THE CITY COUNCIL OF THE CITY OF HENDERSON, TEXAS, WILL MEET ON TUESDAY, THE 2ND DAY OF SEPTEMBER 2025, AT 6:00 P.M. FOR A REGULAR RESCHEDULED COUNCIL MEETING, IN THE THOMAS WARD COUNCIL CHAMBERS AT THE MUNICIPAL SERVICES COMPLEX, 300 W. MAIN STREET, FOR THE FOLLOWING PURPOSES:

Mayor:	***Council Members:***	***City Manager:***
Henry Pace	**Stephen Strong**	**Jay Abercrombie**
	Michael Searcy	
Mayor Pro Tem	**Greg Jackson**	***City Secretary***
Gina Juarez	**Melissa Morton**	**Cheryl Jimerson**

CALL TO ORDER: *The Mayor will call the meeting to order, declare a quorum if present, and declare notices legally posted pursuant to Open Meetings Act.*

INVOCATION AND PLEDGE OF ALLEGIANCE:

CITIZENS COMMENTS:

Comments shall be limited to three (3) minutes and taken in the order they are received. By State law, no action may be taken on items not on the agenda.

PRESENTATIONS/ANNOUNCEMENTS

COUNCIL BUSINESS – REGULAR SESSION

1. Consideration and possible action upon tabled item from the August 19th meeting; Resolution 2025-08-01 for Boards and Commissions transparency.
2. Consideration and possible action upon a tabled item from the August 19th meeting; HEDCO Program of Work for fiscal year 2025-2026.
3. Consideration and possible action upon a tabled item from the August 19th meeting; HEDCO Budget for the fiscal year 2025-2026.
4. Open a second public hearing on the proposed tax rate to be the No-New-Revenue tax rate of .529139 per $100.00 valuation on each assessment to be based upon 100% of its appraised value. (Abercrombie/Arnall)
5. Consideration and possible action upon closing the public hearing. (Mayor)
6. Consideration upon the first reading of Ordinance 2025-09-01 setting the proposed tax rate to be the No-New-Revenue tax rate of .529139 per $100.00 valuation on each assessment to be based upon 100% of its appraised value.
7. Open a second public hearing on the proposed 2025-2026 budget. (Abercrombie/Arnall)
8. Consideration and possible action upon closing the public hearing. (Mayor)
9. Consideration upon the first reading of Ordinance 2025-09-02 on the proposed budget for the 2025-2026 fiscal year.
10. Consideration and possible action to cancel the September 16th Council Meeting. (Jimerson)

EXECUTIVE SESSION:

11. Executive Session to Consult with the City Attorney in accordance with Vernon's Texas Government Code Annotated, Chapter 551, Section 071.

REGULAR SESSION:

12. Convene in Regular Session and take action necessary as a result of the Closed Session.

ADJOURNMENT

13. Adjourn

The City Council 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 551.087 (Economic Development).

ACCESSIBILITY STATEMENT

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at (903) 657-6551.

CERTIFICATE

I certify the foregoing notice was posted on the notice board in front of the Municipal Services Complex, Henderson, Texas, on the 26th day of August 2025.

Cheryl Jimerson, City Secretary

City Council

Agenda Item # 1.

SUBJECT: Consideration and possible action upon tabled item from the August 19th meeting; Resolution 2025-08-01 for Boards and Commissions transparency.

MEETING DATE: September 2, 2025

DEPARTMENT: Administration

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS: None

City Council

Agenda Item # 2.

SUBJECT: Consideration and possible action upon a tabled item from the August 19th meeting; HEDCO Program of Work for fiscal year 2025-2026.

MEETING DATE: September 2, 2025

DEPARTMENT: HEDCO

CONTACT: Bret Gardella, HEDCO Director

RECOMMENDED CITY COUNCIL ACTION: To approve HEDCO'S Program of Work for fiscal year 2025-2026.
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:
1. Item 14 -HEDCO Scope of Work 2025-2026 (1)

Henderson Texas Economic Development

2026 SCOPE OF WORK

1) THE CORPORATION

Henderson Texas Economic Development is a Texas non-profit corporation, established in January 1992 by a vote of the citizens of Henderson, Texas and created under Section 4A of the Development Corporation Act of 1979 and governed by Article 5190.6, Revised Civil Statutes of the State of Texas, as now existing or as may be amended.

Following the city of Hendersons' November 2021 referendum, Henderson Texas EDC became a Type B Economic Development Corporation and established a seven-member board, bylaws and articles of incorporation as mandated for Type B Economic Development Corporations. The organization is an IRS 501c6 Non-Profit Organization.

Henderson Texas EDC is managed by a seven-member Board of Directors appointed by and serving at the pleasure of the Henderson City Council. Daily operation and oversight are the responsibility of the Executive Director and staff.

2) MISSION STATEMENT

Henderson Texas EDC goal is to create and foster a sustainable environment for attracting business investment and job creation, advancing opportunities that enhance the economy of the city and improving the well-being and standard of living for citizens.

3) STRATEGIC GOALS OF HENDERSON TEXAS EDC

a. Business Retention and Expansion: Support and assist in the retention and expansion of any existing Henderson businesses.

b. Business Recruitment: Attracting new companies interested in relocating to Henderson in various advanced industry sectors. Marketing the Henderson Innovation Park, Henderson Railroad Optimization and other available sites and buildings in the city. Using every financial enticement available from local, state and federal to partner with our skilled workforce and supportive government services for the benefit of recruited businesses.

c. Economic Diversification: The three paths of economic diversity we pursue daily are: retail recruitment, residential recruitment and primary job recruitment. The importance of the three to each other is vital to being an attractive opportunity for businesses and people looking to relocate.

d. Tourism: Henderson Texas EDC will work with the city to create an environment for expanded tourism including developing a city amenity and creating a new sports complex.

e. Rail Service: Henderson Texas EDC is working with Blacklands Railroad on the engineering of the Henderson Rail Optimization. This site will become a rail served industrial facility benefitting the growth of Blacklands Railroad and the city.

f. Quality of Life: Henderson Texas EDC is working with the city on the opportunity to create a more walkable/ bikeable community.

g. Residential opportunities. Henderson Texas EDC is actively working to create housing for all needs in the city. Scout Crossing is underway to build single family homes and we're moving forward on a separate parcel with multi-family opportunities. Additionally, we have the ability to build executive homes at the Henderson Innovation Park. Lastly, we have had conversations with local builders on creating a tiny home market and their ability to build single family, workforce development homes.

h. Marketing. Recently completed a rebrand with a forward vision: "Tomorrow's Texas" is a bold initiative stating that we are recruiting the future employment opportunities for our children. We are thinking boldly and marketing in advanced employment sectors of IP, Space and Aerospace, Advanced manufacturing opportunities as well as entrepreneurship and incubation. Additionally, we are using our social media platforms to build dialogue amongst businesses including numerous international corporations.

4) CURRENT ECONOMIC DEVELOPMENT PROJECTS

- Henderson Innovation Park - Work on the streetlights, monument signage, fiber conduit and SmartFlowers are being finished. Additionally, regular maintenance of the HIP is occurring to keep and the property in marketing conditions.
- Starting engineering work on the Henderson Railroad Optimization with Blacklands Railroad.
- Continue to work with Brasseaux Development on Scout Crossing housing development.
- Completed our support of the Christus Medical Center expansion with public infrastructure improvements.
- Continue to support small businesses in the city with our new Small Business matching grant project. To date we have assisted 15 businesses with over 100K in 50-50 matching dollars.
- Continue to support industrial businesses in the city with our Industrial Matching Grant. To date we have assisted 2 industrial businesses investing approximately 100K in 50-50 matching dollars.

- Currently we are supporting several Henderson businesses in growing their operations through performance agreements based on capital improvements and job creation.
- Expanding our reach in new employment sectors by working with strategic organizations to support our efforts.
- Working a recruitment program for business relocation to Henderson from the state, national and international markets in specified areas of employment.

5) <u>WORKFORCE DEVELOPMENT</u>

Henderson Texas EDC will continue to help our local businesses build the skills in their employees with assistance from the Texas Workforce commission. We will continue to support the CTE program at HISD when they need our assistance to expand their training.

Additionally, with our new housing project we will begin a campaign to attract new residents and in turn build our workforce for the businesses in Henderson.

We are also in the process of attracting higher education opportunities for Henderson to supplement the Kilgore College offerings.

City Council

Agenda Item # 3.

SUBJECT: Consideration and possible action upon a tabled item from the August 19th meeting; HEDCO Budget for the fiscal year 2025-2026.

MEETING DATE: September 2, 2025

DEPARTMENT: HEDCO

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:
1. Proposed Budget 2025-2026

	A	B	C	D	E	F	G	H
1	Last Edit Date:		August 5, 2025	**TYPE A and B EDC**				
2	Budget approved:			**Checking Acct. # ***1857 Balance**				
3	Budget approved:			**Money Market Acct. # ***1759 Balance**				
4	Budget amended:			**Type B Checking Acct. # ***1963 Balance**				
5				**Total Account Balances**				
6				**Approved**	**EST Final**		**Proposed**	
7				**Budget**	**Budget**		**BUDGET**	
8	**Acct.#**		**Description**	**2024-2025**			**2025-2026**	***Notes***
9								***Percent of year completed***
10	**REVENUE**							
11	3010		Sales Tax Revenues Type B	$ 1,900,000.00	$ 2,200,408.13		$ 1,900,000.00	
12	3025		Interest Income - Type B	$ 115,000.00	$ 248,662.67		$ 115,000.00	
13	3030		Land Sales	$ 923,599.00	$ -		$ -	
14	3090		Other (Misc) Revenue	$ 5,000.00			$ 50,000.00	Predicted Revenue from Timber being cut from both Jenkins and Jim Allen Estate
15		**TOTAL REVENUE**		**$ 2,943,599.00**	**$ 2,449,070.80**		**$ 2,065,000.00**	
16								
17	*** Footnote**		Note Reciveable from Rusk County Rural Rail District - Not Included in Budget Totals					Notes receivable accrue on the balance sheet vs.the budget at. $6,666.67 per month. **Pmt. Deferred for 15 years until 2037.**

	A	B	C	D	E	F	G	H
6				Approved	EST Final		Proposed	
7				Budget	Budget		BUDGET	
8	Acct.#		Description	2024-2025			2025-2026	***Notes***
18	**EXPENDITURES**							
19	**Economic Development Expenses**							
20	6101		Sadlers Performance	$ -	$ 35,000.00		$ -	will pay next payment & last payment in yr 2027
21	6102		Wiseman Performance	$ -	$ -		$ 50,000.00	3yrs @ 50k a yr (yrs 2026, 2027, 2028)
22	6116		Henderson Canvas Products, Inc.	$ -	$ -		$ 30,000.00	Job creation incentive, 6-jobs @ $5,000 /job. Forgiveable loan 2025-final year $30,000 forgiveable Loan in A/R
23	6119		High Demand Job Training Grant	$ 100,000.00	$ -		$ 150,000.00	
24	6190		Matching Grants for Buisness Retention - Industrial Businesses	$ 150,000.00	$ -		$ 150,000.00	
25	6191		Small Business Matching Grant	$ 100,000.00	$ 80,000.00		$ 250,000.00	
26	6200		Business Incentives for new or existing businesses	$ 500,000.00	$ -		$ 1,000,000.00	
27		**Total Economic Development Expenses**		**$ 850,000.00**	**$ 115,000.00**		**$ 1,630,000.00**	
28								

	A	B	C	D	E	F	G	H
6				**Approved**	**EST Final**		**Proposed**	
7				**Budget**	**Budget**		**BUDGET**	
8	**Acct.#**		**Description**	**2024-2025**			**2025-2026**	***Notes***
29	**Supplies, Office Expenses and Professional Services**							
30	6501		Accounting (Monthly Bookkeeping + Annual Audit)	$ 14,000.00	$ 16,226.67		$ 20,000.00	
31	6502		General Liability Insurance	$ 1,500.00	$ 1,500.00		$ 3,000.00	
32	6503		Legal (Outside Council)	$ 25,000.00	$ -		$ 25,000.00	
33	6504		Office Expenses	$ 8,000.00	$ 10,159.73		$ 15,000.00	
34	6505		Postage & Shipping	$ 400.00	$ 97.33		$ 400.00	
35	6506		Property Tax	$ 85.00	$ (3,859.30)		$ 85.00	
36	6507		Cell Phone(s)	$ 1,560.00	$ 1,801.59		$ 2,000.00	
37	6509		Professional Services - Consulting Fees, Engineering, Design, Architectural **(Part of Capital Expenses)**	$ 100,000.00	$ 1,753.29		$ 100,000.00	
38		**Subtotal - Supplies, Office Expenses and Professional Services**		**$ 150,545.00**	**$ 27,679.31**		**$ 165,485.00**	

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	A	B	C	D	E	F	G	H
6				Approved	EST Final		Proposed	
7				Budget	Budget		BUDGET	
8	Acct.#		Description	2024-2025			2025-2026	***Notes***
39								
40	**Personnel Expenses**							
41	7001		Contract Labor - Executive Director (with City)	$ 204,234.83	$ 210,325.55		$ 220,947.79	
42	7010		Contract Labor - Dir. of Marketing/Business Dev.	$ 102,500.00	$ 92,541.75		$ 99,154.67	
43	7020		Contract Labor - Office Manager	$ 73,950.00	$ 78,005.44		$ 81,696.91	
44	7021		Contract Labor - Grant Research Writer	$ 30,000.00	$ -		$ 30,000.00	
45	7022		Contract Labor-Lawyer	$ 36,000.00	$ 30,769.09		$ 36,000.00	
46		**Subtotal - Personnel Expenses**		**$ 446,684.83**	**$ 411,641.83**		**$ 467,799.37**	
47								

	A	B	C	D	E	F	G	H
6				Approved	EST Final		Proposed	
7				Budget	Budget		BUDGET	
8	**Acct.#**		**Description**	**2024-2025**			**2025-2026**	***Notes***
48	**Program Expenses**							
49	7201		Website Annual License Fees	$ 5,000.00	$ 3,366.67		$ 5,000.00	
50	7202		Website Development, Maintenance, Upgrades, etc.	$ 10,000.00	$ 10,000.00		$ 10,000.00	
51	7203		Advertising and Marketing	$ 120,000.00	$ 113,787.31		$ 120,000.00	
52	7204		Meetings and Entertainment	$ 10,000.00	$ 3,105.36		$ 10,000.00	
53	7205		Dues, Memberships & Subscriptions	$ 27,500.00	$ 49,930.49		$ 65,000.00	
54	7206		Confrences & Training	$ 50,000.00	$ 54,415.72		$ 60,000.00	
55	7210		Business Recruitment	$ -	$ -		$ 100,000.00	
56		**Subtotal - Program Expenses**		$ 222,500.00	$ 234,605.55		$ 370,000.00	
57								

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	A	B	C	D	E	F	G	H
6				Approved	EST Final		Proposed	
7				Budget	Budget		BUDGET	
8	Acct.#		Description	2024-2025			2025-2026	***Notes***
58	**Repairs and Maintenance (Non-Capital Expenses)**							
59	7303		Property Maintenance - Taylor Street/Greenbelt	$ 500.00	$ -		$ 500.00	
60	7305		Property Maintenance - Henderson Inovation Park	$ 225,000.00	$ 211,097.07		$ 250,000.00	
61	7310		Property Maintenance-Jim Allen Estate	$ 400,000.00	$ -		$ 150,000.00	
62	7309		Property Maintenance - Old City Hall Complex	$ 5,000.00	$ 993.33		$ 5,000.00	Maintenance items not covered by Provalus agreement
63		**Subtotal - Repairs and Maintenance (Non-Capital)**		$ 630,500.00	$ 212,090.40		$ 405,500.00	
64								
65	**TOTAL EXPENSES**			$ 2,300,229.83	$ 1,001,017.09		$ 3,038,784.37	
66								

	A	B	C	D	E	F	G	H
6				Approved	EST Final		Proposed	
7				Budget	Budget		BUDGET	
8	**Acct.#**		**Description**	2024-2025			2025-2026	***Notes***
67	**CAPITAL OUTLAY**							
68	7501		Purchase of Property for New Business Park	$ 230,000.00	$ -		$ 230,000.00	
69	7502		**East Texas Reg. Business Park; fka Henderson Innovation Park-Capital Expenditures** - Utilities & Street Improvements, Land Clearing, Sidewalks, Pond improvements	*$ 1,572,000.00*	$ 267,017.83		$ 1,000,000.00	
70	7504		Contracted Building-Design & Construction	$ 2,500,000.00	$ -		$ 2,500,000.00	
71		**Total Capital Outlay**		$ 4,302,000.00	$ 267,017.83		$ 3,730,000.00	
72								
73	**TOTAL EXPENDITURES (Expenses + Capital Outlay)**			$ 6,602,229.83	$ 1,268,034.91		$ 6,768,784.37	
74	**Totals**							
75		**Total Revenues**		$ 2,943,599.00	$ 2,449,070.80		$ 2,065,000.00	
76		**(Less) Total Expenditures**		$ 6,602,229.83	$ 1,268,034.91		$ 6,768,784.37	
77	**Net Increase/Decrease In Unrestricted Net Assets**			$ (3,658,630.83)	$ 1,181,035.89		$ (4,703,784.37)	
78		**Receivable for Loan - Rusk County Rural Rail District**			$ -			Agreement to defer for 15 years until the year 2037.
79		**Total Available to Contribute to Fund Balance**		$ (3,658,630.83)	$ 1,181,035.89		$ (4,703,784.37)	Operating income less operating expenses
80								
81	**Potential Transfer From Fund Balance**							
82								
83	***FINAL BALANCE***			*$ (3,658,630.83)*	*$ 1,181,035.89*		*$ (4,703,784.37)*	

City Council

Agenda Item # 4.

SUBJECT: Open a second public hearing on the proposed tax rate to be the No-New-Revenue tax rate of .529139 per $100.00 valuation on each assessment to be based upon 100% of its appraised value. (Abercrombie/Arnall)

MEETING DATE: September 2, 2025

DEPARTMENT: Administration

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:

1. Publish Tax rate does not Exceed No New Revenue Tax Rate or voter approval tax rate Form 50-883
2. 2025 Tax Rate Calulation Worksheet

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of $ **0.529139** per $100 valuation has been proposed by the governing body of the City of Henderson

PROPOSED TAX RATE	$ **0.529139**	per $100
NO-NEW-REVENUE TAX RATE	$ **0.529139**	per $100
VOTER-APPROVAL TAX RATE	$ **0.57034**	per $100

The no-new-revenue tax rate is the tax rate for the 2025 *(current tax year)* tax year that will raise the same amount of property tax revenue for the City of Henderson *(name of taxing unit)* from the same properties in both the 2024 *(preceding tax year)* tax year and the 2025 *(current tax year)* tax year.

The voter-approval tax rate is the highest tax rate that the City of Henderson *(name of taxing unit)* may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that the City of Henderson *(name of taxing unit)* is not proposing to increase property taxes for the 2025 *(current tax year)* tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 19, and September 2, 2025 *(date and time)* at 300 W. Main, Hnederson, TX 75652 in the Council Chamber in the Municipal Services Complex *(meeting place)*.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, the City of Henderson *(name of taxing unit)* is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Henderson City Council *(name of governing body)* of the City of Henderson *(name of taxing unit)* at their offices or by attending the public meeting mentioned above.

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

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

(List names of all members of the governing body below, showing how each voted on the proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: Stephen Strong, Michael Searcy, Greg Jackson, Melissa Morton, and Gina Juarez

AGAINST the proposal: None

PRESENT and not voting: Mayor Henry Pace

ABSENT: None

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

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

The following table compares the taxes imposed on the average residence homestead by the City of Henderson (name of taxing unit) last year to the taxes proposed to the be imposed on the average residence homestead by the City of Henderson (name of taxing unit) this year.

	2024	2025	Change
Total tax rate (per $100 of value)	2024 adopted tax rate .541799	2025 proposed tax rate .529139	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per $100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
Average homestead taxable value	2024 average taxable value of residence homestead 134,116	2025 average taxable value of residence homestead 141,606	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
Tax on average homestead	2024 amount of taxes on average taxable value of residence homestead $726.64	2025 amount of taxes on average taxable value of residence homestead $749.29	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2024 levy $4,653,996	(2025 proposed rate x current total value)/100 $5,497,554	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Henderson	903-657-6551
Taxing Unit Name	Phone *(area code and number)*
300 W. Main St., Henderson, Texas 75652	www.henderson.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 1,004,077,628
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 148,698,830
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 855,378,798
4.	**Prior year total adopted tax rate.**	$ 0.541799 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** .... $ 0 **B. Prior year values resulting from final court decisions:** .... - $ 0 **C. Prior year value loss.** Subtract B from A.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 855,378,798
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to 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: $ 222,040 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 786,660 C. **Value loss.** Add A and B. [6]	$ 1,008,700
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:** $ 25,000 B. **Current year productivity or special appraised value:** - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 25,000
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,033,700
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 854,345,098
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 4,628,833
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 7,940
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 4,636,773
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. [11] A. **Certified values:** $ 1,091,729,394 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 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 financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 1,091,729,394

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 162,275,610
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 929,453,784
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 53,168,980
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 53,168,980
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 876,284,804
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.529139 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.435022 /$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.*	$ 855,378,798
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 3,721,085
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 2024. This line applies only to tax years preceding the prior tax year.......... + $ 6,235 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.......... $ 6,235 E. Add Line 31 to 32D.	$ 3,727,320
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 876,284,804
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.425354 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] 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.......... $ 0.000000 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.......... $ 0 B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.......... – $ 0 C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	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, 2023 and ending on June 30, 2024, 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...	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	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, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
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	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.425354 /$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..	$ 2,268,802	
	B. Divide Line 41A by Line 33 and multiply by $100...	$ 0.258911 /$100	
	C. Add Line 41B to Line 40.		$ 0.684265 /$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.		$ 0.708214 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
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. [31] Enter debt amount .... $ 935,464 **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.	$ 935,464
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 935,464
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 96.00 % **B.** Enter the prior year actual collection rate .... 96.70 % **C.** Enter the 2023 actual collection rate. .... 96.80 % **D.** Enter the 2022 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%. [34]	96.70 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 967,387
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 929,453,784
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.104081 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.812295 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[35] 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.[36] **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.[37] **- 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.	$ 2,248,867
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 929,453,784
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.241955 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.529139 /$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.	$ 0.529139 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.812295 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.570340 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[40] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 929,453,784
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.570340 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] 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. [43]

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; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] 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. [46]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.563051 /$100
	B. Unused increment rate (Line 67)	$ 0.027827 /$100
	C. Subtract B from A	$ 0.535224 /$100
	D. Adopted Tax Rate	$ 0.541799 /$100
	E. Subtract D from C	$ -0.006575 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 858,989,396
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 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)	$ 0.541516 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.541516 /$100
	D. Adopted Tax Rate	$ 0.541700 /$100
	E. Subtract D from C	$ -0.000184 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 808,206,965
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.541828 /$100
	B. Unused increment rate (Line 66)	$ 0.037400 /$100
	C. Subtract B from A	$ 0.504428 /$100
	D. Adopted Tax Rate	$ 0.541800 /$100
	E. Subtract D from C	$ -0.037372 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 724,131,902
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.570340 /$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.425354 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 929,453,784
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.053795 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.104081 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.583230 /$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.541799 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 854,345,098
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 876,284,804
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.570340 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.529139 /$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

Voter-approval tax rate .... $ 0.570340 /$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: 59

De minimis rate. .... $ 0.583230 /$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. [54]

print here LaKeisha Jiles
Printed Name of Taxing Unit Representative

sign here LaKeisha Jiles
Taxing Unit Representative

8/4/25
Date

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

City Council

Agenda Item # 5.

SUBJECT: Consideration and possible action upon closing the public hearing. (Mayor)

MEETING DATE: September 2, 2025

DEPARTMENT: Council and Board

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS: None

City Council

Agenda Item # 6.

SUBJECT: Consideration upon the first reading of Ordinance 2025-09-01 setting the proposed tax rate to be the No-New-Revenue tax rate of .529139 per $100.00 valuation on each assessment to be based upon 100% of its appraised value.

MEETING DATE: September 2, 2025

DEPARTMENT: City Secretary

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:
1. 2025-09-01 Ad Valorem Tax

ORDINANCE NO. 2025-09-01

AN ORDINANCE LEVYING AN AD VALOREM TAX OF FIFTY-TWO AND NINTY ONE, ONE HUNDRED CENTS ($. 5291) PER $100.00 VALUATION ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF HENDERSON, TEXAS, AS OF JANUARY 1, 2025, IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE CHARTER PROVISIONS AND ORDINANCES OF SAID CITY; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH.

The no-new-revenue 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 if applied to the same properties taxed in both years.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HENDERSON, TEXAS;

SECTION I

IN CONFORMANCE WITH the laws of the State of Texas, the City Charter and City Ordinances, there shall be and is hereby levied and shall be assessed and collected for the year 2025 and beginning January 1, 2025 upon all taxable property, both real and personal, within the City of Henderson, Texas, made taxable by law, an ad valorem tax of Fifty-two and ninety-one, One Hundreds Cents ($.5291) per $100.00 valuation on each assessment to be based upon one hundred percent (100%) of its appraised value (unless otherwise exempted by the Constitution of the State of Texas), which said taxes when collected shall be apportioned among the funds and departments of the City of Henderson, Texas, for the purposes set forth as follows, to-wit:

2011	Bond	Series	1.97% or	$.010414
2019	Bond	Series	10.91% or	$.057749
2023	Tax	Note	6.79%	$.035918
General Fund			80.33% or	$.425058
Total Ad Valorem Taxes			100.00%	$.529139
No New Revenue Rate				$.529139

Breakdown of the $.5291 Ad Valorem Tax

Maintenance and Operating	$.425058
Interest and Sinking	$.104081

SECTION II

The Tax Assessor and Collector for the City of Henderson, Texas, is hereby directed to assess, extend, and enter upon the tax rolls of the City of Henderson, Texas, for the current year the amounts and rates herein levied, and to keep a correct account of same; and when so collected, the same shall be deposited in the City Depository to be distributed in accordance with this Ordinance.

SECTION III

That the months of October, November, December, 2025 and January, 2026 be and said months are herein in all things designated and declared as the months in which said ad valorem taxes shall be due and payable; and if said current year taxes shall not be paid before the first day of February, 2026 then and after that date, said taxes shall be declared to be delinquent and shall accrue a penalty of six percent (6%) for the first month plus one percent (1%) per month or portion of a month thereafter, up to July 1, 2026, for a total maximum penalty of twenty percent (20%). In addition to penalties, a delinquent tax shall accrue interest at a rate of one percent (1%) for each delinquent month or portion thereof. In accordance with State law, the Tax Assessor and Collector cannot waive or postpone this penalty and interest rates.

SECTION IV

That Section 33.07 of the Texas Property Tax Code provides as follows:

(a.) A taxing unit or appraisal district may provide, in the manner required by law for official action by the body, that taxes that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or district or another unit that collects taxes for the unit has contracted with an attorney pursuant to Section 6.30 of this code. The amount of the penalty may not exceed twenty percent (20%) of the amount of taxes, penalty, and interest due.

SECTION V

That the City Council of the City of Henderson, desires to impose an additional penalty on delinquent taxes to defray cost of collection in an amount equal to twenty percent (20%) of the amount of taxes, penalty, and interest due.

NOW, THEREFORE, the City Council of the CITY OF HENDERSON, TEXAS, hereby imposes an additional penalty on all taxes remaining delinquent on July 1, 2026 and thereafter, on all taxes remaining delinquent on July 1 of the year in which they become delinquent, the amount of the penalty being twenty percent (20%) of the total amount of taxes, penalty, and interest due on the date such taxes, penalty, and interest are actually paid.

SECTION VI

All ordinances or parts of ordinances in conflict herewith are expressly repealed.

Considered this first reading on this __2__ day of September 2025.

PASSED AND APPROVED this second reading, on this __9__ day of September 2025.

____

Henry Pace, Mayor

ATTEST:

____

Cheryl Jimerson, City Secretary

City Council

Agenda Item # 7.

SUBJECT: Open a second public hearing on the proposed 2025-2026 budget. (Abercrombie/Arnall)

MEETING DATE: September 2, 2025

DEPARTMENT: Administration

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:
1. Updated Proposed Budget

Henderson, TX

Budget Comparison Report
Group Summary

Account Type	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 01 - General Fund							
Revenue	15,382,966.26	15,728,727.32	14,906,485.78	18,773,062.00	19,474,818.00	701,756.00	3.74%
Expense	15,882,470.28	17,487,159.53	15,210,941.33	18,773,026.00	19,379,070.00	606,044.00	3.23%
Total Fund: 01 - General Fund:	**-499,504.02**	**-1,758,432.21**	**-304,455.55**	**36.00**	**95,748.00**	**95,712.00**	**65,866.67%**
Fund: 04 - Streets & Drainage Fund							
Revenue	597,620.99	2,370,328.59	234,015.31	2,334,661.44	312,500.00	-2,022,161.44	-86.61%
Expense	912,765.45	327,685.76	1,984,839.12	2,224,661.44	312,500.00	-1,912,161.44	-85.95%
Total Fund: 04 - Streets & Drainage Fund:	**-315,144.46**	**2,042,642.83**	**-1,750,823.81**	**110,000.00**	**0.00**	**-110,000.00**	**-100.00%**
Fund: 05 - General Construction Fund							
Revenue	435,937.13	494,181.49	217,571.33	371,083.00	394,583.00	23,500.00	6.33%
Expense	598,041.98	498,068.99	199,467.18	371,000.00	292,000.00	-79,000.00	-21.29%
Total Fund: 05 - General Construction Fund:	**-162,104.85**	**-3,887.50**	**18,104.15**	**83.00**	**102,583.00**	**102,500.00**	**23,493.98%**
Fund: 07 - Civic Center							
Revenue	0.36	2.21	1.42	0.00	0.00	0.00	0.00%
Total Fund: 07 - Civic Center:	**0.36**	**2.21**	**1.42**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 09 - Equipment Replacement Fund							
Revenue	155,701.18	163,584.81	174,135.76	181,892.00	252,500.00	70,608.00	38.82%
Expense	0.00	437,851.98	137,636.00	179,000.00	252,500.00	73,500.00	41.06%
Total Fund: 09 - Equipment Replacement Fund:	**155,701.18**	**-274,267.17**	**36,499.76**	**2,892.00**	**0.00**	**-2,892.00**	**-100.00%**
Fund: 12 - Forfeiture Fund							
Revenue	37,631.01	39,051.42	15,369.90	12,500.00	12,500.00	0.00	0.00%
Expense	15,264.00	29,416.40	300.00	12,500.00	12,500.00	0.00	0.00%
Total Fund: 12 - Forfeiture Fund:	**22,367.01**	**9,635.02**	**15,069.90**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 14 - Tourism Fund							
Revenue	480,956.79	457,506.44	385,127.38	483,019.00	486,700.00	3,681.00	0.76%
Expense	396,731.33	508,815.45	389,768.59	483,019.00	456,731.00	-26,288.00	-5.44%
Total Fund: 14 - Tourism Fund:	**84,225.46**	**-51,309.01**	**-4,641.21**	**0.00**	**29,969.00**	**29,969.00**	**0.00%**
Fund: 15 - Main Street Fund							
Revenue	22,606.70	23,295.59	17,484.46	22,850.00	17,240.00	-5,610.00	-24.55%
Expense	32,496.09	21,667.74	19,103.57	22,825.00	17,000.00	-5,825.00	-25.52%
Total Fund: 15 - Main Street Fund:	**-9,889.39**	**1,627.85**	**-1,619.11**	**25.00**	**240.00**	**215.00**	**860.00%**

Budget Comparison Report

Account Type	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 20 - General Debt Service Fund							
Revenue	753,139.73	1,161,203.30	1,053,700.50	938,605.00	936,789.00	-1,816.00	-0.19%
Expense	616,730.48	1,083,775.94	939,673.11	938,605.00	936,789.00	-1,816.00	-0.19%
Total Fund: 20 - General Debt Service Fund:	**136,409.25**	**77,427.36**	**114,027.39**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 30 - Water/Sewer Fund							
Revenue	6,254,860.67	6,312,825.06	6,341,269.87	7,549,000.00	8,272,500.00	723,500.00	9.58%
Expense	6,953,535.50	6,417,607.06	6,533,344.99	7,482,502.00	8,228,181.00	745,679.00	9.97%
Total Fund: 30 - Water/Sewer Fund:	**-698,674.83**	**-104,782.00**	**-192,075.12**	**66,498.00**	**44,319.00**	**-22,179.00**	**-33.35%**
Fund: 32 - Water/Sewer Construction Fund							
Revenue	120,545.27	323,314.09	410,702.39	735,070.00	730,500.00	-4,570.00	-0.62%
Expense	189,701.03	391,821.07	279,898.06	735,070.00	701,912.00	-33,158.00	-4.51%
Total Fund: 32 - Water/Sewer Construction Fund:	**-69,155.76**	**-68,506.98**	**130,804.33**	**0.00**	**28,588.00**	**28,588.00**	**0.00%**
Fund: 33 - 2018 Bond Series Fund							
Revenue	25,014.78	28,300.67	5,005.55	314,454.32	0.00	-314,454.32	-100.00%
Expense	85,360.30	479,344.68	308,900.00	314,454.32	0.00	-314,454.32	-100.00%
Total Fund: 33 - 2018 Bond Series Fund:	**-60,345.52**	**-451,044.01**	**-303,894.45**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 60 - Cemetery Fund							
Revenue	13,284.52	14,758.15	10,342.28	12,000.00	12,000.00	0.00	0.00%
Expense	68.31	554.54	784.47	12,000.00	10,600.00	-1,400.00	-11.67%
Total Fund: 60 - Cemetery Fund:	**13,216.21**	**14,203.61**	**9,557.81**	**0.00**	**1,400.00**	**1,400.00**	**0.00%**
Fund: 61 - Volunteer Firefighters Retirement Fund							
Revenue	2,006.96	2,018.88	2,017.97	2,005.00	2,025.00	20.00	1.00%
Expense	2,016.89	1,900.20	2,050.26	2,005.00	2,025.00	20.00	1.00%
Total Fund: 61 - Volunteer Firefighters Retirement Fund:	**-9.93**	**118.68**	**-32.29**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 63 - Animal Center Donations Fund							
Revenue	16,485.96	10,818.81	6,322.00	9,500.00	9,400.00	-100.00	-1.05%
Expense	4,294.05	3,209.44	6,710.82	9,500.00	9,400.00	-100.00	-1.05%
Total Fund: 63 - Animal Center Donations Fund:	**12,191.91**	**7,609.37**	**-388.82**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 70 - Insurance Benefits Account Fund							
Revenue	51.50	304.62	198.69	0.00	0.00	0.00	0.00%
Expense	0.00	0.00	750.00	0.00	0.00	0.00	0.00%
Total Fund: 70 - Insurance Benefits Account Fund:	**51.50**	**304.62**	**-551.31**	**0.00**	**0.00**	**0.00**	**0.00%**
Report Total:	**-1,390,665.88**	**-558,657.33**	**-2,234,416.91**	**179,534.00**	**302,847.00**	**123,313.00**	**68.69%**

Henderson, TX

Budget Comparison Report
Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 01 - General Fund								
Revenue								
01-5310-00	SALES TAX	4,564,406.21	4,537,604.63	3,661,585.58	4,882,500.00	4,882,500.00	0.00	0.00%
01-5311-00	HEDCO SALES TAX	0.00	0.00	1,830,792.84	2,441,250.00	2,441,250.00	0.00	0.00%
01-5312-00	SALES TAX FOR ADVALORUM T	2,282,203.15	2,268,802.34	1,830,792.84	2,441,250.00	2,441,250.00	0.00	0.00%
01-5313-00	MIXED DRINK TAX	31,576.11	29,518.50	26,884.90	30,000.00	31,000.00	1,000.00	3.33%
01-5330-00	ELECTRIC FRANCHISE	197,466.07	186,817.10	187,761.48	200,000.00	200,000.00	0.00	0.00%
01-5331-00	NATURAL GAS FRANCHISE	192,439.86	142,754.48	123,065.23	190,000.00	150,000.00	-40,000.00	-21.05%
01-5332-00	TELEPHONE FRANCHISE	22,375.91	22,007.13	10,135.02	23,000.00	23,000.00	0.00	0.00%
01-5333-00	CABLE T-V FRANCHISE	137,740.68	120,287.98	54,640.91	140,000.00	120,000.00	-20,000.00	-14.29%
01-5334-00	STREET USE FRANCHISE	104,407.01	114,265.01	82,926.06	105,000.00	120,000.00	15,000.00	14.29%
01-5340-00	PERMITS & INSPECTIONS	197,876.83	125,832.48	92,817.78	120,000.00	120,000.00	0.00	0.00%
01-5344-00	PLAN REVIEW COMMUNITY DI	5,000.00	21,427.00	7,383.00	6,000.00	7,000.00	1,000.00	16.67%
01-5350-00	CURRENT TAX	3,545,408.85	3,620,193.83	3,880,700.96	4,037,000.00	4,437,381.00	400,381.00	9.92%
01-5351-00	DELINQUENT TAX	80,732.75	82,356.15	52,608.79	75,000.00	80,000.00	5,000.00	6.67%
01-5352-00	PENALTY-INT-REDEMPTION DE	55,368.17	40,738.44	47,198.28	60,000.00	50,000.00	-10,000.00	-16.67%
01-5355-00	SPARKLIGHT LEASE	0.00	0.00	0.00	10,400.00	10,800.00	400.00	3.85%
01-5360-00	ANIMAL SHELTER	8,385.26	5,061.46	3,852.50	8,000.00	8,000.00	0.00	0.00%
01-5364-00	GARBAGE & TRASH	2,061,520.43	2,094,930.96	1,762,787.90	2,300,000.00	2,300,000.00	0.00	0.00%
01-5367-00	PARK USE FEES	5,445.00	5,845.00	5,171.90	6,000.00	6,000.00	0.00	0.00%
01-5368-00	WATER-SEWER DEBT & MGT.	300,000.00	250,000.00	400,000.00	500,000.00	740,875.00	240,875.00	48.18%
01-5369-00	TOWER RENTAL-NEXTEL	12,592.92	12,592.92	7,345.87	12,500.00	12,600.00	100.00	0.80%
01-5370-00	MUNICIPAL COURT	154,928.29	169,508.92	126,156.15	180,000.00	180,000.00	0.00	0.00%
01-5372-00	MUNICIPAL SECURITY FEE	2,239.25	2,457.80	1,706.39	3,000.00	2,500.00	-500.00	-16.67%
01-5373-00	MUNICIPAL COURT TIMELY FEI	1,899.22	1,843.07	1,652.71	2,000.00	2,500.00	500.00	25.00%
01-5374-00	MUNICIPAL TECHNOLOGY FEE	1,697.89	1,899.62	1,313.89	2,000.00	2,000.00	0.00	0.00%
01-5375-00	TOWER RENTAL-VERIZON WIR	10,033.99	16,904.61	7,958.02	11,862.00	11,862.00	0.00	0.00%
01-5377-00	JUDICIAL SUPPORT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5378-00	JUVENILE CASE MANAGER	2,322.73	2,542.85	1,758.47	2,500.00	2,500.00	0.00	0.00%
01-5379-00	MISCELLANEOUS COURT REVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5380-00	INTEREST INCOME	95,360.67	79,834.44	28,133.84	150,000.00	100,000.00	-50,000.00	-33.33%
01-5391-00	ETMC EMS RENT	16,000.00	32,000.00	14,000.00	24,000.00	24,000.00	0.00	0.00%
01-5406-00	HEDCO SALARY/BENEFITS REIN	223,955.27	289,911.29	363,097.15	296,800.00	467,800.00	171,000.00	57.61%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-5902-00	MISCELLANEOUS	274,196.35	122,705.17	61,874.38	20,000.00	20,000.00	0.00	0.00%
01-5904-00	ROYALTY & OIL REVENUE	7,161.07	91,348.57	1,804.46	10,000.00	5,000.00	-5,000.00	-50.00%
01-5905-00	RUSK COUNTY FIRE	30,672.54	32,036.03	40,980.00	34,000.00	40,000.00	6,000.00	17.65%
01-5906-00	SALE OF CITY PROPERTY	58,505.25	0.00	0.00	0.00	0.00	0.00	0.00%
01-5907-00	DONATIONS-FIRE DEPARTMEN	2,500.00	200.00	3,700.86	0.00	1,000.00	1,000.00	0.00%
01-5908-00	SALE CEMETERY LOTS	37,450.00	49,400.00	32,624.00	30,000.00	40,000.00	10,000.00	33.33%
01-5909-00	DONATION -POLICE DEPT	100.00	0.00	100.00	0.00	1,000.00	1,000.00	0.00%
01-5926-00	TEXAS EASTERN 9-1-1 NETWO	160,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00%
01-5929-00	SANE TESTING-POLICE DEPART	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5930-00	LEOSE TRAINING REVENUE-ST/	2,377.21	6,060.54	5,970.33	3,000.00	6,000.00	3,000.00	100.00%
01-5932-00	POLICE REPORTS-OPEN RECOR	0.00	0.00	931.08	0.00	0.00	0.00	0.00%
01-5934-00	POLICE ACADEMY REIMBURSE	0.00	0.00	1,901.81	0.00	0.00	0.00	0.00%
01-5935-00	K-9 DONATIONS PD	879.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5938-00	POLICE DEPT DONATIONS-SHC	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5940-00	POLICE DEPT GRANTS	89,508.27	0.00	0.00	0.00	0.00	0.00	0.00%
01-5960-00	PAYMENTS FROM HEDCO	1,500.00	11,263.74	0.00	1,500.00	1,500.00	0.00	0.00%
01-5965-00	OPIOID SETTLEMENT	18,824.44	0.00	17,865.92	0.00	0.00	0.00	0.00%
01-5967-00	TML HAIL DAMAGE CLAIM	0.00	725,654.03	0.00	0.00	0.00	0.00	0.00%
01-5984-00	TEXAS FORESTRY SERVICES	3,259.00	12,360.00	6,545.00	8,000.00	8,000.00	0.00	0.00%
01-5988-00	HISD-LIAISON OFFICER	364,090.61	369,761.23	117,959.48	366,000.00	377,500.00	11,500.00	3.14%
01-5994-00	GRANT-FIRE DEPARTMENT	8,060.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	40,500.00	0.00	-40,500.00	-100.00%
	Total Revenue:	**15,382,966.26**	**15,728,727.32**	**14,906,485.78**	**18,773,062.00**	**19,474,818.00**	**701,756.00**	**3.74%**
	Total Fund: 01 - General Fund:	**15,382,966.26**	**15,728,727.32**	**14,906,485.78**	**18,773,062.00**	**19,474,818.00**	**701,756.00**	**3.74%**
	Report Total:	**15,382,966.26**	**15,728,727.32**	**14,906,485.78**	**18,773,062.00**	**19,474,818.00**	**701,756.00**	**3.74%**

Henderson, TX

Budget Comparison Report
Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 01 - General Fund								
Department: 08 - Finance								
01-6100-08	SUPERVISION	83,081.39	89,187.11	79,797.23	**94,053.00**	**96,875.00**	2,822.00	3.00%
01-6110-08	CLERICAL	48,567.91	57,483.94	51,919.72	**60,504.00**	**62,320.00**	1,816.00	3.00%
01-6192-08	LONGEVITY	464.00	1,252.00	0.00	**1,348.00**	**1,444.00**	96.00	7.12%
01-6193-08	MERIT RAISE	4,243.21	137.42	0.00	**0.00**	**0.00**	0.00	0.00%
01-6196-08	SALARY ADJUSTMENT	324.86	162.43	324.86	**326.00**	**326.00**	0.00	0.00%
01-6200-08	RETIREMENT	22,574.32	24,854.59	22,858.21	**27,573.00**	**27,064.00**	-509.00	-1.85%
01-6210-08	S S TAXES	10,016.88	10,654.24	9,581.02	**11,952.00**	**12,307.00**	355.00	2.97%
01-6310-08	APPRAISAL DISTRICT	88,380.00	109,368.00	88,417.75	**115,000.00**	**130,000.00**	15,000.00	13.04%
01-6311-08	TAX SERVICES	11,000.00	11,000.00	11,000.00	**11,000.00**	**11,000.00**	0.00	0.00%
01-6312-08	COLLECTION SERVICES	7,935.77	2,442.18	22,176.53	**18,000.00**	**10,000.00**	-8,000.00	-44.44%
01-6320-08	AUDIT	52,375.00	53,625.00	38,125.00	**54,000.00**	**44,500.00**	-9,500.00	-17.59%
01-6340-08	DATA PROCESSING	43,467.38	34,954.36	10,228.00	**45,000.00**	**45,000.00**	0.00	0.00%
01-6421-08	EXTERMINATION	55.00	110.00	165.00	**0.00**	**0.00**	0.00	0.00%
01-6430-08	EQUIPMENT MAINTENANCE	552.78	1,081.22	2,255.64	**1,000.00**	**2,500.00**	1,500.00	150.00%
01-6450-08	BLDG & GROUNDS	603.43	401.28	204.00	**0.00**	**0.00**	0.00	0.00%
01-6540-08	ADVERTISING	0.00	0.00	0.00	**300.00**	**100.00**	-200.00	-66.67%
01-6580-08	TRAVEL & SCHOOLS	4,455.03	5,630.90	3,173.06	**5,000.00**	**5,000.00**	0.00	0.00%
01-6610-08	OFFICE	4,530.54	2,298.70	2,216.57	**3,500.00**	**3,000.00**	-500.00	-14.29%
01-6611-08	JANITOR	763.25	82.88	0.00	**0.00**	**0.00**	0.00	0.00%
01-6612-08	CONSUMABLE	134.76	656.17	0.00	**0.00**	**0.00**	0.00	0.00%
01-6619-08	POSTAGE	1,746.05	1,589.04	1,635.35	**1,500.00**	**1,500.00**	0.00	0.00%
01-6621-08	ELECTRIC	6,028.53	254.19	158.34	**0.00**	**0.00**	0.00	0.00%
01-6623-08	COMMUNICATIONS -FIN. DEPT	6,552.06	7,433.07	6,902.56	**10,000.00**	**7,500.00**	-2,500.00	-25.00%
01-6640-08	DUES & SUBSCRIPTIONS	345.00	635.00	709.55	**1,000.00**	**800.00**	-200.00	-20.00%
01-6750-08	CAPITAL	0.00	0.00	0.00	**1,000.00**	**1,000.00**	0.00	0.00%
	Total Department: 08 - Finance:	**398,197.15**	**415,293.72**	**351,848.39**	**462,056.00**	**462,236.00**	**180.00**	**0.04%**

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 10 - Administration								
01-6100-10	SUPERVISION	135,475.20	147,292.90	160,993.20	190,000.00	199,500.00	9,500.00	5.00%
01-6101-10	SALARY-HEDCO	158,496.29	217,828.41	272,642.52	199,765.00	328,755.00	128,990.00	64.57%
01-6110-10	CLERICAL	240,106.42	252,394.97	228,685.98	265,337.00	282,416.00	17,079.00	6.44%
01-6140-10	COUNCIL	29,227.60	28,907.50	22,031.25	29,554.00	29,554.00	0.00	0.00%
01-6182-10	SALARY ADJ-HEDCO	325.37	489.00	0.00	489.00	489.00	0.00	0.00%
01-6188-10	CAR ALLOWANCE-HEDCO	11,550.00	11,725.00	10,350.00	12,600.00	12,600.00	0.00	0.00%
01-6190-10	OVERTIME	0.00	0.00	251.65	1,000.00	1,000.00	0.00	0.00%
01-6192-10	LONGEVITY	800.00	1,040.00	64.00	1,232.00	1,424.00	192.00	15.58%
01-6193-10	MERIT RAISE	12,937.16	511.99	0.00	0.00	0.00	0.00	0.00%
01-6196-10	SALARY ADJUSTMENT	974.58	810.44	1,126.79	652.00	652.00	0.00	0.00%
01-6197-10	CAR ALLOWANCE	16,800.00	17,500.00	14,350.00	16,800.00	17,500.00	700.00	4.17%
01-6200-10	RETIREMENT	64,944.48	73,020.83	119,099.47	75,093.00	79,612.00	4,519.00	6.02%
01-6201-10	RETIREMENT-HEDCO	27,500.00	34,889.00	0.00	35,863.00	57,900.00	22,037.00	61.45%
01-6202-10	CITY MANAGER 80% TMRS	7,038.29	8,478.50	9,765.54	10,000.00	13,300.00	3,300.00	33.00%
01-6203-10	CITY MANAGER 80% NATIONV	14,480.98	22,403.88	22,800.04	25,000.00	30,000.00	5,000.00	20.00%
01-6210-10	S S TAXES	33,449.73	36,676.39	52,845.01	38,638.00	42,035.00	3,397.00	8.79%
01-6211-10	SS TAXES-HEDCO	13,187.00	16,029.00	0.00	16,283.00	26,056.00	9,773.00	60.02%
01-6330-10	MEDICAL	109.88	127.72	73.24	0.00	100.00	100.00	0.00%
01-6331-10	ATTORNEY	65,000.00	67,334.00	60,000.00	72,000.00	72,000.00	0.00	0.00%
01-6340-10	DATA PROCESSING	0.00	4,299.75	14,978.01	0.00	14,579.00	14,579.00	0.00%
01-6349-10	ADMINISTRATIVE SERVICES	25,334.93	31,446.35	29,268.52	31,500.00	31,500.00	0.00	0.00%
01-6360-10	MARKETING AND MEDIA	256.86	60.56	0.00	3,000.00	3,000.00	0.00	0.00%
01-6421-10	EXTERMINATION	45.00	130.00	195.00	0.00	0.00	0.00	0.00%
01-6422-10	CONTRACT SERVICES	2,647.50	600.00	600.00	7,200.00	0.00	-7,200.00	-100.00%
01-6430-10	EQUIPMENT MAINTENANCE	9,749.94	4,613.23	6,337.75	3,500.00	5,300.00	1,800.00	51.43%
01-6431-10	VEHICLES MAINTENANCE	0.00	78.00	156.23	0.00	300.00	300.00	0.00%
01-6450-10	BLDG.& GROUNDS	1,952.02	1,510.91	1,741.04	0.00	0.00	0.00	0.00%
01-6540-10	ADVERTISING	2,252.37	1,673.75	137.86	3,000.00	3,000.00	0.00	0.00%
01-6580-10	TRAVEL & SCHOOLS	33,634.67	42,180.41	38,928.11	25,000.00	25,000.00	0.00	0.00%
01-6610-10	OFFICE	1,710.22	3,138.43	2,275.90	1,000.00	1,000.00	0.00	0.00%
01-6612-10	CONSUMABLE	1,647.13	1,658.13	0.00	0.00	0.00	0.00	0.00%
01-6619-10	POSTAGE	2,819.62	1,721.44	366.39	3,000.00	1,553.00	-1,447.00	-48.23%
01-6621-10	ELECTRIC	4,318.36	658.06	0.00	0.00	0.00	0.00	0.00%
01-6622-10	GAS-NATURAL	637.69	995.32	103.02	0.00	0.00	0.00	0.00%
01-6623-10	COMMUNICATIONS -ADM. DE	39,194.63	21,436.10	16,257.42	19,000.00	22,319.00	3,319.00	17.47%
01-6625-10	300 WEST MAIN	31,734.56	0.00	0.00	0.00	0.00	0.00	0.00%
01-6628-10	INTERNET SERVICE	1,383.96	1,426.38	1,999.51	3,700.00	6,026.00	2,326.00	62.86%
01-6634-10	CELL PHONE-HEDCO	1,575.00	1,425.00	212.50	1,800.00	2,000.00	200.00	11.11%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-6640-10	DUES & SUBSCRIPTIONS	9,506.39	15,439.85	12,927.36	11,000.00	11,218.00	218.00	1.98%
01-6750-10	CAPITAL	3,820.65	1,594.61	10,778.73	2,000.00	2,000.00	0.00	0.00%
01-6810-10	ELECTIONS	522.70	1,875.06	625.02	4,000.00	4,000.00	0.00	0.00%
	Total Department: 10 - Administration:	**1,007,147.18**	**1,075,420.87**	**1,112,967.06**	**1,109,006.00**	**1,327,688.00**	**218,682.00**	**19.72%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 11 - Municiple Court								
01-6100-11	SUPERVISION	35,999.86	39,299.98	35,999.99	39,500.00	40,685.00	1,185.00	3.00%
01-6110-11	CLERICAL	111,783.80	96,481.68	87,001.97	101,701.00	104,753.00	3,052.00	3.00%
01-6190-11	OVERTIME	261.95	426.01	634.16	500.00	800.00	300.00	60.00%
01-6192-11	LONGEVITY	1,512.00	1,200.00	0.00	1,208.00	1,304.00	96.00	7.95%
01-6193-11	MERIT RAISE	4,637.66	205.96	0.00	0.00	0.00	0.00	0.00%
01-6194-11	CERTIFICATE PAY	1,124.92	1,699.92	1,416.60	1,700.00	1,700.00	0.00	0.00%
01-6196-11	SALARY ADJUSTMENT	487.29	487.29	487.29	326.00	326.00	0.00	0.00%
01-6200-11	RETIREMENT	20,254.62	23,358.12	21,541.42	25,280.00	24,861.00	-419.00	-1.66%
01-6210-11	S S TAXES	11,392.08	10,282.37	9,209.13	11,088.00	11,413.00	325.00	2.93%
01-6312-11	COLLECTION SERVICES	6,037.65	4,951.53	3,543.54	10,000.00	9,000.00	-1,000.00	-10.00%
01-6330-11	MEDICAL SERVICES	17.00	0.00	0.00	250.00	250.00	0.00	0.00%
01-6340-11	DATA PROCESSING	5,500.00	3,249.53	2,500.00	6,500.00	9,500.00	3,000.00	46.15%
01-6421-11	EXTERMINATION	65.00	130.00	195.00	0.00	0.00	0.00	0.00%
01-6430-11	EQUIPMENT	391.30	361.79	1,447.44	1,000.00	1,000.00	0.00	0.00%
01-6580-11	TRAVEL & SCHOOLS	1,650.00	2,110.00	250.00	2,500.00	2,500.00	0.00	0.00%
01-6610-11	OFFICE	616.08	178.63	1,400.20	1,000.00	1,500.00	500.00	50.00%
01-6612-11	CONSUMABLE	374.62	437.47	0.00	0.00	0.00	0.00	0.00%
01-6619-11	POSTAGE	601.09	244.25	291.35	1,000.00	1,000.00	0.00	0.00%
01-6621-11	ELECTRIC	1,034.19	103.13	0.00	200.00	0.00	-200.00	-100.00%
01-6623-11	COMMUNICATIONS -M.COURT	8,218.92	8,345.14	7,414.90	6,000.00	6,500.00	500.00	8.33%
01-6640-11	DUES & SUBSCRIPTIONS	0.00	115.00	0.00	300.00	300.00	0.00	0.00%
01-6750-11	CAPITAL	0.00	0.00	664.05	0.00	1,000.00	1,000.00	0.00%
01-6821-11	SECURITY COST	221.70	0.00	5,614.38	4,000.00	4,000.00	0.00	0.00%
01-6822-11	STATE COURT COST	41,015.72	44,291.86	36,839.58	45,000.00	45,000.00	0.00	0.00%
01-6823-11	JURY	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
01-6826-11	MUNICIPAL TECHNOLOGY FEE	3,395.58	2,918.45	2,239.01	2,500.00	2,500.00	0.00	0.00%
	Total Department: 11 - Municiple Court:	**256,593.03**	**240,878.11**	**218,690.01**	**261,953.00**	**270,292.00**	**8,339.00**	**3.18%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 12 - Community Development								
01-6100-12	SUPERVISION	68,427.76	100,415.31	66,674.01	78,656.00	81,016.00	2,360.00	3.00%
01-6110-12	CLERICAL	41,832.60	44,881.83	40,134.98	47,176.00	48,592.00	1,416.00	3.00%
01-6130-12	LABOR OPERATIONS	166,297.11	150,392.35	141,080.91	189,482.00	203,366.00	13,884.00	7.33%
01-6190-12	OVERTIME	4,392.57	2,186.34	1,257.16	7,000.00	5,000.00	-2,000.00	-28.57%
01-6192-12	LONGEVITY	1,180.00	1,136.00	0.00	1,280.00	1,520.00	240.00	18.75%
01-6193-12	MERIT RAISE	5,421.03	144.03	0.00	0.00	0.00	0.00	0.00%
01-6194-12	CERTIFICATE PAY	625.00	1,200.00	1,750.00	1,200.00	1,200.00	0.00	0.00%
01-6196-12	SALARY ADJUSTMENT	812.15	812.15	812.15	815.00	815.00	0.00	0.00%
01-6200-12	RETIREMENT	47,373.50	50,109.19	43,876.16	57,501.00	57,504.00	3.00	0.01%
01-6210-12	S S TAXES	21,149.86	22,059.47	18,786.38	24,910.00	26,262.00	1,352.00	5.43%
01-6290-12	UNIFORMS	839.00	1,865.00	1,114.96	1,500.00	1,500.00	0.00	0.00%
01-6330-12	MEDICAL	36.62	59.62	0.00	500.00	500.00	0.00	0.00%
01-6340-12	DATA PROCESSING	0.00	0.00	614.39	0.00	300.00	300.00	0.00%
01-6430-12	EQUIPMENT MAINTENANCE	3,104.13	5,195.11	4,526.42	3,000.00	3,000.00	0.00	0.00%
01-6431-12	VEHICLES MAINTENANCE	3,495.77	3,020.90	658.05	3,000.00	3,000.00	0.00	0.00%
01-6450-12	BLDG & GROUNDS	24,356.47	0.00	0.00	0.00	0.00	0.00	0.00%
01-6460-12	CONTRACT SERVICES	59.04	1,766.00	2,131.00	1,500.00	1,500.00	0.00	0.00%
01-6465-12	PLAN REVIEW	10,134.42	27,335.00	7,505.00	7,000.00	7,000.00	0.00	0.00%
01-6540-12	ADVERTISING	3,041.87	1,473.47	1,057.31	2,000.00	2,000.00	0.00	0.00%
01-6580-12	TRAVEL & SCHOOLS	4,309.32	6,352.91	833.62	5,000.00	5,000.00	0.00	0.00%
01-6610-12	OFFICE	6,347.53	2,432.59	5,843.44	4,500.00	4,000.00	-500.00	-11.11%
01-6612-12	CONSUMABLES	704.88	1,609.33	0.00	0.00	0.00	0.00	0.00%
01-6615-12	MINOR APPARATUS/SMALL TC	0.00	348.96	81.94	0.00	0.00	0.00	0.00%
01-6619-12	POSTAGE	2,931.30	1,863.92	1,493.46	2,500.00	2,500.00	0.00	0.00%
01-6623-12	COMMUNICATIONS- C. DEV.	11,510.50	14,318.57	8,963.74	10,000.00	10,000.00	0.00	0.00%
01-6626-12	GAS-OIL & DIESEL	7,571.95	7,868.21	5,417.36	6,500.00	7,000.00	500.00	7.69%
01-6640-12	DUES & SUBSPRIPTIONS	3,830.11	2,051.40	333.98	4,000.00	4,000.00	0.00	0.00%
01-6740-12	TRANSFER EQUIPMENT REPLA	11,568.00	11,568.00	14,769.00	14,769.00	14,769.00	0.00	0.00%
01-6750-12	CAPITAL	384.00	966.07	0.00	1,000.00	0.00	-1,000.00	-100.00%
	Total Department: 12 - Community Development:	**451,736.49**	**463,431.73**	**369,715.42**	**474,789.00**	**491,344.00**	**16,555.00**	**3.49%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 14 - Public Services								
01-6100-14	SUPERVISION	197,917.57	205,640.40	183,793.09	226,500.00	233,295.00	6,795.00	3.00%
01-6130-14	LABOR OPERATIONS	438,678.80	488,384.74	404,807.38	482,696.00	497,177.00	14,481.00	3.00%
01-6180-14	PART TIME/TEMPORARY	0.00	0.00	23.80	5,000.00	5,000.00	0.00	0.00%
01-6190-14	OVERTIME	36,413.12	40,669.50	35,384.51	30,000.00	40,000.00	10,000.00	33.33%
01-6192-14	LONGEVITY	3,116.00	3,584.00	0.00	4,256.00	4,256.00	0.00	0.00%
01-6193-14	MERIT RAISE	12,315.73	484.93	0.00	0.00	0.00	0.00	0.00%
01-6194-14	CERTIFICATE PAY	2,537.50	3,900.00	3,925.00	3,500.00	3,500.00	0.00	0.00%
01-6196-14	SALARY ADJUSTMENT	1,949.16	1,949.16	1,461.87	2,119.00	2,119.00	0.00	0.00%
01-6200-14	RETIREMENT	113,751.58	124,693.79	109,282.00	131,873.00	130,990.00	-883.00	-0.67%
01-6210-14	S S TAXES	51,394.46	55,401.49	47,045.70	57,687.00	59,315.00	1,628.00	2.82%
01-6290-14	UNIFORMS	8,300.14	12,981.80	8,145.50	10,000.00	10,000.00	0.00	0.00%
01-6330-14	MEDICAL	785.60	261.48	146.62	2,000.00	1,000.00	-1,000.00	-50.00%
01-6421-14	EXTERMINATION	65.00	65.00	97.50	300.00	300.00	0.00	0.00%
01-6430-14	EQUIPMENT MAINTENANCE	98,568.12	64,726.16	65,006.38	85,000.00	75,000.00	-10,000.00	-11.76%
01-6431-14	VEHICLE MAINTENANCE	18,419.48	23,283.77	21,031.28	25,000.00	25,000.00	0.00	0.00%
01-6450-14	BLDG & GROUNDS	13,583.65	5,351.09	7,415.02	16,000.00	16,000.00	0.00	0.00%
01-6459-14	MAIN STREET MAINTENANCE	15,085.03	24,863.39	20,830.90	30,000.00	30,000.00	0.00	0.00%
01-6540-14	ADVERTISING	0.00	148.89	0.00	0.00	0.00	0.00	0.00%
01-6580-14	TRAVEL & SCHOOLS	3,279.99	8,520.22	3,125.92	12,000.00	12,000.00	0.00	0.00%
01-6610-14	OFFICE	4,810.09	5,513.39	1,545.19	3,500.00	3,500.00	0.00	0.00%
01-6611-14	JANITORIAL SUPPLIES	3,558.86	2,602.18	326.59	4,000.00	2,500.00	-1,500.00	-37.50%
01-6612-14	CONSUMABLES	11,423.52	10,124.31	6,954.19	10,000.00	10,000.00	0.00	0.00%
01-6613-14	CHEMICALS	1,976.98	8,417.56	4,867.00	4,000.00	4,000.00	0.00	0.00%
01-6615-14	MINOR APPARATUS /SMALL T(	18,730.01	21,574.53	6,626.45	18,000.00	18,000.00	0.00	0.00%
01-6616-14	SIGNS & MARKERS	17,143.41	9,923.65	4,279.08	15,000.00	15,000.00	0.00	0.00%
01-6621-14	ELECTRIC	254,238.30	282,754.00	190,333.80	250,000.00	250,000.00	0.00	0.00%
01-6622-14	GAS-NATURAL	1,974.56	2,046.21	985.54	2,500.00	2,500.00	0.00	0.00%
01-6623-14	COMMUNICATIONS- PUBLIC SI	15,036.36	16,261.92	12,600.54	15,000.00	15,000.00	0.00	0.00%
01-6626-14	GAS-OIL& DIESEL	45,007.03	60,546.67	43,657.50	40,000.00	40,000.00	0.00	0.00%
01-6720-14	STREET SWEEPER LEASE PAYM	45,482.63	45,482.63	45,482.63	46,000.00	46,000.00	0.00	0.00%
01-6730-14	TRANSFER TO ST. & DRAINAGE	334,145.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6740-14	TRANSFER EQUIPMENT REPLA	43,107.00	31,681.00	39,100.00	39,100.00	39,183.00	83.00	0.21%
01-6750-14	CAPITAL	0.00	14,698.97	11,549.38	23,200.00	0.00	-23,200.00	-100.00%
	Total Department: 14 - Public Services:	**1,812,794.68**	**1,576,536.83**	**1,279,830.36**	**1,594,231.00**	**1,590,635.00**	**-3,596.00**	**-0.23%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 15 - Fire								
01-6100-15	SUPERVISION	113,195.71	126,072.57	101,923.98	119,397.00	122,979.00	3,582.00	3.00%
01-6110-15	CLERICAL	43,012.84	46,138.61	41,479.62	48,693.00	50,154.00	1,461.00	3.00%
01-6130-15	LABOR OPERATIONS	1,033,692.26	1,064,304.23	962,412.77	1,173,690.00	1,260,922.00	87,232.00	7.43%
01-6190-15	OVERTIME	160,791.87	198,112.55	144,313.33	135,000.00	181,023.00	46,023.00	34.09%
01-6191-15	ADDITIONAL OVERTIME	23,623.40	14,346.94	35,936.68	30,000.00	40,000.00	10,000.00	33.33%
01-6192-15	LONGEVITY	9,872.00	8,648.00	0.00	9,752.00	10,472.00	720.00	7.38%
01-6193-15	MERIT RAISE	40,789.14	6,378.23	922.69	0.00	0.00	0.00	0.00%
01-6194-15	CERTIFICATE PAY	37,337.70	37,737.50	34,375.14	42,069.00	42,069.00	0.00	0.00%
01-6196-15	SALARY ADJUSTMENT	3,573.46	3,411.03	3,735.89	3,749.00	3,912.00	163.00	4.35%
01-6200-15	RETIREMENT	241,495.08	244,543.81	230,524.31	270,189.00	281,366.00	11,177.00	4.14%
01-6210-15	S S TAXES	107,046.65	109,823.85	96,984.07	120,111.00	128,026.00	7,915.00	6.59%
01-6290-15	UNIFORMS	9,891.33	10,321.12	7,832.19	12,500.00	12,500.00	0.00	0.00%
01-6330-15	MEDICAL	626.58	1,971.06	536.23	7,500.00	7,500.00	0.00	0.00%
01-6341-15	VOLUNTEER FIRE DEPT	2,662.97	2,737.00	5,493.00	5,000.00	5,000.00	0.00	0.00%
01-6352-15	VOLUNTEER FIRE VFIS INSURA	2,594.00	2,570.00	2,743.00	3,500.00	3,500.00	0.00	0.00%
01-6421-15	EXTERMINATION	130.00	260.00	390.00	500.00	500.00	0.00	0.00%
01-6430-15	EQUIPMENT MAINTENANCE/R	20,146.14	12,046.82	11,025.17	20,000.00	20,000.00	0.00	0.00%
01-6431-15	VEHICLES MAINTENANCE/REP.	73,346.24	110,885.45	41,751.14	60,000.00	60,000.00	0.00	0.00%
01-6433-15	LADDER TESTING	2,840.00	1,800.00	4,188.55	4,500.00	4,500.00	0.00	0.00%
01-6450-15	BLDG & GROUNDS	8,965.02	14,136.59	11,040.15	16,500.00	16,500.00	0.00	0.00%
01-6530-15	RADIO	5,745.09	3,148.43	300.00	3,000.00	3,000.00	0.00	0.00%
01-6540-15	ADVERTISING	250.00	50.00	0.00	300.00	300.00	0.00	0.00%
01-6580-15	TRAVEL & SCHOOLS	2,497.92	4,552.48	9,354.58	10,000.00	10,000.00	0.00	0.00%
01-6581-15	TRAINING	13,034.09	21,589.49	15,331.30	20,000.00	20,000.00	0.00	0.00%
01-6610-15	OFFICE	5,803.46	4,845.64	3,096.25	7,500.00	7,500.00	0.00	0.00%
01-6611-15	JANITOR	1,358.44	1,950.35	1,417.92	2,000.00	2,000.00	0.00	0.00%
01-6612-15	CONSUMABLE	2,191.35	1,612.99	100.83	3,000.00	3,000.00	0.00	0.00%
01-6615-15	MINOR APPARATUS/SMALL TC	2,135.88	888.34	291.54	2,000.00	2,000.00	0.00	0.00%
01-6619-15	POSTAGE	130.50	103.09	81.60	200.00	200.00	0.00	0.00%
01-6621-15	ELECTRIC	12,706.23	13,791.27	13,109.87	12,500.00	12,500.00	0.00	0.00%
01-6622-15	GAS-NATURAL	6,930.52	3,613.37	3,727.66	7,500.00	7,500.00	0.00	0.00%
01-6623-15	COMMUNICATIONS-FIRE DEPT	16,452.26	19,159.58	22,862.76	22,000.00	22,000.00	0.00	0.00%
01-6626-15	GAS-OIL-& DIESEL	28,894.61	30,057.63	19,621.91	25,000.00	25,000.00	0.00	0.00%
01-6640-15	DUES & SUBSCRIPTIONS	4,095.20	15,476.84	6,716.61	6,000.00	6,000.00	0.00	0.00%
01-6700-15	DONATION EXPENDITURES	0.00	5,254.56	2,153.97	1,000.00	1,000.00	0.00	0.00%
01-6740-15	TRANSFER EQUIPMENT REPLA	8,346.00	8,346.00	8,346.00	8,346.00	8,347.00	1.00	0.01%
01-6745-15	FIRE TRUCK LEASE PAYMENT	153,582.83	153,582.83	153,582.83	153,590.00	153,590.00	0.00	0.00%
01-6750-15	CAPITAL	19,107.37	59,480.83	134.80	20,000.00	43,600.00	23,600.00	118.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-6830-15	VOLUNTEER PENSION (TRANSI	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	Total Department: 15 - Fire:	**2,220,894.14**	**2,365,749.08**	**1,999,838.34**	**2,388,586.00**	**2,580,460.00**	**191,874.00**	**8.03%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 16 - Police								
01-6100-16	SUPERVISION	111,289.52	119,123.83	107,199.95	125,985.00	129,765.00	3,780.00	3.00%
01-6110-16	CLERICAL	361,753.67	418,401.83	400,965.43	500,233.00	515,240.00	15,007.00	3.00%
01-6130-16	LABOR OPERATIONS	1,582,356.74	1,811,280.23	1,583,797.68	2,007,340.00	1,980,722.00	-26,618.00	-1.33%
01-6172-16	LIAISON OFFICER	296,719.52	315,072.64	277,696.86	355,221.00	365,878.00	10,657.00	3.00%
01-6173-16	TASK FORCE OFFICER	62,704.38	74,175.32	50,154.94	72,831.00	75,016.00	2,185.00	3.00%
01-6179-16	K9 KENNEL CARE	608.07	0.00	0.00	0.00	0.00	0.00	0.00%
01-6190-16	OVERTIME	226,015.74	239,745.09	235,323.68	200,000.00	200,000.00	0.00	0.00%
01-6192-16	LONGEVITY	16,184.00	16,760.00	33.21	19,064.00	19,064.00	0.00	0.00%
01-6193-16	MERIT RAISE	76,313.83	7,337.34	2,193.74	0.00	0.00	0.00	0.00%
01-6194-16	CERTIFICATE PAY	74,705.76	72,050.00	69,937.50	77,700.00	75,300.00	-2,400.00	-3.09%
01-6196-16	SALARY ADJUSTMENT	6,497.20	9,475.00	6,659.63	7,824.00	7,824.00	0.00	0.00%
01-6197-16	CAR ALLOWANCE	8,400.00	8,400.00	7,000.00	8,400.00	8,400.00	0.00	0.00%
01-6200-16	RETIREMENT	462,235.07	516,486.24	470,475.71	581,872.00	569,070.00	-12,802.00	-2.20%
01-6210-16	S S TAXES	207,736.33	222,522.17	200,937.40	258,157.00	258,356.00	199.00	0.08%
01-6290-16	UNIFORMS	26,158.39	38,715.85	27,426.18	26,000.00	28,000.00	2,000.00	7.69%
01-6330-16	MEDICAL	2,052.82	2,716.20	2,142.72	5,000.00	3,500.00	-1,500.00	-30.00%
01-6333-16	SANE TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6340-16	DATA PROCESSING	107,371.77	124,336.69	122,694.18	160,000.00	166,000.00	6,000.00	3.75%
01-6343-16	EMERGENCY MANAGEMENT E	9,783.82	10,792.46	6,343.38	15,000.00	15,000.00	0.00	0.00%
01-6355-16	K-9 EXPENSES	4,841.54	6,895.73	5,073.04	6,500.00	6,500.00	0.00	0.00%
01-6421-16	EXTERMINATION	70.00	140.00	210.00	500.00	500.00	0.00	0.00%
01-6430-16	EQUIPMENT MAINTENANCE/R	31,417.59	46,772.10	18,181.24	57,000.00	52,000.00	-5,000.00	-8.77%
01-6431-16	VEHICLE MAINTENANCE/REPA	46,769.32	70,827.01	52,674.76	50,000.00	50,000.00	0.00	0.00%
01-6450-16	BLDG & GROUNDS	21,157.71	12,516.55	10,365.47	14,000.00	14,000.00	0.00	0.00%
01-6530-16	RADIO	11,000.09	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
01-6540-16	ADVERTISING	0.00	669.15	1,482.16	0.00	0.00	0.00	0.00%
01-6579-16	LEOSE TRAINING EXPENSE-STA	3,500.00	3,500.00	4,258.50	6,061.00	6,061.00	0.00	0.00%
01-6580-16	TRAVEL & SCHOOLS	40,005.13	29,784.33	28,299.59	40,000.00	40,000.00	0.00	0.00%
01-6610-16	OFFICE	9,025.40	7,789.96	7,037.13	8,200.00	8,200.00	0.00	0.00%
01-6612-16	CONSUMABLES	9,562.78	15,418.70	21,294.59	26,000.00	26,000.00	0.00	0.00%
01-6619-16	POSTAGE	230.68	235.10	203.45	500.00	500.00	0.00	0.00%
01-6621-16	ELECTRIC	32,412.91	33,267.38	20,188.35	30,000.00	30,000.00	0.00	0.00%
01-6622-16	GAS-NATURAL	367.54	853.61	541.06	0.00	0.00	0.00	0.00%
01-6623-16	COMMUNICATIONS-POLICE	70,873.12	92,946.24	52,166.09	72,100.00	73,000.00	900.00	1.25%
01-6626-16	GAS-OIL-& DIESEL	89,659.96	92,292.84	65,173.87	95,000.00	90,000.00	-5,000.00	-5.26%
01-6640-16	DUES & SUBSCRIPTIONS	8,608.47	8,100.04	5,756.21	7,000.00	7,000.00	0.00	0.00%
01-6700-16	DONATION EXPENDITURES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-6701-16	TEXAS EASTERN 911 GRANT	133,661.70	38,556.80	18,981.76	30,000.00	0.00	-30,000.00	-100.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-6707-16	SWAT EXPENSES	0.00	14,602.16	12,440.00	6,000.00	6,000.00	0.00	0.00%
01-6740-16	TRANSFER EQUIPMENT REPLA	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
01-6748-16	POLICE DEPT SHOOTING RANG	0.00	0.00	0.00	10,500.00	0.00	-10,500.00	-100.00%
01-6750-16	CAPITAL	334,292.91	325,732.72	94,106.59	112,000.00	220,000.00	108,000.00	96.43%
	Total Department: 16 - Police:	**4,486,343.48**	**4,810,791.31**	**3,989,416.05**	**4,995,488.00**	**5,100,396.00**	**104,908.00**	**2.10%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 18 - Parks Division								
01-6100-18	Supervision	3,285.65	0.00	0.00	0.00	0.00	0.00	0.00%
01-6130-18	LABOR OPERATIONS	285,763.02	324,625.83	305,607.20	320,048.00	329,650.00	9,602.00	3.00%
01-6180-18	PART TIME/TEMPORARY	19,898.25	12,042.96	7,912.71	30,000.00	30,000.00	0.00	0.00%
01-6190-18	OVERTIME	39,508.48	61,392.95	46,934.43	50,000.00	50,000.00	0.00	0.00%
01-6192-18	LONGEVITY	1,720.00	2,044.00	0.00	2,380.00	2,680.00	300.00	12.61%
01-6193-18	MERIT RAISE	5,425.25	210.71	0.00	0.00	0.00	0.00	0.00%
01-6196-18	SALARY ADJUSTMENT	974.58	974.58	1,461.87	1,141.00	1,141.00	0.00	0.00%
01-6200-18	RETIREMENT	55,329.78	65,398.11	61,393.17	66,017.00	64,550.00	-1,467.00	-2.22%
01-6210-18	S S TAXES	26,647.84	29,445.23	26,040.42	30,874.00	31,609.00	735.00	2.38%
01-6290-18	UNIFORMS	0.00	0.00	2,487.04	0.00	1,500.00	1,500.00	0.00%
01-6330-18	MEDICAL	303.24	247.86	0.00	300.00	300.00	0.00	0.00%
01-6430-18	EQUIPMENT MAINTENANCE	0.00	4,086.53	1,789.33	0.00	4,000.00	4,000.00	0.00%
01-6431-18	VEHICLES MAINTENANCE	0.00	2,077.99	1,114.32	2,500.00	2,500.00	0.00	0.00%
01-6450-18	BLDG & GROUNDS	585.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-6452-18	BLD & GROUNDS-L.F. PARK	91,420.83	15,602.46	16,017.70	15,000.00	15,000.00	0.00	0.00%
01-6453-18	BLD & GROUNDS-YATES PARK	3,065.18	7,120.77	2,856.70	10,000.00	10,000.00	0.00	0.00%
01-6454-18	BLDG & GROUNDS-SPORTS CO	1,907.80	9,434.11	5,549.90	10,000.00	10,000.00	0.00	0.00%
01-6458-18	SPORTS COMPLEX OPR	10,542.88	12,066.31	14,802.09	25,000.00	15,000.00	-10,000.00	-40.00%
01-6462-18	BLD & GROUNDS-FAIRPARK	11,076.21	6,555.80	2,371.67	10,000.00	10,000.00	0.00	0.00%
01-6463-18	WATER SPRAY PARK	0.00	57.60	719.71	3,000.00	3,000.00	0.00	0.00%
01-6580-18	TRAVEL & SCHOOLS	500.00	360.00	1,169.00	2,500.00	2,500.00	0.00	0.00%
01-6615-18	MINOR APPARATUS /SMALL T(	0.00	668.85	2,432.43	1,000.00	3,000.00	2,000.00	200.00%
01-6621-18	ELECTRIC	9,371.81	8,162.62	7,168.85	10,000.00	10,000.00	0.00	0.00%
01-6623-18	COMMUNICATIONS-PARKS	4,920.67	6,999.93	6,675.15	14,000.00	8,000.00	-6,000.00	-42.86%
01-6626-18	GAS-OIL-& DIESEL	2,404.84	1,556.11	2,923.25	2,000.00	2,000.00	0.00	0.00%
01-6740-18	TRANSFER EQUIPMENT REPLA	30,497.00	32,558.00	23,515.00	23,515.00	31,606.00	8,091.00	34.41%
01-6750-18	CAPITAL	0.00	26,280.85	0.00	11,200.00	0.00	-11,200.00	-100.00%
	Total Department: 18 - Parks Division:	**605,148.31**	**629,970.16**	**540,941.94**	**640,475.00**	**638,036.00**	**-2,439.00**	**-0.38%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 19 - Community Center Division								
01-6421-19	EXTERMINATION	65.00	130.00	195.00	300.00	300.00	0.00	0.00%
01-6450-19	BLDG & GROUNDS	588.33	8,775.84	4,538.74	3,000.00	3,000.00	0.00	0.00%
01-6621-19	ELECTRIC	5,655.17	5,312.95	4,801.12	6,000.00	6,000.00	0.00	0.00%
01-6622-19	GAS-NATURAL	1,871.85	1,281.49	1,657.23	2,000.00	2,000.00	0.00	0.00%
01-6750-19	CAPITAL	0.00	0.00	13,028.00	15,000.00	0.00	-15,000.00	-100.00%
Total Department: 19 - Community Center Division:		**8,180.35**	**15,500.28**	**24,220.09**	**26,300.00**	**11,300.00**	**-15,000.00**	**-57.03%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 20 - Animal Center								
01-6100-20	SUPERVISION	68,929.88	73,867.45	66,117.65	78,033.00	91,361.00	13,328.00	17.08%
01-6130-20	LABOR OPERATIONS	113,847.83	124,521.83	113,455.36	128,936.00	177,733.00	48,797.00	37.85%
01-6180-20	PART TIME/TEMPORARY	68,410.23	75,340.87	64,620.21	84,000.00	94,000.00	10,000.00	11.90%
01-6190-20	OVERTIME	4,181.81	5,215.56	4,234.55	6,000.00	6,000.00	0.00	0.00%
01-6192-20	LONGEVITY	500.00	688.00	0.00	800.00	950.00	150.00	18.75%
01-6193-20	MERIT RAISE	7,615.68	242.97	0.00	0.00	0.00	0.00	0.00%
01-6194-20	CERTIFICATE PAY	1,050.00	1,900.00	3,500.00	5,400.00	5,400.00	0.00	0.00%
01-6196-20	SALARY ADJUSTMENT	649.72	649.72	649.72	652.00	815.00	163.00	25.00%
01-6200-20	RETIREMENT	32,495.57	34,826.92	32,699.66	37,994.00	46,767.00	8,773.00	23.09%
01-6210-20	S S TAXES	19,310.74	20,434.57	18,146.15	23,243.00	28,773.00	5,530.00	23.79%
01-6290-20	UNIFORMS	1,872.10	2,805.83	395.00	3,000.00	3,000.00	0.00	0.00%
01-6330-20	MEDICAL	584.31	2,896.96	236.48	3,000.00	3,000.00	0.00	0.00%
01-6340-20	DATA PROCESSING	1,913.99	1,619.53	2,233.92	2,500.00	2,500.00	0.00	0.00%
01-6344-20	VETERINARY	6,251.07	6,147.36	4,771.06	6,500.00	6,500.00	0.00	0.00%
01-6421-20	EXTERMINATION	120.00	130.00	230.00	600.00	600.00	0.00	0.00%
01-6430-20	EQUIPMENT MAINTENANCE	2,831.35	2,516.17	1,530.96	3,000.00	3,000.00	0.00	0.00%
01-6431-20	VEHICLES MAINTENANCE	1,879.08	3,072.50	1,798.60	4,000.00	4,000.00	0.00	0.00%
01-6450-20	BLDG & GROUNDS	1,904.35	13,192.89	2,051.70	10,000.00	10,000.00	0.00	0.00%
01-6580-20	TRAVEL & SCHOOLS	2,720.21	2,690.66	623.34	4,000.00	4,000.00	0.00	0.00%
01-6610-20	OFFICE	4,873.90	3,507.88	2,275.83	5,000.00	5,000.00	0.00	0.00%
01-6612-20	CONSUMABLE	1,007.65	484.62	255.59	1,000.00	1,000.00	0.00	0.00%
01-6613-20	CHEMICALS	2,362.51	3,326.90	1,733.19	3,000.00	3,000.00	0.00	0.00%
01-6619-20	POSTAGE	632.51	264.96	296.29	800.00	800.00	0.00	0.00%
01-6620-20	ANIMAL CARE SUPPLIES	24,813.33	26,920.58	23,070.68	27,000.00	27,000.00	0.00	0.00%
01-6621-20	ELECTRIC	13,442.47	9,979.57	7,606.06	13,500.00	13,500.00	0.00	0.00%
01-6622-20	GAS-NATURAL	1,969.58	1,566.29	1,211.70	2,500.00	2,500.00	0.00	0.00%
01-6623-20	COMMUNICATIONS-ANIMAL S	8,603.63	9,910.89	12,428.00	12,500.00	12,500.00	0.00	0.00%
01-6626-20	GAS-OIL& DIESEL	1,950.25	1,519.65	1,208.45	3,200.00	3,200.00	0.00	0.00%
01-6640-20	DUES & SUBSCRIPTIONS	211.96	665.32	585.23	900.00	900.00	0.00	0.00%
01-6740-20	TRANSFER EQUIPMENT REPLA	0.00	11,857.00	7,784.00	7,784.00	7,784.00	0.00	0.00%
01-6750-20	CAPTIAL	0.00	966.07	0.00	2,000.00	2,000.00	0.00	0.00%
	Total Department: 20 - Animal Center:	**396,935.71**	**443,729.52**	**375,749.38**	**480,842.00**	**567,583.00**	**86,741.00**	**18.04%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 21 - Cemetery Division								
01-6450-21	BLDG & GROUNDS	11,435.65	30,073.67	11,601.87	10,000.00	10,000.00	0.00	0.00%
01-6750-21	CAPITAL	135.10	0.00	7,850.00	10,000.00	10,000.00	0.00	0.00%
	Total Department: 21 - Cemetery Division:	**11,570.75**	**30,073.67**	**19,451.87**	**20,000.00**	**20,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 23 - Main Street Contract								
01-6350-23	MAIN ST. CONTRACT	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%
	Total Department: 23 - Main Street Contract:	**17,000.00**	**17,000.00**	**17,000.00**	**17,000.00**	**17,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 25 - Miscellaneous								
01-6314-25	H.E.D.C.O. SALES TAX	3,000.00	0.00	1,830,792.84	2,441,250.00	2,441,250.00	0.00	0.00%
01-6421-25	CITY HALL-EXTERMINATION	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
01-6422-25	CONTRACT SANITATION SERVI	1,589,850.11	2,041,288.24	1,653,808.39	1,920,000.00	2,000,000.00	80,000.00	4.17%
01-6450-25	CITY HALL-BUILDINGS & GROU	24,268.41	36,992.02	46,411.46	100,000.00	90,000.00	-10,000.00	-10.00%
01-6581-25	EMPLOYEE TRAINING	0.00	43,499.98	32,995.00	40,000.00	40,000.00	0.00	0.00%
01-6611-25	CITY HALL-JANITOR	0.00	101.85	1,979.07	5,000.00	5,000.00	0.00	0.00%
01-6612-25	CITY HALL-CONSUMABLES	0.00	0.00	1,481.00	5,000.00	5,000.00	0.00	0.00%
01-6621-25	CITY HALL-ELECTRIC/UTILITIES	50,749.56	70,076.76	40,744.89	60,000.00	70,000.00	10,000.00	16.67%
01-6641-25	FIREWORKS & FESTIVAL	41,552.21	59,247.26	52,854.85	40,000.00	40,000.00	0.00	0.00%
01-6642-25	MINERAL TAXES	74.99	32.16	14.17	50.00	50.00	0.00	0.00%
01-6710-25	COMPREHENSIVE PLAN	154,496.04	9,170.00	0.00	0.00	0.00	0.00	0.00%
01-6794-25	GENERAL CONSTRUCTION FUN	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00%
01-6850-25	CITY WORKS/GIS	72,980.50	77,640.00	71,386.50	75,000.00	82,000.00	7,000.00	9.33%
01-6860-25	AZAVAR AUDIT FEE	1,800.00	1,800.00	450.00	1,800.00	1,800.00	0.00	0.00%
01-6920-25	AMERICAN RESCUE PLAN	694,582.32	608,191.25	0.00	0.00	0.00	0.00	0.00%
01-6921-25	TML HAIL DAMAGE CLAIMS	0.00	841,008.07	0.00	0.00	0.00	0.00	0.00%
	Total Department: 25 - Miscellaneous:	**2,733,354.14**	**3,889,047.59**	**3,732,918.17**	**4,690,600.00**	**4,777,600.00**	**87,000.00**	**1.85%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 29 - Insurances								
01-6217-29	HEALTH INSURANCE-HEDCO	24,025.00	27,630.00	0.00	30,000.00	40,000.00	10,000.00	33.33%
01-6220-29	HEALTH INSURANCE	1,179,975.09	1,218,928.52	922,469.12	1,258,000.00	1,178,000.00	-80,000.00	-6.36%
01-6221-29	LIFE INSURANCE	6,376.31	14,389.94	2,913.76	9,000.00	9,000.00	0.00	0.00%
01-6230-29	W C INSURANCE (75%)	121,381.49	100,240.00	90,671.07	132,000.00	105,000.00	-27,000.00	-20.45%
01-6231-29	LONG TERM DISABILITY INS.	15,105.32	18,713.34	19,347.29	18,000.00	20,000.00	2,000.00	11.11%
01-6520-29	GENERAL LIABILITY INS. 65%	8,772.08	8,880.42	12,087.28	9,800.00	13,000.00	3,200.00	32.65%
01-6521-29	PROPERTY INSURANCE 55%	27,563.92	34,212.49	45,376.60	38,000.00	50,000.00	12,000.00	31.58%
01-6522-29	AUTO INSURANCE 60%	40,546.72	42,511.62	44,658.41	47,200.00	48,000.00	800.00	1.69%
01-6523-29	TEC (UNEMPLOYMENT)INS	6,031.58	0.00	0.00	15,000.00	15,000.00	0.00	0.00%
01-6524-29	CRIME INSURANCE 50%	447.26	542.55	1,033.90	700.00	1,000.00	300.00	42.86%
01-6526-29	PUBLIC OFFICIAL INSURANCE	21,910.84	23,593.50	19,427.52	26,000.00	22,000.00	-4,000.00	-15.38%
01-6527-29	LAW ENFORCEMENT INSURAN	24,439.26	24,094.28	20,369.30	26,500.00	22,000.00	-4,500.00	-16.98%
01-6529-29	HEDCO-GENERAL LIABILITY/ER	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
	Total Department: 29 - Insurances:	**1,476,574.87**	**1,513,736.66**	**1,178,354.25**	**1,611,700.00**	**1,524,500.00**	**-87,200.00**	**-5.41%**
	Total Fund: 01 - General Fund:	**15,882,470.28**	**17,487,159.53**	**15,210,941.33**	**18,773,026.00**	**19,379,070.00**	**606,044.00**	**3.23%**
	Report Total:	**15,882,470.28**	**17,487,159.53**	**15,210,941.33**	**18,773,026.00**	**19,379,070.00**	**606,044.00**	**3.23%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 04 - Streets & Drainage Fund								
Revenue								
04-5330-00	ELECTRIC FRANCHISE	193,499.57	194,492.85	187,761.50	200,000.00	200,000.00	0.00	0.00%
04-5333-00	CHARGES FOR STREET USE	69,408.00	61,660.00	0.00	70,000.00	65,000.00	-5,000.00	-7.14%
04-5380-00	INTEREST	568.42	104,973.85	46,253.81	10,000.00	10,000.00	0.00	0.00%
04-5405-00	10% SALES TAX TRANSFER IN	334,145.00	0.00	0.00	0.00	0.00	0.00	0.00%
04-5930-00	BOND PROCEEDS	0.00	2,009,201.89	0.00	0.00	0.00	0.00	0.00%
04-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	2,054,661.44	37,500.00	-2,017,161.44	-98.17%
	Total Revenue:	**597,620.99**	**2,370,328.59**	**234,015.31**	**2,334,661.44**	**312,500.00**	**-2,022,161.44**	**-86.61%**
	Total Fund: 04 - Streets & Drainage Fund:	**597,620.99**	**2,370,328.59**	**234,015.31**	**2,334,661.44**	**312,500.00**	**-2,022,161.44**	**-86.61%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 04 - Streets & Drainage Fund								
Department: 00 - 00								
04-6617-00	STREET MATERIALS	367,108.45	257,347.20	197,861.92	170,000.00	200,000.00	30,000.00	17.65%
04-6753-00	CDBG CONSULTANT	0.00	0.00	0.00	0.00	112,500.00	112,500.00	0.00%
04-6783-00	PHASE 2 #23 ENGINEERING	4,660.00	0.00	0.00	0.00	0.00	0.00	0.00%
04-6784-00	PHASE 2 #23 CONSTRUCTION	540,997.00	0.00	0.00	0.00	0.00	0.00	0.00%
04-6785-00	PHASE 2 #24 ENGINEERING	0.00	70,338.56	42,620.00	124,661.44	0.00	-124,661.44	-100.00%
04-6786-00	PHASE 2 #24 CONSTRUCTION	0.00	0.00	1,744,357.20	1,930,000.00	0.00	-1,930,000.00	-100.00%
	Total Department: 00 - 00:	**912,765.45**	**327,685.76**	**1,984,839.12**	**2,224,661.44**	**312,500.00**	**-1,912,161.44**	**-85.95%**
	Total Fund: 04 - Streets & Drainage Fund:	**912,765.45**	**327,685.76**	**1,984,839.12**	**2,224,661.44**	**312,500.00**	**-1,912,161.44**	**-85.95%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 05 - General Construction Fund								
Revenue								
05-5344-00	LANDFILL GATE PROCEEDS	319,514.18	383,973.67	200,022.32	350,000.00	375,000.00	25,000.00	7.14%
05-5345-00	DEMOLITION SERVICES	8,010.14	0.00	6,442.88	10,000.00	10,000.00	0.00	0.00%
05-5350-00	HENDERSON VILLAGES LOAN F	7,083.00	7,083.00	4,131.75	7,083.00	7,083.00	0.00	0.00%
05-5380-00	INTEREST	1,329.81	3,124.82	1,974.38	4,000.00	2,500.00	-1,500.00	-37.50%
05-5401-00	TRANSFER FROM GENERAL FU	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00%
05-5903-00	PICKLEBALL COURT DONATION	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00%
05-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**435,937.13**	**494,181.49**	**217,571.33**	**371,083.00**	**394,583.00**	**23,500.00**	**6.33%**
	Total Fund: 05 - General Construction Fund:	**435,937.13**	**494,181.49**	**217,571.33**	**371,083.00**	**394,583.00**	**23,500.00**	**6.33%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 05 - General Construction Fund								
Department: 00 - 00								
05-6435-00	CODE ENFORCEMENT	39,412.62	6,287.08	8,145.81	**20,000.00**	**20,000.00**	0.00	0.00%
05-6757-00	FIRE STATION	223,888.23	188,432.81	137.60	**0.00**	**0.00**	0.00	0.00%
05-6758-00	ANIMAL SHELTER IMPROVEME	0.00	0.00	0.00	**73,250.00**	**0.00**	-73,250.00	-100.00%
05-6764-00	TURF MANAGEMENT	15,288.11	10,169.96	7,643.20	**25,000.00**	**25,000.00**	0.00	0.00%
05-6799-00	LAKE FOREST PAVILION	117.18	17.20	64.26	**0.00**	**0.00**	0.00	0.00%
05-6803-00	POCKET PARK/PEDESTRIAN CC	113.17	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
05-6808-00	LAKE FOREST PARK PLAZA	0.00	6,139.87	0.00	**0.00**	**0.00**	0.00	0.00%
05-6819-00	BUILDING IMPROVEMENTS	1,339.75	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
05-6820-00	YATES PARK IMPROVEMENTS	0.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
05-6821-00	FAIRPARK IMPROVEMENTS	0.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
05-6827-00	DOG PARK	0.00	3,885.12	131.42	**0.00**	**0.00**	0.00	0.00%
05-6828-00	PUB SVCS STORAGE BLDG W/C	5,350.00	0.00	29,194.32	**25,000.00**	**0.00**	-25,000.00	-100.00%
05-6831-00	CITY ANNEX AT 502 W MAIN-H	14,696.74	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
05-6832-00	PUBLIC SERVICES-WAREHOUSI	0.00	388.32	55,500.00	**56,000.00**	**0.00**	-56,000.00	-100.00%
05-6833-00	SPORTS COMPLEX-PEDESTRIAI	18,860.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
05-6834-00	CITY HALL 300 W MAIN-REMO	278,976.18	239,589.63	89,196.58	**80,000.00**	**72,000.00**	-8,000.00	-10.00%
05-6835-00	TRASH CANS-PARKS/CEMETER	0.00	43,159.00	0.00	**0.00**	**0.00**	0.00	0.00%
05-6837-00	POLICE DEPT SHOOTING RANG	0.00	0.00	7,320.00	**68,250.00**	**0.00**	-68,250.00	-100.00%
05-6838-00	MAIN STREET-DOWNTOWN PI	0.00	0.00	2,133.99	**23,500.00**	**0.00**	-23,500.00	-100.00%
05-6839-00	PICKLEBALL COURT-FAIRPARK	0.00	0.00	0.00	**0.00**	**150,000.00**	150,000.00	0.00%
05-6840-00	DOWNTOWN WIFI PROJECT	0.00	0.00	0.00	**0.00**	**25,000.00**	25,000.00	0.00%
	Total Department: 00 - 00:	**598,041.98**	**498,068.99**	**199,467.18**	**371,000.00**	**292,000.00**	**-79,000.00**	**-21.29%**
	Total Fund: 05 - General Construction Fund:	**598,041.98**	**498,068.99**	**199,467.18**	**371,000.00**	**292,000.00**	**-79,000.00**	**-21.29%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 09 - Equipment Replacement Fund								
Revenue								
09-5380-00	INTEREST	9,772.18	13,565.72	5,243.76	13,000.00	6,000.00	-7,000.00	-53.85%
09-5401-00	GENERAL FUND	93,518.00	96,010.00	93,514.00	93,514.00	151,689.00	58,175.00	62.21%
09-5402-00	WATER- SEWER	47,638.00	54,128.00	75,378.00	75,378.00	75,378.00	0.00	0.00%
09-5403-00	TOURISM FUND	4,773.00	0.00	0.00	0.00	0.00	0.00	0.00%
09-5404-00	MAIN STREET	0.00	-118.91	0.00	0.00	0.00	0.00	0.00%
09-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	19,433.00	19,433.00	0.00%
	Total Revenue:	**155,701.18**	**163,584.81**	**174,135.76**	**181,892.00**	**252,500.00**	**70,608.00**	**38.82%**
	Total Fund: 09 - Equipment Replacement Fund:	**155,701.18**	**163,584.81**	**174,135.76**	**181,892.00**	**252,500.00**	**70,608.00**	**38.82%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 09 - Equipment Replacement Fund								
Department: 00 - 00								
09-6849-00	ANIMAL CENTER TRUCK	0.00	41,522.25	0.00	**0.00**	**0.00**	0.00	0.00%
09-6850-00	CODE-1/2 TON PICKUP	0.00	49,680.00	0.00	**0.00**	**0.00**	0.00	0.00%
09-6851-00	PUB SVC-TRAILER-DOVETAIL E	0.00	28,089.73	0.00	**0.00**	**0.00**	0.00	0.00%
09-6852-00	PUB SVC-1/2 TON PICKUP	0.00	52,890.00	0.00	**0.00**	**0.00**	0.00	0.00%
09-6853-00	PUB SVC-1/2 TON PICKUP	0.00	42,750.00	0.00	**0.00**	**0.00**	0.00	0.00%
09-6854-00	W/S LINE MAINT-1/2 TON PICI	0.00	46,145.00	0.00	**0.00**	**0.00**	0.00	0.00%
09-6855-00	W/S LINE MAINT-1/2 TON PICI	0.00	38,500.00	0.00	**0.00**	**0.00**	0.00	0.00%
09-6856-00	W/S WASTEWATER-1/2 TON P	0.00	38,275.00	0.00	**0.00**	**0.00**	0.00	0.00%
09-6857-00	POLICE VEHICLES	0.00	100,000.00	0.00	**0.00**	**0.00**	0.00	0.00%
09-6858-00	DODGE CHALLENGER-PUB SVC	0.00	0.00	40,000.00	**42,000.00**	**0.00**	-42,000.00	-100.00%
09-6859-00	1/2 TON CREW PICKUP-PUB SV	0.00	0.00	41,000.00	**42,000.00**	**0.00**	-42,000.00	-100.00%
09-6860-00	3/4 TON PICKUP CREWCAB-PA	0.00	0.00	56,636.00	**55,000.00**	**0.00**	-55,000.00	-100.00%
09-6861-00	ANIMAL CENTER CONTROL TRI	0.00	0.00	0.00	**40,000.00**	**0.00**	-40,000.00	-100.00%
09-6862-00	PUB SVC-GMC TERRAIN	0.00	0.00	0.00	**0.00**	**37,000.00**	37,000.00	0.00%
09-6863-00	PUB SVC-1/2 TON SINGLE CAB	0.00	0.00	0.00	**0.00**	**40,000.00**	40,000.00	0.00%
09-6864-00	PUB SVC-GENIE T2-50 LIFT	0.00	0.00	0.00	**0.00**	**50,000.00**	50,000.00	0.00%
09-6865-00	PARKS-1/2 TON CREW CAB	0.00	0.00	0.00	**0.00**	**45,000.00**	45,000.00	0.00%
09-6866-00	PARKS-ZERO TURN MOWER	0.00	0.00	0.00	**0.00**	**17,500.00**	17,500.00	0.00%
09-6867-00	PARKS-TRAILER	0.00	0.00	0.00	**0.00**	**6,000.00**	6,000.00	0.00%
09-6868-00	PARKS-CARPET CLEANER	0.00	0.00	0.00	**0.00**	**7,000.00**	7,000.00	0.00%
09-6869-00	CODE-1/2 TON TRUCK	0.00	0.00	0.00	**0.00**	**50,000.00**	50,000.00	0.00%
	Total Department: 00 - 00:	**0.00**	**437,851.98**	**137,636.00**	**179,000.00**	**252,500.00**	**73,500.00**	**41.06%**
	Total Fund: 09 - Equipment Replacement Fund:	**0.00**	**437,851.98**	**137,636.00**	**179,000.00**	**252,500.00**	**73,500.00**	**41.06%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 12 - Forfeiture Fund								
Revenue								
12-5380-00	INTEREST	381.03	2,675.86	1,725.34	**2,500.00**	**2,500.00**	0.00	0.00%
12-5611-00	LOCAL FORFEITURES	11,825.25	20,724.24	10,235.50	**0.00**	**0.00**	0.00	0.00%
12-5701-00	DEA FORFEITURES	10,670.73	1,651.32	3,409.06	**0.00**	**0.00**	0.00	0.00%
12-5707-00	MIS LOCAL	14,754.00	14,000.00	0.00	**0.00**	**0.00**	0.00	0.00%
12-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	**10,000.00**	**10,000.00**	0.00	0.00%
	Total Revenue:	**37,631.01**	**39,051.42**	**15,369.90**	**12,500.00**	**12,500.00**	**0.00**	**0.00%**
	Total Fund: 12 - Forfeiture Fund:	**37,631.01**	**39,051.42**	**15,369.90**	**12,500.00**	**12,500.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 12 - Forfeiture Fund								
Department: 00 - 00								
12-6461-00	DEPARTMENTAL EXPENSE	510.00	15,416.40	300.00	**12,500.00**	**12,500.00**	0.00	0.00%
12-6462-00	RETURN SEIZED MONEY	14,754.00	14,000.00	0.00	**0.00**	**0.00**	0.00	0.00%
	Total Department: 00 - 00:	**15,264.00**	**29,416.40**	**300.00**	**12,500.00**	**12,500.00**	**0.00**	**0.00%**
	Total Fund: 12 - Forfeiture Fund:	**15,264.00**	**29,416.40**	**300.00**	**12,500.00**	**12,500.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 14 - Tourism Fund								
Revenue								
14-5320-00	HOTEL/MOTEL OCCUPANCY T/	323,921.82	305,954.64	256,172.92	320,000.00	330,000.00	10,000.00	3.13%
14-5366-00	CIVIC CENTER RENTAL FEES	74,822.00	87,314.50	57,557.50	93,000.00	90,000.00	-3,000.00	-3.23%
14-5367-00	SECURITY OFFICER FEES	3,640.00	1,540.00	700.00	1,000.00	1,000.00	0.00	0.00%
14-5380-00	INTEREST INCOME	867.26	5,486.30	2,946.15	10,000.00	6,000.00	-4,000.00	-40.00%
14-5902-00	MISCELLANEOUS REVENUE	24,682.70	70.00	0.00	0.00	0.00	0.00	0.00%
14-5904-00	VENDING MACHINES REVENUI	2,491.51	0.00	148.81	200.00	0.00	-200.00	-100.00%
14-5905-00	Civic Center Misc. Revenue	174.00	10,116.00	0.00	200.00	200.00	0.00	0.00%
14-5912-00	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
14-5949-00	SYRUP FESTIVAL INCOME	49,037.50	45,705.00	60,487.00	53,000.00	58,000.00	5,000.00	9.43%
14-5960-00	CHRISTMAS PARADE	1,320.00	1,320.00	1,390.00	1,500.00	1,500.00	0.00	0.00%
14-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	4,119.00	0.00	-4,119.00	-100.00%
	Total Revenue:	**480,956.79**	**457,506.44**	**379,402.38**	**483,019.00**	**486,700.00**	**3,681.00**	**0.76%**
	Total Fund: 14 - Tourism Fund:	**480,956.79**	**457,506.44**	**379,402.38**	**483,019.00**	**486,700.00**	**3,681.00**	**0.76%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 14 - Tourism Fund								
Department: 01 - Tourism Division								
14-6100-01	SUPERVISION	55,682.50	51,437.01	47,243.18	55,673.00	57,344.00	1,671.00	3.00%
14-6130-01	LABOR OPERATIONS	1,988.36	0.00	0.00	0.00	0.00	0.00	0.00%
14-6192-01	LONGEVITY	912.00	0.00	0.00	96.00	144.00	48.00	50.00%
14-6193-01	MERIT RAISE	814.07	0.00	0.00	0.00	0.00	0.00	0.00%
14-6196-01	SALARY ADJUSTMENT	162.43	162.43	162.43	163.00	163.00	0.00	0.00%
14-6197-01	CAR ALLOWANCE	9,450.00	16,800.00	14,000.00	8,400.00	8,400.00	0.00	0.00%
14-6200-01	RETIREMENT	11,252.68	10,101.11	9,486.41	9,933.00	10,218.00	285.00	2.87%
14-6210-01	S S TAXES	5,418.12	4,613.30	4,175.25	4,915.00	5,043.00	128.00	2.60%
14-6220-01	HEALTH INSURANCE	7,907.83	7,650.25	5,354.20	8,800.00	8,800.00	0.00	0.00%
14-6221-01	LIFE INSURANCE	65.26	72.83	68.42	50.00	85.00	35.00	70.00%
14-6231-01	LONG TERM DISABILITY INS.	162.36	162.58	154.66	200.00	200.00	0.00	0.00%
14-6330-01	MEDICAL	366.20	36.62	0.00	100.00	100.00	0.00	0.00%
14-6430-01	EQUIPMENT MAINTENANCE	6,473.72	5,860.92	7,443.78	10,000.00	0.00	-10,000.00	-100.00%
14-6540-01	ADVERTISING	17,722.07	21,514.50	26,195.19	35,000.00	35,000.00	0.00	0.00%
14-6565-01	TRAVEL SHOWS	605.95	1,988.60	0.00	0.00	1,500.00	1,500.00	0.00%
14-6569-01	PROMOTION ITEMS	183.00	2,449.36	1,045.66	5,000.00	5,000.00	0.00	0.00%
14-6570-01	DATA PROCESSING	241.02	307.43	781.02	400.00	10,400.00	10,000.00	2,500.00%
14-6574-01	SPORTING & OTHER EVENTS G	1,500.00	1,500.00	0.00	5,000.00	5,000.00	0.00	0.00%
14-6575-01	SYRUP FESTIVAL EXPENSES	44,616.30	40,724.27	54,253.64	48,000.00	48,000.00	0.00	0.00%
14-6580-01	TRAVEL & SCHOOLS	730.50	167.72	4,177.13	5,600.00	4,400.00	-1,200.00	-21.43%
14-6610-01	OFFICE SUPPLIES	66.25	1,170.82	508.64	1,000.00	1,000.00	0.00	0.00%
14-6619-01	POSTAGE	104.04	354.92	33.26	1,000.00	1,000.00	0.00	0.00%
14-6621-01	ELECTRIC	14.50	0.00	0.00	0.00	0.00	0.00	0.00%
14-6623-01	TELEPHONE	263.20	1,101.27	988.00	1,800.00	1,500.00	-300.00	-16.67%
14-6640-01	MEMBERSHIP-TOURISM	2,605.97	1,315.00	2,056.68	2,750.00	2,750.00	0.00	0.00%
	Total Department: 01 - Tourism Division:	**169,308.33**	**169,490.94**	**178,127.55**	**203,880.00**	**206,047.00**	**2,167.00**	**1.06%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 03 - Civic Center Division								
14-6100-03	SUPERVISION	51,212.33	58,619.19	52,071.76	**61,379.00**	**63,221.00**	1,842.00	3.00%
14-6180-03	PART TIME	26,024.16	30,154.42	27,338.10	**28,000.00**	**34,000.00**	6,000.00	21.43%
14-6192-03	LONGEVITY	0.00	0.00	0.00	**96.00**	**144.00**	48.00	50.00%
14-6196-03	SALARY ADJUSTMENT	324.86	162.43	162.43	**163.00**	**163.00**	0.00	0.00%
14-6197-03	CAR ALLOWANCE	0.00	0.00	0.00	**8,400.00**	**0.00**	-8,400.00	-100.00%
14-6200-03	RETIREMENT	8,443.96	11,318.00	10,333.12	**10,951.00**	**11,265.00**	314.00	2.87%
14-6210-03	S S TAXES	5,492.39	7,482.88	6,637.32	**7,500.00**	**7,641.00**	141.00	1.88%
14-6220-03	HEALTH INSURANCE	11,736.52	7,650.25	5,354.20	**8,800.00**	**8,800.00**	0.00	0.00%
14-6221-03	LIFE INSURANCE	0.00	0.00	0.00	**50.00**	**50.00**	0.00	0.00%
14-6231-03	LONG TERM DISABILITY INS.	142.60	175.00	156.86	**200.00**	**200.00**	0.00	0.00%
14-6421-03	EXTERMINATION	255.00	380.00	470.00	**500.00**	**500.00**	0.00	0.00%
14-6430-03	EQUIPMENT MAINTENANCE	3,633.13	4,074.48	1,890.31	**11,000.00**	**0.00**	-11,000.00	-100.00%
14-6450-03	BLDG & GROUNDS	65,444.52	40,201.06	23,215.44	**27,000.00**	**33,300.00**	6,300.00	23.33%
14-6540-03	ADVERTISING	1,374.73	489.32	114.67	**500.00**	**500.00**	0.00	0.00%
14-6560-03	CHRISTMAS PARADE	1,137.74	701.80	1,758.85	**1,000.00**	**1,500.00**	500.00	50.00%
14-6580-03	TRAVEL & SCHOOLS	500.00	1,271.58	587.10	**0.00**	**0.00**	0.00	0.00%
14-6610-03	OFFICE SUPPLIES	470.27	718.11	663.74	**500.00**	**500.00**	0.00	0.00%
14-6611-03	JANITOR	3,640.76	3,122.62	2,771.21	**3,600.00**	**3,600.00**	0.00	0.00%
14-6612-03	CONSUMABLES	2,218.36	2,262.38	2,124.71	**2,200.00**	**2,200.00**	0.00	0.00%
14-6615-03	Civic Ctr Vending Expense	1,838.74	0.00	0.00	**200.00**	**0.00**	-200.00	-100.00%
14-6621-03	ELECTRIC	32,473.77	36,917.50	22,599.49	**28,000.00**	**28,000.00**	0.00	0.00%
14-6622-03	GAS-NATURAL	2,356.80	1,592.42	2,757.02	**2,500.00**	**2,500.00**	0.00	0.00%
14-6623-03	COMMUNICATIONS-CIVIC CEN	6,178.90	32,174.59	19,764.79	**16,600.00**	**27,600.00**	11,000.00	66.27%
14-6750-03	CAPITAL	2,523.46	99,856.48	30,869.92	**60,000.00**	**25,000.00**	-35,000.00	-58.33%
	Total Department: 03 - Civic Center Division:	**227,423.00**	**339,324.51**	**211,641.04**	**279,139.00**	**250,684.00**	**-28,455.00**	**-10.19%**
	Total Fund: 14 - Tourism Fund:	**396,731.33**	**508,815.45**	**389,768.59**	**483,019.00**	**456,731.00**	**-26,288.00**	**-5.44%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 15 - Main Street Fund								
Revenue								
15-5358-01	TRANSFER FROM CITY FUNDS	17,000.00	17,000.00	17,000.00	**17,000.00**	**17,000.00**	0.00	0.00%
15-5380-01	INTEREST INCOME	110.17	468.84	177.95	**50.00**	**240.00**	190.00	380.00%
15-5903-01	MISCELLANEOUS INCOME	0.00	0.00	306.51	**0.00**	**0.00**	0.00	0.00%
15-5920-01	SPECIAL EVENTS INCOME	5,496.53	5,826.75	0.00	**5,800.00**	**0.00**	-5,800.00	-100.00%
15-5999-01	BEGINNING BALANCE	0.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
	Total Revenue:	**22,606.70**	**23,295.59**	**17,484.46**	**22,850.00**	**17,240.00**	**-5,610.00**	**-24.55%**
	Total Fund: 15 - Main Street Fund:	**22,606.70**	**23,295.59**	**17,484.46**	**22,850.00**	**17,240.00**	**-5,610.00**	**-24.55%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 15 - Main Street Fund								
Department: 01 - Tourism Division								
15-6320-01	AUDITOR	70.00	75.00	80.00	**75.00**	**75.00**	0.00	0.00%
15-6338-01	SANTA CLAUS	350.00	931.07	206.39	**750.00**	**400.00**	-350.00	-46.67%
15-6430-01	EQUIPMENT	6.70	0.00	11.00	**400.00**	**150.00**	-250.00	-62.50%
15-6460-01	CONTRACT SERVICES	742.94	0.00	0.00	**2,600.00**	**600.00**	-2,000.00	-76.92%
15-6540-01	ADVERTISING	0.00	25.00	77.86	**500.00**	**120.00**	-380.00	-76.00%
15-6571-01	DOWNTOWN PROJECTS	11,553.16	983.09	8,652.01	**0.00**	**0.00**	0.00	0.00%
15-6580-01	TRAVEL & SCHOOLS	859.60	3,472.90	1,508.36	**2,500.00**	**2,455.00**	-45.00	-1.80%
15-6582-01	PLANNING RETREATS	0.00	238.38	176.64	**300.00**	**200.00**	-100.00	-33.33%
15-6610-01	OFFICE	0.00	172.00	191.02	**300.00**	**300.00**	0.00	0.00%
15-6619-01	POSTAGE	0.00	1.37	0.00	**100.00**	**0.00**	-100.00	-100.00%
15-6620-01	MEMORIALS	198.53	126.49	0.00	**100.00**	**0.00**	-100.00	-100.00%
15-6621-01	ELECTRIC	1,935.37	2,477.31	1,659.74	**2,500.00**	**2,500.00**	0.00	0.00%
15-6631-01	CHRISTMAS SUPPLIES	60.55	98.06	249.55	**200.00**	**200.00**	0.00	0.00%
15-6638-01	SPECIAL EVENT	5,157.54	5,657.98	127.05	**5,000.00**	**2,500.00**	-2,500.00	-50.00%
15-6640-01	DUES & SUBSCRIPTIONS	3,243.29	3,409.09	2,163.95	**2,500.00**	**2,500.00**	0.00	0.00%
15-6740-01	TRANSFER TO EQUIPMENT REI	4,773.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
15-6754-01	FACADE & SIGN GRANTS	3,545.41	4,000.00	4,000.00	**5,000.00**	**5,000.00**	0.00	0.00%
	Total Department: 01 - Tourism Division:	**32,496.09**	**21,667.74**	**19,103.57**	**22,825.00**	**17,000.00**	**-5,825.00**	**-25.52%**
	Total Fund: 15 - Main Street Fund:	**32,496.09**	**21,667.74**	**19,103.57**	**22,825.00**	**17,000.00**	**-5,825.00**	**-25.52%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 20 - General Debt Service Fund								
Revenue								
20-5351-00	DELINQUENT TAX	16,520.27	20,324.18	12,411.65	20,000.00	20,000.00	0.00	0.00%
20-5352-00	PENALTY & INTEREST	16,540.14	17,578.29	11,403.38	15,000.00	15,000.00	0.00	0.00%
20-5380-00	INTEREST	10,946.56	27,739.00	14,890.39	15,000.00	15,000.00	0.00	0.00%
20-5406-00	CURRENT TAX	709,132.76	1,095,561.83	1,014,995.08	888,605.00	886,789.00	-1,816.00	-0.20%
20-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**753,139.73**	**1,161,203.30**	**1,053,700.50**	**938,605.00**	**936,789.00**	**-1,816.00**	**-0.19%**
	Total Fund: 20 - General Debt Service Fund:	**753,139.73**	**1,161,203.30**	**1,053,700.50**	**938,605.00**	**936,789.00**	**-1,816.00**	**-0.19%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 20 - General Debt Service Fund								
Department: 00 - 00								
20-6936-00	PRINCIPAL-2011 SERIES	80,000.00	85,000.00	0.00	**85,000.00**	**90,000.00**	5,000.00	5.88%
20-6937-00	INTEREST-2011 SERIES	13,200.00	10,400.00	3,500.00	**7,000.00**	**3,600.00**	-3,400.00	-48.57%
20-6938-00	AGENT FEE-2011 SERIES	0.00	825.00	0.00	**750.00**	**825.00**	75.00	10.00%
20-6939-00	2012 SERIES PRINCIPAL	158,455.00	160,820.00	165,550.00	**165,550.00**	**0.00**	-165,550.00	-100.00%
20-6940-00	2012 SERIES INTEREST	12,157.98	7,398.09	2,216.83	**2,616.00**	**0.00**	-2,616.00	-100.00%
20-6946-00	2019 BOND SERIES PRINCIPAL	185,000.00	195,000.00	0.00	**205,000.00**	**380,000.00**	175,000.00	85.37%
20-6947-00	2019 BOND SERIES INTEREST	165,362.50	157,037.50	74,131.25	**148,263.00**	**139,038.00**	-9,225.00	-6.22%
20-6948-00	2019 BOND SERIES AGENT FEE	500.00	500.00	500.00	**500.00**	**500.00**	0.00	0.00%
20-6949-00	2023 TAX NOTE PRINCIPAL	0.00	390,000.00	250,000.00	**250,000.00**	**260,000.00**	10,000.00	4.00%
20-6950-00	2023 TAX NOTE INTEREST	0.00	76,795.35	76,143.78	**73,926.00**	**62,826.00**	-11,100.00	-15.02%
20-6951-00	TAX NOTES 2023 ISSUANCE CC	2,055.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
	Total Department: 00 - 00:	**616,730.48**	**1,083,775.94**	**572,041.86**	**938,605.00**	**936,789.00**	**-1,816.00**	**-0.19%**
	Total Fund: 20 - General Debt Service Fund:	**616,730.48**	**1,083,775.94**	**572,041.86**	**938,605.00**	**936,789.00**	**-1,816.00**	**-0.19%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 30 - Water/Sewer Fund								
Revenue								
30-5360-00	WATER CHARGES	3,562,769.82	3,530,162.95	3,195,784.71	**4,466,000.00**	**4,912,600.00**	446,600.00	10.00%
30-5361-00	WATER CONNECTIONS	5,160.00	2,600.00	3,480.00	**3,000.00**	**5,500.00**	2,500.00	83.33%
30-5362-00	WATER SERVICE CHARGE	4,995.00	10,776.00	5,147.65	**12,000.00**	**12,000.00**	0.00	0.00%
30-5365-00	SEWER CHARGES	2,529,653.98	2,599,864.26	3,007,848.74	**2,904,000.00**	**3,194,400.00**	290,400.00	10.00%
30-5366-00	SEWER CONNECTIONS	1,650.00	1,100.00	1,100.00	**2,000.00**	**1,000.00**	-1,000.00	-50.00%
30-5370-00	RECONNECT CHARGES	23,720.61	27,738.00	23,795.00	**25,000.00**	**25,000.00**	0.00	0.00%
30-5450-00	PENALTY	83,624.04	85,987.82	73,804.11	**80,000.00**	**90,000.00**	10,000.00	12.50%
30-5501-00	INTEREST	25,695.63	40,035.01	8,966.75	**40,000.00**	**15,000.00**	-25,000.00	-62.50%
30-5902-00	MISCELLANEOUS REVENUE	12,710.50	14,585.50	1,350.00	**2,000.00**	**2,000.00**	0.00	0.00%
30-5906-00	SALE OF CITY PROPERTY	4,300.00	0.00	21,003.43	**0.00**	**0.00**	0.00	0.00%
30-5907-00	W & S OVER & SHORT	496.09	-24.48	-1.48	**0.00**	**0.00**	0.00	0.00%
30-5950-00	PRIVATE LIFT STATION MAINT	0.00	0.00	0.00	**15,000.00**	**15,000.00**	0.00	0.00%
30-5991-00	2012 SERIES PROCEEDS	85.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
30-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
	Total Revenue:	**6,254,860.67**	**6,312,825.06**	**6,342,278.91**	**7,549,000.00**	**8,272,500.00**	**723,500.00**	**9.58%**
	Total Fund: 30 - Water/Sewer Fund:	**6,254,860.67**	**6,312,825.06**	**6,342,278.91**	**7,549,000.00**	**8,272,500.00**	**723,500.00**	**9.58%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 29 - Insurances								
30-6220-29	HEALTH INSURANCE	272,428.59	277,733.92	212,582.66	**360,000.00**	**290,000.00**	-70,000.00	-19.44%
30-6221-29	LIFE INSURANCE	1,383.84	1,823.38	1,673.16	**1,320.00**	**2,000.00**	680.00	51.52%
30-6230-29	W C INSURANCE (25%)	40,460.83	40,335.32	30,223.69	**52,800.00**	**40,000.00**	-12,800.00	-24.24%
30-6231-29	LONG TERM DISABILITY INS.	3,077.93	4,108.56	3,770.54	**2,300.00**	**5,000.00**	2,700.00	117.39%
30-6520-29	GENERAL LIABILITY INS. 35%	4,454.20	4,781.76	4,768.76	**5,280.00**	**5,000.00**	-280.00	-5.30%
30-6521-29	PROPERTY INSURANCE 45%	22,552.30	27,992.03	37,265.82	**30,800.00**	**40,000.00**	9,200.00	29.87%
30-6522-29	AUTO INSURANCE 40%	27,031.14	28,561.90	29,497.61	**31,460.00**	**32,000.00**	540.00	1.72%
30-6523-29	TEC UNEMPLOYMENT INS	0.00	1,180.20	1,696.63	**6,000.00**	**6,000.00**	0.00	0.00%
30-6524-29	CRIME INSURANCE 50%	447.26	542.55	1,033.90	**660.00**	**1,100.00**	440.00	66.67%
30-6850-29	CITY WORKS/GIS	72,980.50	77,640.00	71,386.50	**77,200.00**	**82,000.00**	4,800.00	6.22%
	Total Department: 29 - Insurances:	**444,816.59**	**464,699.62**	**393,899.27**	**567,820.00**	**503,100.00**	**-64,720.00**	**-11.40%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 30 - Water/Sewer Lince Maintenance								
30-6100-30	SUPERVISION	88,158.03	124,039.84	96,871.25	**104,977.00**	**108,127.00**	3,150.00	3.00%
30-6110-30	CLERICAL	43,771.45	46,864.79	42,087.52	**49,344.00**	**50,825.00**	1,481.00	3.00%
30-6130-30	LABOR OPERATIONS	564,715.09	527,646.86	490,167.99	**640,789.00**	**746,850.00**	106,061.00	16.55%
30-6190-30	OVERTIME	102,324.85	98,994.54	77,610.92	**65,000.00**	**90,000.00**	25,000.00	38.46%
30-6192-30	LONGEVITY	5,476.00	5,588.00	0.00	**6,356.00**	**7,124.00**	768.00	12.08%
30-6193-30	MERIT RAISE	22,480.31	861.52	0.00	**0.00**	**0.00**	0.00	0.00%
30-6194-30	CERTIFICATE PAY	3,214.46	5,500.00	4,375.00	**5,400.00**	**7,400.00**	2,000.00	37.04%
30-6196-30	SALARY ADJUSTMENT	3,086.17	2,598.88	2,436.45	**2,608.00**	**2,608.00**	0.00	0.00%
30-6200-30	RETIREMENT	136,793.62	135,930.61	123,692.96	**153,444.00**	**169,288.00**	15,844.00	10.33%
30-6210-30	S S TAXES	61,805.86	59,953.19	52,986.92	**66,898.00**	**75,550.00**	8,652.00	12.93%
30-6290-30	UNIFORMS	6,990.20	8,094.12	5,390.24	**7,000.00**	**7,000.00**	0.00	0.00%
30-6313-30	GENERAL FUND MGT FEE	300,000.00	250,000.00	400,000.00	**500,000.00**	**740,875.00**	240,875.00	48.18%
30-6330-30	MEDICAL	152.78	650.10	538.00	**1,000.00**	**1,000.00**	0.00	0.00%
30-6336-30	CONTRACT LAB TESTING	0.00	0.00	1,400.00	**0.00**	**0.00**	0.00	0.00%
30-6421-30	EXTERMINATION	0.00	65.00	97.50	**0.00**	**100.00**	100.00	0.00%
30-6430-30	EQUIPMENT MAINTENANCE	31,610.90	39,189.74	41,070.33	**35,000.00**	**35,000.00**	0.00	0.00%
30-6431-30	VEHICLES MAINTENANCE	14,652.19	27,766.44	11,416.86	**12,000.00**	**14,000.00**	2,000.00	16.67%
30-6434-30	SEWER LINES	328,852.35	81,052.32	54,781.66	**80,000.00**	**80,000.00**	0.00	0.00%
30-6437-30	WATER LINES	147,465.91	189,415.15	189,852.59	**115,000.00**	**130,000.00**	15,000.00	13.04%
30-6439-30	METER CHANGE OUTS	0.00	0.00	0.00	**2,500.00**	**2,500.00**	0.00	0.00%
30-6442-30	AMR REPLACEMENT	0.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
30-6450-30	BLDG & GROUNDS	6,693.44	6,902.31	7,259.36	**7,500.00**	**7,500.00**	0.00	0.00%
30-6540-30	ADVERTISING	0.00	249.08	0.00	**0.00**	**0.00**	0.00	0.00%
30-6580-30	TRAVEL & SCHOOLS	10,665.89	2,092.80	3,360.61	**8,000.00**	**8,000.00**	0.00	0.00%
30-6610-30	OFFICE	659.07	1,114.93	965.36	**2,000.00**	**1,200.00**	-800.00	-40.00%
30-6611-30	JANITOR	1,460.31	628.58	393.95	**1,000.00**	**1,000.00**	0.00	0.00%
30-6612-30	CONSUMABLE	6,143.90	6,895.06	5,606.59	**6,500.00**	**6,500.00**	0.00	0.00%
30-6613-30	CHEMICALS	4,605.40	5,056.68	9,708.20	**5,500.00**	**10,000.00**	4,500.00	81.82%
30-6615-30	MINOR APPARATUS /SMALL TI	8,936.71	15,095.71	5,395.19	**10,000.00**	**10,000.00**	0.00	0.00%
30-6621-30	ELECTRIC	671.72	3,112.81	3,269.04	**3,500.00**	**3,500.00**	0.00	0.00%
30-6622-30	GAS-NATURAL	91.16	155.15	504.73	**1,000.00**	**1,000.00**	0.00	0.00%
30-6623-30	COMMUNICATIONS-PUBLIC UT	6,818.51	8,172.52	9,395.00	**7,500.00**	**10,000.00**	2,500.00	33.33%
30-6626-30	GAS-OIL& DIESEL	31,270.84	24,812.81	16,325.63	**35,000.00**	**30,000.00**	-5,000.00	-14.29%
30-6640-30	DUES & SUBSCRIPTIONS	0.00	0.00	151.48	**0.00**	**100.00**	100.00	0.00%
30-6740-30	TRANSFER TO EQUIP. REPLACE	40,388.00	40,389.00	53,984.00	**53,984.00**	**53,984.00**	0.00	0.00%
30-6750-30	CAPITAL	91.53	15,493.39	123,095.31	**122,500.00**	**146,000.00**	23,500.00	19.18%
Total Department: 30 - Water/Sewer Lince Maintenance:		**1,980,046.65**	**1,734,381.93**	**1,834,190.64**	**2,111,300.00**	**2,557,031.00**	**445,731.00**	**21.11%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 31 - Water/Sewer Debt Service								
30-6917-31	2004 SERIES INTEREST	-993.86	-2,862.72	0.00	**0.00**	**0.00**	0.00	0.00%
30-6937-31	2011 AGENT FEES	1,050.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
30-6938-31	2012 SERIES PRINCIPAL	0.00	0.00	184,450.00	**184,450.00**	**0.00**	-184,450.00	-100.00%
30-6939-31	2012 SERIES INTEREST	13,546.00	8,242.69	2,469.92	**2,915.00**	**0.00**	-2,915.00	-100.00%
30-6942-31	2014 BOND SERIES PRINCIPAL	0.00	0.00	0.00	**100,000.00**	**0.00**	-100,000.00	-100.00%
30-6943-31	2014 BOND SERIES INTEREST	7,750.00	5,125.00	1,250.00	**2,500.00**	**0.00**	-2,500.00	-100.00%
30-6944-31	2014 BOND SERIES AGENT FEE	750.00	825.00	0.00	**1,050.00**	**0.00**	-1,050.00	-100.00%
30-6951-31	2018 BOND SERIES PRINCIPAL	0.00	0.00	0.00	**110,000.00**	**405,000.00**	295,000.00	268.18%
30-6952-31	2018 BOND SERIES INTEREST	229,631.26	226,031.26	111,015.63	**222,031.00**	**217,631.00**	-4,400.00	-1.98%
30-6953-31	2018 BOND SERIES AGENT FEE	500.00	500.00	0.00	**500.00**	**500.00**	0.00	0.00%
30-6961-31	WATER METER/LIGHTING PRO	0.00	256,718.00	323,027.73	**263,110.00**	**269,661.00**	6,551.00	2.49%
30-6962-31	WATER METER/LIGHTING PRO	0.00	105,522.29	99,130.00	**99,130.00**	**92,579.00**	-6,551.00	-6.61%
30-6970-31	AMORTIZATION EXPENSE	617.65	617.65	0.00	**0.00**	**0.00**	0.00	0.00%
Total Department: 31 - Water/Sewer Debt Service:		**252,851.05**	**600,719.17**	**721,343.28**	**985,686.00**	**985,371.00**	**-315.00**	**-0.03%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 35 - Water Office								
30-6110-35	CLERICAL	145,512.59	155,976.89	140,474.50	**164,727.00**	**169,669.00**	4,942.00	3.00%
30-6190-35	OVERTIME	35.55	73.34	0.00	**0.00**	**0.00**	0.00	0.00%
30-6192-35	LONGEVITY	1,360.00	1,496.00	0.00	**1,640.00**	**1,784.00**	144.00	8.78%
30-6193-35	MERIT RAISE	6,062.90	298.34	0.00	**0.00**	**0.00**	0.00	0.00%
30-6196-35	SALARY ADJUSTMENT	487.29	487.29	487.29	**489.00**	**489.00**	0.00	0.00%
30-6200-35	RETIREMENT	25,184.35	26,469.58	24,341.29	**29,388.00**	**28,844.00**	-544.00	-1.85%
30-6210-35	S S TAXES	11,371.84	11,826.44	10,391.83	**12,765.00**	**13,144.00**	379.00	2.97%
30-6330-35	MEDICAL	34.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
30-6340-35	DATA PROCESSING	30,509.51	27,691.53	18,326.83	**34,500.00**	**59,000.00**	24,500.00	71.01%
30-6430-35	EQUIPMENT	4,739.56	3,375.96	2,467.87	**4,000.00**	**4,000.00**	0.00	0.00%
30-6550-35	BANK CHARGES	495.00	540.00	315.00	**600.00**	**540.00**	-60.00	-10.00%
30-6580-35	TRAVEL & SCHOOLS	2,970.00	1,323.67	0.00	**4,500.00**	**4,500.00**	0.00	0.00%
30-6610-35	OFFICE	3,132.42	1,525.91	1,303.29	**3,000.00**	**2,500.00**	-500.00	-16.67%
30-6612-35	CONSUMABLES	685.76	502.61	0.00	**500.00**	**0.00**	-500.00	-100.00%
30-6619-35	POSTAGE	37,598.19	41,520.43	33,844.09	**30,000.00**	**30,000.00**	0.00	0.00%
30-6623-35	COMMUNICATIONS-WATER O	4,235.75	5,263.99	4,715.87	**5,000.00**	**5,000.00**	0.00	0.00%
30-6750-35	CAPITAL	749.00	0.00	0.00	**1,000.00**	**1,200.00**	200.00	20.00%
	Total Department: 35 - Water Office:	**275,163.71**	**278,371.98**	**236,667.86**	**292,109.00**	**320,670.00**	**28,561.00**	**9.78%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 37 - Water Production Division								
30-6100-37	SUPERVISION	60,525.78	56,768.18	95,941.64	166,031.00	171,012.00	4,981.00	3.00%
30-6130-37	LABOR OPERATIONS	157,272.67	193,378.96	169,848.17	199,462.00	205,446.00	5,984.00	3.00%
30-6190-37	OVERTIME	62,054.90	30,814.25	28,980.61	40,000.00	40,000.00	0.00	0.00%
30-6192-37	LONGEVITY	380.00	560.00	0.00	800.00	800.00	0.00	0.00%
30-6193-37	MERIT RAISE	3,299.81	76.37	0.00	0.00	0.00	0.00	0.00%
30-6194-37	CERTIFICATE PAY	2,112.50	4,562.50	4,000.00	5,700.00	5,700.00	0.00	0.00%
30-6196-37	SALARY ADJUSTMENT	487.29	649.72	974.58	815.00	815.00	0.00	0.00%
30-6200-37	RETIREMENT	47,103.25	48,046.76	51,722.41	72,340.00	70,790.00	-1,550.00	-2.14%
30-6210-37	S S TAXES	20,972.02	20,836.34	22,307.07	31,580.00	32,419.00	839.00	2.66%
30-6290-37	UNIFORMS	1,106.00	1,144.00	992.10	1,500.00	1,000.00	-500.00	-33.33%
30-6330-37	MEDICAL	109.86	0.00	0.00	50.00	50.00	0.00	0.00%
30-6336-37	CONTRACT LAB TESTING	19,843.52	29,188.20	17,113.00	20,500.00	20,500.00	0.00	0.00%
30-6337-37	OPERATION/MAINT COST-KILG	96,284.64	155,471.84	33,788.62	60,000.00	60,000.00	0.00	0.00%
30-6346-37	CONTRACT SABINE RIVER WAT	219,000.04	253,766.27	211,335.00	240,000.00	254,000.00	14,000.00	5.83%
30-6347-37	CONTRACT-LAKE STRIKER	277,500.00	277,500.00	277,500.00	277,500.00	277,500.00	0.00	0.00%
30-6410-37	WATER	0.00	148.22	0.00	200.00	150.00	-50.00	-25.00%
30-6421-37	EXTERMINATION	800.00	130.00	195.00	1,500.00	1,000.00	-500.00	-33.33%
30-6430-37	EQUIPMENT MAINTENANCE	752.44	503.54	461.33	2,500.00	1,500.00	-1,000.00	-40.00%
30-6431-37	VEHICLES MAINTENANCE	4,239.80	5,031.35	4,785.61	3,000.00	3,000.00	0.00	0.00%
30-6432-37	WATER TANK MAINTENANCE	174,669.60	183,403.09	189,840.54	183,500.00	189,841.00	6,341.00	3.46%
30-6436-37	WELLS & PUMPS	170,469.69	123,250.22	47,177.57	75,000.00	75,000.00	0.00	0.00%
30-6438-37	SLUDGE REMOVAL	0.00	0.00	15,635.70	15,000.00	4,500.00	-10,500.00	-70.00%
30-6450-37	BLDG & GROUNDS	0.00	2,845.28	3,265.63	1,400.00	1,000.00	-400.00	-28.57%
30-6454-37	WATER PLANT	73,998.01	46,895.30	39,754.47	85,000.00	80,000.00	-5,000.00	-5.88%
30-6455-37	KILGORE PUMP STATION	0.00	91.45	524.95	0.00	0.00	0.00	0.00%
30-6560-37	FEE & PERMIT	15,662.85	15,662.85	15,662.85	15,670.00	15,663.00	-7.00	-0.04%
30-6580-37	TRAVEL & SCHOOLS	3,256.73	8,744.01	5,310.02	6,500.00	6,500.00	0.00	0.00%
30-6610-37	OFFICE	701.96	1,828.75	1,228.41	1,000.00	2,500.00	1,500.00	150.00%
30-6611-37	JANITOR	623.67	788.08	771.59	550.00	500.00	-50.00	-9.09%
30-6612-37	CONSUMABLES	1,911.32	421.38	612.70	500.00	500.00	0.00	0.00%
30-6613-37	CHEMICALS	344,181.39	231,056.56	189,836.29	90,000.00	205,500.00	115,500.00	128.33%
30-6615-37	MINOR APPARATU/SMALL TO(	1,348.39	2,240.21	278.67	1,000.00	1,000.00	0.00	0.00%
30-6621-37	ELECTRIC	332,471.60	299,642.18	249,846.40	290,000.00	300,000.00	10,000.00	3.45%
30-6623-37	COMMUNICATIONS-WATER PI	8,222.57	8,726.45	7,043.65	5,000.00	8,500.00	3,500.00	70.00%
30-6626-37	GAS- OIL & DIESEL	14,346.29	12,815.18	6,236.20	9,500.00	12,500.00	3,000.00	31.58%
30-6750-37	CAPITAL	1,954.08	849.68	0.00	9,825.00	121,600.00	111,775.00	1,137.66%
	Total Department: 37 - Water Production Division:	**2,117,662.67**	**2,017,837.17**	**1,692,970.78**	**1,912,923.00**	**2,170,786.00**	**257,863.00**	**13.48%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 45 - Wastewater Treatment Division								
30-6100-45	SUPERVISION	70,954.34	75,480.33	68,321.41	**78,067.00**	**87,554.00**	9,487.00	12.15%
30-6130-45	LABOR OPERATIONS	99,253.77	120,875.32	125,919.48	**152,131.00**	**156,695.00**	4,564.00	3.00%
30-6190-45	OVERTIME	38,979.34	46,875.46	35,057.59	**38,500.00**	**38,500.00**	0.00	0.00%
30-6192-45	LONGEVITY	2,432.00	2,400.00	0.00	**2,592.00**	**2,736.00**	144.00	5.56%
30-6193-45	MERIT RAISE	6,448.19	205.69	0.00	**0.00**	**0.00**	0.00	0.00%
30-6194-45	CERTIFICATE PAY	1,826.96	2,400.00	2,000.00	**1,800.00**	**1,800.00**	0.00	0.00%
30-6196-45	SALARY ADJUSTMENT	649.72	487.29	649.72	**652.00**	**652.00**	0.00	0.00%
30-6200-45	RETIREMENT	35,969.22	41,646.03	40,120.24	**47,936.00**	**48,075.00**	139.00	0.29%
30-6210-45	S S TAXES	16,371.22	18,618.75	17,282.24	**20,942.00**	**22,017.00**	1,075.00	5.13%
30-6290-45	UNIFORMS	1,106.00	994.00	870.10	**1,000.00**	**1,000.00**	0.00	0.00%
30-6330-45	MEDICAL	73.24	73.24	836.00	**100.00**	**100.00**	0.00	0.00%
30-6336-45	LAB TESTING	34,030.67	51,703.00	24,478.90	**34,400.00**	**34,400.00**	0.00	0.00%
30-6430-45	EQUIPMENT MAINTENANCE	0.00	1,823.18	736.96	**1,500.00**	**1,500.00**	0.00	0.00%
30-6431-45	VEHICLES MAINTENANCE	2,678.61	4,439.79	3,088.02	**2,000.00**	**2,000.00**	0.00	0.00%
30-6450-45	BLDG & GROUNDS	0.00	2,488.08	201.42	**2,000.00**	**2,000.00**	0.00	0.00%
30-6452-45	SEWER PLANT-S.S. PLANT	230,548.06	175,022.06	233,346.26	**130,000.00**	**130,000.00**	0.00	0.00%
30-6456-45	SEWER PLANT-N.S. PLANT	9,344.50	70,444.93	24,912.46	**38,500.00**	**38,000.00**	-500.00	-1.30%
30-6540-45	ADVERTISING	0.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
30-6561-45	TCEQ-S.S.PLANT	1,448.00	200.00	17,272.41	**25,000.00**	**25,000.00**	0.00	0.00%
30-6565-45	TCEQ-N.S. PLANT	843.50	8,160.14	6,189.22	**10,500.00**	**10,500.00**	0.00	0.00%
30-6580-45	TRAVEL & SCHOOLS	4,245.07	4,312.46	870.00	**4,000.00**	**4,000.00**	0.00	0.00%
30-6610-45	OFFICE	474.30	1,043.57	542.14	**500.00**	**1,500.00**	1,000.00	200.00%
30-6611-45	JANITOR	237.13	0.00	221.00	**500.00**	**0.00**	-500.00	-100.00%
30-6612-45	CONSUMABLES	0.00	606.69	844.15	**0.00**	**650.00**	650.00	0.00%
30-6613-45	CHEMICALS-S.S. PLANT	90,586.60	103,375.00	93,696.50	**70,000.00**	**75,000.00**	5,000.00	7.14%
30-6614-45	LAB SUPPLIES	20,851.12	9,013.07	11,124.69	**11,500.00**	**13,500.00**	2,000.00	17.39%
30-6615-45	MINOR APPARATUS/SMALL TC	392.31	873.40	491.51	**1,000.00**	**1,000.00**	0.00	0.00%
30-6617-45	CHEMICALS-N.S. PLANT	15,012.90	27,208.20	16,127.80	**10,500.00**	**14,300.00**	3,800.00	36.19%
30-6621-45	ELECTRIC-S.S. PLANT	114,415.41	116,530.58	82,177.68	**85,000.00**	**98,500.00**	13,500.00	15.88%
30-6623-45	COMMUNICATIONS-SS/NS PLA	2,106.44	5,263.24	5,987.31	**2,500.00**	**5,000.00**	2,500.00	100.00%
30-6626-45	GAS-OIL & DIESEL	9,675.91	16,909.79	5,178.74	**9,000.00**	**10,500.00**	1,500.00	16.67%
30-6627-45	ELECTRIC-N.S. PLANT	30,146.07	27,326.60	23,142.50	**32,000.00**	**30,500.00**	-1,500.00	-4.69%
30-6700-45	PRIVATE LIFT STATION MAINT	106.65	25,429.73	6,550.08	**15,000.00**	**15,000.00**	0.00	0.00%
30-6740-45	TRANSFER TO EQUIP. REPLACE	7,250.00	13,739.00	22,042.00	**21,394.00**	**21,394.00**	0.00	0.00%
30-6750-45	CAPITAL	529.51	40,628.57	61,729.00	**92,150.00**	**87,850.00**	-4,300.00	-4.67%
Total Department: 45 - Wastewater Treatment Division:		**848,986.76**	**1,016,597.19**	**932,007.53**	**942,664.00**	**981,223.00**	**38,559.00**	**4.09%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 52 - Capital Projects								
30-6731-52	TRANSFER TO W/S CONSTR. FU	100,000.00	305,000.00	400,000.00	670,000.00	710,000.00	40,000.00	5.97%
	Total Department: 52 - Capital Projects:	**100,000.00**	**305,000.00**	**400,000.00**	**670,000.00**	**710,000.00**	**40,000.00**	**5.97%**
	Total Fund: 30 - Water/Sewer Fund:	**6,953,535.50**	**6,417,607.06**	**6,211,079.36**	**7,482,502.00**	**8,228,181.00**	**745,679.00**	**9.97%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 32 - Water/Sewer Construction Fund								
Revenue								
32-5380-00	INTEREST	598.17	793.09	499.59	**600.00**	**500.00**	-100.00	-16.67%
32-5402-00	TRANSFER IN FROM WATER/SI	100,000.00	305,000.00	400,000.00	**670,000.00**	**710,000.00**	40,000.00	5.97%
32-5405-00	H.E.D.C.O.-WATER TOWER	0.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
32-5919-00	LANDFILL LEACHATE	19,947.10	17,521.00	10,202.80	**20,000.00**	**20,000.00**	0.00	0.00%
32-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	**44,470.00**	**0.00**	-44,470.00	-100.00%
	Total Revenue:	**120,545.27**	**323,314.09**	**410,702.39**	**735,070.00**	**730,500.00**	**-4,570.00**	**-0.62%**
	Total Fund: 32 - Water/Sewer Construction Fund:	**120,545.27**	**323,314.09**	**410,702.39**	**735,070.00**	**730,500.00**	**-4,570.00**	**-0.62%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 32 - Water/Sewer Construction Fund								
Department: 00 - 00								
32-6454-00	RAW WATER PUMP	0.00	0.00	25,200.00	**27,350.00**	**38,300.00**	10,950.00	40.04%
32-6455-00	KILGORE PUMP STATION	0.00	0.00	598.40	**15,000.00**	**15,000.00**	0.00	0.00%
32-6725-00	MIS. WATER & SEWER LINES	10,640.00	136,897.00	66,796.50	**100,000.00**	**235,000.00**	135,000.00	135.00%
32-6794-00	SS WWTP AERATORS (2)	0.00	0.00	0.00	**34,600.00**	**72,350.00**	37,750.00	109.10%
32-6800-00	TANK MIXERS RAGLEY/WATER	0.00	0.00	0.00	**63,450.00**	**0.00**	-63,450.00	-100.00%
32-6829-00	WWTP INFLUENT PUMP #1	0.00	62,216.59	36,512.19	**85,600.00**	**36,512.00**	-49,088.00	-57.35%
32-6830-00	NS WWTP INFLUENT PUMP #3	0.00	0.00	0.00	**27,500.00**	**0.00**	-27,500.00	-100.00%
32-6831-00	NS WWTP AERATOR #1	0.00	33,119.50	0.00	**34,600.00**	**0.00**	-34,600.00	-100.00%
32-6836-00	BACKWASH PUMP	0.00	0.00	0.00	**53,150.00**	**0.00**	-53,150.00	-100.00%
32-6837-00	WATER PLANT PUMPS	0.00	27,872.70	0.00	**38,300.00**	**0.00**	-38,300.00	-100.00%
32-6839-00	FILTER #2 REHAB	0.00	0.00	85,634.97	**93,670.00**	**96,400.00**	2,730.00	2.91%
32-6841-00	WELL REHAB	0.00	131,715.28	65,156.00	**23,750.00**	**88,600.00**	64,850.00	273.05%
32-6842-00	BACKHOE	105,561.03	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
32-6843-00	CLARIFIERS #1 & #2 INSIDE CO	73,500.00	0.00	0.00	**0.00**	**0.00**	0.00	0.00%
32-6845-00	BELTS FOR PRESS	0.00	0.00	0.00	**18,350.00**	**0.00**	-18,350.00	-100.00%
32-6870-00	TRAILER MOUNTED GENERAT(	0.00	0.00	0.00	**119,750.00**	**119,750.00**	0.00	0.00%
	Total Department: 00 - 00:	**189,701.03**	**391,821.07**	**279,898.06**	**735,070.00**	**701,912.00**	**-33,158.00**	**-4.51%**
	Total Fund: 32 - Water/Sewer Construction Fund:	**189,701.03**	**391,821.07**	**279,898.06**	**735,070.00**	**701,912.00**	**-33,158.00**	**-4.51%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 60 - Cemetery Fund								
Revenue								
60-5380-00	INTEREST	484.52	2,158.15	1,542.28	2,000.00	2,000.00	0.00	0.00%
60-5907-00	BURIAL FEES	12,800.00	12,600.00	8,800.00	10,000.00	10,000.00	0.00	0.00%
60-5999-00	BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**13,284.52**	**14,758.15**	**10,342.28**	**12,000.00**	**12,000.00**	**0.00**	**0.00%**
	Total Fund: 60 - Cemetery Fund:	**13,284.52**	**14,758.15**	**10,342.28**	**12,000.00**	**12,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 60 - Cemetery Fund								
Department: 00 - 00								
60-6450-00	BUILDING/GROUNDS	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
60-6621-00	Electricity	68.31	554.54	784.47	200.00	600.00	400.00	200.00%
60-6750-00	CAPITAL	0.00	0.00	0.00	1,800.00	0.00	-1,800.00	-100.00%
	Total Department: 00 - 00:	**68.31**	**554.54**	**784.47**	**12,000.00**	**10,600.00**	**-1,400.00**	**-11.67%**
	Total Fund: 60 - Cemetery Fund:	**68.31**	**554.54**	**784.47**	**12,000.00**	**10,600.00**	**-1,400.00**	**-11.67%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 61 - Volunteer Firefighters Retirement Fund								
Revenue								
61-5380-00	INTEREST	6.96	18.88	17.97	5.00	25.00	20.00	400.00%
61-5401-00	GENERAL*TRANSFER	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	Total Revenue:	**2,006.96**	**2,018.88**	**2,017.97**	**2,005.00**	**2,025.00**	**20.00**	**1.00%**
Total Fund: 61 - Volunteer Firefighters Retirement Fund:		**2,006.96**	**2,018.88**	**2,017.97**	**2,005.00**	**2,025.00**	**20.00**	**1.00%**

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 61 - Fireman's Relief & Retirment								
61-6201-61	RETIRED FIREMEN	1,966.89	1,900.20	2,050.26	2,005.00	2,025.00	20.00	1.00%
Total Department: 61 - Fireman's Relief & Retirment:		**1,966.89**	**1,900.20**	**2,050.26**	**2,005.00**	**2,025.00**	**20.00**	**1.00%**
Total Fund: 61 - Volunteer Firefighters Retirement Fund:		**2,016.89**	**1,900.20**	**2,050.26**	**2,005.00**	**2,025.00**	**20.00**	**1.00%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 63 - Animal Center Donations Fund								
Revenue								
63-5380-00	INTEREST	187.99	1,322.15	890.53	**1,500.00**	**1,400.00**	-100.00	-6.67%
63-5907-00	DONATIONS-Animal Shelter Bl	16,297.97	9,216.11	5,431.47	**8,000.00**	**8,000.00**	0.00	0.00%
63-5963-00	GRANT FUNDS-ANIMAL CENTE	0.00	280.55	0.00	**0.00**	**0.00**	0.00	0.00%
	Total Revenue:	**16,485.96**	**10,818.81**	**6,322.00**	**9,500.00**	**9,400.00**	**-100.00**	**-1.05%**
	Total Fund: 63 - Animal Center Donations Fund:	**16,485.96**	**10,818.81**	**6,322.00**	**9,500.00**	**9,400.00**	**-100.00**	**-1.05%**
	Report Total:	**24,273,743.17**	**27,101,613.95**	**23,769,408.97**	**31,425,247.44**	**30,881,144.00**	**-544,103.44**	**-1.73%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Aug	Parent Budget 2024-2025 2024-2025 ADO	Comparison 1 Budget 2025-2026 2025-2026 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 63 - Animal Center Donations Fund								
Department: 00 - 00								
63-6750-00	IMPROVEMENTS	4,294.05	3,209.44	6,710.82	9,500.00	9,400.00	-100.00	-1.05%
	Total Department: 00 - 00:	**4,294.05**	**3,209.44**	**6,710.82**	**9,500.00**	**9,400.00**	**-100.00**	**-1.05%**
	Total Fund: 63 - Animal Center Donations Fund:	**4,294.05**	**3,209.44**	**6,710.82**	**9,500.00**	**9,400.00**	**-100.00**	**-1.05%**
	Report Total:	**25,604,115.39**	**27,209,534.10**	**25,014,620.62**	**31,245,713.44**	**30,578,297.00**	**-667,416.44**	**-2.14%**

City Council

Agenda Item # 8.

SUBJECT: Consideration and possible action upon closing the public hearing. (Mayor)

MEETING DATE: September 2, 2025

DEPARTMENT: Council and Board

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS: None

City Council

Agenda Item # 9.

SUBJECT: Consideration upon the first reading of Ordinance 2025-09-02 on the proposed budget for the 2025-2026 fiscal year.

MEETING DATE: September 2, 2025

DEPARTMENT: City Secretary

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS:
1. 2025-09-02 Budget 2025-2026

ORDINANCE NO. 2025-09-02

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF HENDERSON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL ON THE CITY'S INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF HENDERSON FOR THE 2025-2026 FISCAL YEAR.

Whereas, the Budget, appended here as Exhibit A, for the fiscal year beginning October 1 , 2025, and ending September 30, 2026, was duly presented to the City Council by the City Manager and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published on the city website and in the Henderson News and said public hearing was held according to said notice; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HENDERSON:

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2025, and ending September 30, 2026, for the support of the general government of the City of Henderson, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2025-2026 Budget, a copy of which is appended hereto as Exhibit A;

SECTION 2. That the Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

SECTION 3. That there is hereby appropriated the amount shown in said Budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt requirements of Fiscal 2025-2026 of the City of Henderson.

CONSIDERED this 2nd day of September 2025.

PASSED AND APPROVED on this 9th day of September 2025.

____

Henry Pace, Mayor

ATTEST:

____

Cheryl Jimerson, City Secretary

City Council

Agenda Item # 10.

SUBJECT: Consideration and possible action to cancel the September 16th Council Meeting. (Jimerson)

MEETING DATE: September 2, 2025

DEPARTMENT: City Secretary

CONTACT:

RECOMMENDED CITY COUNCIL ACTION:
ITEM SUMMARY:

BACKGROUND INFORMATION:

SPECIAL CONSIDERATIONS:

SUPPORTING MATERIALS: None