City Manager
Darrell Pullin

City Secretary
D'Ann Lane

Finance Director
Shirley Holm

City Attorney
Epi Ysassi

City of George West

Mayor
Andrew J. Garza

Mayor Pro-Tem
Jearl Rannefeld

Council
VACANT
David Ainsworth
John Walker

406 Nueces Street • George West, Texas 78022
Phone 361-449-1556 • Fax 361-449-3030

BUDGET WORKSHOP/SPECIAL SESSION MEETING

NOTICE IS HEREBY GIVEN THAT THE GOVERNING BODY OF THE CITY OF GEORGE WEST, TEXAS, WILL HOLD A BUDGET WORKSHOP AND A SPECIAL SESSION CITY COUNCIL MEETING, ON TUESDAY, AUGUST 18, 2026, AT 12:00 P.M. IN THE CITY HALL COUNCIL CHAMBERS, 406 NUECES STREET, GEORGE WEST TEXAS, TO CONSIDER AND ACT UPON ANY LAWFUL SUBJECT WHICH MAY COME BEFORE SAID MEETING, ONLY AS IDENTIFIED IN THIS AGENDA.

THIS IS A BUSINESS MEETING CONDUCTED BY THE ELECTED GOVERNING BODY FOR THE CITY OF GEORGE WEST. Out of consideration for all attendees and per Council Policy, please silence all electrical devices. Furthermore, there shall be no talking, gesturing, or derogatory comments during the meeting. All comments must be addressed to the Council and will only be permitted through acknowledgement of the presiding officer. Policy prohibits the exchange of conversation/comments amongst audience members. The advancement of the meeting will not be altered due to any interruptions. **Any violation of Council Policies will result in removal from the City Council Meeting.** Thank you for your cooperation.

AGENDA
Budget Workshop/ Special Session Meeting
Tuesday– August 18, 2026, – 12:00 P.M.
Council Chamber - City Hall
Zoom ID: 859 4019 1905
Zoom PW: 232900

BUDGET WORKSHOP/SPECIAL SESSION MEETING

I. Call Meeting to Order
II. Roll Call
III. Invocation
IV. Pledge of Allegiance to the Flag of the United States
V. Pledge of Allegiance to the Flag of Texas
VI. Public Comments

Maximum 3 Minutes per Person.

Must **Complete** Form and Turn in to City Secretary Before Call to Order.

Council Cannot Discuss any Presented Items or Take any Action at this Time.

Time cannot be passed to other speakers.

VII. Announcements and Correspondence

In conjunction with the Open Meetings Act, there will be No Citizen Participation during the Workshop.

BUSINESS

1. **Discussion** on 2026 Appraisal Roll Certifications and Tax Calculation Worksheet.

2. **Consideration and Action** to set the Proposed FY 2026-2027 Tax Rate.

3. **Consideration and Action** to approve dates and times for Public Hearings on the Proposed FY 2026-2027 Tax Rate.

4. **Consideration and Action** to approve dates and times for Public Hearings on the Proposed FY 2026-2027 Budget.

5. **Consideration and Action** to approve the Employee Health Plan rates for FY 2026-2027.

6. **Discussion** on new city website options.

7. **2026-2027 Proposed Budget Workshop.**

8. **Adjournment.**

EXECUTIVE SESSIONS

The City Council for the City of George West reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.086 (Economic Development).

DISABILITY ACCESS STATEMENT

Persons with disabilities who plan to attend this meeting and who may need auxiliary aid or services are requested to contact D'Ann Lane, City Secretary, at (361) 449-1556 so that appropriate arrangements can be made. The accessible entrance and accessible parking spaces are located at City Hall, 406 Nueces Street.

CERTIFICATION

I, the undersigned authority, do hereby certify that this Notice of Meeting was posted on the bulletin board, at the City of George West City Hall, Texas, in a place convenient and readily accessible to the general public at all times, and said Notice was posted on the following date and time: August 12, 2026 @ 12:00 p.m. and remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

D'Ann Lane

D'Ann Lane
City Secretary

Live Oak County Appraisal District
P.O. Box 2370 · 205 Bowie Street · George West, Tx 78022-2370
Phone: (361) 449-2641 · Fax: (361) 449-2774
www.liveoakappraisal.com

Appraisal Roll Certification
For
City of George West

"In compliance with Section 26.01 of the Property Tax Code, I, Irene R. Gonzales, Chief Appraiser of the Live Oak County Appraisal District, do hereby certify that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property I am aware of, at an appraised value determined as required by law, and hereby certify the following values are true and correct to the best of my knowledge.

2026 Total Taxable Value	143,458,752
2026 Taxable Value Under Protest	10,772,045
2026 Total Certification Value	**154,230,797**

You may receive a supplemental roll at a later date with additional value remaining after the Appraisal Review Board completes its hearings.

Please remember that the certified values are subject to change resulting from Appraisal Review Board action, correction of clerical errors, and granting of late homestead exemptions.

Approval of the appraisal records by the Live Oak County Appraisal Review Board occurred on the 17th day of July 2026.

Irene R. Gonzales
Irene R. Gonzales, RPA/CCA
Chief Appraiser

Sworn to and subscribed before me this 24th day of July 2026

ANGELICA SOTO
NOTARY PUBLIC
STATE OF TEXAS
NOTARY ID 131109904
MY COMM. EXP. 04-28-2029

ASoto
Notary Public County of Live Oak

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

Form 50-856

CITY OF GEORGE WEST	(361) 449-1556
Taxing Unit Name	Phone *(area code and number)*
406 Nueces St., George West, Texas 78022	cityofgw.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://liveoakappraisal.com/home/Custom?custurl=/home/TNTData/

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 155,364,754
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 155,364,754
4.	**Prior year total adopted tax rate.**	$ 0.78264 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:** .... $ 0	
	B. **Prior year values resulting from final court decisions:** .... - $ 0	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 0	
	B. Prior year disputed value:	- $ 0	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 155,364,754
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.		
	A. Absolute exemptions. Use prior year market value:	$ 109,480	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 1,645,962	
	C. Value loss. Add A and B. [7]		$ 1,755,442
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 0	
	B. Current year productivity or special appraised value:	- $ 0	
	C. Value loss. Subtract B from A. [8]		$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 1,755,442
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 153,609,312
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 1,202,207
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]		$ 836
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 1,203,043

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. **Certified values:** .... $ 143,458,752	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.	$ 143,458,752
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 10,772,045	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0	
	C. **Total value under protest or not certified.** Add A and B.	$ 10,772,045
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 154,230,797
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 709,390

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 709,390
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 153,521,407
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.78363 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.64067 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 155,364,754
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 995,375
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year...........	+ $ 634	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0........	– $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0........	+/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function........	$ 634	
	E. Add Line 31 to 32D.		$ 996,009
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 153,521,407
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.64877 /$100

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies................	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.00000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.00000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.00000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....................................	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.00000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.00000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.00000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.00000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.64877 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.00000 /$100 **C.** Add Line 41B to Line 40.	$ 0.64877 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.67147 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ 0.00000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0.00000 /$100 c. Add Line D42(B)(b) to Line 42. . . . . $ 0.00000 /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0.00000 /$100 e Add Line D42(c) to Line D42(d). . . . . $ 0.00000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.00000 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 131,674 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 131,674
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 22,609
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 109,065
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 93.00 % **B.** Enter the prior year actual collection rate. .... 92.00 % **C.** Enter the 2024 actual collection rate. .... 96.00 % **D.** Enter the 2023 actual collection rate. .... 97.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	93.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 117,274
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 154,230,797
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.07603 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.74750 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.00000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 1,039,959
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 154,230,797
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.67428 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.78363 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.78363 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.74750 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.07322 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 154,230,797
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.00000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.07322 /$100

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

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 1.61287 /$100
	B. Unused increment rate (Line 68)	$ 0.43748 /$100
	C. Subtract B from A	$ 1.17539 /$100
	D. Adopted Tax Rate	$ 0.78264 /$100
	E. Subtract D from C	$ 0.39275 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 156,379,523
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 614,180
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 1.24439 /$100
	B. Unused increment rate (Line 67)	$ 0.08201 /$100
	C. Subtract B from A	$ 1.16238 /$100
	D. Adopted Tax Rate	$ 0.78264 /$100
	E. Subtract D from C	$ 0.37974 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 148,158,475
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 562,616
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.87583 /$100
	B. Unused increment rate (Line 66)	$ 0.00099 /$100
	C. Subtract B from A	$ 0.87484 /$100
	D. Adopted Tax Rate	$ 0.78264 /$100
	E. Subtract D from C	$ 0.09220 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 131,799,713
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 121,519
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,298,315
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.84180 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.91502 /$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.64877 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 154,230,797
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.32418 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.07603 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 1.04898 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.78264 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.00000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.00000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 153,609,312
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 153,521,407
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.00000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.91502 /$100

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.78363 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27.000

Voter-approval tax rate .... $ 0.91502 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 1.04898 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Darrell Pullin, City Manager
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

Land

Land		Value	# of Items	Exempt
Homesite	(+)	5,818,560	504	0
Non Homesite	(+)	11,813,826	877	1,632,026
Productivity Market	(+)	1,054,050	40	0
Income	(+)	472,110	3	0
Total Land	(=)	*19,158,546*	*1,425*	*1,632,026*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	1,054,050	40
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	16,850	40
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*1,037,200*	*40*

Improvements

Homesite	(+)	66,077,440	519	0
New Homesite	(+)	383,270	9	0
Non Homesite	(+)	71,767,294	551	12,223,578
New Non Homesite	(+)	337,140	7	0
Income	(+)	10,204,076	4	0
Total Improvement	(=)	*148,769,220*	*1,090*	*12,223,578*

Personal

Homesite	(+)	305,300	4	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	13,488,260	161	182,200
New Non Homesite	(+)	0	0	0
Total Personal	(=)	*13,793,560*	*165*	*182,200*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	0	0
Industrial Real	(+)	0	0
Industrial/Utility Personal Property	(+)	5,461,510	19
Total Mineral Market Value	(=)	*5,461,510*	*19*

Total Real & Personal Market	(+)	181,721,326	2,680
Total Mineral/Industrial Market	(+)	5,461,510	19
Total Market Value	(=)	**187,182,836**	**2,699**
20% MIUP Circuit Breaker Limitation	(-)	0	0
10% Homestead Cap Loss	(-)	4,626,005	227
20% Circuit Breaker Limitation	(-)	3,465,623	63
Total Market After Cap	(=)	*179,091,208*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	1,037,200	40
Total Market Taxable	(=)	**178,054,008**	

Protested Value: 10,772,045

Protested % of Market: 6.11 %

Losses

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	14,037,804	129	0	0
Under $500/$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	10,772,045	28	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	4,354,600	148	206,050	4
BPP Exempt: Multi Situs on L1H/L2H	0	0	16,720	2
BPP Exempt: Multi Situs on J	0	0	653,950	10
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	0	0		
Allocation	1,235,840	2		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	30,400,289		876,720	

Total Losses (includes Prod. Loss & Cap Loss) (=) *40,405,837*

Total Appraised Value (=) 146,776,999

Homestead Exemptions

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	677,562	4
Surviving Spouse of a Service Member	(+)	179,758	2
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*857,320*	*6*
Local Discount	(+)	0	0
Disabled Veteran	(+)	164,750	15
Optional 65	(+)	2,296,177	234
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*3,318,247*	

Total Exemptions* (-) 3,318,247

TG - CITY OF GEORGE WEST Net Taxable Value (=) 143,458,752

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
274	235	0	11	0	1	0	15	4	0	2

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran

DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*: 1,685* Parcel count is figured by parcel per ownership
Total Owners: 1,253
Total Items: 1,692

Special Certified Totals

New Improvement/Personal
Market: $720,410
Taxable:$709,390

+

Industrial/Utility/Personal Property New Value
Taxable: $0

=

Grand Total New Value
Taxable: $709,390

New AG/Timber
Market: $0
Taxable: $0
Value Loss: $0

Exempt Value of First Time Absolute Exemption:$109,480
Exempt Value of First Time Partial Exemption: $1,645,962

Average Values* (Includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$140,317	512	Market	$71,842,500
Taxable	$123,155		Taxable	$63,055,573
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$140,652	513	Market	$72,154,650
Taxable	$123,524		Taxable	$63,367,723
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$137,731	527	Market	$72,584,570
Taxable	$120,999		Taxable	$63,766,278
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$30,708	14	Market	$429,920
Taxable	$28,468		Taxable	$398,555

Median Homestead Values* (Includes protested & exempt value)

DVET/Homestead	Market: $163,510	Market Value After Cap: $126,603	Net Taxable Value: $0
SS SVC MEMBER/Over 65	Market: $102,620	Market Value After Cap: $74,258	Net Taxable Value: $0
DISABLED	Market: $115,490	Market Value After Cap: $115,490	Net Taxable Value: $115,490
HOMESTEAD	Market: $124,230	Market Value After Cap: $112,281	Net Taxable Value: $111,990
OVER 65	Market: $116,770	Market Value After Cap: $112,387	Net Taxable Value: $102,078
WIDOW-SCH	Market: $161,710	Market Value After Cap: $149,895	Net Taxable Value: $139,895
ALL Homesteads	Market: $120,490	Market Value After Cap: $112,387	Net Taxable Value: $104,740

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	774	518.4204	8,139,090			89,626,370	0		97,765,460	92,641,101	87,538,849
A2	109	71.8149	718,090			2,954,300	0		3,672,390	3,526,693	3,363,338
A3	12	9.7988	124,990			68,420	0		193,410	191,570	191,570
A*	895	600.0341	8,982,170			92,649,090	0		101,631,260	96,359,364	91,093,757
B1	13	13.8900	244,430			3,092,045	0		3,336,475	2,749,371	1,469,102
B*	13	13.8900	244,430			3,092,045	0		3,336,475	2,749,371	1,469,102
C1	229	226.9174	1,384,290			2,370	0		1,386,660	1,333,320	1,303,170
C2	1	0.5660	16,500			0	0		16,500	16,500	16,500
C*	230	227.4834	1,400,790			2,370	0		1,403,160	1,349,820	1,319,670
D1	40	219.6060	0	16,850	1,054,050	0	0		1,054,050	16,850	16,850
D2	4	0.0000	0			43,970	0		43,970	43,970	43,970
D*	44	219.6060	0	16,850	1,054,050	43,970	0		1,098,020	60,820	60,820
E	3	0.5000	8,500			13,950	0		22,450	22,450	22,450
E1	2	2.0000	16,000			336,930	0		352,930	352,930	352,930
E*	5	2.5000	24,500			350,880	0		375,380	375,380	375,380
F1	144	161.0322	5,775,250			39,827,687	0		45,602,937	43,441,140	34,853,424
F1	144	161.0322	5,775,250			39,827,687	0		45,602,937	43,441,140	34,853,424
F2	2	15.1300	45,330			0	0		45,330	45,330	45,330
F2	2	15.1300	45,330			0	0		45,330	45,330	45,330
F*	146	176.1622	5,820,580			39,827,687	0		45,648,267	43,486,470	34,898,754
J3	2	0.0000	0			0	0	2,290,380	2,290,380	2,290,380	2,165,380
J4	4	0.0000	0			0	0	458,910	458,910	458,910	208,800
J5	2	0.0000	0			0	0	1,018,370	1,018,370	1,018,370	893,370
J6	3	0.0000	0			0	0	28,840	28,840	28,840	0
J7	1	0.0000	0			0	0	971,750	971,750	971,750	846,750
J*	12	0.0000	0			0	0	4,768,250	4,768,250	4,768,250	4,114,300
L1	163	0.0000	0			0	13,191,120		13,191,120	13,191,120	8,694,130
L1	163	0.0000	0			0	13,191,120		13,191,120	13,191,120	8,694,130
L2G	2	0.0000	0			0	0	169,020	169,020	169,020	58,100
L2H	2	0.0000	0			0	0	16,720	16,720	16,720	0
L2J	1	0.0000	0			0	0	4,610	4,610	4,610	0
L2M	1	0.0000	0			0	0	426,470	426,470	426,470	412,390
L2P	1	0.0000	0			0	0	76,440	76,440	76,440	0
L2	7	0.0000	0			0	0	693,260	693,260	693,260	470,490
L*	170	0.0000	0			0	13,191,120	693,260	13,884,380	13,884,380	9,164,620
M1	45	0.0000	0			579,600	413,780		993,380	975,889	955,889
M*	45	0.0000	0			579,600	413,780		993,380	975,889	955,889
S	3	0.0000	0			0	6,460		6,460	6,460	6,460
S*	3	0.0000	0			0	6,460		6,460	6,460	6,460
XA1	1	0.3444	18,200			0	0		18,200	18,200	0
XG	4	7.5366	306,340			3,204,950	0		3,511,290	3,511,290	0
XI	1	3.0000	27,000			0	0		27,000	27,000	0
XL1	1	0.0000	0			0	154,840		154,840	154,840	0
XU	1	0.1423	2,450			0	0		2,450	2,450	0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
XV	121	158.0089	1,278,036			9,018,628	27,360		10,324,024	10,324,024	0
X*	129	169.0322	1,632,026			12,223,578	182,200		14,037,804	14,037,804	0
TOTAL:	1,692	1,408.7079	18,104,496	16,850	1,054,050	148,769,220	13,793,560	5,461,510	187,182,836	178,054,008	143,458,752

2026 Governing Body Summary #2B*
Tax Increase Compared to Last Year's Tax Rate
CITY OF GEORGE WEST

Date: 08/11/2026 01:54 PM

Last Year's Tax Levy: $1,216,783

INCREASE IN CENTS PER $100	TAX RATE PER $100	TAX LEVY**	ADDITIONAL TAX LEVY***
0.00	$0.78264	$1207072	$-9711
0.50	$0.787640	$1214783	$-2000
0.50	$0.792640	$1222495	$5712
1.50	$0.797640	$1230207	$13424
2.00	$0.802640	$1237918	$21135
2.50	$0.807640	$1245630	$28847
3.00	$0.812640	$1253341	$36558
3.50	$0.817640	$1261053	$44270
4.00	$0.822640	$1268764	$51981
4.50	$0.827640	$1276476	$59693
5.00	$0.832640	$1284187	$67404
5.50	$0.837640	$1291899	$75116
6.00	$0.842640	$1299610	$82827
6.50	$0.847640	$1307322	$90539
7.00	$0.852640	$1315033	$98250
7.50	$0.857640	$1322745	$105962
8.00	$0.862640	$1330457	$113674
8.50	$0.867640	$1338168	$121385
9.00	$0.872640	$1345880	$129097
9.50	$0.877640	$1353591	$136808
10.00	$0.882640	$1361303	$144520
10.50	$0.882640	$1361303	$144520
11.00	$0.887640	$1369014	$152231
11.50	$0.892640	$1376726	$159943
12.00	$0.897640	$1384437	$167654
12.50	$0.902640	$1392149	$175366
13.00	$0.907640	$1399860	$183077
13.50	$0.912640	$1407572	$190789
14.00	$0.917640	$1415283	$198500
14.50	$0.922640	$1422995	$206212
15.00	$0.927640	$1430707	$213924
15.50	$0.932640	$1438418	$221635
16.00	$0.937640	$1446130	$229347
16.50	$0.942640	$1453841	$237058
17.00	$0.947640	$1461553	$244770
17.50	$0.952640	$1469264	$252481
18.00	$0.957640	$1476976	$260193
18.50	$0.962640	$1484687	$267904
19.00	$0.967640	$1492399	$275616
19.50	$0.972640	$1500110	$283327
20.00	$0.977640	$1507822	$291039

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 22 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

2026 Governing Body Summary #2A*
Tax Increase Compared to No New Revenue Tax Rate
CITY OF GEORGE WEST

Date: 08/11/2026 01:54 PM

INCREASE IN CENTS PER $100	TAX RATE PER $100	TAX LEVY**	ADDITIONAL TAX LEVY***
0.00	$0.78363	$1208599	
0.50	$0.788630	$1216310	$7711
0.50	$0.793630	$1224022	$15423
1.50	$0.798630	$1231733	$23134
2.00	$0.803630	$1239445	$30846
2.50	$0.808630	$1247156	$38557
3.00	$0.813630	$1254868	$46269
3.50	$0.818630	$1262580	$53981
4.00	$0.823630	$1270291	$61692
4.50	$0.828630	$1278003	$69404
5.00	$0.833630	$1285714	$77115
5.50	$0.838630	$1293426	$84827
6.00	$0.843630	$1301137	$92538
6.50	$0.848630	$1308849	$100250
7.00	$0.853630	$1316560	$107961
7.50	$0.858630	$1324272	$115673
8.00	$0.863630	$1331983	$123384
8.50	$0.868630	$1339695	$131096
9.00	$0.873630	$1347407	$138808
9.50	$0.878630	$1355118	$146519
10.00	$0.883630	$1362830	$154231
10.50	$0.883630	$1362830	$154231
11.00	$0.888630	$1370541	$161942
11.50	$0.893630	$1378253	$169654
12.00	$0.898630	$1385964	$177365
12.50	$0.903630	$1393676	$185077
13.00	$0.908630	$1401387	$192788
13.50	$0.913630	$1409099	$200500
14.00	$0.918630	$1416810	$208211
14.50	$0.923630	$1424522	$215923
15.00	$0.928630	$1432233	$223634
15.50	$0.933630	$1439945	$231346
16.00	$0.938630	$1447657	$239058
16.50	$0.943630	$1455368	$246769
17.00	$0.948630	$1463080	$254481
17.50	$0.953630	$1470791	$262192
18.00	$0.958630	$1478503	$269904
18.50	$0.963630	$1486214	$277615
19.00	$0.968630	$1493926	$285327
19.50	$0.973630	$1501637	$293038
20.00	$0.978630	$1509349	$300750

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 22 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

2026 Proposed Tax & Budget Meeting Dates

• 8/18/2026 @ 12:00 p.m.	• FY 2026-2027 Budget Workshop • Set FY 2026-2027 Proposed Tax Rate, Public Hearing Dates FY 2026-2027 Proposed Tax Rate and FY 2026-2027 Proposed Budget
• 8/26/2026 • 8/27/2026	• Publish 2026-2027 Proposed Tax Rate and Budget Hearing Dates in Newspaper • Approve 2026-2027 Proposed Budget
• 9/9/2026 • 9/9/2026 • 9/9/2026 • 9/9/2026	• 1st Hearing FY 2026-2027 Proposed Tax Rate • 1st Hearing FY 2026-2027 Proposed Budget • 1st Reading of Ordinance to approve FY 2026-2027 Proposed Tax Rate • 1st Reading of Ordinance to approve FY 2026-2027 Proposed Budget
• 9/23/2026 • 9/23/2026 • 9/23/2026 • 9/23/2026	• 2nd Hearing of FY 2026-2027 Proposed Tax Rate • 2nd Hearing of FY 2026-2027 Proposed Budget • 2nd Reading of Ordinance to approve FY 2026-2027 Proposed Tax Rate • 2nd Reading of Ordinance to approve FY 2026-2027 Proposed Budget

FY 2026-2027 PROPOSED BUDGET GENERAL FUND

REVENUE

Acct #	Acct Name	2026 Budget	2026 Projected	2027 Proposed
01-301	Ad valorem taxes - current	1,001,882	1,104,227	
01-302	Ad valorem taxes - delinquent	20,000	64,400	
01-303	Sales Tax	1,100,000	1,011,383	
01-304	Ad valorem taxes - excess	0	0	
01-305	Franchise Tax	140,000	143,890	
01-306	Mixed Beverage Tax	3,500	3,954	
01-307	Occupancy Tax	0	0	
01-308	Special PD revenue	0	0	
01-309	Special interest earned	0	0	
01-311	Street material sales	0	0	
01-312	Swimming Pool Party Rentals	400	0	
01-313	Swimming Pool Admission Fees	1,800	3,308	
01-314	Parks Dept Misc	0	0	
01-315	Building permits	40,000	15,156	
01-316	Animal Control - Misc	1,000	1,362	
01-317	GWISD Resource Officer	0	140,509	
01-319	Special Police M/M revenue	0	0	
01-320	Municipal Court Fines	150,000	135,733	
01-332	Municipal Court ~ Convenient Fees	0	0	
01-321	Police Dept Misc	600	540	
01-323	Code Enforcement Abatements	1,000	1,991	
01-324	Cabanas / Park House rentals	0	0	
01-325	Brush pickup	3,100	2,863	
01-326	Park rental	500	534	
01-327	Animal Control - dog tags	100	54	

01-328	Animal Control - shelter fees	500	450	
01-329	Cabanas / Park House utilities	0	0	
01-330	Interest earned	8,500	8,171	
01-331	Swimming Pool Concession Stand	100	50	
01-333	Border Security Grant	0	0	
01-334	PD Warrant Service Fees	0	0	
01-335	PD impound	0	7	
01-336	PD education	0	0	
01-338	Law Enforcement Reimb-State	1,200	0	
01-339	Gracious Public Donations	0	0	
01-340	Admin - Misc	28,665	28,276	
01-341	TDEM	0	0	
01-345	Insurance Proceeds	0	0	
01-349	Animal Control ~ LOC	25,000	0	
01-360	Community Pride Fund	0	0	
01-361	Sports Complex	0	0	
01-363	Int Earned: Cayetano Live Oak	1,200	0	
01-365	Contractor registration fees	7,000	4,140	
01-370	Occupancy Permit fees	500	0	
01-375	Golf cart fees	1,000	360	
01-380	Peddler permit fees	1,300	960	
01-385	Gaming machine fees	0	18,000	
01-386	RV/Mfg Home park fees	2,000	1,740	
01-390	Health inspection fees	0	0	
01-395	Alcohol beverage fees	0	0	
01-396	Planning & Zoning fees	1,000	0	
01-397	Website sponsorship fees	0	0	
01-398	Proceeds - sale of fixed assets	50,000	50,663	
	Total Revenue	2,591,847	2,742,721	0

Administration

		2026 Budget	2026 Projected	2027 Proposed
404-010	Personnel	266,810	286,676	254,621
404-018	Overtime	0	276	0
404-019	Personnel ~ Special		429	
404-030	Janitorial	2,400	2,460	
404-050	Payroll Tax	20,411	21,548	19,479
404-100	Attorney	8,400	18,507	
404-120	Auditor	28,000	34,258	
404-130	Vehicle/Cell Phones	1,200	3,762	
404-140	Council Pay	3,150	2,640	
404-141	Election	6,500	0	
404-142	Council Travel & Traning	2,200	1,754	
404-143	Council Insurance	0	0	
404-144	Council Supplies	1,000	1,101	
404-150	Economic Development	2,000	1,705	
404-151	LOC Medical Response Team 1	2,000	1,907	
404-180	Live Oak Tax Board	17,235	20,682	
404-181	Consultant	0	0	
404-200	Liability Insurance	10,390	12,468	
404-201	Health Insurance	39,889	49,190	47,042
404-202	Worker's Comp Insurance	1,073	1,771	
404-210	Incentive Pay	2,000	2,192	2,000
404-211	Employee Misc.	0	0	
404-215	Special City Events	2,000	2,975	
404-300	Office Supplies	6,300	6,949	
404-310	Professional Services	14,000	13,203	
404-320	Advertising	300	0	
404-350	Dues, Memberships, Fees	2,400	3,118	
404-355	Office Equipment	2,500	3,262	
404-360	Service Charges - Bank	2,820	2,698	
404-375	Community Pride Fund	950	493	
404-380	Equipment Auction Expense	0	2,482	
404-400	Utilities	7,150	8,704	
404-500	Travel & Training	3,500	8,998	
404-600	Fuel & Auto - City Manger	1,200	0	
404-820	Computers	1,500	0	
404-940	Drug Testing		0	
404-950	Retirement Fund	14,648	14,478	11,127
404-960	Unemployment Benefits	0	0	
404-970	Covid-19 Supplies	0	0	
404-965	Building Improvements		362	
	Department Total	473,926	531,048	334,269

Promotion/Civic

		2026 Budget	2026 Projected	2027 Proposed
405-010	Historic & Promotional	0	1,133	
405-020	Consultant	0	0	
405-030	Utilities	3500	5,464	
405-420	Property Liability	0	0	
	Department Total	3,500	6,597	0

Promotion/Civic

		2026 Budget	2026 Projected	2027 Proposed
405-010	Historic & Promotional	0	1,133	
405-020	Consultant	0	0	
405-030	Utilities	3500	5,464	
405-420	Property Liability	0	0	
	Department Total	3,500	6,597	0

Parks & Recreation

		2026 Budget	2026 Projected	2027 Proposed
406-010	Personnel	71,760	60,368	68,640
406-011	Lifeguards	17,000	16,184	0
406-012	Pool Manager	0	0	
406-018	Overtime	5,175	3,607	4,950
406-050	Payroll Tax	5,886	5,960	5,630
406-120	Professional Services	1,600	9,164	
406-130	Lifeguard Certs		1,710	
406-200	Liability Insurance	3,096	3,715	
406-201	Health Insurance	25,012	27,318	30,078
406-202	Worker's Comp	2,454	2,138	
406-210	Incentive Pay	1,000	0	1,000
406-300	Supplies	12,100	9,355	
406-301	Pool Supplies	3,000	4,004	
406-302	Pool Consession	0	0	
406-303	Splash Pad	1,500	0	
406-320	Uniforms	1,515	2,383	
406-355	Office Equipment	0	30	
406-400	Utilities	4,500	6,198	
406-401	Cactus Park Utilities	0		
406-600	Fuel	4,200	6,337	
406-625	Equipment Maint	7,700	6,194	
406-650	Vehicle Maint	1,500	959	
406-700	Capital Improvements	0	0	
406-800	Equipment Purchase	0	17	
406-810	Vehicle Purchase	0	0	
406-940	Drug Testing	330	166	
406-950	Retirement	4,224	3,233	3,216
406-970	Unemployment	0		
	Department Total	173,552	169,040	113,514

Police Department

		2026 Budget	2026 Projected	2027 Proposed
407-010	Personnel	571,510	584,652	581,076
407-018	Overtime	22,918	75,492	23,176
407-050	Payroll Tax	45,474	50,154	46,225
407-100	Jail Fee	900	150	
407-110	Dispatch Fee	10,685	0	
407-130	Cell Phones/MIFI's	10,450	10,107	
407-165	Special PD Expense	0	689	
407-170	Civil Defense	0	0	
407-200	Liability Insurance	16,904	23,621	
407-201	Health Insurance	122,407	137,838	157,902
407-202	Workmen's Comp Insurance	25,130	24,986	
407-210	Incentive Pay	6,500	0	6,500
407-300	Supplies	3,900	5,330	
407-310	Professional Services	40,000	51,807	
407-320	Uniforms	7,000	2,924	
407-335	Impound	10,000	0	
407-350	Dues, Memberships, Fees	950	2,406	
407-355	Office Equipment	7,000	5,298	
407-360	Service Charges	0	0	
407-370	Community Pride	0	0	
407-500	Travel and Training	10,000	19,625	
407-501	LEOSE Funds - Training & Equip	0	0	
407-502	Travel - Official	0	0	
407-503	Transportation Fees	0	0	
407-600	Fuel	25,000	32,193	
407-625	Equipment Maint.	0	0	
407-626	K9 Expenses	0	18,976	
407-650	Vehicle Maint.	15,000	13,486	
407-800	Equip. Purchase	5,000	103	
407-810	Vehicle Purchase	65,000	78,127	
407-815	Vehicle Accessories	21,883	19,807	
407-930	Security System	2,000	240	
407-940	Drug Testing	200	0	
407-950	Retirement	32,634	33,320	26,406
407-960	Unemployment Expense	0	0	
407-965	Building Improvements	10,000	5,802	
407-967	Utilities	11,500	13,203	
	Department Total	1,099,945	1,210,336	841,285

Police Department

		2026 Budget	2026 Projected	2027 Proposed
407-010	Personnel	571,510	584,652	581,076
407-018	Overtime	22,918	75,492	23,176
407-050	Payroll Tax	45,474	50,154	46,225
407-100	Jail Fee	900	150	
407-110	Dispatch Fee	10,685	0	
407-130	Cell Phones/MIFI's	10,450	10,107	
407-165	Special PD Expense	0	689	
407-170	Civil Defense	0	0	
407-200	Liability Insurance	16,904	23,621	
407-201	Health Insurance	122,407	137,838	157,902
407-202	Workmen's Comp Insurance	25,130	24,986	
407-210	Incentive Pay	6,500	0	6,500
407-300	Supplies	3,900	5,330	
407-310	Professional Services	40,000	51,807	
407-320	Uniforms	7,000	2,924	
407-335	Impound	10,000	0	
407-350	Dues, Memberships, Fees	950	2,406	
407-355	Office Equipment	7,000	5,298	
407-360	Service Charges	0	0	
407-370	Community Pride	0	0	
407-500	Travel and Training	10,000	19,625	
407-501	LEOSE Funds - Training & Equip	0	0	
407-502	Travel - Official	0	0	
407-503	Transportation Fees	0	0	
407-600	Fuel	25,000	32,193	
407-625	Equipment Maint.	0	0	
407-626	K9 Expenses	0	18,976	
407-650	Vehicle Maint.	15,000	13,486	
407-800	Equip. Purchase	5,000	103	
407-810	Vehicle Purchase	65,000	78,127	
407-815	Vehicle Accessories	21,883	19,807	
407-930	Security System	2,000	240	
407-940	Drug Testing	200	0	
407-950	Retirement	32,634	33,320	26,406
407-960	Unemployment Expense	0	0	
407-965	Building Improvements	10,000	5,802	
407-967	Utilities	11,500	13,203	
	Department Total	1,099,945	1,210,336	841,285

Street Department

		2026 Budget	2026 Projected	2027 Proposed
408-010	Personnel	150,904	154,792	145,704
408-018	Overtime	10,883	13,860	10,508
408-050	Payroll Tax	12,377	12,730	11,950
408-120	Reserved	0	0	
		0	0	
408-130	Reserved	0	0	
408-200	Liability Insurance	1,250	1,500	
408-201	Health Insurance	50,024	59,708	60,156
408-202	Worker's Comp	9,839	6,595	
408-210	Incentive Pay	2,000	0	2,000
408-250	Vector Control	3,000	2,496	
408-300	Supplies	10,000	3,188	
408-310	Street Repair Materials	100,000	14,927	
408-320	Uniforms	1,700	3,213	
408-400	Utilities	36,500	39,370	
408-600	Fuel	6,000	10,124	
408-625	Equipment Main.	4,000	5,702	
408-650	Vehicle Maint.	2,000	1,569	
408-675	Capital Improvement	0	0	
408-700	Capital Improvement	0	0	
408-800	Equipment purchase and rental	60,000	17	
408-810	Vehicle Purchase	0	0	
408-930	Professional Services	4,500	4,188	
408-940	Citizen Damages		604	
408-950	Reitirement	8,882	8,469	6,826
408-960	Drug Testing	350	318	
408-970	Unemployment Benefits	0	0	
	Department Total	474,209	343,370	237,144

Animal Control

		2026 Budget	2026 Projected	2027 Proposed
409-010	Personnel	27,560	12,339	29,640
409-018	Overtime	0	2,297	3,335
409-050	Payroll Tax	2,108	1,119	2,523
409-120	Professional Services	3,600	5,077	
409-200	Liability Insurance	950	336	
409-201	Health Insurance	842	5,592	15,039
409-202	Worker's Comp	1,758	1,477	
409-210	Incentive Pay	1,000	0	500
409-250	Vector Control	0	0	
409-300	Office Supplies	500	1,118	
409-310	Supplies	1,500	2,086	
409-320	Uniforms	200	500	
409-325	Contract Labor	500	0	
409-400	Utilities	3,000	3,404	
409-600	Travel & Training	1,200	302	
409-625	Fuel	1,100	1,907	
409-625	Equipment Maint.	100	128	
409-650	Vehicle Maint.	800	0	
409-810	Vehicle Purchase	0	0	
409-700	Capital Improvements	25,000	12,397	
409-950	Retirement	714	707	1,441
409-970	Unemployment Benefits	0	0	
	Department Total	72,432	50,786	52,478

Animal Control

		2026 Budget	2026 Projected	2027 Proposed
409-010	Personnel	27,560	12,339	29,640
409-018	Overtime	0	2,297	3,335
409-050	Payroll Tax	2,108	1,119	2,523
409-120	Professional Services	3,600	5,077	
409-200	Liability Insurance	950	336	
409-201	Health Insurance	842	5,592	15,039
409-202	Worker's Comp	1,758	1,477	
409-210	Incentive Pay	1,000	0	500
409-250	Vector Control	0	0	
409-300	Office Supplies	500	1,118	
409-310	Supplies	1,500	2,086	
409-320	Uniforms	200	500	
409-325	Contract Labor	500	0	
409-400	Utilities	3,000	3,404	
409-600	Travel & Training	1,200	302	
409-625	Fuel	1,100	1,907	
409-625	Equipment Maint.	100	128	
409-650	Vehicle Maint.	800	0	
409-810	Vehicle Purchase	0	0	
409-700	Capital Improvements	25,000	12,397	
409-950	Retirement	714	707	1,441
409-970	Unemployment Benefits	0	0	
	Department Total	72,432	50,786	52,478

Municipal Court

		2026 Budget	2026 Projected	2027 Proposed
411-010	Personnel	88,358	93,082	
411-018	Overtime	618	683	
411-020	Baliff	0	0	
411-050	Payroll Tax	6,807	7,082	
411-100	Attorney	0	0	
411-120	Professional Services	14,000	16,682	
411-130	Cell Phone	600	0	
411-200	Liability Insurance	1,238	787	
411-201	Health Insurance	25,012	29,912	
411-202	Worker's Compensation Insurance	362	304	
411-210	Incentive Pay	1,000	0	
411-300	Supplies	3,100	3,243	
411-350	Dues, Memberships, Fees	1,250	1,121	
411-355	Office Equipment	3,000	3,262	
411-360	Service Charges	25,000	27,347	
411-370				
411-500	Travel & Train	2,504	2,409	
411-940	Drug Testing	0	0	
411-950	Retirement	4,885	4,715	
411-960	Cell Phone	0	0	
411-961	Unemployment Benefits	0	0	
411-963	Building Improv.	0	262	
411-967	Utilities	4,600	5,015	
	Department Total	182,334	195,906	0

Fire Department

		2026 Budget	2026 Projected	2027 Proposed
412-200	Liability Insurance	2,775	3,382	
412-202	Worker's Comp	375	0	
412-300	Supplies	4,300	0	
412-400	Utilities	3,200	4,133	
412-500	Travel & Training	0	0	
412-600	Fuel	800	828	
412-625	Equip Maint	6,000	6,840	
412-650	Vehicle Maint.	3,000	0	
412-700	SCBA's (2)	20,000	0	
412-800	Fire Truck Payment	0	0	
412-850	Fire Truck Int.	0	0	
	Department Total	40,450	15,183	0

Fire Department

		2026 Budget	2026 Projected	2027 Proposed
412-200	Liability Insurance	2,775	3,382	
412-202	Worker's Comp	375	0	
412-300	Supplies	4,300	0	
412-400	Utilities	3,200	4,133	
412-500	Travel & Training	0	0	
412-600	Fuel	800	828	
412-625	Equip Maint	6,000	6,840	
412-650	Vehicle Maint.	3,000	0	
412-700	SCBA's (2)	20,000	0	
412-800	Fire Truck Payment	0	0	
412-850	Fire Truck Int.	0	0	
	Department Total	40,450	15,183	0

Code Enforcement

		2026 Budget	2026 Projected	2027 Proposed
414-010	Personnel	39,000	54,648	41,600
414-018	Overtime	0	7,808	0
414-050	Payroll Tax	2,984	4,671	3,182
414-100	Attorney	0	0	
414-120	Professional Services (Demo & Inspections)	18,000	10,631	
414-170	Abatement	2,800	3,729	
414-200	Liability	584	336	
414-201	Health Insurance	2,526	2,212	15,039
414-202	Worker's Comp	339	284	
414-210	Incentive Pay	500	0	500
414-300	Supplies	500	792	
414-320	Advertising	0	0	
414-350	Dues, Fees, Memberships	100	979	
414-355	Office Equip	350	738	
414-400	Utilities	475	374	
414-500	Travel & Training	500	180	
414-600	Fuel	700	798	
414-650	Vehicle Maint.	0	0	
414-810	Vehicle Purchase	0	0	
414-950	Retirement	2,141	3,151	1,818
414-965	Building Improv.	0	0	
	Department Total	71,499	91,331	62,139
	Total Expenses	$		
	Revenues Over/(Under) Expenses	0		

FY 2026-2027 PROPOSED BUDGET UTILITY FUND

REVENUE

Acct #	Acct Name	2026 Budget	2026 Projected	2027 Proposed
310	Water Revenue	550,000	529,487	530,000
312	Water Meter Installation	2,500	2,500	2,500
314	Water Tap Fees	2,000	1,860	2,000
316	Misc Water Sales	22,500	21,100	22,500
320	Gas Revenue	294,000	293,750	294,000
322	Gas Meter Installation	1,125	1,125	1,125
324	Gas Tap Fees	1,075	1,075	1,075
326	Misc Gas Sales	3,250	3,250	3,250
330	Sewer Revenue	456,000	446,000	450,000
334	Sewer Tap Fees	1,800	1,800	1,800
336	Misc Sewer	5,000	14,320	16,000
340	Garbage Revenue	670,000	668,700	670,000
341	Misc Garbage Revenue	20,000	19,500	20,000
342	Misc Garbage Taxable	0	0	0
345	Convenience Fee	3,000	3,000	3,000
349	Revenue Initiatives	0	0	0
350	Penalty Revenue	0	0	0
360	Interest Earned	0	0	0
Total Utility Revenue		2,032,250	2,007,467	2,017,250

	Water	2026 Budget	2026 Projected	2027 Proposed
404-010	Personnel	192,400	157,863	194,480
404-018	Overtime	9,150	10,882	8,625
404-050	Payroll Tax	15,419	17,418	15,538
404-110	Dispatch Fee	0	0	
404-120	Professional Services	40,000	41,211	
404-200	Liability Insurance	4,000	3,939	
404-201	Health Insurance	68,247	81,789	75,195
404-202	Worker's Comp	5,595	8,441	
404-210	Incentive Pay	2,500	0	2,500
404-300	Supplies	34,000	33,506	
404-310	Street Repair Materials	0	5,929	
404-320	Uniforms	2,650	2,650	
404-325	Contract Labor	0	0	
404-330	Advertising	0	0	
404-340	Billing Postage	2,400	2,398	
404-350	Dues, Memberships, Fees	10,450	10,450	
404-355	Office Equipment	0	838	
404-360	Service Charge	5,100	5,101	
404-400	Utilities	48,550	48,408	
404-500	Travel & Training	1,700	1,684	
404-600	Fuel	4,400	4,375	
404-625	Equipment Maint	20,000	20,628	
404-650	Vehicle Maint	3,000	2,400	
404-700	Capital Improvements	0	0	
404-750	Equipmnt Rental	0	0	
404-800	Equipment Purchase	33,692	45,000	
404-810	Vehicle Purchase	0	0	
404-930	Tools & Equip	8,000	562	
404-940	Water Improvements	3,000	0	
404-950	Retirement	11,065	9,368	8,876
404-955	Meter Replacement Program	15,000	6,000	
404-960	Drug Testing	700	693	
404-970	Chlorine	7,000	6,000	
		548,018	527,533	305,214

GAS

		2026 Budget	2026 Projected	2027 Proposed
405-010	Personnel	105,529	90,839	100,381
405-018	Overtime	3,475	4,282	2,103
405-050	Payroll Tax	8,339	725	7,840
405-110	Dispatch Fee	0	0	
405-120	Professional Services	20,000	40,405	
405-200	Liability Insurance	5,130	2,361	
405-201	Health Insurance	28,138	38,691	32,151
405-202	Worker's Comp	1,062	1,593	
405-210	Incentive Pay	2,000	0	1,000
405-300	Supplies	12,200	12,144	
405-310	Street Materials	0	5,929	
405-320	Uniforms	1,088	1,088	
405-325	Contract Labor	20,000	0	
405-330	Postage	0	0	
405-340	Dues, Memberships, Fees	1,500	1,426	
405-345	Billing Postage	2,400	2,398	
405-350	Gas Purchase	134,000	133,297	
405-355	Office Eqipment	0	838	
405-360	Service Charge	5,101	5,101	
405-400	Utilities	3,100	3,080	
405-600	Fuel	4,500	4,236	
405-625	Equipment Maint	6,000	5,942	
405-650	Vehicle Maint	2,000	1,899	
405-710	Tools & Equip.	1,700	1,664	
405-720	Meter Replacement Program	5,000	4,720	
405-730	Travel & Training	1,500	650	
405-750	Equipment Rental	0	0	
405-740	RRC Line Replacement	75,000	50,683	
405-800	Equipment Purchase	0	1,819	
405-810	Vehicle Purchase	0	0	
405-940	Drug Testing	375	367	
405-950	Retirement	5,014	4,815	4,479
		454,151	420,992	147,954

SEWER

		2026 Budget	2026 Projected	2027 Proposed
406-010	Personnel	82,326	132,933	71,718
406-018	Overtime	5,937	30,433	5,172
406-050	Payroll Tax	7,322	12,434	7,322
406-110	Dispatch Fee	0	0	
406-120	Professional Services	46,000	45,907	
406-200	Liability Insurance	5,222	2,480	
406-201	Health Insurance	25,012	45,488	30,078
406-202	Worker's Comp	3,705	7,985	
406-210	Incentive Pay	1,000	0	1,000
406-300	Supplies	29,000	24,286	
406-310	Street Materials	0	5,929	
406-320	Uniforms	2,500	2,249	
406-325	Contract Labor	0	0	
406-330	Advertising	300	1,734	
406-340	Billing Postage	2,400	2,398	
406-350	Dues, Fees, Memberships	1,600	1,600	
406-355	Office Equipment	0	1,116	
406-360	Service Charge	5,101	5,101	
406-400	Utilities	36,000	35,527	
406-500	Travel & Training	1,500	400	
406-600	Fuel	8,000	7,553	
406-605	Sludge Removal	7,700	7,686	
406-610	Effluent Sampling	8,300	8,278	
406-625	Equipment Maint	70,000	52,815	
406-650	Vehicle Maint	4,500	4,439	
406-670	Town Line Maintentance	15,000	3,127	
406-680	Infrastructure Replacement	0	0	
406-700	Capital Improvements (Land &BZ Easement)	0	0	
406-710	Tools & Equip	10,000	7,516	
406-750	Equipment Rentals	950	950	
406-800	Equipment Purchase	11,500	17,078	
406-810	Vehicle Purchase	0	0	
406-940	Drug Testing	360	360	
406-945	Unemployment	0	0	
406-950	Retirement	4,846	9,081	1,754
406-970	Chlorine	16,000	15,555	
		412,081	492,438	117,044

SOLID WASTE

		2026 Budget	2026 Projected	2027 Proposed
407-070	Sales Tax	0	0	
407-120	Professional Services	0	3,226	
407-300	Supplies	0	0	
407-330	Advertising	0	0	
407-340	Billing/Postage	3,000	1,878	
407-350	Republic Services	610,000	593,011	
407-355	Office Equipment	0	0	
407-360	Service Charges	5,000	4,888	
		618,000	603,003	0

Total Expenses	$
Revenue vs. Expense +/(-)	$0

03 -UTILITY FUND

REVENUES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
310	WATER REVENUE	544,046	539,752	546,994	550,000	464,824	557,789	550,000	
312	WATER METER INSTALLATION	2,553	1,175	2,260	2,500	2,220	2,664	2,500	
314	WATER TAP FEES	2,185	0	1,960	2,000	0	0	2,000	
316	MISC WATER SALES	18,166	21,576	19,640	22,500	16,006	19,207	22,500	
320	GAS REVENUE	299,663	249,015	285,024	294,000	228,751	274,502	294,000	
322	GAS METER INSTALLATION	2,175	425	1,350	1,125	0	0	1,125	
324	GAS TAP FEES	1,806	225	1,500	1,075	0	0	1,075	
326	MISC GAS SALES	2,651	2,827	3,328	3,250	2,734	3,280	3,250	
330	SEWER REVENUE	443,922	442,697	458,236	456,000	375,511	450,613	456,000	
334	SEWER TAP FEES	2,100	600	1,800	1,800	3,000	3,600	1,800	
336	MISC SEWER	9,726	3,820	14,470	5,000	450	540	5,000	
340	GARBAGE REVENUE	641,385	655,897	670,562	670,000	572,238	686,685	670,000	
341	MISC GARBAGE REVENUE - NON TAX	11,414	24,886	21,931	20,000	27,585	33,102	20,000	
342	MISC GARBAGE - TAXABLE	17,559	7,499	0	0	0	0	0	
344	MECHANIC SERV - GENERAL FUND	0	0	0	0	0	0	0	
345	CONVENIENCE FEE	2,242	2,280	3,639	3,000	3,057	3,668	3,000	
349	REVENUE INITIATIVES	0	0	0	0	0	0	0	
350	PENALTY REVENUE	0	0	0	0	0	0	0	
360	INTEREST EARNED	0	0	0	0	0	0	0	
361	Miscellaneous Revenue	0	0	0	0	0	0	0	
363	INT EARNED: CAYETANO LIVE OAK	417	(333)	132	0	0	0	0	
390	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	
391	TRANS TO OTHER FUNDS	181,078	181,246	181,721	0	0	0	0	
399	Intrafund Transfer	0	0	0	0	0	0	0	
TOTAL REVENUES		2,183,088	2,133,588	2,214,547	2,032,250	1,696,374	2,035,649	2,032,250	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026

03 -UTILITY FUND
04-WATER

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
404-010 PERSONNEL	180,293	179,329	161,372	192,400	142,826	171,391	192,400	
404-018 OVERTIME	10,918	12,162	14,118	9,150	10,020	12,024	9,150	
404-050 PAYROLL TAX	14,063	13,510	12,390	15,419	10,718	12,861	15,419	
404-110 DISPATCH FEE	0	0	0	0	0	0	0	
404-120 PROFESSIONAL SERVICES	50,082	41,313	62,481	40,000	29,790	35,748	40,000	
404-200 INSURANCE - PROPERTY/LIABILITY	2,954	5,292	2,954	4,000	5,888	7,066	4,000	
404-201 HEALTH INSURANCE	34,206	73,878	82,133	68,247	57,822	69,386	68,247	
404-202 WORKERS COMP INSURANCE	7,095	4,062	6,331	5,595	4,232	5,078	5,595	
404-210 INCENTIVE PAY	0	0	0	2,500	0	0	2,500	
404-300 SUPPLIES	34,593	38,290	41,701	34,000	29,070	34,884	34,000	
404-310 STREET REPAIR MATERIALS	17	3,936	0	0	2,938	3,526	0	
404-320 UNIFORMS	5,160	4,235	3,449	2,650	2,270	2,724	2,650	
404-325 CONTRACT LABOR	0	0	0	0	0	0	0	
404-330 ADVERTISING	0	108	0	0	0	0	0	
404-331 MISCELLANEOUS	0	0	0	0	270	324	0	
404-340 BILLING/POSTAGE	2,527	2,558	2,444	2,400	1,565	1,878	2,400	
404-350 DUES, MEMBERSHIPS, FEES	7,596	7,989	7,849	10,450	9,588	11,506	10,450	
404-355 OFFICE EQUIPMENT	0	0	886	0	0	0	0	
404-360 SERVICE CHARGE	3,663	5,041	5,117	5,100	4,157	4,988	5,100	
404-400 UTILITIES	45,335	50,346	52,516	48,550	51,608	61,930	48,550	
404-401 UTILITIES - OLD MARBACH	0	0	0	0	494	593	0	
404-500 TRAVEL & TRAINING	564	1,565	1,740	1,700	778	934	1,700	
404-600 FUEL	9,121	6,496	5,216	4,400	4,724	5,669	4,400	
404-625 EQUIPMENT MAINTENANCE	16,932	3,086	27,927	20,000	30,744	36,892	20,000	
404-650 VEHICLE MAINTENANCE	2,739	1,299	2,302	3,000	1,055	1,266	3,000	
404-700 CAPITAL IMPROVEMENT	0	289	0	0	0	0	0	
404-750 EQUIPMENT RENTAL	2,725	1,498	26	0	2,414	2,897	0	
404-800 EQUIPMENT PURCH/RENTAL	18,743	0	61,641	33,692	299	359	33,692	
404-810 VEHICLE PURCHASE	0	0	0	0	0	0	0	
404-930 TOOLS & EQUIPMENT	13,338	7,957	5,568	8,000	2,927	3,513	8,000	
404-940 WATER IMPROVEMENTS	5,713	7,083	5,745	3,000	0	0	3,000	
404-950 RETIREMENT FUND	16,077	5,898	2,729	11,065	7,715	9,258	11,065	
404-955 METER REPLACEMENT PROGRAM	7,346	5,788	7,247	15,000	9,830	11,796	15,000	
404-960 DRUG TESTING	510	437	565	700	442	531	700	
404-970 CHLORINE	4,661	6,268	6,868	7,000	5,145	6,174	7,000	
404-990 CERT OF OBLIGATION - PRINCIPAL	0	0	0	0	0	0	0	
404-991 CERT OF OBLIGATION - ADM FEE	0	0	0	0	0	0	0	
404-995 CERT OF OBLIGATION - INTEREST	20,155	16,815	15,195	0	0	0	0	
TOTAL 04-WATER	517,125	506,525	598,511	548,018	429,331	515,198	548,018	

03 -UTILITY FUND
05-GAS

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
405-010 PERSONNEL	141,564	95,415	93,130	105,529	77,259	92,710	105,529	
405-018 OVERTIME	6,236	3,889	5,245	3,475	4,531	5,438	3,475	
405-020 ADMINISTRATION	0	0	0	0	0	0	0	
405-050 PAYROLL TAX	10,059	7,933	7,389	8,339	6,128	7,353	8,339	
405-070 GAS SALES TAX	0	0	0	0	0	0	0	
405-110 DISPATCH FEE	0	0	0	0	0	0	0	
405-120 PROFESSIONAL SERVICES	25,898	33,559	46,339	20,000	37,292	44,750	20,000	
405-200 INSURANCE - PROPERTY/LIABILITY	1,771	4,275	1,771	5,130	5,888	7,066	5,130	
405-201 HEALTH INSURANCE	63,156	33,706	36,712	28,138	24,887	29,865	28,138	
405-202 WORKERS COMP INSURANCE	2,610	1,151	1,195	1,062	743	892	1,062	
405-210 INCENTIVE PAY	0	0	0	2,000	0	0	2,000	
405-300 SUPPLIES	20,620	18,330	14,267	12,200	13,905	16,686	12,200	
405-310 STREET REPAIR MATERIALS	0	3,913	0	0	2,938	3,526	0	
405-320 UNIFORMS	3,200	1,461	1,613	1,088	1,776	2,131	1,088	
405-325 CONTRACT LABOR	0	0	0	20,000	5,340	6,408	20,000	
405-330 POSTAGE	1,789	947	0	0	405	486	0	
405-331 ADVERTISING	0	0	0	0	0	0	0	
405-340 DUES, MEMBERSHIPS, FEES	1,293	3,055	2,332	1,500	2,716	3,259	1,500	
405-345 BILLING/POSTAGE	152	887	2,444	2,400	1,231	1,477	2,400	
405-350 GAS PURCHASE	121,903	99,271	138,914	134,000	88,559	106,271	134,000	
405-355 OFFICE EQUIPMENT	0	0	886	0	0	0	0	
405-360 SERVICE CHARGE	3,663	5,212	5,117	5,101	4,523	5,428	5,101	
405-400 UTILITIES	3,534	3,598	3,385	3,100	3,037	3,645	3,100	
405-600 FUEL	4,843	4,179	4,910	4,500	4,801	5,761	4,500	
405-625 EQUIPMENT MAINTENANCE	5,500	1,489	5,699	6,000	2,843	3,411	6,000	
405-650 VEHICLE MAINTENANCE	594	1,148	1,887	2,000	1,836	2,204	2,000	
405-710 TOOLS& EQUIPMENT	804	54	2,402	1,700	1,354	1,625	1,700	
405-720 METER REPLACEMENT PROGRAM	1,310	3,827	4,720	5,000	0	0	5,000	
405-730 TRAVEL & TRAINING	1,242	1,275	487	1,500	297	356	1,500	
405-740 LINE REPLACEMENT	0	0	45,412	75,000	26	31	75,000	
405-750 EQUIPMENT RENTAL	2,725	0	47	0	193	232	0	
405-800 EQUIPMENT PURCHASE	0	0	6,108	0	0	0	0	
405-810 VEHICLE PURCHASE	0	0	0	0	0	0	0	
405-940 DRUG TESTING	365	302	300	375	157	188	375	
405-950 RETIREMENT FUND	12,093	2,827	915	5,014	3,601	4,322	5,014	
TOTAL 05-GAS	436,924	331,704	433,626	454,151	296,267	355,520	454,151	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026

03 -UTILITY FUND
06-SEWER

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
406-010 PERSONNEL	45,561	110,574	128,706	82,326	74,184	89,021	82,326	
406-018 OVERTIME	4,794	19,502	30,372	5,937	10,881	13,057	5,937	
406-050 PAYROLL TAX	3,663	9,756	12,078	7,322	6,425	7,709	7,322	
406-110 DISPATCH FEE	0	0	0	0	0	0	0	
406-120 PROFESSIONAL SERVICES	238,077	71,317	51,488	46,000	13,769	16,523	46,000	
406-200 INSURANCE	1,860	4,352	1,860	5,222	5,888	7,066	5,222	
406-201 HEALTH INSURANCE	18,300	32,101	45,594	25,012	24,853	29,823	25,012	
406-202 WORKERS COMP INSURANCE	5,823	4,508	5,989	3,705	1,914	2,297	3,705	
406-210 INCENTIVE PAY	0	0	0	1,000	0	0	1,000	
406-300 SUPPLIES	14,522	28,782	29,644	29,000	18,473	22,168	29,000	
406-310 STREET REPAIR MATERIALS	0	3,913	0	0	2,938	3,526	0	
406-320 UNIFORMS	2,389	2,829	2,853	2,500	2,012	2,414	2,500	
406-325 CONTRACT LABOR	0	0	0	0	320	384	0	
406-330 ADVERTISING	0	300	1,734	300	0	0	300	
406-340 BILLING/POSTAGE	1,941	2,213	2,456	2,400	1,571	1,885	2,400	
406-350 DUES, FEES, MEMBERSHIP	49	2,020	(983)	1,600	5,201	6,241	1,600	
406-355 OFFICE EQUIPMENT	0	0	1,165	0	181	217	0	
406-360 SERVICE CHARGE	3,663	5,126	5,117	5,101	4,523	5,428	5,101	
406-400 UTILITIES	30,650	36,611	39,919	36,000	38,444	46,133	36,000	
406-500 TRAVEL & TRAINING	0	805	424	1,500	861	1,033	1,500	
406-600 FUEL	5,928	9,124	8,355	8,000	8,878	10,653	8,000	
406-605 SLUDGE REMOVAL	0	0	8,998	7,700	10,531	12,638	7,700	
406-610 EFFLUENT SAMPLING	0	0	12,744	8,300	8,257	9,908	8,300	
406-625 EQUIPMENT MAINTENANCE	14,545	39,076	50,795	70,000	21,602	25,922	70,000	
406-650 VEHICLE MAINTENANCE	225	2,312	4,365	4,500	1,273	1,527	4,500	
406-670 TOWN LINE MAINTENANCE	20,328	7,219	24,249	15,000	116	139	15,000	
406-680 INFRASTRUCTURE REPLACEMENT	0	1,876	0	0	0	0	0	
406-700 CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	
406-710 TOOLS & EQUIPMENT	9,039	8,930	5,951	10,000	1,022	1,226	10,000	
406-750 EQUIPMENT RENTAL	2,725	4,214	9,458	950	2,454	2,944	950	
406-800 EQUIPMENT PURCHASES	15,649	14,813	8,525	11,500	12,922	15,506	11,500	
406-810 VEHICLE PURCHASE	0	0	0	0	0	0	0	
406-940 DRUG TESTING	365	317	315	360	326	391	360	
406-945 UNEMPLOYMENT EXPENSES	0	0	0	0	0	0	0	
406-950 RETIREMENT FUND	3,166	6,847	2,459	4,846	4,284	5,141	4,846	
406-970 CHLORINE	10,396	10,016	12,926	16,000	10,254	12,304	16,000	
406-990 CERT OF OBLIGATION - PRINCIPAL	0	0	0	0	0	0	0	
406-991 CERT OF OBLIGATION - ADM FEE	0	0	0	0	0	0	0	
406-995 CERT OF OBLIGATION - INTEREST	0	0	0	0	0	0	0	
TOTAL 06-SEWER	453,659	439,452	507,556	412,081	294,354	353,225	412,081	

03 -UTILITY FUND
07-GARBAGE

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
407-070 SALES TAX	0	0	0	0	0	0	0	
407-120 Professional Services	7,938	7,818	3,461	0	2,688	3,226	0	
407-300 SUPPLIES	0	834	0	0	0	0	0	
407-310 SUPPLIES	0	0	196	0	0	0	0	
407-330 Advertising	0	0	0	0	0	0	0	
407-340 BILLING/POSTAGE	1,540	2,223	2,872	3,000	1,565	1,878	3,000	
407-350 REPUBLIC SERVICES	587,514	613,419	616,911	610,000	494,176	593,011	610,000	
407-355 OFFICE EQUIPMENT	0	0	838	0	0	0	0	
407-360 SERVICE CHARGE	303	1,454	4,907	5,000	4,073	4,888	5,000	
TOTAL 07-GARBAGE	597,295	625,748	629,186	618,000	502,502	603,002	618,000	

03 -UTILITY FUND
08-MECHANIC

				2025			2026	
EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
408-010 PERSONNEL	0	0	0	0	0	0	0	________
408-018 OVERTIME	0	0	0	0	0	0	0	________
408-050 PAYROLL TAX	0	0	0	0	0	0	0	________
408-200 INSURANCE - PROPERTY/LIABILITY	0	0	0	0	0	0	0	________
408-201 HEALTH INSURANCE	0	0	0	0	0	0	0	________
408-202 WORKERS' COMP INSURANCE	0	0	0	0	0	0	0	________
408-210 INCENTIVE PAY	0	0	0	0	0	0	0	________
408-300 SUPPLIES	0	0	0	0	0	0	0	________
408-320 UNIFORMS	0	0	0	0	0	0	0	________
408-600 FUEL	0	0	0	0	0	0	0	________
408-710 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	________
408-940 DRUG TESTING	0	0	0	0	0	0	0	________
408-950 RETIREMENT	0	0	0	0	0	0	0	________
TOTAL 08-MECHANIC	0	0	0	0	0	0	0	

03 -UTILITY FUND
10-NON DEPARTMENTAL

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
410-100 DEPRECIATION	279,378	202,723	207,111	0	0	0	0	
410-200 TRANSFER	0	0	(43,280)	0	0	0	0	
TOTAL 10-NON DEPARTMENTAL	279,378	202,723	163,831	0	0	0	0	
TOTAL EXPENDITURES	2,284,380	2,106,152	2,332,710	2,032,250	1,522,454	1,826,945	2,032,250	
REVENUE OVER/(UNDER) EXPENDITURES	(101,292)	27,436	(118,163)	0	173,920	208,704	0	

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET

AS OF: JULY 31ST, 2026

01 -GENERAL FUND

REVENUES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
301	AD VALOREM TAXES - CURRENT	511,291	691,461	792,639	1,001,882	920,189	1,104,227	1,001,882	
302	AD VALOREM TAXES - DELINQUENT	18,142	30,538	29,010	20,000	53,667	64,400	20,000	
303	SALES TAX	1,009,799	967,174	1,092,819	1,100,000	842,819	1,011,383	1,100,000	
304	AD VALOREUM TAXES - EXCESS	0	0	0	0	0	0	0	
305	FRANCHISE TAXES	139,117	131,049	142,420	140,000	119,908	143,890	140,000	
306	MIXED BEVERAGE TAX	2,477	4,068	3,223	3,500	3,295	3,954	3,500	
307	OCCUPANCY TAX	0	0	0	0	0	0	0	
308	SPECIAL PD REVENUE	0	0	0	0	0	0	0	
309	SPECIAL PD INTEREST EARNED	0	0	0	0	0	0	0	
311	STREET MATERIALS SALES	0	0	0	0	0	0	0	
312	SWIMMING POOL RENTALS	0	12	400	400	0	0	400	
313	SWIMMING POOL ADMINSSION FEES	2,352	1,625	2,206	1,800	2,757	3,308	1,800	
314	PARKS DEPT MISC	147	171	0	0	0	0	0	
315	BUILDING PERMITS	21,566	16,137	35,575	40,000	12,630	15,156	40,000	
316	ANIMAL CONTROL - MISC	510	920	885	1,000	1,135	1,362	1,000	
317	GWISD RESOURCE OFFICER	49,220	141,613	189,338	0	117,091	140,509	0	
319	SPECIAL POLICE M/M REVENUE	0	0	0	0	0	0	0	
320	MUNICIPAL COURT FINES	132,585	152,642	149,641	150,000	113,111	135,733	150,000	
321	POLICE DEPT. MISC.	538	750	647	600	450	540	600	
323	CODE ENFORCEMENT ABATEMENTS	5,282	4,930	1,367	1,000	1,659	1,991	1,000	
324	CABANAS/PARK HOUSE RENTAL FEES	0	0	0	0	0	0	0	
325	BRUSH PICK UP	4,672	3,079	2,910	3,100	2,386	2,863	3,100	
326	PARK RENTAL	863	455	270	500	445	534	500	
327	ANIMAL CONTROL - DOG TAGS	65	50	75	100	45	54	100	
328	ANIMAL CONTROL - SHELTER FEES	920	392	415	500	375	450	500	
329	CABANAS/HOUSE PARK UTILITIES	0	0	0	0	0	0	0	
330	INTEREST EARNED	3,176	8,645	8,924	8,500	6,809	8,171	8,500	
331	Swimming Pool Concession Stand	521	477	144	100	41	50	100	
332	MUNICIPAL COURT-COVENIENCE FEE	0	0	0	0	0	0	0	
333	BORDER SECURITY GRANT	0	0	0	0	0	0	0	
334	PD WARRANT SERVICE FEES	0	0	0	0	0	0	0	
335	PD IMPOUND	325	0	0	0	6	7	0	
336	PD EDUCATION	0	0	0	0	0	0	0	
338	Law Enforcement Reimb - State	986	1,188	1,083	1,200	0	0	1,200	
339	GRACIOUS PUBLIC DONATIONS	0	0	0	0	0	0	0	
340	ADMINISTRATION MISC	16,599	43,715	46,161	28,665	23,563	28,276	28,665	
341	TDEM ~ COVID-19	0	0	0	0	0	0	0	
342	TDEM ~ AMERICAN RESCUE FUND	0	0	0	0	0	0	0	
345	INSURANCE PROCEEDS	0	0	0	0	0	0	0	
349	REVENUE INITIATIVES	0	0	25,000	25,000	0	0	25,000	
355	STATE FUNDS	0	0	0	0	0	0	0	
360	COMMUNITY PRIDE FUND	0	0	0	0	0	0	0	
361	SPORTS COMPLEX	0	0	0	0	0	0	0	
363	INT EARNED: CAYETANO LIVE OAK	(71)	643	132	1,200	0	0	1,200	
364	Payment in Lieu of Taxes-ENT	0	0	0	0	0	0	0	
365	CONTRACTOR REGISTRATION FEES	5,850	4,500	6,300	7,000	3,450	4,140	7,000	
370	OCCUPANCY PERMIT FEES	600	200	700	500	0	0	500	
375	GOLF CART FEES	700	800	1,056	1,000	300	360	1,000	

01 -GENERAL FUND

REVENUES		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
380	PEDDLER PERMIT FEES	780	1,320	1,330	1,300	800	960	1,300	
385	GAMING MACHINE FEES	0	0	0	0	15,000	18,000	0	
386	RV/MFG HOME PARK FEES	2,935	940	415	2,000	1,450	1,740	2,000	
390	HEALTH INSPECTION FEES	3,900	0	0	0	0	0	0	
395	ALCOHOL BEVERAGE FEES	495	450	30	0	0	0	0	
396	PLANNING & ZONING FEES	600	800	1,000	1,000	0	0	1,000	
397	WEBSITE SPONSORSHIP FEES	0	0	0	0	0	0	0	
398	PROCEED SALES FIXED ASSETS	0	0	0	50,000	42,219	50,663	50,000	
399	Intrafund Transfer	0	0	0	0	0	0	0	
TOTAL REVENUES		1,936,942	2,210,745	2,536,115	2,591,847	2,285,600	2,742,720	2,591,847	

01 -GENERAL FUND
04-ADMINISTRATION

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
404-010 PERSONNEL	172,435	191,229	240,733	266,810	238,897	286,676	266,810	
404-018 OVERTIME	3,523	3,707	3,577	0	230	276	0	
404-019 PERSONNEL - SPECIAL	0	0	0	0	357	429	0	
404-030 JANITORIAL	1,800	900	2,144	2,400	2,050	2,460	2,400	
404-050 PAYROLL TAX	13,252	14,732	18,443	20,411	17,956	21,548	20,411	
404-100 ATTORNEY	16,800	8,400	8,400	8,400	15,422	18,507	8,400	
404-120 AUDITOR	26,100	25,667	27,000	28,000	28,549	34,258	28,000	
404-130 VEHICLE/CELL EXPENSE	1,912	2,510	3,008	1,200	3,135	3,762	1,200	
404-140 COUNCIL PAY	3,110	2,610	3,150	3,150	2,200	2,640	3,150	
404-141 COUNCIL - ELECTION	145	0	0	6,500	0	0	6,500	
404-142 COUNCIL - TRAVEL & TRAINING	1,838	3,419	1,756	2,200	1,461	1,754	2,200	
404-143 COUNCIL - INSURANCE	0	0	0	0	0	0	0	
404-144 COUNCIL SUPPLIES	798	2,573	853	1,000	917	1,101	1,000	
404-145 COUNCIL - OTHER	0	0	0	0	0	0	0	
404-150 EDC	1,826	956	433	2,000	1,421	1,705	2,000	
404-151 LO VOLUNTEER MED RESPONSE 1	0	0	2,018	2,000	1,589	1,907	2,000	
404-180 LIVE OAK TAX BOARD	12,794	10,524	15,439	17,235	17,235	20,682	17,235	
404-181 CONSULTANT	186	0	0	0	0	0	0	
404-200 INSURANCE - PROPERTY/LIABILITY	8,805	8,658	8,548	10,390	10,390	12,468	10,390	
404-201 HEALTH INSURANCE	29,012	32,198	40,589	39,889	40,992	49,190	39,889	
404-202 WORKERS' COMP INSURANCE	516	625	1,041	1,073	1,476	1,771	1,073	
404-203 HRA/FSA EMPLOYEES ADMIN FEES	0	0	0	0	1,827	2,192	0	
404-204 HSA EMPLOYER EXPENSE	0	0	0	0	0	0	0	
404-210 INCENTIVE PAY	0	0	0	2,000	0	0	2,000	
404-211 Advertising & Promotional	150	820	388	0	0	0	0	
404-215 SPECIAL CITY EVENTS	0	1,589	2,829	2,000	2,479	2,975	2,000	
404-300 OFFICE SUPPLIES	9,380	9,239	6,314	6,300	5,791	6,949	6,300	
404-303 Splash Pad	0	0	0	0	0	0	0	
404-310 PROFESSIONAL SERVICES	12,761	16,766	15,756	14,000	11,002	13,203	14,000	
404-320 ADVERTISING	991	500	872	300	0	0	300	
404-350 DUES, MEMBERSHIPS, FEES	1,981	4,385	1,740	2,400	2,598	3,118	2,400	
404-355 OFFICE EQUIPMENT	2,793	2,870	3,893	2,500	2,718	3,262	2,500	
404-360 SERVICE CHARGE	2,620	2,820	3,059	2,820	2,249	2,698	2,820	
404-361 PRIOR UNRECONCILED ITEMS	0	0	0	0	(1)	(1)	0	
404-375 COMMUNITY PRIDE FUND	3,091	1,388	711	950	411	493	950	
404-380 EQUIPMENT AUCTION EXPENSES	0	0	0	0	2,068	2,482	0	
404-400 UTILITIES	6,886	7,763	7,446	7,150	7,254	8,704	7,150	
404-500 TRAVEL & TRAINING	3,331	2,313	4,102	3,500	7,498	8,998	3,500	
404-525 CERT OF OBLIGATION - ADM FEES	0	0	0	0	0	0	0	
404-530 CERT OF OBLIGATION - INTEREST	0	0	0	0	0	0	0	
404-550 CERT OF OBLIGATION - PRINCIPAL	0	0	0	0	0	0	0	
404-575 EQUITY TRANSFER OUT	0	0	0	0	0	0	0	
404-600 HOME GRANT	0	0	0	1,200	0	0	1,200	
404-800 VEHICLE PURCHASE	0	0	0	0	0	0	0	
404-820 COMPUTERS	3,821	0	3,964	1,500	0	0	1,500	
404-940 DRUG TESTING	0	0	0	0	0	0	0	
404-950 RETIREMENT FUND	9,740	11,092	13,548	14,648	12,065	14,478	14,648	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND
04-ADMINISTRATION

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
404-960 UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	___
404-965 BUILDING IMPROVEMENTS	0	0	1,406	0	302	362	0	___
404-970 COVID-19 SUPPLIES	0	0	0	0	0	0	0	___
404-999 RESERVE APPROPRIATION	0	0	0	0	0	0	0	___
TOTAL 04-ADMINISTRATION	352,397	370,254	443,159	473,926	442,538	531,045	473,926	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND
05-PROMOTION/CIVIC

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
405-010 HISTORIC & PROMOTIONAL	0	0	51	0	944	1,133	0	
405-020 CONSULTANT	0	0	0	0	0	0	0	
405-030 UTILITIES	3,884	4,759	4,468	3,500	4,554	5,464	3,500	
405-420 INSURANCE - PROPERTY/LIABILITY	0	0	0	0	0	0	0	
TOTAL 05-PROMOTION/CIVIC	3,884	4,759	4,519	3,500	5,498	6,597	3,500	

01 -GENERAL FUND
06-PARKS/RECREATION

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
406-010 PERSONNEL	38,452	40,180	66,768	71,760	50,306	60,368	71,760	
406-011 LIFEGUARDS	7,994	11,410	22,088	17,000	13,487	16,184	17,000	
406-012 POOL MANAGER	0	1,675	0	0	0	0	0	
406-018 OVERTIME	977	3,148	7,163	5,175	3,006	3,607	5,175	
406-050 PAYROLL TAX	3,543	4,195	7,354	5,886	4,967	5,960	5,886	
406-120 PROFESSIONAL SERVICES	4,860	11,378	22,722	1,600	7,636	9,164	1,600	
406-130 LIFEGUARD CERTIFICATIONS	0	0	0	0	1,425	1,710	0	
406-200 INSURANCE - PROPERTY/LIABILITY	2,910	2,580	2,910	3,096	3,096	3,715	3,096	
406-201 HEALTH INSURANCE	3,403	15,548	32,902	25,012	22,765	27,318	25,012	
406-202 WORKERS' COMP INSURANCE	1,661	1,996	1,136	2,454	1,782	2,138	2,454	
406-210 INCENTIVE PAY	0	0	0	1,000	0	0	1,000	
406-300 SUPPLIES	13,427	15,670	11,685	12,100	7,795	9,355	12,100	
406-301 POOL SUPPLIES	9,421	5,885	4,764	3,000	3,337	4,004	3,000	
406-302 POOL CONCESSION STAND	219	90	100	0	0	0	0	
406-303 Splash Pad	2,113	1,683	0	1,500	0	0	1,500	
406-304 POOL START UP CASH	0	0	0	0	0	0	0	
406-320 UNIFORMS	931	1,799	2,168	1,515	1,986	2,383	1,515	
406-355 OFFICE EQUIPMENT	0	0	886	0	25	30	0	
406-400 UTILITIES	5,098	5,865	5,979	4,500	5,165	6,198	4,500	
406-401 CABANAS/PARK HOUSE UTILITIES	0	0	0	0	0	0	0	
406-600 FUEL	2,557	4,453	5,765	4,200	5,281	6,337	4,200	
406-625 EQUIPMENT MAINTENANCE	2,832	9,939	7,705	7,700	5,162	6,194	7,700	
406-650 VEHICLE MAINTENANCE	424	2,850	1,442	1,500	799	959	1,500	
406-700 CAPITAL IMPROVEMENTS	0	0	1,813	0	0	0	0	
406-800 EQUIPMENT PURCHASE	128	830	6,540	0	14	17	0	
406-810 VEHICLE PURCHASE	0	0	0	0	0	0	0	
406-940 DRUG TESTING	200	692	320	330	138	166	330	
406-950 RETIREMENT FUND	2,225	2,459	4,065	4,224	2,694	3,233	4,224	
406-970 UNEMPLOYMENT EXPENSES	0	0	0	0	0	0	0	
TOTAL 06-PARKS/RECREATION	103,374	144,324	216,274	173,552	140,866	169,039	173,552	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND
07-PUBLIC SAFETY

				2025			2026	
EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
407-010 PERSONNEL	466,880	639,570	601,814	571,510	487,210	584,652	571,510	
407-014 PERSONNEL	0	0	0	0	0	0	0	
407-018 OVERTIME	49,703	40,434	60,947	22,918	62,910	75,492	22,918	
407-050 PAYROLL TAX	39,403	52,474	50,337	45,474	41,795	50,154	45,474	
407-100 JAIL FEE	700	275	1,700	900	125	150	900	
407-110 DISPATCH FEE	10,685	0	10,685	10,685	0	0	10,685	
407-115 SPECIAL PD M/M EXPENSE	0	0	0	0	0	0	0	
407-130 CELL PHONES/MIFI's	11,176	12,569	11,663	10,450	8,422	10,107	10,450	
407-165 SPECIAL PD EXPENSE	0	0	672	0	574	689	0	
407-170 CIVIL DEFENSE	1,604	0	1,604	0	0	0	0	
407-200 INSURANCE - PROPERTY/LIABILITY	15,628	16,904	13,432	16,904	19,684	23,621	16,904	
407-201 HEALTH INSURANCE	78,094	139,002	154,570	122,407	114,865	137,838	122,407	
407-202 WORKERS' COMP INSURANCE	25,647	22,705	23,019	25,130	20,822	24,986	25,130	
407-210 INCENTIVE PAY	0	0	0	6,500	0	0	6,500	
407-300 SUPPLIES	4,126	6,402	5,957	3,900	4,442	5,330	3,900	
407-310 PROFESSIONAL SERVICES	28,710	33,042	32,189	40,000	43,173	51,807	40,000	
407-320 UNIFORMS	12,648	9,584	8,061	7,000	2,437	2,924	7,000	
407-335 IMPOUND	1,655	0	0	10,000	0	0	10,000	
407-350 DUES, MEMBERSHIPS, FEES	870	619	932	950	2,005	2,406	950	
407-355 OFFICE EQUIPMENT	4,784	5,519	6,293	7,000	4,415	5,298	7,000	
407-360 SERVICE CHARGE	0	0	209	0	0	0	0	
407-370 Community Pride	0	106	0	0	0	0	0	
407-500 TRAVEL & TRAINING	9,078	10,417	12,431	10,000	16,354	19,625	10,000	
407-501 LEOSE Funds - Training & Equip	0	295	0	0	0	0	0	
407-502 Travel - Official	0	0	0	0	0	0	0	
407-503 Transportation Fees	0	0	0	0	0	0	0	
407-600 FUEL	31,064	35,154	28,196	25,000	26,828	32,193	25,000	
407-625 EQUIPMENT MAINTENANCE	41	0	0	0	0	0	0	
407-626 K9 EXPENSE	0	0	0	0	15,814	18,976	0	
407-650 VEHICLE MAINTENANCE	12,546	17,272	18,460	15,000	11,238	13,486	15,000	
407-655 MECHANIC SERV - UTILITY FUND	0	0	0	0	0	0	0	
407-800 EQUIPMENT PURCHASE	3,029	9,090	13,771	5,000	86	103	5,000	
407-810 VEHICLE PURCHASE	0	0	0	65,000	65,106	78,127	65,000	
407-815 VEHICLE ACCESSORIES	0	0	6,041	21,883	16,506	19,807	21,883	
407-820 CAPITAL LEASE INTEREST EXP	0	0	0	0	0	0	0	
407-930 SECURITY SYSTEM	625	0	1,100	2,000	200	240	2,000	
407-940 DRUG TESTING	296	180	45	200	0	0	200	
407-950 RETIREMENT FUND	28,828	38,149	36,712	32,634	27,766	33,320	32,634	
407-960 UNEMPLOYMENT EXPENSES	0	0	0	0	0	0	0	
407-965 BUILDING IMPROVEMENTS	0	0	27,582	10,000	4,835	5,802	10,000	
407-966 ATTORNEY FEES	0	0	0	0	0	0	0	
407-967 UTILITIES	10,245	11,539	13,600	11,500	11,003	13,203	11,500	
TOTAL 07-PUBLIC SAFETY	848,064	1,101,302	1,142,021	1,099,945	1,008,614	1,210,336 *	1,099,945	

* REVENUE for SRO (NOT INCLUDED) BILLED

PROPOSED BUDGET WORKSHEET

AS OF: JULY 31ST, 2026

01 -GENERAL FUND

08-STREETS

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
408 TRANSFER	0	0	31,168	0	0	0	0	
408-010 PERSONNEL	98,175	76,888	78,495	150,904	128,993	154,792	150,904	
408-018 OVERTIME	10,647	8,134	11,206	10,883	11,550	13,860	10,883	
408-050 PAYROLL TAX	8,328	6,519	6,857	12,377	10,608	12,730	12,377	
408-120 TIME WARRANT PRINCIPAL	0	196	0	0	0	0	0	
408-130 TIME WARRANT INTEREST	0	0	0	0	0	0	0	
408-200 INSURANCE - PROPERTY/LIABILITY	1,157	1,032	1,157	1,250	1,250	1,500	1,250	
408-201 HEALTH INSURANCE	29,163	24,871	30,457	50,024	49,757	59,708	50,024	
408-202 WORKERS' COMP INSURANCE	3,069	4,907	5,653	9,839	5,496	6,595	9,839	
408-210 INCENTIVE PAY	0	0	0	2,000	0	0	2,000	
408-250 VECTOR CONTROL	2,477	3,368	1,472	3,000	2,080	2,496	3,000	
408-300 SUPPLIES	33,610	14,080	10,230	10,000	2,657	3,188	10,000	
408-310 STREET REPAIR MATERIALS	19	8,406	23,642	100,000	12,439	14,927	100,000	
408-320 UNIFORMS	3,243	2,432	2,119	1,700	2,678	3,213	1,700	
408-400 UTILITIES	34,721	37,756	36,976	36,500	32,808	39,370	36,500	
408-600 FUEL	10,972	6,781	6,357	6,000	8,437	10,124	6,000	
408-625 EQUIPMENT MAINTENANCE	13,106	5,911	4,319	4,000	4,752	5,702	4,000	
408-650 VEHICLE MAINTENANCE	5,117	1,836	5,356	2,000	1,308	1,569	2,000	
408-675 CAPITAL IMPROV - SEAL COAT	0	0	0	0	0	0	0	
408-700 CAPITAL IMPROVEMENTS	138	0	0	0	0	0	0	
408-710 SEAL COATING	0	0	0	0	0	0	0	
408-800 EQUIPMENT PURCH & RENTAL	964	0	6,873	60,000	14	17	60,000	
408-810 VEHICLE PURCHASE	0	0	0	0	0	0	0	
408-930 PROFESSIONAL SERVICES	2,717	7,080	5,385	4,500	3,490	4,188	4,500	
408-940 CUSTOMER DAMAGES	0	0	0	0	503	604	0	
408-950 RETIREMENT FUND	6,016	4,819	4,968	8,882	7,057	8,469	8,882	
408-960 DRUG TESTING	585	302	260	350	265	318	350	
408-970 UNEMPLOYMENT REIMBURSABLE	0	0	0	0	0	0	0	
TOTAL 08-STREETS	264,223	215,319	272,950	474,209	286,142	343,370	474,209	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND
09-ANIMAL CONTROL

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
409-010 PERSONNEL	29,223	37,392	16,718	27,560	10,283	12,339	27,560	
409-018 OVERTIME	626	404	4,950	0	1,914	2,297	0	
409-050 PAYROLL TAXES	2,242	2,858	1,644	2,108	932	1,119	2,108	
409-120 PROFESSIONAL SERVICES	2,966	4,157	5,239	3,600	4,231	5,077	3,600	
409-200 INSURANCE - PROPERTY/LIABILITY	896	792	896	950	280	336	950	
409-201 HEALTH INSURANCE	9,980	8,471	2,913	842	4,660	5,592	842	
409-202 WORKERS' COMP	1,178	1,712	2,597	1,758	1,231	1,477	1,758	
409-210 INCENTIVE PAY	0	0	0	1,000	0	0	1,000	
409-250 VECTOR CONTROL	0	0	0	0	0	0	0	
409-300 SUPPLIES - OFFICE	587	265	853	500	932	1,118	500	
409-302 VECTOR CONTROL SUPPLIES	0	0	0	0	0	0	0	
409-310 SUPPLIES	720	1,362	1,997	1,500	1,738	2,086	1,500	
409-320 UNIFORMS	139	164	208	200	417	500	200	
409-325 Contract Labor	2,634	1,850	624	500	0	0	500	
409-400 UTILITIES	4,926	3,945	3,409	3,000	2,837	3,404	3,000	
409-500 TRAVEL AND TRAINING	276	995	0	1,200	252	302	1,200	
409-600 FUEL	1,138	1,510	1,256	1,100	1,589	1,907	1,100	
409-625 EQUIPMENT MAINTENANCE	177	151	25	100	106	128	100	
409-650 VEHICLE MAINTENANCE	0	84	801	800	0	0	800	
409-700 CAPITAL IMPROVEMENTS	0	0	6,182	25,000	10,331	12,397	25,000	
409-810 VEHICLE PURCHASE	0	0	0	0	0	0	0	
409-950 RETIREMENT FUND	1,661	2,144	1,209	714	589	707	714	
TOTAL 09-ANIMAL CONTROL	59,370	68,256	51,521	72,432	42,322	50,787	72,432	

PROPOSED BUDGET WORKSHEET

AS OF: JULY 31ST, 2026

01 -GENERAL FUND

11-MUNICIPAL COURT

				(----- 2025	-----	-----)	(----- 2026	-----)
EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
411-010 PERSONNEL	72,622	73,895	86,517	88,358	77,568	93,082	88,358	________
411-018 OVERTIME	1,180	775	776	618	569	683	618	________
411-020 BALIFF	0	0	0	0	0	0	0	________
411-050 PAYROLL TAX	5,585	5,723	6,629	6,807	5,902	7,082	6,807	________
411-100 ATTORNEY FEES	0	0	0	0	0	0	0	________
411-120 PROFESSIONAL SERVICES	5,673	14,241	14,160	14,000	13,902	16,682	14,000	________
411-130 JURY DUTY	0	0	0	600	0	0	600	________
411-200 LIABILITY INSURANCE	1,200	1,032	1,200	1,238	656	787	1,238	________
411-201 HEALTH INSURANCE	18,349	21,790	30,434	25,012	24,927	29,912	25,012	________
411-202 WORKERS' COMP INSURANCE	296	283	353	362	253	304	362	________
411-210 INCENTIVE PAY	0	0	0	1,000	0	0	1,000	________
411-300 SUPPLIES	3,302	4,543	2,965	3,100	2,703	3,243	3,100	________
411-350 DUES, MEMBERSHIPS, FEES	40	151	953	1,250	934	1,121	1,250	________
411-355 OFFICE EQUIPMENT	2,441	5,155	2,865	3,000	2,718	3,262	3,000	________
411-360 SERVICE CHARGE	15,385	20,823	25,469	25,000	22,789	27,347	25,000	________
411-370 Community Pride	0	15	0	0	0	0	0	________
411-500 TRAVEL & TRAINING	3,271	2,487	3,717	2,504	2,007	2,409	2,504	________
411-940 DRUG TESTING	0	0	0	0	0	0	0	________
411-950 RETIREMENT FUND	4,107	4,211	4,835	4,885	3,929	4,715	4,885	________
411-960 CELL PHONE ALLOWANCE	0	0	0	0	0	0	0	________
411-961 UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	________
411-965 BUILDING IMPROVEMENTS	0	0	2,072	0	219	262	0	________
411-967 UTILITIES	4,656	4,788	4,804	4,600	4,179	5,015	4,600	________
TOTAL 11-MUNICIPAL COURT	138,108	159,910	187,749	182,334	163,254	195,905	182,334	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND
12-FIRE DEPARTMENT

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
412-200 LIABILITY/PROPERTY INSURANCE	2,772	1,971	2,772	2,775	2,818	3,382	2,775	
412-202 WORKERS COMP INSURANCE	300	258	373	375	0	0	375	
412-300 SUPPLIES	695	230	3,195	4,300	0	0	4,300	
412-400 UTILITIES	3,753	3,253	3,573	3,200	3,444	4,133	3,200	
412-500 TRAVEL & TRAINING	0	0	0	0	0	0	0	
412-600 FUEL	486	1,045	762	800	690	828	800	
412-625 EQUIPMENT MAINTENANCE	0	7,131	0	6,000	0	0	6,000	
412-650 VEHICLE MAINTENANCE	291	5,405	0	3,000	5,700	6,840	3,000	
412-700 BUNKER GEAR	0	39,387	0	20,000	0	0	20,000	
412-800 FIRE TRUCK PAYMENT	0	0	0	0	0	0	0	
412-850 FIRE TRUCK LEASE INTEREST EXP	0	0	0	0	0	0	0	
TOTAL 12-FIRE DEPARTMENT	8,298	58,681	10,675	40,450	12,652	15,182	40,450	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026

01 -GENERAL FUND
14-CODE/HEALTH/BUILDING

EXPENDITURES	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 CURRENT BUDGET	2025 Y-T-D ACTUAL	2025 PROJECTED YEAR END	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
414-010 PERSONNEL	39,180	45,027	48,764	39,000	45,540	54,648	39,000	
414-018 OVERTIME	0	221	0	0	6,506	7,808	0	
414-050 PAYROLL TAX	2,997	3,474	3,730	2,984	3,893	4,671	2,984	
414-100 ATTORNEY	0	0	0	0	0	0	0	
414-120 PROFESSIONAL SERVICES	39,184	19,645	16,060	18,000	8,859	10,631	18,000	
414-170 ABATEMENT	6,806	2,299	1,382	2,800	3,108	3,729	2,800	
414-200 LIABILITY/PROPERTY INSURANCE	584	397	584	584	280	336	584	
414-201 HEALTH INSURANCE	2,736	7,931	6,427	2,526	1,843	2,212	2,526	
414-202 WORKERS' COMPENSATION	342	296	0	339	237	284	339	
414-210 INCENTIVE PAY	0	0	0	500	0	0	500	
414-300 SUPPLIES	1,257	1,140	353	500	635	762	500	
414-320 ADVERTISING	0	147	0	0	0	0	0	
414-350 DUES, FEES, MEMBERSHIPS	29	161	97	100	816	979	100	
414-355 OFFICE EQUIPMENT	116	500	2,282	350	615	738	350	
414-400 UTILITIES	437	473	454	475	312	374	475	
414-500 TRAVEL & TRAINING	1,900	795	110	500	150	180	500	
414-600 FUEL	549	895	719	700	665	798	700	
414-650 VEHICLE MAINTENANCE	19	352	15	0	0	0	0	
414-810 Vehicle Purchase	0	0	0	0	0	0	0	
414-950 RETIREMENT FUND	2,181	2,570	2,697	2,141	2,625	3,151	2,141	
414-960 UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	
414-965 BUILDING IMPROVEMENT	0	0	666	0	0	0	0	
TOTAL 14-CODE/HEALTH/BUILDING	98,318	86,322	84,339	71,499	76,084	91,301	71,499	
TOTAL EXPENDITURES	1,876,035	2,209,128	2,413,207	2,591,847	2,177,969	2,613,563	2,591,847	
REVENUE OVER/(UNDER) EXPENDITURES	60,907	1,617	122,908	0	107,631	129,157	0	

*** END OF REPORT ***