculations and the City approves those same rate calculations; and

WHEREAS, a public hearing was held by the City Council of the City of Hallettsville on August 24, 2026.

WHEREAS, the City Council ratified the property tax revenue increase reflected in the 2027 approved budget; and

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Hallettsville, Texas in accordance with such budget and the Texas Tax Code; and

WHEREAS, the City Council finds that is in the best interests of the taxpayers in the City to adopt an early payment discount for tax bills mailed after September 30, 2026 as authorized by Texas Tax Code § 31.05(b); and

WHEREAS, the City Council finds all requirements contained in the Texas Tax Code have been met and all required notices have been issued in accordance with Texas law permitting this tax levy.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HALLETTSVILLE, TEXAS AS FOLLOWS:

Section 1. The above recitals contained in the preamble are hereby found to be true, and such recitals are incorporated herein for all purposes and are adopted as legislative findings of the City Council of the City of Hallettsville, Texas.

Section 2. That there is hereby levied and ordered to be assessed and collected for the year 2026 on all taxable property, real, personal, and mixed, situated within the corporate limits of the City of Hallettsville, Texas, and not exempt from taxation by the State Constitution or State law, an ad valorem tax of and at the rate of $0.5408 on each One Hundred Dollars ($100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

A. For the purpose of defraying the current maintenance and operation expenses of the City (General Fund), a tax of $0.3531 on each One Hundred Dollars ($100.00) assessed value of taxable property; and
B. For the purpose of paying interest and principle on all outstanding indebtedness, $0.1877 on each One Hundred Dollars ($100.00) assessed value of taxable property.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 29.20% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $84.80.

Section 3. Unless the due date has been extended, taxes levied under this ordinance shall be due October 1, 2026, and if not paid on or before January 31, 2027, shall immediately become delinquent.

Section 4. The Lavaca County Tax Assessor/Collector is hereby authorized to assess, collect and remit to the City the taxes on said property in accordance with the provisions of this Ordinance and the Constitution and laws of the State of Texas.

Section 5. As authorized by Texas Tax Code § 31.05(b), the City Council hereby adopts an early payment discount of the total tax owed for tax bills mailed after September 30, 2026, in the following amounts: three percent (3%) if the tax is paid in October 2026, two percent (2%) if the tax is paid in November 2026, and one percent (1%) if the tax is paid in December 2026.

Section 6. Said delinquent taxes shall become a lien upon the property against which assessed, and the Lavaca County Tax Assessor/Collector is hereby authorized to enforce the collection of such delinquent taxes, according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, and by virtue of the tax rolls, fix and establish a lien by levying upon such property whether real, personal or mixed for the payment of said delinquent taxes, penalty and interest. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by law. The penalty and interest collected from such delinquent taxes shall be deposited in the General Fund of the City of Hallettsville.

Section 7. The City Administrator of said City shall keep accurate and complete records of all monies remitted to the City by each respective County under this Ordinance, and the purposes for which the same are expended.

Section 8. Monies collected pursuant to this Ordinance shall be expended as set forth in the City of Hallettsville's Annual Budget FY 2027.

Section 9. The findings set out herein are found to be true and correct and are hereby adopted by the City Council and made a part of this Ordinance for all purposes.

Section 10. All ordinances or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters herein.

Section 11. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 12. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

Section 13. This Ordinance shall be in force and effect from and after its final passage, and any publication required by law.

PASSED, APPROVED AND ADOPTED this ______ day of August 2026, by a record vote of ___ ayes, ___ nays and ___ abstentions of the City Council of Hallettsville, Texas.

Record Vote:

Mayor Alice Jo Summers	Aye	____	Nay _____	Abstain _____
Councilperson Place #1 Chastity Carter	Aye	____	Nay _____	Abstain _____
Councilperson Place #2 Audrey Barrera	Aye	____	Nay _____	Abstain _____
Councilperson Place #3 Trent Skelton	Aye	____	Nay _____	Abstain _____
Councilperson Place #4 Peter Murphy	Aye	____	Nay _____	Abstain _____
Councilperson Place #4 William Barrera	Aye	____	Nay _____	Abstain _____

____
Alice Jo Summers, Mayor

ATTEST:

____
Grace Ward, City Secretary