



Budget

Fiscal Year 2025-2026

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN
LAST YEAR'S BUDGET BY \$187,174 OR 4.16%, AND OF THAT
AMOUNT, \$44,828, IS TAX REVENUE TO BE RAISED FROM NEW
PROPERTY ADDED TO THE TAX ROLL THIS YEAR

THIS BUDGET WILL INCREASE REVENUES IN THE GENERAL FUND
AND ENTERPRISE FUND THROUGH RATE INCREASES ON FEES
FOR WATER, WASTEWATER AND SOLID WASTE COLLECTION
SERVICES.

SF Residential Customers	Current		Proposed	Pct
Assuming Avg. Mo. Usage = 4,334	Rate		Rate	Change
Base Rate 0-1000g	14.77	Base 0 to 1,000	15.88	7.50%
1,001 to 10,000g	4.86	1,001 to 10,000	5.59	15.00%
10,001 to 20,000g	5.41	10,001 to 20,000	6.49	20.00%
20,001 +	5.75	20,001 +	7.19	25.00%
Average Mo Water Charge	30.79	Average Mo Water Charge	34.33	10%
Base Rate 0 - 1,000g	14.77	Base 0 to 1,000	15.88	7.50%
1,001 to 20,000g	4.86	1,001 to 20,000	5.59	15.00%
Average Mo Water Charge	30.81	Average Mo Water Charge	34.32	10%
Solid Waste	24.09	Solid Waste	34.92	31%
EMS Voluntary Donation	5.00	EMS Voluntary Donation	5.00	0%
Average Monthly Total Bill	90.69	Average Monthly Total Bill	108.57	16%



Budget

Fiscal Year 2025-2026

TRUTH IN TAXATION



Fiscal Year 2025-2026			
Proposed Ad Valorem Tax Models			

	No New Revenue Tax Rate (formerly called: Effective Rate)	Voter Approval Tax Rate (formerly called: Rollback Rate)	Proposed Rate (does not exceed VAT)	De Minimus Rate (Does not trigger Election)
Total Taxable Valuation	\$949,355,230	\$949,355,230	\$949,355,230	\$949,355,230
Tax Rate	0.455684	0.471757	0.471757	0.495581
Total Tax Revenue	\$4,326,059.89	\$4,478,649.75	\$4,478,649.75	\$4,704,824.14
M&O Rate	0.419340	0.434016	0.434016	0.457840
Sub-Total Revenue M&O	\$3,981,026.22	\$4,120,353.60	\$4,120,353.60	\$4,346,527.99
I&S Rate	0.037741	0.037741	0.037741	0.037741
Sub-Total I&S	\$358,296.16	\$358,296.16	\$358,296.16	\$358,296.16

No New Revenue Tax Rate

Property Valuation	\$100,000.00	\$150,000.00	\$200,000.00	\$400,000.00
Tax Rate	0.455684	0.455684	0.455684	0.455684
Property Owner Burden	\$455.68	\$683.53	\$911.37	\$1,822.74

Voter Approval Tax Rate

Property Valuation	\$100,000.00	\$150,000.00	\$200,000.00	\$400,000.00
Tax Rate	0.471757	0.471757	0.471757	0.471757
Property Owner Burden	\$471.76	\$707.64	\$943.51	\$1,887.03

Proposed Rate*

Property Valuation	\$100,000.00	\$150,000.00	\$200,000.00	\$400,000.00
Tax Rate	0.471757	0.471757	0.471757	0.471757
Property Owner Burden	\$471.76	\$707.64	\$943.51	\$1,887.03

*Does not trigger Election

De Minimus Rate*

Property Valuation	\$100,000.00	\$150,000.00	\$200,000.00	\$400,000.00
Tax Rate	0.506572	0.506572	0.506572	0.506572
Property Owner Burden	\$506.57	\$759.86	\$1,013.14	\$2,026.29

Truth in Taxation

Property Tax Truth in Taxation

NOTICE OF ESTIMATED TAXES

AND

TAX RATE ADOPTION INFORMATION

Visit [Texas.gov/propertytaxes](https://texas.gov/propertytaxes) to find a link to your local property tax database where you can easily access information regarding property taxes, including information on the amount of taxes for each entity imposing taxes on your property. This would be the proposed tax rate for each entity. The local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay for property taxes.

If you would like more information from each taxing unit, you may request their contact information from your local Tax Assessor-Collector:

Kristin R. Bulanek, Brazoria County Tax Assessor-Collector
111 E. Locust, Angleton, TX 77515
Phone Number: 979-864-1320

You may also access the Brazoria County site directly using the following link:

<https://brazoria.countytaxrates.com/tax>

Please contact the Appraisal District directly to register to have notifications regarding updates to the property tax database delivered by e-mail.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.471757 per \$100 valuation has been proposed by the governing body of CITY OF CLUTE.

PROPOSED TAX RATE	\$0.471757 per \$100
NO-NEW-REVENUE TAX RATE	\$0.455684 per \$100
VOTER-APPROVAL TAX RATE	\$0.471757 per \$100

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

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

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 25, 2025 AT 6:30PM AT the City Hall Council Chambers, 108 E. Main Street, Clute, Texas 77531.

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

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

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

FOR the proposal:	Jeff Crisp, Council Member	Nicole Maddox, Council Member
	Joe Lopez, Council Member	Frances Vaughn, Council Member
AGAINST the proposal:	None	
PRESENT and not voting:	Calvin Shiflet, Mayor	
ABSENT:	Erick Aguilar, Council Member	

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

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

The following table compares the taxes imposed on the average residence homestead by CITY OF CLUTE last year to the taxes proposed to be imposed on the average residence homestead by CITY OF CLUTE this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.465000	\$0.471757	increase of 0.006757 per \$100, or 1.45%
Average homestead taxable value	\$179,062	\$185,614	increase of 3.66%
Tax on average homestead	\$832.64	\$875.65	increase of 43.01, or 5.17%
Total tax levy on all properties	\$4,429,942	\$4,614,116	increase of 184,174, or 4.16%

For assistance with tax calculations, please contact the tax assessor for CITY OF CLUTE at 979-864-1320 or taxoffice@brazoriacountytx.gov, or visit <https://www.brazoriacountytx.gov/departments/tax-office> for more information.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
CITY OF CLUTE

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$938,493,986
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.426354/\$100
3. M&O taxes refunded for years preceding tax year 2024. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$60,296
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$4,061,602
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$978,070,513
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.434016/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$4,244,983
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$183,381
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.455684/\$100
11. This year's proposed total tax rate.	\$0.471757/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.016073
13. Percentage change in total tax rate. Divide Line 12 by line 10.	3.53%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.419340/\$100
15. This year's proposed M&O tax rate.	\$0.434016/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.014676
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.50%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.426354/\$100
20. This year's proposed M&O tax rate.	\$0.434016/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$7.67

Notice About 2025 Tax Rates

Property tax rates in CITY OF CLUTE.

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

This year's no-new-revenue tax rate	\$0.455684/\$100
This year's voter-approval tax rate	\$0.471757/\$100

To see the full calculations, please visit <https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets> for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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

Type of Fund	Balance
Maintenance & Operations	4,486,342
Interest & Sinking	-14,419

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Series 2016	130,000	17,450	0	147,450
Series 2018	120,000	34,706		154,706
Series 2020	42,951	22,923	0	65,874

Total required for 2025 debt service	\$368,030
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2025	\$368,030
+ Amount added in anticipation that the unit will collect only 99.70% of its taxes in 2025	\$1,107
= Total debt levy	\$369,137

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Kristin R. Bulanek, Brazoria County Tax Assessor-Collector on 07/31/2025 .

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

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

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF CLUTE

Taxing Unit Name

108 E. MAIN STREET, CLUTE, TX 77531

Taxing Unit's Address, City, State, ZIP Code

979-265-2541

Phone (area code and number)

www.clutetexas.gov

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	\$ 930,822,693
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 930,822,693
4.	Prior year total adopted tax rate.	\$ 0.465000 /\$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: \$ 31,982,895 B. Prior year values resulting from final court decisions: - \$ 24,311,602 C. Prior year value loss. Subtract B from A. ³	\$ 7,671,293
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.	\$ 7,671,293

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.	\$ 938,493,986
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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,191,745 C. Value loss. Add A and B.⁶	\$ 3,191,745
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: \$ 321,070 B. Current year productivity or special appraised value: - \$ 2,230 C. Value loss. Subtract B from A.⁷	\$ 318,840
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,510,585
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.	\$ 934,983,401
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,347,672
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	\$ 65,945
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,413,617
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: \$ 949,355,230 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.	\$ 949,355,230

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 \$ 28,715,283 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.	\$ 28,715,283
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	\$ 0
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	\$ 978,070,513
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	\$ 9,502,427
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 9,502,427
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 968,568,086
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.455684 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

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.	\$ 0.426354 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 938,493,986
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 4,001,306
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. + \$ 60,296 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. \$ 60,296 E. Add Line 31 to 32D.	\$ 4,061,602
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 968,568,086
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.419340 /\$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 §26.044²⁷ 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.	\$ 0.419340 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.419340 /\$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.	\$ 0.434016 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ 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 \$ 368,030 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. \$ 368,030	\$ 368,030
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.	\$ 368,030
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³³ 99.70 % B. Enter the prior year actual collection rate..... 99.70 % C. Enter the 2023 actual collection rate. 100.68 % D. Enter the 2022 actual collection rate. 101.79 % 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 99.70 %	99.70 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 369,137
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 978,070,513
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.037741 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.471757 /\$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.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 978,070,513
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.455684 /\$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.	\$ 0.455684 /\$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 <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.471757 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.471757 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 978,070,513
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).	\$ 0.471757 /\$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) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.466746 /\$100 \$ 0.009219 /\$100 \$ 0.457527 /\$100 \$ 0.465000 /\$100 \$ -0.007473 /\$100 \$ 957,488,788 \$ 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.466637 /\$100 \$ 0.000000 /\$100 \$ 0.466637 /\$100 \$ 0.466637 /\$100 \$ 0.000000 /\$100 \$ 919,683,909 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.594799 /\$100 \$ 0.014366 /\$100 \$ 0.580433 /\$100 \$ 0.594799 /\$100 \$ -0.014366 /\$100 \$ 689,382,222 \$ 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 <i>No-New-Revenue Rate Worksheet</i> . 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)	\$ 0.471757 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(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 <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.419340 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 978,070,513
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.051121 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.037741 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.508202 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.465000 /\$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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 934,983,401
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 968,568,086
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).	\$ <u>0.471757</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.455684 /\$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. \$ 0.471757 /\$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: 50

De minimis rate. \$ 0.508202 /\$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** ➡

KRISTIN R. BULANEK

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

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



Budget Cover & Truth in Taxation

Opening Statement on the Budget	2
Tax Impact Chart	5
Truth in Taxation Forms	6

Table of Contents	21
--------------------------	----

Budget Statement

City Manager's Message	23
Fiscal Year in Review	24
FY 2025-2026 Overview	29
Priorities and Projects	31
Property Tax Discussion	33
Overview of the General Fund	36
Overview of the Enterprise Fund	39
Overview of the Proprietary Funds	41
Capital Improvement Plan (CIP)	43
Conclusion	49
Operational Structure	51
Budget Glossary	53
Ancillary Charts and Information	58

Operating Budgets

All Funds Summary	63
Property Tax Information	65
Utility and Solid Waste Rates	68
Debt	70
General Fund	72
Enterprise Fund	94
Proprietary Funds	101
Ancillary Funds	118



Budget

Fiscal Year 2025-2026

CITY MANAGER'S MESSAGE



MEMO

To: Mayor Shiflet and the City Council

From: CJ Snipes

cc: Chris Duncan, Staff and Citizens of Clute

Date: 09/19/2025

Re: Fiscal Year 2025-2026 Operating Budget

In accordance with the statutes of the Local Government Code of the State of Texas and the Home Rule Charter of the City of Clute, the approved Operating Budget and program of services for the fiscal year beginning October 1, 2025, is hereby submitted for your review and consideration. This Operating Budget is intended to present, in financial terms, the operational plan for providing services during the next Fiscal Year, and serve as a communications, accountability, management, planning, and resource allocation tool for our City.

It should also be explained that the Operating Budget is itself an amalgam of Fund Budgets representing the Governmental and Enterprise Functions of the City. The primary driver within the Operating Budget is the General Fund which serves as the fiscal focal point to and through which the City functions, but which itself is augmented by a variety of Special and Ancillary Funds in both the Governmental and Enterprise Fund categories. For more information on fund structures and interaction please see the "City Financial Structure" Section included in this document.

On a more personal note, I would like to again thank our most capable Leadership Team for their assistance, consideration, patience and advocacy throughout this process. It is truly an honor and privilege to serving alongside such a group!

Fiscal Year 2024-2025 in Review

Prior to discussion on the Fiscal Year 2025-2026 Budget begins let's take a look back at the current Fiscal Year Budget. As previously stated, the City's "Budget" is an amalgam of Funds combining to facilitate the operations of the City. They are broadly broken into two Functional Elements: the Governmental Funds, funds which are operated for the General Good and which are primarily funded by Tax Revenue; and the Enterprise Funds which are primarily funded through operational revenue derived from fees for service.

Macro View of Major Funds in FY 2024-2025

While the specifics of every Fund will be discussed in greater detail later, the broad overview of the City's Governmental Funds shows that going into and coming out of FY 2024-2025 Clute remains in very good Fiscal Health. Despite the cashflow challenges presented by the response and recovery from Hurricane Beryl which forced the City to dip into its Fund Balance Reserves to cover more than \$1.8 Million in recovery expenses. The Governmental Funds component of the Budget overall started the Fiscal Year with \$23.1 Million in Governmental Fund Balance Reserves, it also called for the generation \$20 Million in Governmental Revenue, giving the City \$43.1 Million in resources to offset \$27.5 Million in scheduled Expenditures. \$10.1 Million of that Total Expenditure represents one time Capital Purchases and Projects, including those contained in the CIP. The differential being made up by drawing just under \$7.5 Million in Reserve Balances.

As of July 31, 2025, Revenue projections show a markedly lower total of only \$14.6 Million. This shortfall is once more the result of lower-than-expected Grant Revenue for the Drainage CIP GLO HAZMIT projects. The original Project was originally slated for completion all the way back in FY 2025-2026, but multiple administrative hurdles now put that project on track for completion in FY 2025-2026. The lack of progress in those projects resulted in nearly \$9.4 Million in saved Expenditures meaning that the current projections indicate a positive return on Governmental Fund Reserves with a very healthy \$22 Million remaining.

Governmental (General) Fund Type Reserve Balances

Fund Name	Government Funds FY 2023-2024 Actual	Government Funds FY 2024-2025 Budget	Government Funds FY 2024-2025 YTD	Government Funds FY 2024-2025 Projected	Government Funds FY 2025-2026 Proposed
General Fund - 01	\$4,886,342	\$4,901,558	\$6,149,787	\$6,149,787	\$6,272,895
HOT Fund -04	\$1,331,545	\$1,413,353	\$1,413,353	\$1,507,466	\$1,507,466
SDS/CIP Fund -05	\$9,122,780	\$9,485,205	\$9,485,205	\$9,992,013	\$9,312,013
EDC Fund 06	\$4,428,340	\$1,472,688	\$1,472,688	\$2,088,905	\$2,088,905
Fund 101 - GF Con	\$1,066,319	\$716,000	\$716,000	\$751,101	\$751,101
Fund 102 - GF Unem	\$20,293	\$9,433	\$9,433	\$2,905	\$2,905
Fund 103 - KCB	\$54,276	\$54,674	\$54,674	\$55,081	\$55,081
Fund 104 - PD FF	\$66,803	\$81,152	\$81,152	\$81,152	\$81,152
Fund 106 - GF EQ	\$2,145,162	\$1,760,320	\$1,760,320	\$1,181,704	\$1,181,704
Fund 380 - ED	\$0	\$0	\$0	\$0	\$0
Fund 400 - Debt Svc	-\$18,389	\$226,933	\$226,933	\$216,901	\$216,901
	\$23,103,471	\$20,121,316	\$21,369,545	\$22,027,014	\$21,470,122

The Enterprise Fund began the year with a Reserve Fund Balance of just over \$14.9 Million. This fund is self-supporting through the collection of fees for service based on water and wastewater consumption by customers. As cost pressure continues to rise the City has attempted to adjust its rates accordingly. The rate increase for the current Budget called for nearly \$6.2 Million in total Revenue and approximately \$11.5 Million in total Expenditures, requiring a draw on Reserves of \$5.3 Million. Based on current projections the Enterprise Fund is set to fall slightly short of the Budgeted Revenue by just about \$30,000. Due to a variety of factors, Expenditures are projected to be lower than expected by approximately \$1.2 Million, resulting in much smaller than anticipated draw on reserves of slightly more than \$340,000. When taking all the Enterprise Fund Reserve Balances, the City still has more than \$14.3 Million in reserve.

Enterprise Fund Reserve Balances

Fund Name	Enterprise Funds FY 2023-2024 Actual	Enterprise Funds FY 2024-2025 Budget	Enterprise Funds FY 2024-2025 YTD	Enterprise Funds FY 2024-2025 Projected	Enterprise Funds FY 2025-2026 Proposed
Enterprise Fund - 02	\$11,411,955	\$11,296,637	\$11,296,637	\$10,700,743	\$10,798,020
Fund 105 - EF Con	\$5,225,139	\$3,428,043	\$3,428,043	\$3,428,933	\$3,428,933
Fund 208 - EF EQ	\$435,758	\$150,517	\$150,517	\$103,388	\$103,388
Fund 210 - ED Unem	\$88,243	\$93,064	\$93,064	\$97,277	\$0
	\$17,161,095	\$14,968,261	\$14,968,261	\$14,330,341	\$14,330,341

Summary

While overall, the City is in very healthy condition there are trends and challenges that need to be addressed for its long-term health and sustainability. One significant challenge is that presented by the State Legislature's continuing agenda of limited Local Control through the application of preemption on multiple fronts. Most notably for the purposes of this document the ever-tightening of Ad Valorem Tax caps would make perfect sense in an exponentially growing economy, where inflation is in check. Unfortunately, that is not the economic reality, the City has experienced almost five years of inflationary costs with only minimal ways to offset those costs. As the City's primary source of revenue Ad Valorem Taxation is compressed under smaller caps based on a valuation which has also been in flux.

This means that the City be forced to go from lean to leaner and focus more on filling the gap through increased revenue in other areas and innovations in service provision. The future for so many Cities across Texas will hold fewer services that cost the customer more and with less accountability locally. This compression is at the heart of the debate the City undertook earlier in this process concerning Solid Waste. The reality is that without some change in the approach to local government finance Clute and many other Cities in similar situations will end up becoming a Police Department with a Water Company attached, or vice versa. In some cases, both services may become unsustainable.

Primary Funds in Review

General Fund (Fund 01): In the General Fund, where “the rubber meets the road” for most of the City’s operations, the current Fiscal Year looks to wrap up in positive fashion in both the Financial and Operational sense.

The City was able to accomplish many of its budgeted objectives including:

- A 4% Cost of Living Adjustment for all staff, enhancing retention; and
- Recruitment and retention efforts resulting in the lowest staff turnover in more than five years; and
- The completion and delivery of the Facilities Needs Assessment for Police and Public Works; and
- The creation of redundancy of internet and general communications through multiple methods including satellite; and
- The launch of the Resilient Communities Grant Program which will fund the updated Comprehensive Plan required as the first step in a total overhaul of the City’s Zoning and Land Use Policies; and
- Completion of the reorganization/ integration of Code Enforcement and Fire Marshal into Law Enforcement enhancing efficiency; and
- The procurement of new Patrol Vehicles in the Police Department, in addition to new vehicles and equipment in Parks and Public Works; and
- Continuing implementation of the Texas APA Award Winning Livable Centers Plan; and
- Management of FEMA projects and reimbursement efforts following Hurricane Beryl.

Clute received the Silver Award for Urban Design from the Texas APA in late 2024



Other projects were started this Fiscal Year but will carry forward into the upcoming Fiscal Year:

- The relocation of the HVAC system and installation of a pitched roof on City Hall and the Records Building has seen repeated delays in design.
- The accompanying renovation/ remediation work on City Hall will follow the roof replacement.

Enterprise Fund (Fund 02): Fund 02 derives its revenue from the sale of Water and Wastewater to consumers. The Fund began the year with a Reserve Balance of \$11.2 Million and projects to finish the year at approximately \$10.7 Million. This drawdown on Reserve Balance is significantly lower than Budgeted. This is due in large part to lagging major Capital projects occurring later into the year and potentially carrying forward into the next Fiscal Year.

The fund continued its trend of incremental Rate increases year over year which in the current year equaled an aggregate 9.85% for the average consumer. Much of the City's rate is tied to its consumption contract with the Brazos Water Authority through which the City pays for surface water and which in turn accounts for about 90% of the water provided to the City's customer base. This rate pressure will continue as rising cost of production is coupled with ongoing Debt Service related to multiple Capital projects underway at BWA including the Harris Reservoir expansion, Plant maintenance and a future De-salinization Plant.

For the City's part, it was able to finally take delivery and install a new backup generation system at its Ground Storage Tank (GST) which dovetails with the ongoing renovation and renewal program for the control system at this site. While this project is currently underway it may see final completion in the next Fiscal Year. In addition to upgrades at the GST, the City recently concluded an overhaul of the pumps and controls at the Bumpy Road Lift Station which serves the majority of the City.

Hotel Occupancy Tax (HOT)/ CVB Fund (Fund 04): The HOT Fund is derived from fees collected from Hotel guests visiting Clute for less than 30 Days. Over the last seven Fiscal Cycles no fund has seen more volatility and denigration than Fund 04. As local competition entered the market the revenue for this Fund has been marked by steep decline while the pressure on Fund Balance continued to mount. As such, the Fund's ability to augment City events, Tourist attractions and marketing have all seen drastic changes. Thankfully, the trend has started to improve over the course of FY 2024-2025.

The Current Year's Budget saw Fund 04 start with a Reserve Fund Balance of \$1.4 Million, as adopted. Thanks to improved revenue performance and the recission in expenditure, the Fund looks to finish the year with a net positive cashflow leaving the Fund Balance at just over \$1.5 Million. Market pressures continue to threaten the long-term outlook for this fund.

The current Fiscal Year was also notable as it saw a transition in leadership and a transition to a new more focused synergy between the CVB and Economic Development with the addition of Rachel Flores taking on the newly combined role of CVB Director and Executive Director of the Economic Development Corporation. The City feels that the combination of these functions will position Clute for future success.

Sidewalk, Streets and Drainage Fund/ CIP (Fund 05): Fiscal Year 2024-2025 was supposed to be the year that saw several major projects executed. Unfortunately, the largest of these projects (the GLO HAZMIT Drainage Improvements) continued to be mired in red tape which was further exacerbated

by the designation of all drainage channels connecting to the Dow Canal as Riverine Wetlands by the US Army Corps of Engineers. Looking forward, the GLO has shown more flexibility, and we may finally be on the cusp of turning dirt in the coming Fiscal Year. That being said, progress was made on the Sidewalk expansion projects as the corner was corrected at Main and Old Angleton and Dixie Drive is nearly ready for connection to Plantation (once the HAZMIT project is completed).

In Financial terms, the Fund began the year with Reserve Balance of \$9.4 Million and looks to end the current Cycle with a Fund Balance of \$9.9 Million. This increase is accounted for by two key factors increased Sales Tax and Interest Revenue over the course of the year. Those combined with slower progress on projects leave the Fund in a very solid position going into what is set to be a very active year in 2025-2026.

Sidewalk work on Dixie Drive



Economic Development Corporation (Fund 06): As discussed earlier in Fund 04's Year in Review, the Economic Development Corporation also began a new era in 2024-2025. The addition of a full-time Executive Director should create more focus on Economic Development efforts while building on the City's entrepreneurial past. While FY 2022-2023 saw the EDC make strategic property investments, the current Fiscal Year saw it focus on progress in the refinement and development of plans for the future.

Fund 06 was also the beneficiary of higher-than-expected Sales Tax revenue placing it in an even stronger position than originally anticipated in the original Budget. The Fund began the year with a Reserve Fund Balance of \$2.7 Million and is projected to finish with a final Fund Balance of almost \$3.4 Million.

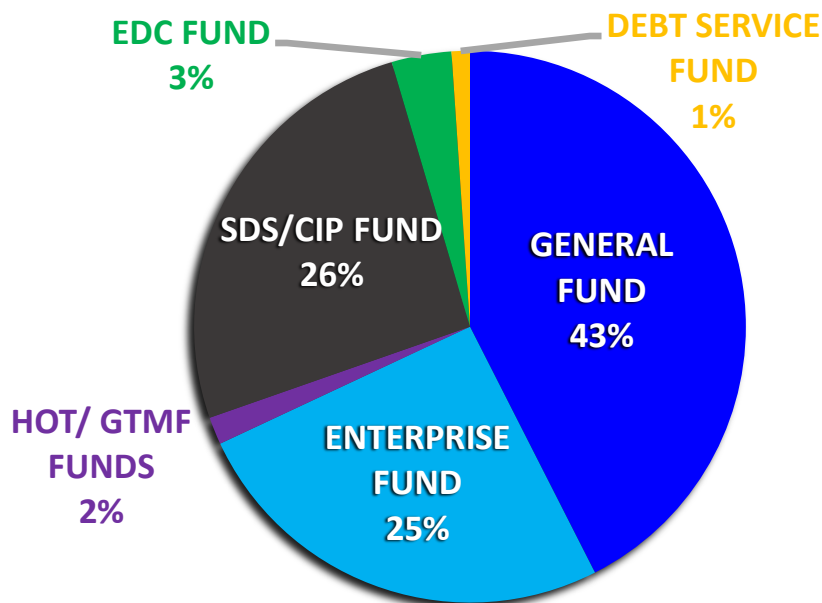
FY 2025-2026 Budget Overview and Development

Macro View of the City's Financial Position in Relation to the FY 2025-2026 Budget

Thanks to a history of strong Fiscal Stewardship, the City will begin the coming Fiscal Cycle with \$35.8 Million in Reserve Fund Balances. This includes \$21.5 Million in Governmental Reserve Funds and \$14.3 Million in Enterprise Fund Reserves. Taking Capital and other one-time expenditures out of consideration, this Balance would cover 1.2 times the City's annual operating costs without the addition of another penny in revenue. While this provides Fiscal Security for the City it is lower than prior years due to a number of causes. First and foremost are the continuation of draws on reserves for emergencies like Hurricane Beryl and ongoing infrastructure projects. The Emergency draw will be repaid by FEMA/ TDEM, and the infrastructure projects reflect a long-needed investment in the City's future. A more troubling causation can be found in the compression of Revenue against a seemingly endless flow of inflation. The Property Tax Revenue compression will be discussed at length in this document, but the reality is that until the model surrounding Local Government Finance changes, the City will have to make difficult decisions balancing Fiscal Security against Service Level expectations.

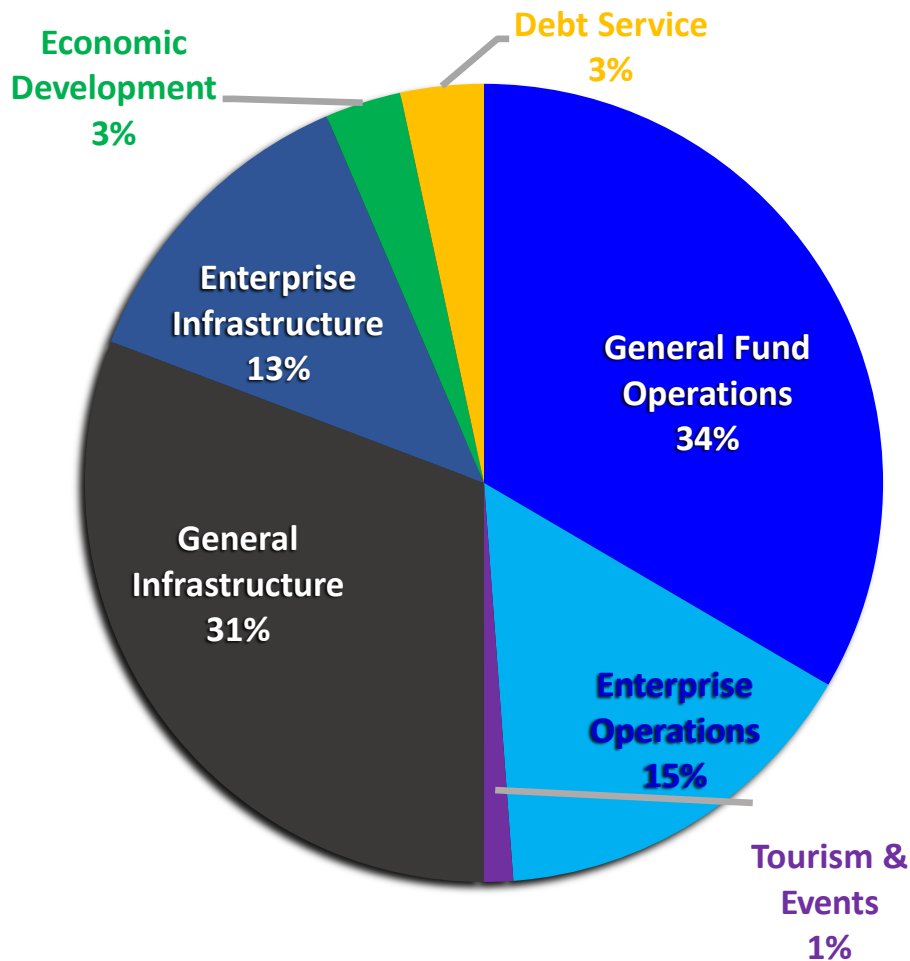
In addition to those reserves, the City anticipates the generation of an aggregate total of \$36.4 Million in Revenues between the Governmental and Enterprise Funds. That total includes \$14.6 Million in Tax, Service Fee and Interest Revenue and \$8.1 Million in Grant funding among the Governmental Funds. In the Enterprise Funds the City expects \$8.7 Million in operating Revenue which is projected to be derived from increases to base Water and Sewer Fees. It should be noted that these combined Revenue figures include the adoption of Voter Approved Tax Rate for Property Tax and increases to Fees for service such as Rate increases to Solid Waste, Water and Wastewater Fees.

Aggregated Revenues for all Funds



This means that the City will bring a combined \$70.4 Million in Resources to bear against Expenditures totaling more than \$43.8 Million among all Funds. Of the total proposed Expenditures, \$20.7 Million includes Capital and One-time Projects. The remaining \$22.8 Million represents the recurring Operating Costs of the City.

Aggregated Expenditures for All Funds

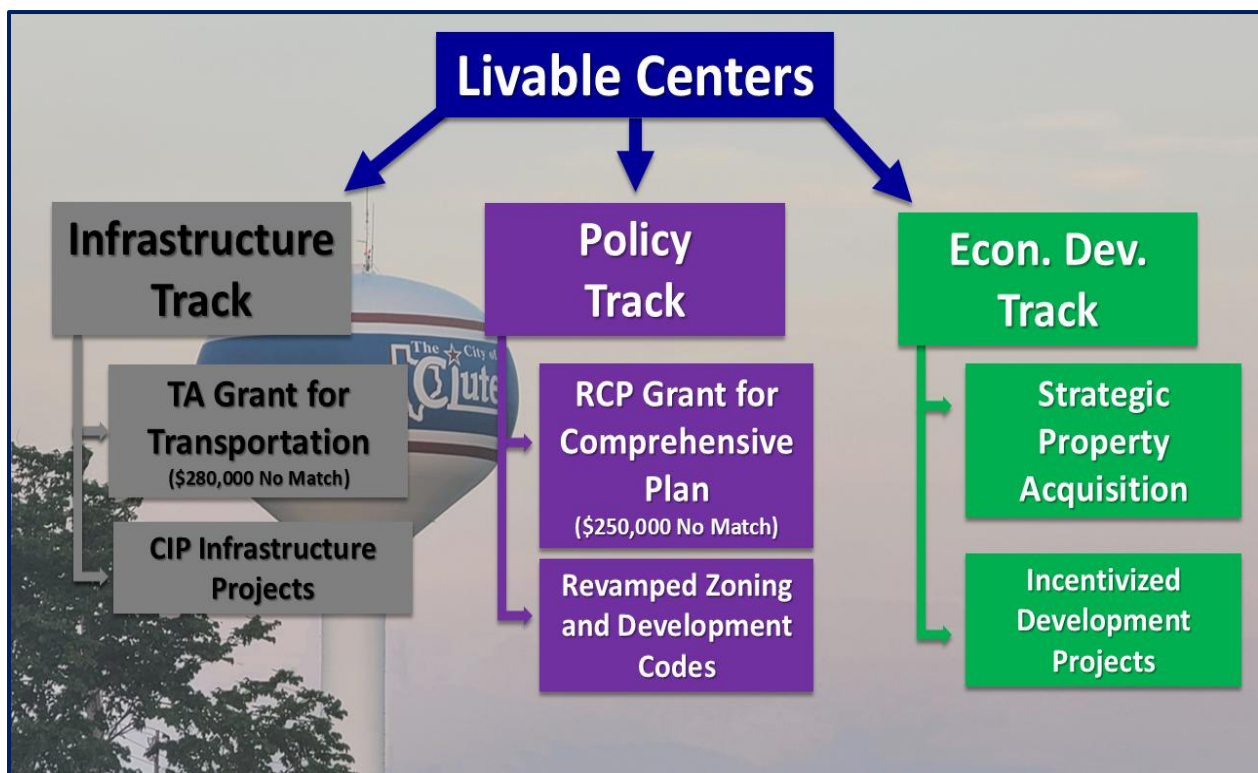


Because the combined total Expenditures of \$43.5 Million exceeds the combined projected total Revenue of \$36.4 Million, this Budget anticipates the drawdown of more than \$7.1 Million in Reserve Fund Balance that will still leave the City with \$26.6 Million in combined Reserves by the close of the Fiscal Year.

Priorities and Projects in the FY 2025-2026 Budget

For Fiscal Year 2024-2025 the City is investing heavily in Infrastructure as it positions itself for long term renewal over its next 75 years. Those efforts be guided by the City's Livable Centers Study and Plan. That Study completed in early 2024 and adopted in March 2024 serves as a foundational document for future development. This plan is comprised of three tracks:

- Infrastructure Track which will guide Infrastructure investments for redevelopment across the older parts of the community and throughout the CIP.
- Policy Track which will serve to provide goals for changes to the Land Use and Development Policies.
- Economic Development Track which has thus far had the most direct impact on the City thus far through the acquisition strategic properties that the City and its partners can leverage to guide future quality development.



That is not to say that the other two Tracks haven't already benefited the community. The Livable Center Study has already been leveraged by the City to procure two key grant programs:

- The Resilient Communities and Comprehensive Planning Grant, this \$250,000 program is funded 100% through grants with no match required by the City. Under this grant the City is in the process of developing a new Comprehensive Plan which is required by State Law to be

drafted and enacted for the City to ultimately modify their Zoning/ Land Use and Development Codes.

- The Transportation Technical Assistance Grant also requires zero matching from the City for this \$280,000 program. The project will provide Technical Assistance from an Engineer in the planning of Road, Transit and Pedestrian transportation projects to enhance access throughout the City.

It is also proactively investing in efforts to develop internal force multiplying technology to augment staff as resources continue to diminish for local governments. These investments are made strategically to ensure the City's services continue to meet the needs of our residents. These investments in the coming year include the development of an AI Customer Service tool for internal and external use, fixed and mobile license plate readers, consumer flow tracking for Economic Development and robot mowers in the Parks system.

Other Expenditures include:

- A 4% COLA for all staff
- The initiation of the Next Level Prime health care benefit for all staff, full and part-time.
- The mid-year appointment of two new positions, an additional Code Enforcement Officer and Assistant Building Official
- The addition of 3 new Police Patrol vehicles
- New Rescue equipment for the Fire Department
- Additional Landscaping Services for Right's of Way and Drainage Channels
- Relocation/ replacement of the HVAC systems at City Hall and the Records Building accompanied by a new pitched roof on both
- Creation of a pocket park on Main Street
- Clearing and site preparation of the Shanks Lake property

There will be more on the Infrastructure improvements later in this document where the Capital Improvement Plan (CIP) for 2026 through 2036 is discussed.

Property Values & Tax Rate / Truth in Taxation

The State of Texas revised its "Truth-in-Taxation" law that regulates tax rates set by cities (see Opening Tab), which establishes caps to the Rates based on Value increase or decrease compared to the prior year. Since 2019, the maximum Ad Valorem (Property) Rate increase possible without triggering an election formally called the Voter Approved Tax Rate (VATR) is 3.5%. That is down from 8% in the decades before, this compression affects Clute and Cities across the State immensely as inflation continues to rise. The current adjusted Inflation rate is 2.7% and since 2020, the American economy has witnessed a 24.3% increase in costs.

Taken in this context, the current reliance on Property Tax as the driving force in Local Government Revenue is simply unsustainable. The inherent weakness of this model is made more confounding by the limitations placed on City's to generate alternative revenue streams. Ultimately, Cities and Counties will be pushed to begin cutting services in order to meet Fiscal responsibilities and it will be our residents who suffer.

As laid out in the prior statements on Priorities and Projects in the coming year, Clute is attempting to position itself for those reductions through workforce augmentation, innovation and redoubling our efforts to generate more Sales Tax through Economic Development. Unfortunately, the City is also forced to raise rates on its Fees for Services where it can, but there is only so much it can do to offset the compressed Revenue models going forward.

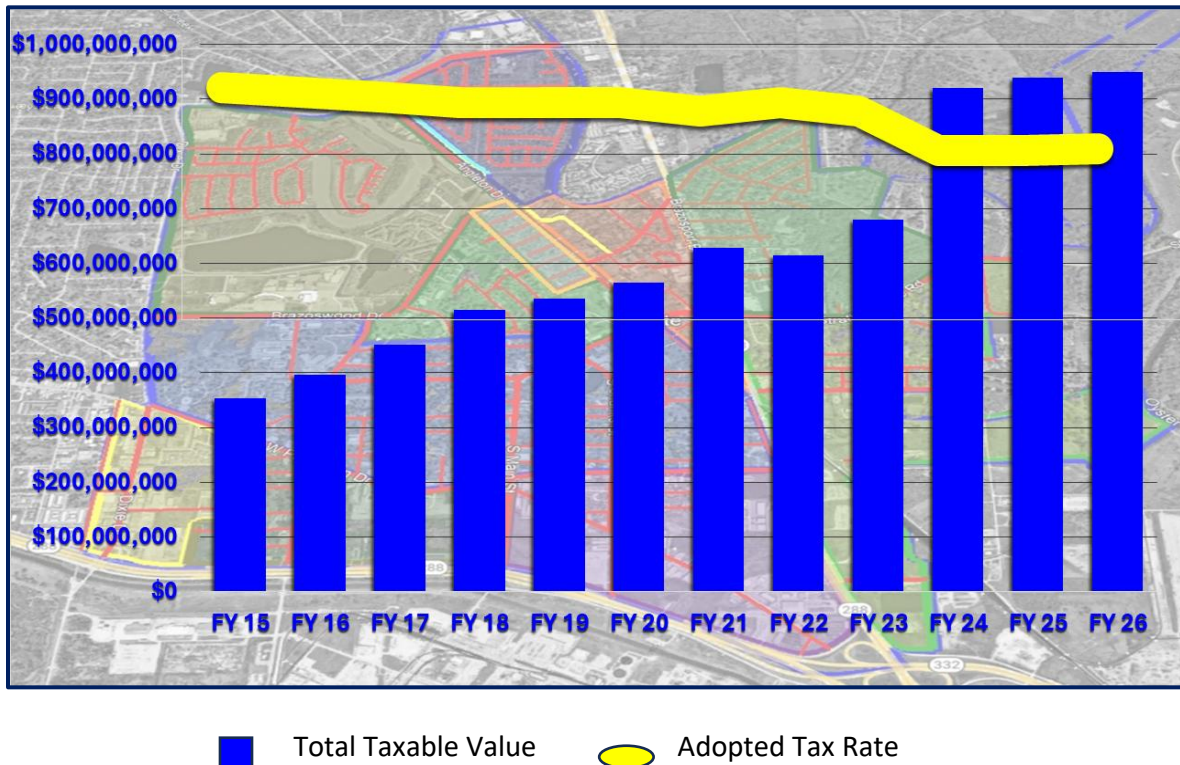
Making Clute's situation more complex due to the labyrinthian nature of Texas Taxation Codes, FY 2025-2026 will see a slight increase in the Ad Valorem Tax Rate although technically, Taxable Value increased. Under normal circumstances, the Rate drops as Values rise. But in the last two years as Appraised Values skyrocketed, and more property owners successfully protested their Appraised Value. The Actual Value of property Taxed has dropped below what the stated Total Taxable Value used to formulate the Rate. Clear as mud, right?

The current year's Tax Rate was calculated against a Value of \$957 Million, but after Court settlements and ARB adjustments, the Actual Value of properties taxed by the City ended up being only \$938 Million. Resulting in underperformance in projected Revenue of slightly more than \$200,000. Which in turn resulted in a drawdown of equivalent funds from the General Fund Reserve Balances.

To account for a similar adjustment this year, the Total Taxable Value against which the Rate is being set is \$949,355,520, which is a decrease from last year's Total Taxable Value, resulting in a slight increase in overall Rate proposed under this Budget.

Using the Total Taxable Value, the Budget is set using a proposed overall Tax Rate of \$.471457 per \$100 Valuation. If the stated Total Taxable Value holds true, the General Fund should see \$4.12 Million in total Ad Valorem Tax Revenue. However, the current Fiscal Year Budget projects a net Ad Valorem Tax revenue of \$4.03 Million with the expectation that a similar difference between the Total Taxable Value and the Actual Taxed Value will be defined following the conclusion of all Tax Protest hearings in an effort to head off additional drawdown of the General Fund Reserves.

Total Taxable Value & Rate Trend



This Budget's Revenue Model and the corresponding Tax Rate are proposed to address the Fiscal Year 2025-2026 needs in the following manner:

1. **Total Tax Rate:** Council has proposed an overall Tax Rate of \$.471757 per \$100 in fiscal year 2025-2026 which is equivalent to the Voter Approval Tax Rate (VATR) and constitutes an increase when compared to the No New Revenue Tax Rate (NNRTR; formerly known as the Effective Rate) of \$. 0.455684; but does not require ratification at an Election.

If this rate is adopted, it is estimated to generate an additional \$187,174 in property tax revenue for the City when compared to the NNRTR. Of that sum it is estimated that \$44,828 comes from New Value added to the Tax Rolls. Because the City did not Propose, nor shall they adopt a Total Tax Rate beyond the VATR there is no requirement for an election to approve the Rate nor may an election be called to roll the Rate back.

The City Council may act to adopt a Tax Rate that is lower than the Proposed Rate and if that is the case, the Revenue Differential resulting from a lower rate will require an additional draw on General Fund Reserves in order to balance the Budget. That amount cannot be known until Council adopts the final Tax Rate for the coming Fiscal year on Thursday September 25, 2025. Such a rate adoption at a lower Rate would impact the Maintenance and Operating (M&O) component of the Tax Rate; M&O taxes are collected for the purpose of funding the City's General Operations.

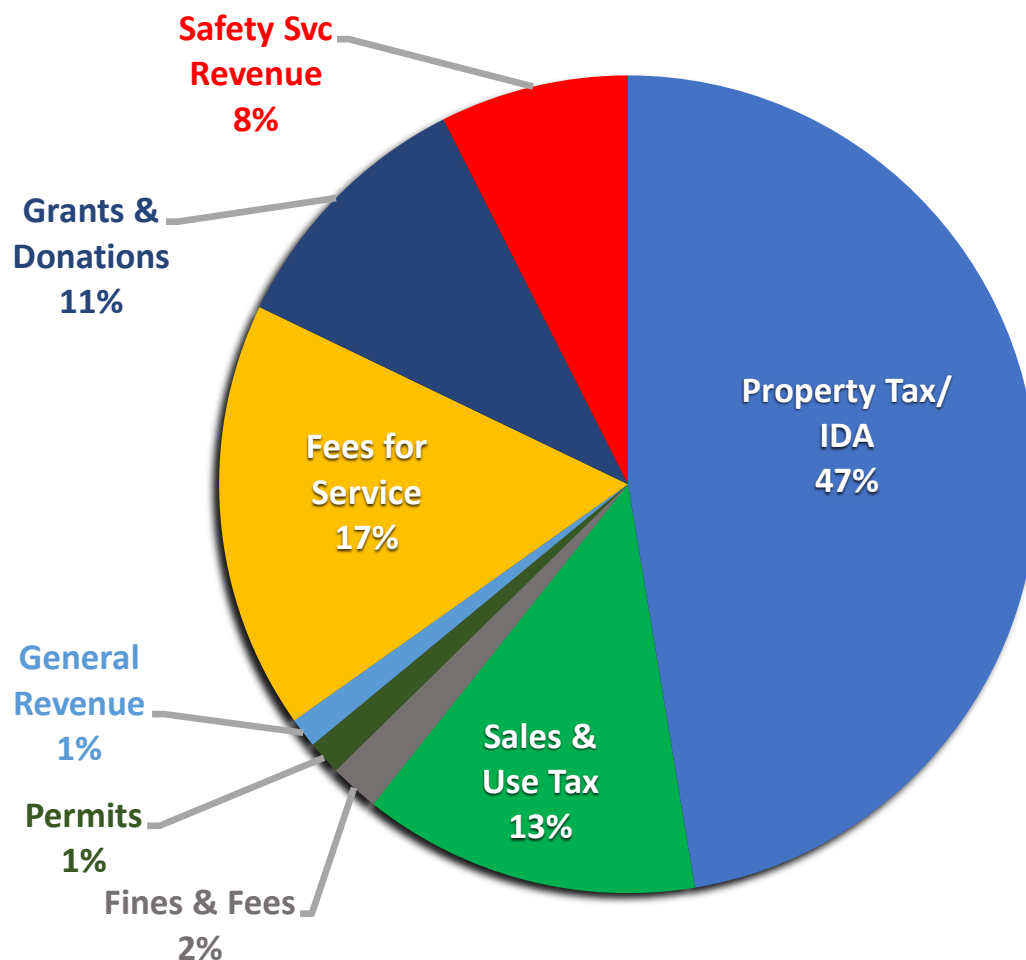
2. **Interest & Sinking (Debt Service) Tax Rate:** Regardless of the M&O Rate adopted by Council they are compelled to collect Debt Service (also known as Interest & Sinking; I&S) Tax for qualifying Debt owed by the City. For the coming Fiscal Year, the I&S Component totals \$.037741 per \$100 Value. This Rate will generate \$358,296.16 which is equivalent to the total Principal and Interest owed by the City on its qualifying Debt for the coming year.
3. **Maintenance & Operating Tax Rate:** As discussed above, anything beyond the Debt Service or I&S Tax Rate is considered M&O Tax and Council has flexibility with the adoption of this Rate so long as they do not adopt a Total Rate that exceeds the VATR. For this year that means that if the Proposed Rate of \$.471757 is adopted the M&O Component would be \$ 0.434016 which would generate a Revenue of \$4,120,353.60. As discussed above this Budget shows a more conservative figure given prior experience. Should Council opt to decrease the Total the differential between the Revenue generated by the new Rate and the Proposed Rate would have to be made up within the Budget by drawing additional funds from General Fund Reserves to Balance the Budget Expenditures adopted within this Budget.

Overview of the General Fund

The General Fund is the primary source of funding for City services, excluding Water & Sewer activities and Special Revenue funds, and includes most of the recurring expenses, including most salaries and benefits, within the City Budget.

General Fund revenues are derived from Property Taxes/ Industrial District Payment in Lieu of Taxes, Sales Taxes, Fees, Fines, and other Fees for Service. The total anticipated General Fund Revenue for FY 2025-2026 is approximately \$14.6 Million.

Where General Fund Revenue Comes From



Based on current trend the City is projecting an increase in Sales Tax revenue for FY 2026 as we hope to build on our best year in some time. Meanwhile Permit and Fee Revenue are projected to stay steady despite the ongoing challenges presented by the ongoing uncertainty in the Market. In answer to burgeoning costs associated with inflation across the larger economy this Budget anticipates a restructuring and increase to Solid Waste Fees.

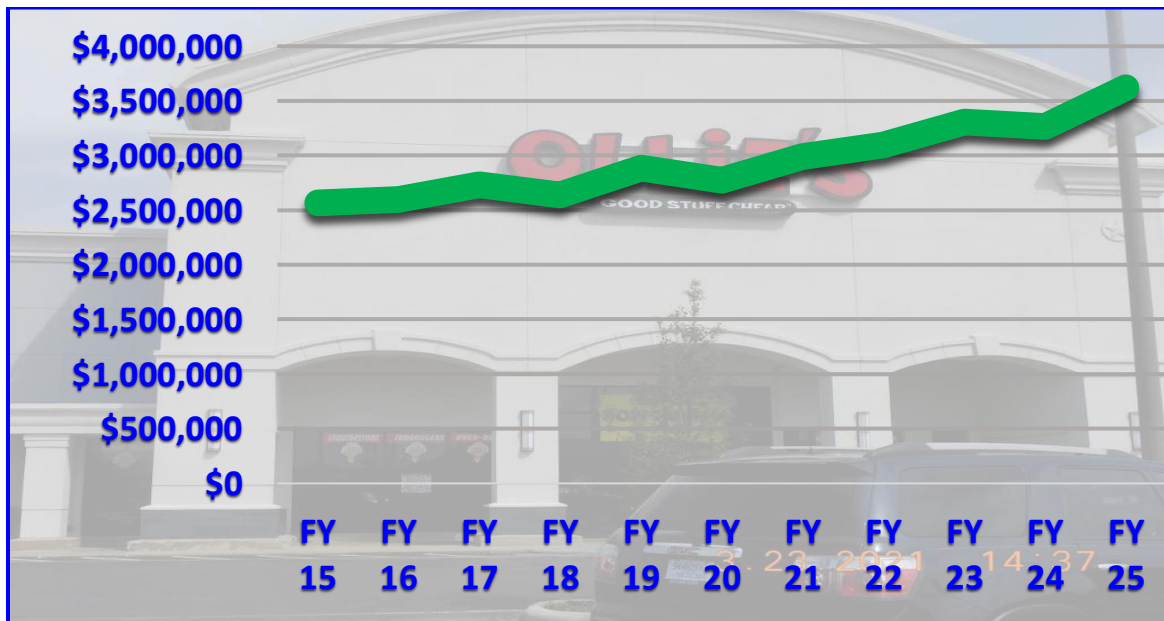
After a lengthy review of the operational and financial model surrounding the City's Solid Waste service the City had to consider multiple factors in order to keep the Service "in-house" as opposed

to outsourcing to a private provider. Unfortunately, the realities of the business mean that private providers have an advantage in terms of Capitalization and operational efficiency that make competition difficult. However, the City believes that the investment in continuing the Service is too great a benefit to outsource at this time. So, they made a very difficult decision to revise the Rate model.

Following the adoption of this Budget, Solid Waste service will operate on a tiered basis by end user meaning that heavier users like Multi-Family housing and storage units will pay more for service than standard Commercial users. Residential customers will see an increase of \$10.84 per month. Additionally, due to heavy volume and increasing costs of tippage, the City will be instituting a fee on all mattresses and furniture collected. These changes, although painful, should put the operation back into financial stability, while the service level stays the same. Current projections show the Service operating a cost of \$2.25 Million next year against revenues of \$2.18 Million.

Other Revenue trends for the coming year indicate a flat growth of \$1.4 Million in Sales Tax compared to FY 2024-2025. This projection is made with an eye towards the volatility in global trade, continuing inflation and uncertainty in the job market. The good news is that “flat” is still more positive than negative which the City experienced in FY 2022-2023.

Sales Tax Trend (10 Year Period)

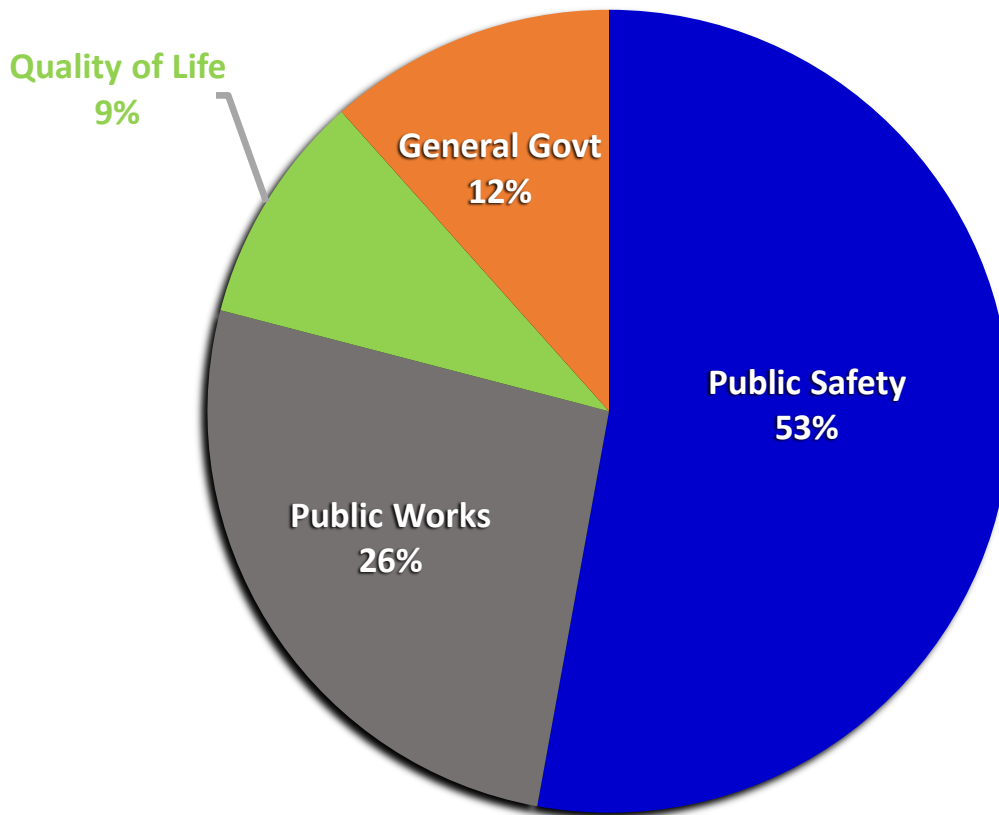


One final note on Revenue projections for the coming year revolves around the reimburse of funds expended during Hurricane Beryl from FEMA back to the City. The City should see almost \$1.4 Million returned to offset the operational costs and restore the City's General Fund Balances.

Where the General Fund Expenditures Go

The General Fund in the coming Fiscal Year continues several projects from the current Fiscal Year including more than \$1 Million in proposed funding for the City Hall and Records Building HVAC/roofing and renovation/ remediation projects. As indicated in the Chart below the bulk of the General Fund more than \$7.6 Million goes toward Public Safety services including Fire, EMS, Fire Marshal, Animal Control, Code Enforcement, Health and Police (it should be noted that Local Government Expenditures for Law Enforcement cannot be cut without endangering Revenue per State Law). The next largest Category of funding by the City, totaling nearly \$3.8 Million, goes to Public Works which include construction and maintenance of Streets, Sidewalks and Drainage systems and Solid Waste Services. The remaining \$3 Million in General Fund Expenditures are designated for the Quality of Life (\$1.3 Million) which includes Parks and Recreation and the Library; and General Government (\$1.7 Million) which includes Administration, Municipal Court and Building Services.

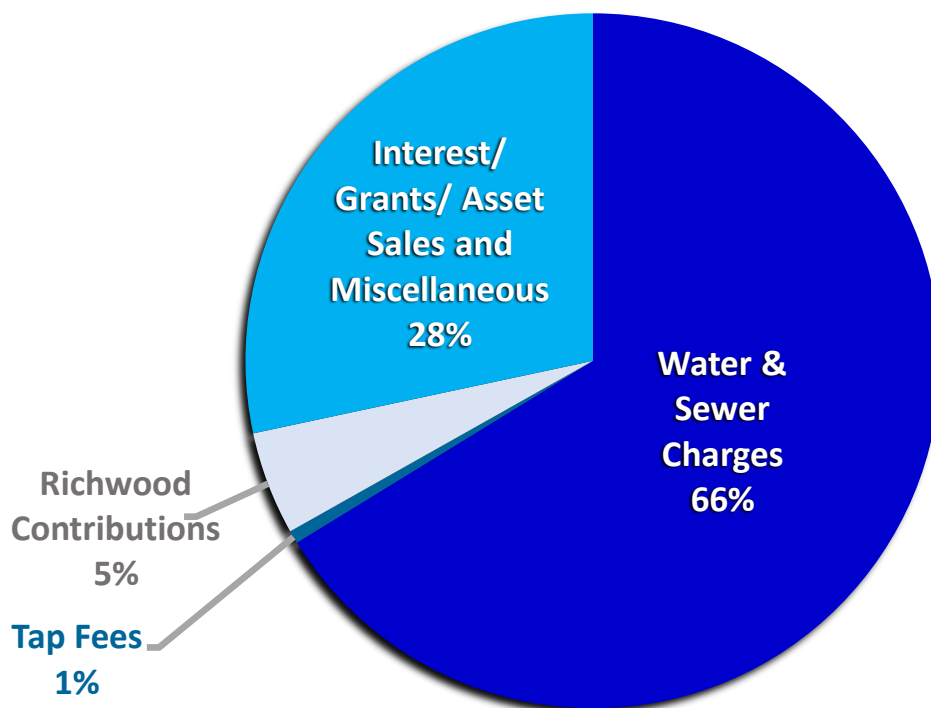
General Fund Expenditures by Category



Overview of the Enterprise Fund

For the third consecutive year, the Enterprise Fund is forced to increase its Rates for Service to reduce the Draw on Fund Balance. The City's contract with the Brazos Water Authority (BWA) for the provision of surface water is a primary driver for the Rate model adopted by the City. BWA has undertaken several Debt issues over the preceding Fiscal Cycles aimed at Capital Improvements to their infrastructure which will enhance the Authority's ability to provide potable water capacity to Clute and the other Member Cities. For FY 2025-2026 the BWA base rate will rise to \$4.96 per 1,000 gallons taken under contract by the City. The rate increase will not forestall the draw on Reserves in the coming year however, as the City is looking to adopt an aggressive schedule for infrastructure projects related to the FY 2025-20235 CIP.

Enterprise Fund Revenues by Source



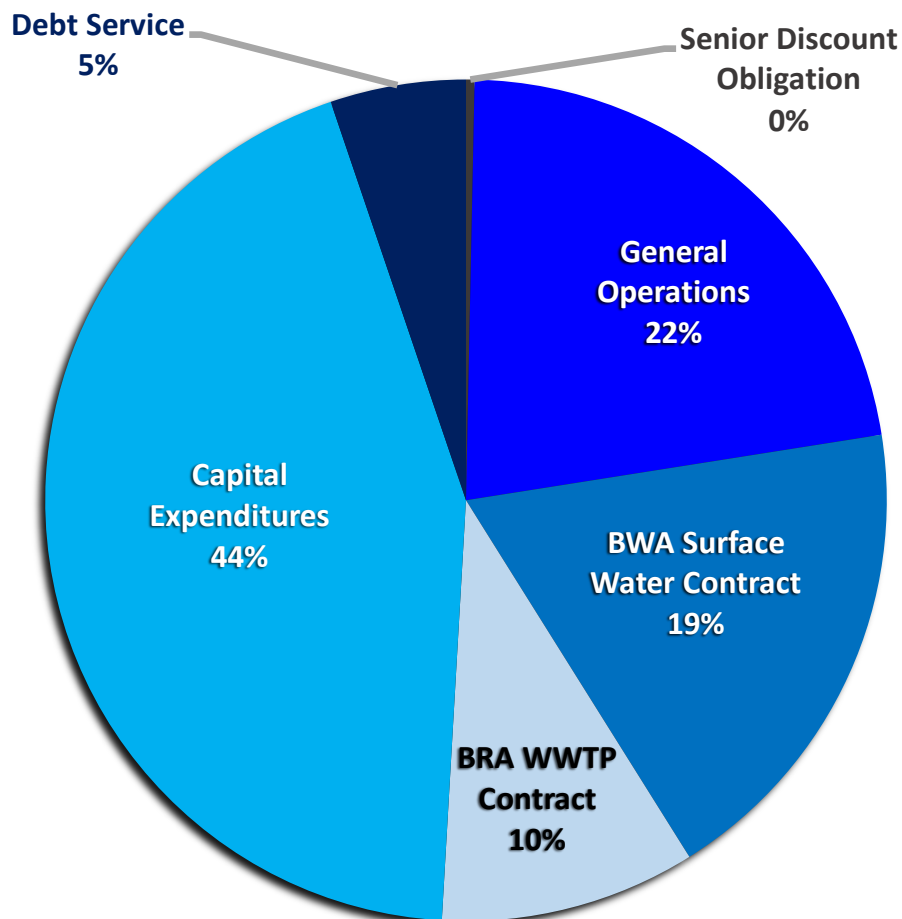
Under this Budget the Enterprise Fund will begin the year with approximately \$10.7 Million in Fund Balance. The Budget projects a Total Revenue of \$8.7 Million; most of that total comes directly from fees associated with the provision of Water and Wastewater Service to our Customer base. As discussed above, those fees are set to increase to both offset the BWA pass through increase and the City's ongoing infrastructure renewal projects associated with the CIP which will be discussed in detail later. The remainder of Revenue for the Fund comes from Interest, Grants, Sale of Assets, Contributions from Richwood for the operation of the Wastewater Treatment Plant and other facilities and Tap Fees.

The Enterprise Fund Budget as proposed includes more than \$14.8 Million in Expenditures for FY 2025-2026. The Budget total for these Expenditures reflect only \$11.2 Million, as the Budget anticipates the transfer of \$3.4 Million from the Enterprise Construction Fund (Fund 105) to offset the infrastructure projects. These Capital Infrastructure projects total almost \$6.5 Million; these specific

projects will be detailed in the CIP Section of this document below. The remainder of the planned Expenditure fall into five categories:

- **General Operations:** the costs of day-to-day operation and maintenance of the Water and Wastewater System. The Budget includes \$3.2 Million for this category.
- **Contract Services:** the costs associated with the provision of surface water from BWA and the operation of the Wastewater Treatment Plan (WWTP) by the Brazos River Authority (BRA). The Budget includes \$4.2 Million for this category.
- **Debt Service:** the costs associated with the repayment of Debt previously issued to complete projects. The Budget includes \$773,523 for this category.
- **Credits:** the costs associated with the rate “buy down” or credits for Senior Citizens. The Budget includes \$48,500 for this category.

Enterprise Fund Expenditures by Category



Overview of the Hotel Motel Tax/ CVB Fund (Fund 04)

As discussed in the FY 2024-2025 Year in Review, the HOT/CVB Fund began a revival which the City hopes will continue well into the Future. For the coming year, the Fund looks to begin with an initial Fund Balance of \$1.4 Million. Based on the current trend, this Budget projects a Revenue total of \$400,000 which includes a projected slight increase in HOT collections for the coming year.

Those Revenues are projected against a total Expenditure of just shy of \$250,000 which means the Fund projects to finish in the black for the second consecutive year. Expenditures for this fund include Marketing activities, the Clute CVB, support for the Center for Arts and Science, GTMF and Brazosport Chamber will continue at their previous levels.

Overview of the Streets, Drainage & Sidewalks Fund (Fund 05)

Fund 05 serves as the General Fund resource pool for the Capital Improvement Plan (CIP) and as such plays a vital role in the City's strategy for Infrastructure Renewal. Thanks to recent changes to the City Charter, the Fund is now able to assist in the servicing Debt associated with those projects and also more flexibility to expend funds related to improvements of those Infrastructure Projects. The specific Projects themselves are detailed in the CIP Section of this document, but this Fund's description should give the reader an idea of the scale and commitment the City is making in those efforts.

The Fund looks to begin FY 2025-2026 with a Fund Balance of \$9.6 Million. The Budget anticipates Sales Tax Revenues just shy of \$1 Million and Grant Revenues of \$7.75 Million as the City looks to finally clear all the hurdles needed to access the 2022 Awarded GLO HAZMIT Grants for Drainage Improvements along Flag Lake Drive and the Pin Money Drainage System.

Those combined resources will be used to offset slightly more than \$10 Million in projected Expenditures. Those funds will be used to improve key Thoroughfares, Drainage Systems and expand Sidewalk and Trail capacity throughout the City.

Overview of the Clute Economic Development Corporation (CEDC) Fund (Fund 06)

The Clute Economic Development Corporation (CEDC) has thrived under new leadership and continues to work in fomenting Economic Growth through incentivization and marketing. Sales Tax Revenues are projected to grow slightly in the coming Fiscal Year on the same trend lines as the General Fund and Sidewalks, Street and Drainage Fund. CEDC looks to begin the year with a Fund Balance of \$3.3 Million and is projected to generate \$1.2 Million in Revenue.

On the Expenditure side, the Fund looks to continue its progress on the implementation of the Livable Centers objectives by making improvements at the Shanks Lake Site and the Pocket Park on Main Street. Additionally, CEDC plans to continue work on targeted incentivization for Industrial and Commercial growth, Community Development and investment in Community Identity.

Overview of the Great Texas Mosquito Festival Fund (Fund 07)

The 43rd Annual Great Texas Mosquito Festival was a success despite low turnout on Saturday night. Increased sponsorship from Corporate Donors like BASF made a huge financial and attendance boost to the Event as it experienced stronger than expected crowds on Thursday night. Going forward, the Event organizers are already working on tweaks to hopefully generate more interest on Saturday. It should be noted that the YTD performance for the Event is still trickling in, but the Event looks to be in good shape. It doesn't hurt that once again; the Weather Insurance paid for at least one day of the Event.

Overview of the Debt Service Fund (Fund 400)

The Fiscal Stewardship of the City is perhaps best displayed in its Debt Management; Clute has been able to maintain a steady but not overly burdensome Debt Profile. Likewise, the City has been successful in structuring its debt to defray the overall burden among several revenue streams, not solely Ad Valorem Tax. As such the actual I&S Tax Burden for the City in FY 2025-2026 will be \$369,137. The remainder of those payments are apportioned among Sales Tax Revenue and Enterprise Fund Revenue.

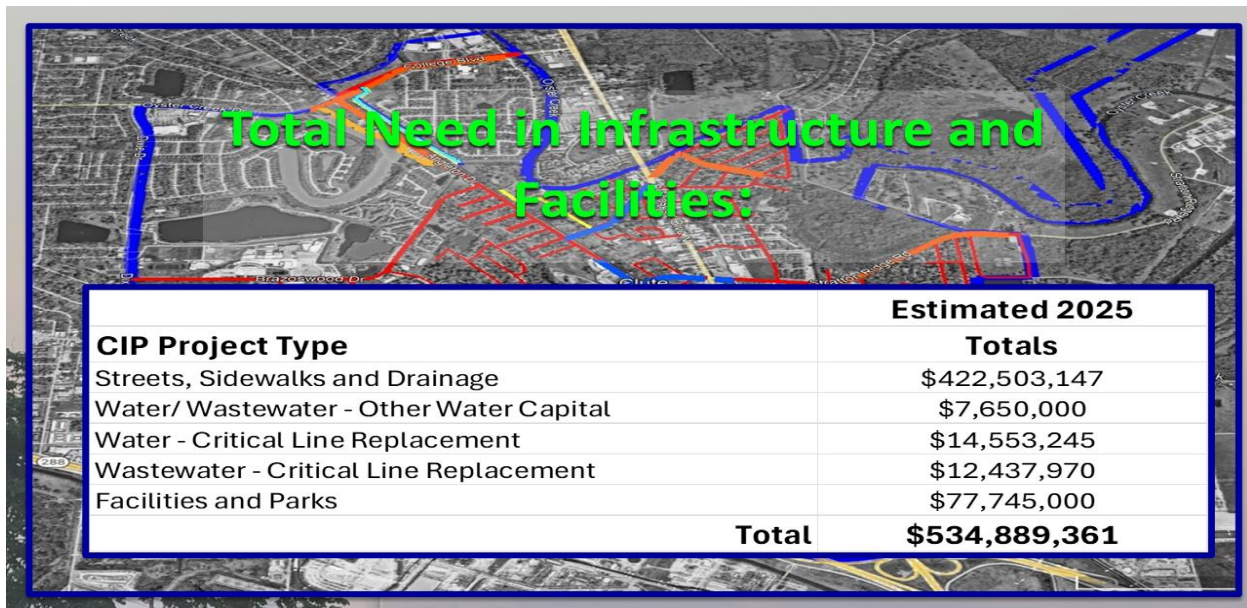
The Capital Improvement Plan (CIP) for FY 2025-2035

The Capital Improvement Plan (CIP) is a multi-year strategic planning document that outlines a city's planned investments in physical infrastructure and major capital assets. Typically covering a five- to ten-year horizon, the CIP identifies and prioritizes public projects such as road improvements, utility upgrades, facility construction, park enhancements, and equipment acquisitions.

The plan serves as a roadmap for budgeting and implementing long-term projects, ensuring efficient use of resources while aligning with the city's comprehensive planning goals, community needs, and fiscal constraints. It helps coordinate interdepartmental efforts, secure funding through grants or bonds, and maintain transparency with residents regarding future development and spending.

The CIP draws on resources from multiple sources to execute projects designed to impact the Community for generations. The current plan is perhaps the City's most aggressive since its Incorporation in 1952. The fact of the matter is that outside of the Lake Bend, College Park and Woodshore neighborhoods, much of the road inventory, water, wastewater and drainage system is nearing or has eclipsed their projected end of useful life. In June 2025, Staff presented the City Council an outline of the CIP and the current state of the aging infrastructure throughout much of the Community. That presentation was developed after hundreds of hours of mapping, review and calculations related to the City's streets, drainage ways, water and sewer lines. That review identified more than \$530 Million in needed work, far beyond the City's ability to remedy in the course of one, ten or maybe fifty years, but we must start somewhere, and this iteration of the CIP is that place.

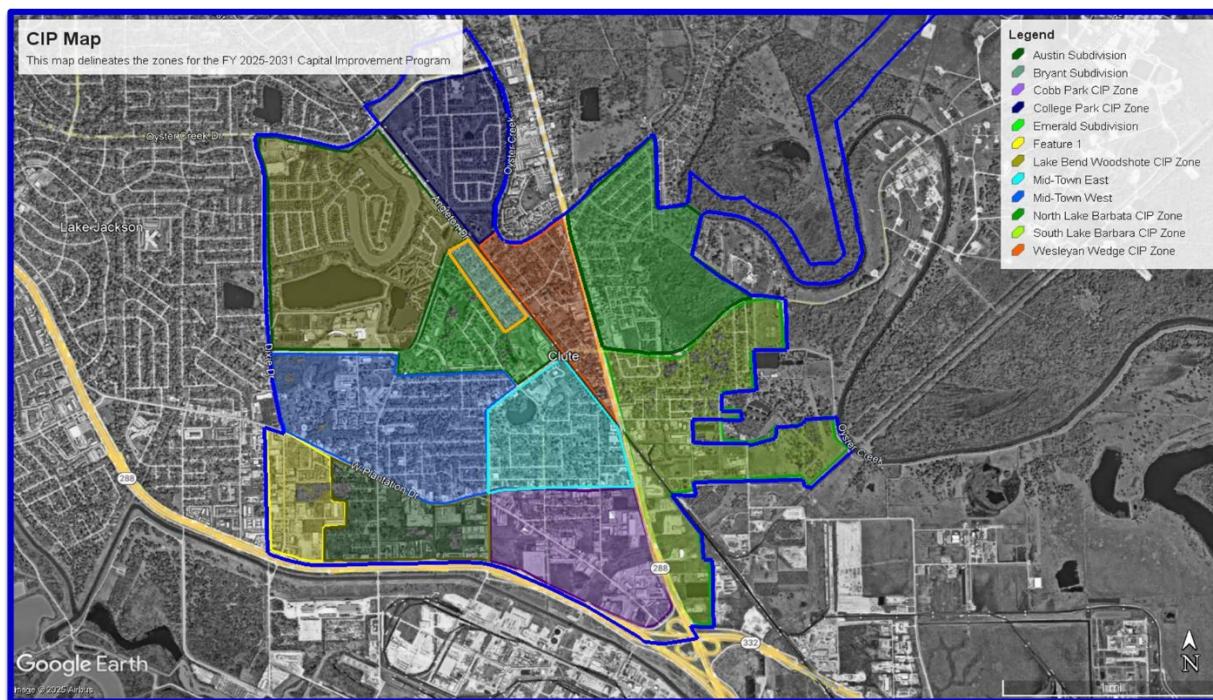
Total CIP Need in 2025



In order to better understand the needs of the City and to make the Plan more scalable, Staff tried to develop a plan dividing the Community into twelve zones and then went about measuring and assessing each road, ditch, sidewalk (where present), water and wastewater line across the City. They then developed a cost model based on the current market to arrive at a cost for renewing and improving each facet of infrastructure within each zone. From there, they presented Council with

options on how best to achieve that renewal within a Fiscal Model that is constrained to put it charitably.

The Twelve CIP Zones



The ultimate goal for this plan is to replace, renew and improve upon the existing facilities where possible and expand or construct those facilities where they currently don't exist. For the standard residential street this means enclosing the ditches through the construction of curb and gutter which will be accompanied by a standard street width of 25 feet. For water and sewer lines, this means replacing the amalgam of clay, asbestos concrete and steel pipe with new longer lasting materials. The City currently has more than 50 miles of Water line that is over 55 years old. The expected lifespan of asbestos concrete (AC) pipe in SE Texas is about 50 years.

The City has begun work on a Plan of Finance for the 10-year cycle but based on changes to Legislation on Local Government Debt, the City's current Debt structure and the nature of the Community's fiscal situation, there are many complications that have slowed the process. The City does not currently have the capacity to take on even ten percent of the total need in 2025 numbers, so it has taken the approach of taking on projects that can be self-funded in the short term and will look to Debt, Grants and potentially Capital Loans to execute the remainder of the Projects.

Given these limitations, Staff have prepared a Year 1 slate of projects which will be funded from resources currently on hand or contractually guaranteed under State and Federal grants to execute. Likewise, the projects listed will require that the City uses a varied portfolio of Public and Private resources to carry out the work. In the Streets and Drainage component for instance, the City will continue to utilize the County Road and Bridge Department to execute two miles of street repair and maintenance, but for the larger Capital projects like the Old Angleton Road project, a private contractor will be required. Like the Operating Budget, the CIP is divided between Governmental Funds and Enterprise Funds.

An image of what a renewed Residential Street will be



The Chart below indicates the slate of Major CIP projects to be undertaken utilizing Government Funds and the designated Funding Source for each.

FY 2025-2026 Government Funds CIP Major Projects

Project Name	Length in Feet	Future Project Profile - SF	Future Project Profile - SY	Length in Miles	Estimated 2025 Cost to Standardize Street only	Estimated 2025 Cost to Standardize Curb & Gutter	Estimated 2025 Cost to Standardize Sidewalk	Estimated 2025 Totals
Old Angleton Phase 1 (35' Profile)	7,175	251,125	27,903	1.36	\$1,501,786.00			\$1,501,786
Kyle Rd West (28' Profile)	2,072	72,520	8,058	0.39	\$320,366.08	\$62,160.00	\$518,000.00	\$900,526
Sidewalk - Dixie to Plantation	973	4,865	541	0.18			\$243,250.00	\$243,250
Flag Lake Dr - GLO HAZMIT Drainage Ditch	3,168	95,040	10,560	0.60		\$1,964,160.00		\$1,964,160
Flag Lake Dr - GLO HAZMIT Street	3,168	50,688	5,632	0.60	\$2,342,292.48			\$2,342,292
Pin Money - GLO HAZMIT Drainage - Phase 1	1,268	20,288	2,254	0.24		\$786,160.00		\$786,160
Pin Money - GLO HAZMIT Drainage - Phase 2	1,836	29,376	3,264	0.35		\$1,138,320.00		\$1,138,320
Paks - Wilson and Broadus Improvements								\$200,000
Parks - Milstid Park Improvements								\$150,000
FAC - City Hall/ Records Rood Replacement								\$925,000
FAC - City Hall Door Replacement								\$50,000
FAC - City Hall Remediation and Renovation								\$100,000
EDC - Shanks Lake & Main St Projects								\$150,000
						Total		\$10,451,495
						GLO HAZMIT Grant Allocation		\$6,230,932
						Fund 05 Allocation		\$2,645,562
						Fund 01/101 Allocation		\$1,425,000
						Fund 06 - EDC		\$150,000

Those projects include:

- A complete reconstruction of Old Angleton Road from the end of the existing concrete apron south of the Oyster Creek/ College Park Blvd intersection all the way to Main Street. This project calls for a complete road rebuild/ re-bed and the standardization of a 35-foot-wide concrete paving section for 1.36 miles. The standardization of width and the use of concrete will create a safer, lower maintenance and longer lasting thoroughfare. Based on market cost modeling, the estimated cost for this project will be approximately \$1.5 Million with funds coming from Fund 05.
- The enclosure of the drainage and standardization of Kyle Road from its intersection with Old Angleton Road east to the Right of Way near the intersection of State Highway 288B. This project will see a complete reconstruction of .39 miles of asphalt road, the addition of curb

and gutter to better preserve the newly standardized 28-foot-wide asphalt street and the addition of sidewalk on one side of the road. The estimated cost for this project is just shy of \$1 Million and those funds will be sourced from Fund 05.

Major CIP Road Improvements for FY 2025-2026



- Completion of the connection of sidewalk along Dixie Drive to the existing sidewalk on Plantation Drive. This will complete the loop of sidewalks along all Major Thoroughfares on the west side of the City enhancing mobility and public safety. The completion of this project is totally dependent on the timely completion of the Pin Money Drainage Improvement Project. The funding for this project will be sourced from Fund 05 utilizing money derived from the 2020 Debt Issuance by the City for the expansion of our sidewalk network. The estimated cost for this project is just over \$243,000.
- The GLO HAZMIT Grant funded overhaul of the Flag Lake Drainage system. This massive project will see a complete overhaul of the drainage channel on the eastern side of Flag Lake Drive and the installation of subgrade box culverts under the western lane of Flag Lake Drive to enhance the flow of storm water from this area. The project Engineers working on this project estimate the total cost of construction to be \$4.3 Million.
- The GLO HAZMIT Grant funded reconstruction and enhancement of the Pin Money Drainage System. Split into two phases, this project will improve and enhance the Drainage system running along and underneath Plantation Drive as well as channel improvements to the existing system that run from behind the north side of Pin Money Drive across/ underneath Plantation and then south until reaching the system's intersection with Brazospark Drive. The project Engineers estimate the total construction cost of this project to be \$1.9 Million.
- Park and Playground improvements for Milstid, Broadus and Wilson Parks on the East side of town. These improvements should aid in the accessibility and appeal of the Parks and will see the replacement and enhancement of the Playgrounds at Broadus and Wilson Parks. The

estimated total for these projects is just over \$350,000 which will be drawn directly from the General Fund (01) and its Ancillary Construction Fund (101).

- The relocation of HVAC Systems, retrofitting of pitched roofs and the remediation of water damage and renovations to City Hall and the Records Building. The City hopes to begin that process immediately and to have it complete as soon as possible. The total cost for this project is estimated to be just under \$1 Million and will be sourced from the General Fund (01) and its Ancillary Construction Fund (101).
- Finally, on the Governmental side are the Capital Projects associated with the initial steps towards the implementation of improvements associated with the Livable Centers Study. These initial steps include clearing the Shanks Lake Property for future improvements and the installation of amenities for a pocket park on Main Street that was recently cleared. These are smaller steps in a broader vision but are meant to signal to the Community that progress is being made.

Livable Centers “Core” Principle



The Enterprise components of the CIP is outlined in the chart below:

FY 2025-2026 Enterprise Fund Major CIP Major Projects

Project Name	Estimated 2025 Cost
Bumpy Road Lift Station Expansion	\$1,100,000
Bumpy - Dorsett - WWTP Force Main	\$900,000
Plantation Trunk Line Replacement	\$600,000
Emerald Subdivision - Sewer Replacement	\$950,000
Bryan Subdivision - Sewer Replacement	\$600,000
AMI/AMR System Audit	\$1,500,000
Total	\$5,650,000
Fund 105 Allocation	\$3,400,000
Fund 02 Allocation	\$2,250,000

Those projects include:

- The enlargement of the Bumpy Road Lift Station, which serves the majority of Wastewater within the City. This facility has experienced chronic mechanical issues related to the burden it faces from its current capacity limitations. The proposed project would ensure that the capacity is present to allow for current and future need. The total estimated cost for this project is \$1.1 Million, which will be sourced from both the Enterprise Fund (02) and its Ancillary Construction Fund (105).
- Coupled with this project is a replacement of the Force Mains feeding into and out of the enlarged Lift Station which has been problematic for neighboring properties. The costs associated with this project is estimated to be just shy of \$1 Million and will be sourced from both the Enterprise Fund (02) and its Ancillary Construction Fund (105).
- The replacement of the Wastewater Trunk Line along Plantation Drive which feeds into the Wastewater Treatment Plant is also proposed for this Fiscal Year. This line is also of crucial importance to the entire system. The City estimates the costs for this project at \$600,000 and will be sourced from both the Enterprise Fund (02) and its Ancillary Construction Fund (105).
- The replacement of Wastewater lines in both the Emerald and Bryan Subdivisions which are at the end of their useful lives. The combined projects are estimated to cost \$1.5 Million and will be drawn from an amalgam of funding from the County's CDBG allocation and both the Enterprise Fund (02) and its Ancillary Construction Fund (105).
- Finally, the City will undertake an audit of its Automated Water Meter System which may result in the replacement of the existing Meters. The current system is experiencing high rates of repair and maintenance needs. Based on the outcome of that audit, the City will decide if a system replacement is needed, the estimated cost included in this Budget will be adequate for the first half of a replacement project. If the City determines that there is no need to complete a full replacement, it would only be required to pay approximately \$45,000 for the audit to be completed. Any funds expended for this potential project will be sourced from both the Enterprise Fund (02) and its Ancillary Construction Fund (105).

Conclusion

We look to build on the legacy of strong pragmatic leadership the City by renewing our Infrastructure, investing in Personnel and ensuring that the Quality Essential Services our residents have come to expect continues.

We will continue to be good Stewards of the City and its Finances as we practice a commitment to Continuous Improvement at all levels to ensure that our Taxpayers are guaranteed transparent processes resulting from the Best Practices in local governance today. Thank you for the opportunity to serve you, this remarkable Staff and this Community! It is an honor and I look forward to continuing our efforts as we strive to make Clute the even better every day!

Respectfully,

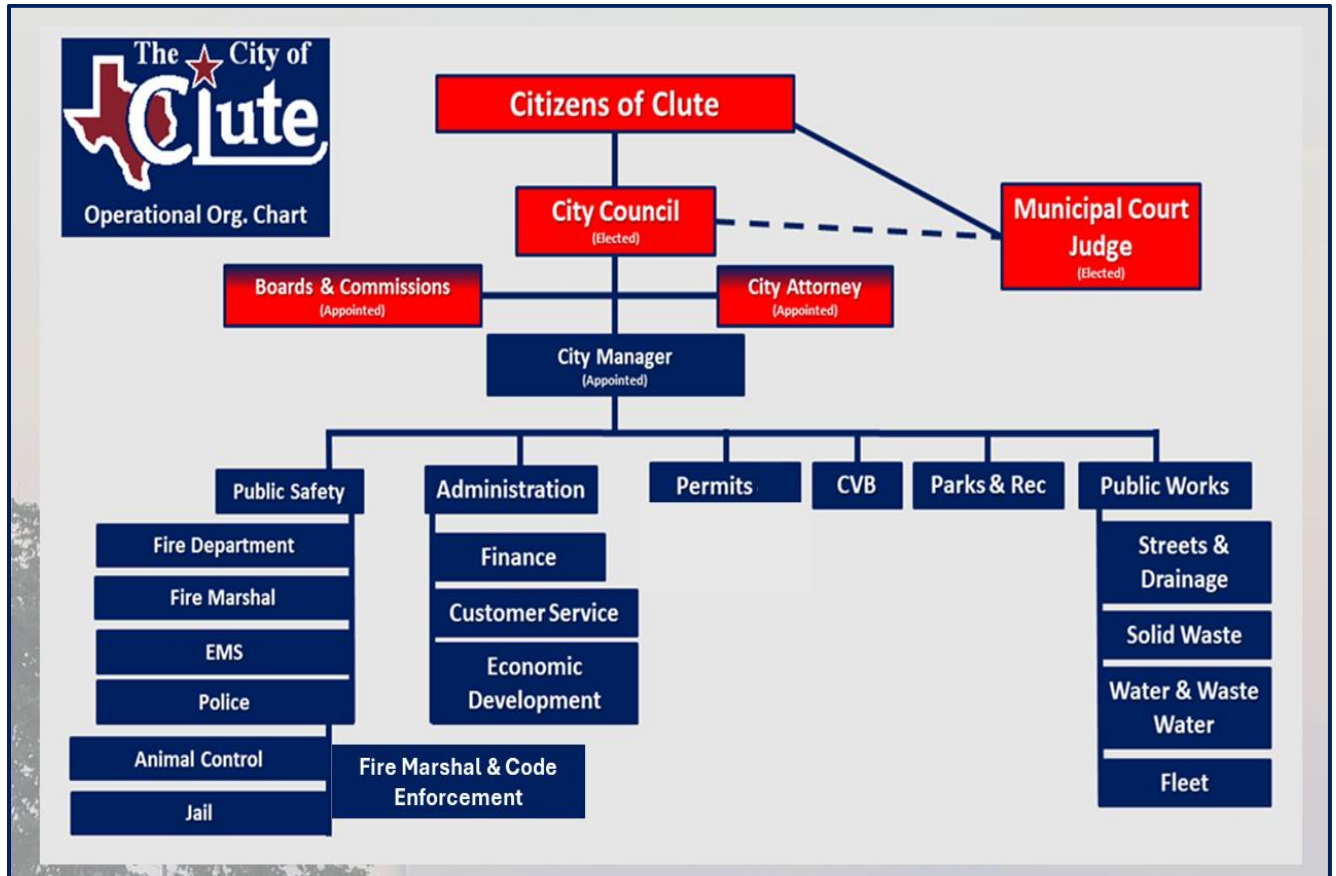
A handwritten signature in blue ink, appearing to be 'CJ Snipes', with a stylized, flowing script.

CJ Snipes, MPA
City Manager



ORGANIZATIONAL CHART

Operational Organizational Chart





BUDGET GLOSSARY

FINANCIAL STRUCTURE DESCRIPTIONS

Accounts for the City of Clute are organized on the basis of funds, each of which are considered to be a separate accounting. Governmental units establish and maintain funds as required by law and sound financial administration. The operations of each fund are summarized below:

GOVERNMENTAL FUND TYPES: Governmental funds are often referred to as "source and use" funds. These are the funds through which most governmental functions typically are financed. The fund types included in this category are general, special revenue, debt service, capital projects funds. All Governmental Funds are operated under a modified accrual accounting basis. This method of accounting is a combination of cash and accrual accounting.

GENERAL FUND (Fund #01) [Major Fund] - The General Fund, a governmental fund type, is the operating fund of the City. It is the largest fund within the City. It was established to finance and account for the general receipts and expenditures and is operated under a modified accrual accounting basis. This fund may be used for any legitimate municipal purpose. The sources of revenues for this fund include property, sales, franchise, and industrial district taxes, licenses and permits, fines, fees, and others. This fund is used for most basic operating services such as public safety, human and cultural services, parks and recreation, public works, and general government administration.

GENERAL OPERATING – Listed below are the General Operating departments located within the General Fund:

01-401	ADMINISTRATION	01-410	FIRE MARSHALL
01-402	LEGISLATIVE	01-411	STREETS & DRAINAGE
01-403	LEGAL	01-412	E M S (transfer account)
01-404	MUNICIPAL COURT	01-413	SANITATION
01-405	FINANCE	01-414	SERVICE CENTER
01-406	TAX	01-415	LIBRARY
01-407	CODE ENFORCE / BUILDING	01-416	PARKS & RECREATION
01-408	POLICE	01-417	DEBT/TRANSFERS/CONTINGENCY
01-409	FIRE		

CAPITAL IMPROVEMENT FUND (Fund #101) – used for the purpose of accounting for major capital improvement projects for Governmental Funds.

UNEMPLOYMENT FUND (Fund #102) – used to account for costs related to unemployment compensation for government funds.

BEAUTIFICATION FUND (Fund #103) – used to collect and account for funds designated to beautification around the City.

NARCOTICS/FORFEITURE FUND (Fund #104) – Chapter 59 of the Texas Code of Criminal Procedure allows any peace officer to seize property under authority of a search warrant

and under specific rules and conditions, outlined in the code. These restricted funds can be used according to the statute primarily for law enforcement related purposes including salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties. A special fund must be maintained and accounted for which includes reporting to the State to identify all seized funds and how those funds are spent. This special fund is located as a sub-fund of the General Fund and is operated under a modified accrual accounting basis.

EQUIPMENT REPLACEMENT FUND (Fund # 106) – used for the purchase of significant capital items for the purpose of spreading the cost of several years within the Governmental Funds.

CHAPTER 380 FUND (Fund #380) – The Chapter 380 fund is used to process the fund made available through Chapter 380 Performance Agreements. This fund pays out, and will reimbursements occur, pays back the funds loaned from various funds throughout the City.

SELF-FUNDED HEALTH PLAN (Fund #600) – The Self-Funded Health Plan is use to make payments for self-funded health insurance claim payments as well as any reimbursements for Flexible Spending payments. Funds deducted from employee checks are placed in the fund for use on claims.

MUNICIPAL COURT SECURITY FUND - Article 102.017 of the Texas Code of Criminal Procedure allows a governing body of a municipality by ordinance to create a municipal court building security fund, a governmental fund type located as a sub-fund in the General Fund, and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a \$3 security fee as a cost of court. A fund designated by this subsection may be used only to finance security personnel for a municipal court, as appropriate, or to finance items when used for the purpose of providing security services for buildings housing a municipal court, as appropriate, including:

- the purchase or repair of X-ray machines and conveying systems;
- hand held metal detectors;
- walk through metal detectors;
- identification cards and systems;
- electronic locking and surveillance equipment;
- bailiffs or contract security personnel during times when they are providing appropriate security services;
- signage;
- confiscated weapon inventory and tracking systems;
- locks, chains, alarms, or similar security devices;
- the purchase or repair of bullet-proof glass; and
- continuing education on security issues for court personnel and security personnel.

MUNICIPAL COURT TECHNOLOGY FUND - Article 102.0172 of the Texas Code of Criminal Procedure allows a governing body of a municipality by ordinance to create a municipal

court technology fund, a governmental fund type located as a sub-fund in the General Fund, and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a technology fee not to exceed \$4 as a cost of court. A fund designated by this article may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including:

- computer systems;
- computer networks;
- computer hardware;
- computer software;
- imaging systems;
- electronic kiosks;
- electronic ticket writers; and
- docket management systems.

The municipal court technology fund shall be administered by or under the direction of the governing body of the municipality.

MUNICIPAL COURT JUDICIAL EFFICIENCY FUND - allows a governing body of a municipality by ordinance to create a municipal judicial efficiency fund, which provides support to the Court.

SPECIAL REVENUE FUND TYPES / GOVERNMENTAL FUNDS: Funds used to account for specific revenues that are legally restricted to expenditures for particular purposes. All of these funds are operated under a modified accrual accounting basis. The City's Special Revenue Funds consist of the following:

HOTEL-MOTEL TAX FUND (Fund #04) – This fund, established under Chapter 351 of the State of Texas Tax Code, is a special revenue fund in which revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry (see Subchapter B).

STREET, DRAINAGE & SIDEWALKS FUND (Fund #05) [Major Fund] – This fund, is currently being used to account for Street & Drainage construction activity within the City. Forty (40%) percent of General Fund sales tax revenue is transferred to the Streets, Drainage, & Sidewalks Fund for use in new construction of streets and drainage projects.

ECONOMIC DEVELOPMENT CORPORATION FUND (Fund #06) [Major Fund] – The Economic Development Corporation (a 4B Corporation), a special revenue fund, was established on 10/01/2001 by an approval of the voters of a ½ percent increase in sales tax to be administered by the EDC for economic development activities.

GREAT TX MOSQUITO FESTIVAL FUND (Fund #07) – This fund accounts for revenue and expenses generated at the annual event.

DEBT SERVICE FUND (Fund #400) – This fund accounts for taxes collected to pay Certificates of Obligation 2016 and reserves.

PROPRIETARY (ENTERPRISE) FUND TYPES: A category of funds whose activities have characteristics (i.e., self-supporting through user fees and charges) similar to private sector entities. These funds are accounted for using the **full** accrual basis of accounting. These funds are also known as **ENTERPRISE** funds. The City's proprietary funds consist of the following:

ENTERPRISE FUND / WATER & SEWER (Fund #02) [Major Fund] – The Enterprise / Water & Sewer Fund is an operating fund and accounts for Revenues and expenses related to water and sewer billing, as well as expenses associated with the maintenance and construction of the City water & sewer system, including system wide infrastructure and the Waste Water Treatment Plant.

CONSTRUCTION FUND (Fund #105) – used to account for spending on major construction projects within Water & Sewer.

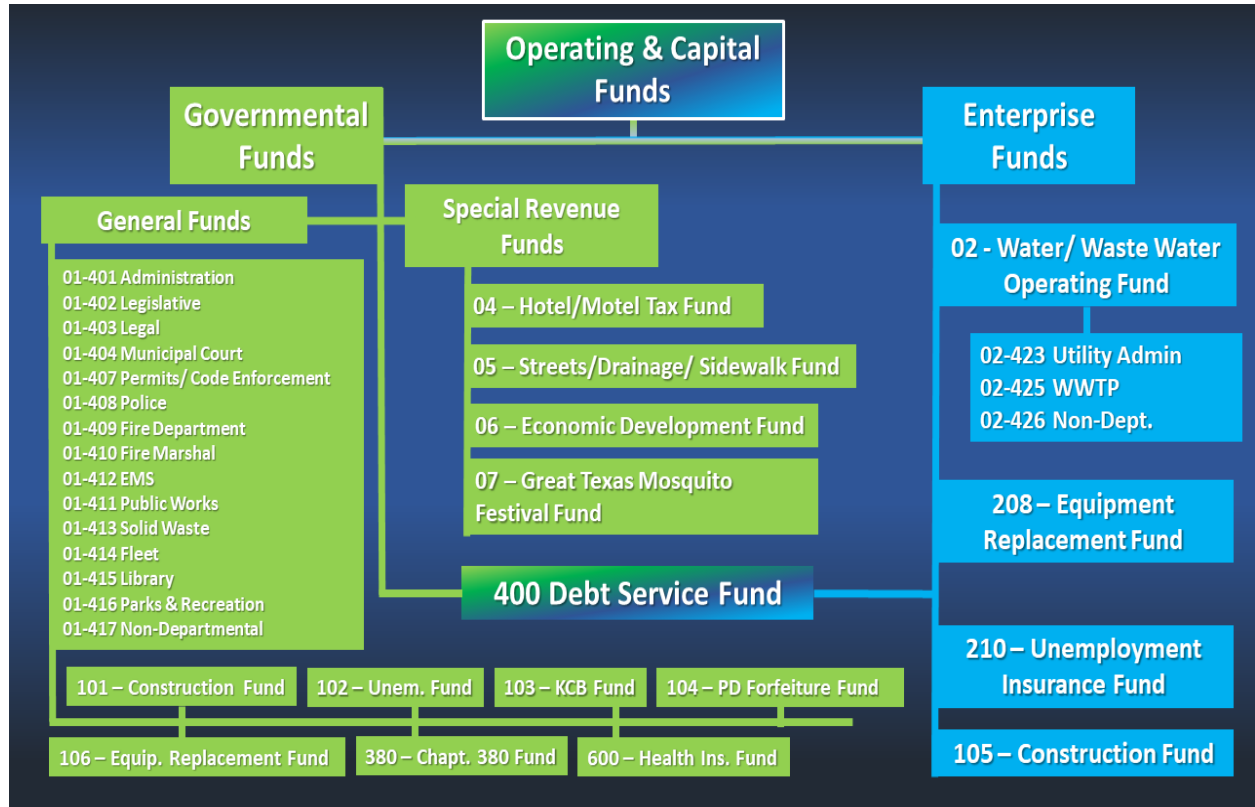
EQUIPMENT REPLACEMENT FUND (Fund # 208) – used for the purchase of significant capital items for the purpose of spreading the cost of several years within Water & Sewer.

UNEMPLOYMENT FUND (Fund #210) – used to account for costs related to unemployment compensation for the Enterprise fund.

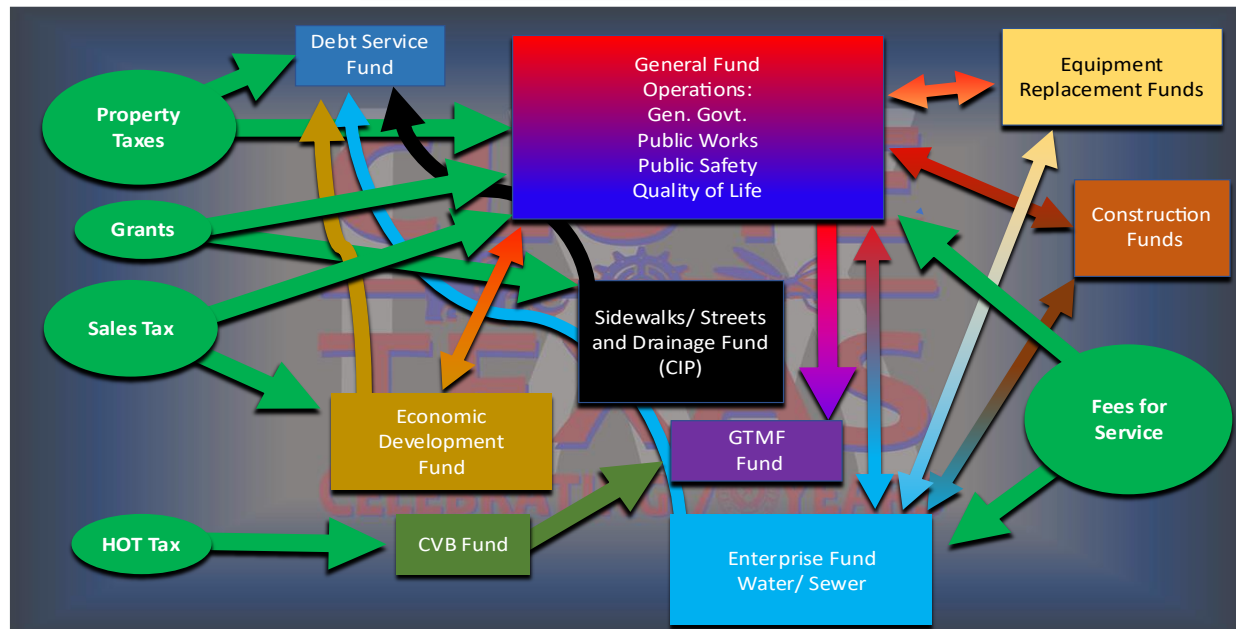


**ANCILLARY CHARTS AND
INFORMATION**

Financial Organizational Chart



Functional Flow Chart of Funds



FY 2025-2026 City of Clute Holiday Schedule

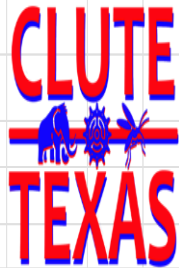
Calendar Year 2025 Holiday Name	Dates
Veteran's Day	Tuesday, November 11, 2025
Thanksgiving	Thurs & Friday, November 27 & 28, 2025
Christmas	Wed, Thurs & Friday, December 24, 25 & 26, 2025
Calendar Year 2026 Holiday Name	Dates
New Year's	Thursday, January 1, 2026
MLK Day	Monday, January 19, 2026
Texas Independence Day	Monday, March 2, 2026
Good Friday	Friday, April 3, 2026
Memorial Day	Monday, May 25, 2026
Juneteenth	Friday, June 19, 2026
Independence Day	Friday, July 3, 2026
Labor Day	Monday, September 7, 2026



FISCAL YEAR 2025-2026
PROPERTY TAX SCHEDULE/COMPARISON

FISCAL YEAR	TAXABLE VALUE			CITY RATE / \$100						M&O TAX COLLECTIONS				TRUTH-IN-TAXATION	
	TOTAL	CHG%	NEW	M & O		I & S		TOTAL LEVY		CURRENT			% OF LEVY	No New Rev	VATR
				RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	BUDGET	ACTUAL	CHG%		RATE	3.50%
2025 - 2026	\$949,355,230.00	1.2%	\$9,502,427.00	\$0.434016	\$4,120,353.60	\$0.037741	\$358,296	\$0.471757	\$4,478,649.75	\$4,120,353.60		8.12%		\$0.455684	\$0.471757
2024 - 2025	\$938,493,986.00	4.1%	\$11,811,938.00	\$0.426354	\$4,082,291.75	\$0.038646	\$370,031	\$0.465000	\$4,452,322.86	\$4,082,291.75	\$3,811,073.00	5.30%	92.9%	\$0.441121	\$0.466746
2023 - 2024	\$919,683,909.00	35.3%	\$22,874,639.00	\$0.426757	\$3,924,815.46	\$0.039880	\$366,770	\$0.466637	\$4,291,585.40	\$3,924,815.46	\$3,876,931.19	A 6.91%	98.8%	\$0.449350	\$0.466637
2022 - 2023	\$679,894,321.00	10.6%	\$9,487,905.00	\$0.541520	\$3,681,763.73	\$0.053279	\$362,241	\$0.594799	\$4,044,004.62	\$3,681,763.73	\$3,671,000.00	A 8.76%	99.7%	\$0.557575	\$0.594799
2021 - 2022	\$614,470,660.00	-2.1%	\$10,400,896.00	\$0.565512	\$3,474,905.32	\$0.059488	\$365,536	\$0.625000	\$3,840,441.63	\$3,474,905.32	\$3,385,257.00	A 6.35%	97.4%	\$0.610209	\$0.639366
2020 - 2021	\$627,647,436.00	11.3%	\$16,349,696.00	\$0.541900	\$3,401,221.46	\$0.053492	\$335,741	\$0.595392	\$3,736,962.62	\$3,401,221.46	\$3,267,500.00	A 0.88%	96.1%	\$0.566656	\$0.595392
2019 - 2020	\$563,812,116.00	5.3%	\$10,714,354.00	\$0.571365	\$3,221,425.10	\$0.053635	\$302,401	\$0.625000	\$3,523,825.73	\$3,221,425.00	\$3,092,568.00	A 9.31%	96.0%	\$0.602605	\$0.640179
2018 - 2019	\$535,277,021.00	3.9%	\$23,004,851.00	\$0.563238	\$3,014,883.59	\$0.061762	\$330,598	\$0.625000	\$3,345,481.38	\$3,014,883.59	\$2,947,048.71	A 0.88%	97.8%	\$0.581920	\$0.659297
2017 - 2018	\$515,200,403.00	14.3%	\$19,279,228.00	\$0.598858	\$3,085,320.00	\$0.026142	\$134,683	\$0.625000	\$3,220,003.00	\$2,988,512.00	\$2,988,511.95	A 5.75%	92.8%	\$0.570422	\$0.613964
2016 - 2017	\$450,621,621.00	13.7%	\$15,905,792.00	\$0.604349	\$2,726,463.00	\$0.038651	\$171,034	\$0.643000	\$2,897,497.00	\$2,845,342.00	\$2,826,104.50	A 14.06%	97.5%	\$0.594975	\$0.681969
2015 - 2016	\$396,333,943.00	12.0%	\$8,563,867.00	\$0.659000	\$2,605,434.00	\$0.000000	\$0	\$0.659000	\$2,605,434.00	\$2,546,545.00	\$2,494,521.00	A 7.31%	95.7%	\$0.610226	\$0.659044
2014 - 2015	\$353,895,089.00	5.7%	\$8,097,768.00	\$0.672000	\$2,378,175.00	\$0.000000	\$0	\$0.672000	\$2,378,175.00	\$2,247,783.00	\$2,324,667.30	A 5.94%	97.8%	\$0.647661	\$0.699473
2013 - 2014	\$334,702,083.00	4.0%	\$6,513,567.00	\$0.672000	\$2,249,198.00	\$0.000000	\$0	\$0.672000	\$2,249,398.00	\$2,141,688.00	\$2,194,237.99	A 5.23%	97.5%	\$0.644600	\$0.696200
2012 - 2013	\$321,881,994.00	4.4%	\$7,344,685.00	\$0.672000	\$2,163,047.00	\$0.000000	\$0	\$0.672000	\$2,163,047.00	\$2,030,964.00	\$2,085,110.37	A 5.13%	96.4%	\$0.661736	\$0.714674
2011 - 2012	\$308,276,042.00	-2.9%	\$3,854,100.00	\$0.672000	\$2,071,615.00	\$0.000000	\$0	\$0.672000	\$2,071,615.00	\$1,970,351.00	\$1,983,441.63	A 0.08%	95.7%	\$0.687943	\$0.742978
2010 - 2011	\$317,521,577.00	-2.6%	\$3,951,935.00	\$0.672000	\$2,133,745.00	\$0.000000	\$0	\$0.672000	\$2,133,745.00	\$2,038,313.00	\$1,981,954.50	A -3.61%	92.9%	\$0.672720	\$0.726537
2009 - 2010	\$325,837,798.00	12.5%		\$0.672000	\$2,189,630.00	\$0.000000	\$0	\$0.672000	\$2,189,630.00	\$2,120,000.00	\$2,056,130.00	A 7.17%	93.9%	\$0.622423	\$0.672216
2008 - 2009	\$289,600,433.00	5.3%		\$0.693000	\$2,006,931.00	\$0.000000	\$0	\$0.693000	\$2,006,931.00	\$1,907,250.00	\$1,918,530.00	A 7.03%	95.6%		
2007 - 2008	\$274,935,244.00	1.6%		\$0.698000	\$1,919,048.00	\$0.000000	\$0	\$0.698000	\$1,919,048.00	\$1,874,000.00	\$1,792,595.00	A -1.28%	93.4%		
2006 - 2007	\$270,480,926.00	0		\$0.713000	\$1,928,529.00	\$0.000000	\$0	\$0.713000	\$1,928,529.00	\$1,914,890.00	\$1,815,855.00	A 9.56%	94.2%		
2005 - 2006	\$238,443,568.00	0		\$0.723000	\$1,723,947.00	\$0.000000	\$0	\$0.723000	\$1,723,947.00	\$1,706,351.00	\$1,657,356.00	A 8.98%	96.1%		
2004 - 2005	\$221,657,123.00			\$0.723000	\$1,602,581.00	\$0.000000	\$0	\$0.723000	\$1,602,581.00	\$1,604,470.00	\$1,520,834.00	A 2.54%	94.9%		
2003 - 2004				\$0.723000		\$0.000000		\$0.723000		\$1,554,888.00	\$1,483,218.00	A			
2002 - 2003				\$0.723000		\$0.000000		\$0.723000		\$1,454,011.00	\$1,420,531.00	A			
2001 - 2002				\$0.723000		\$0.000000		\$0.723000		\$1,386,562.00	\$1,337,930.00	A			
2000 - 2001				\$0.723000		\$0.000000		\$0.723000		\$1,322,865.00	\$1,282,201.00	A			

E - Estimate / Projection
A - Actual



Fiscal Year 2025-2026

DEBT STATEMENT

Description	Issue	Rate	Maturity	Original	Total	FY 2025-2026			Total	Fund Responsible for Debt	
	Date		Date	Issue Total	Balance (P&I)	Interest	Principal	Total	Balance (P&I)		
	Certificates of Obligation		on 9/30/2025	#	Name						
CO Series 2013	12/5/2013	3.26%	8/1/2033	\$5,000,000.00	\$2,766,397.50	\$86,355.00	\$260,000.00	\$346,355.00	\$2,420,042.50	02	Enterprise Fund
CO Series 2013	12/5/2013	3.26%	8/1/2033	\$4,500,000.00	\$2,496,197.50	\$77,897.50	\$235,000.00	\$312,897.50	\$2,183,300.00	06	EDC
CO Series 2016	9/22/2016	2.00%	2/1/2036	\$1,725,000.00	\$792,175.00	\$17,450.00	\$130,000.00	\$147,450.00	\$644,725.00	01	General Fund
CO Series 2017	9/1/2017	2.07%	2/1/2029	\$1,635,000.00	\$828,275.25	\$14,438.25	\$195,000.00	\$209,438.25	\$618,837.00	02	Enterprise Fund
CO Series 2018	11/1/2018	4.00%	2/1/2033	\$1,800,000.00	\$1,223,303.19	\$34,706.26	\$120,000.00	\$154,706.26	\$1,068,596.93	01	General Fund
CO Series 2020	9/10/2020	3.00%	8/1/2040	\$2,775,000.00	\$2,545,132.10	\$59,801.90	\$112,049.50	\$171,851.40	\$2,373,280.70	05	S/D/S Fund
CO Series 2020	9/10/2020	3.00%	8/1/2040	\$1,000,000.00	\$975,592.90	\$22,923.10	\$42,950.50	\$65,873.60	\$909,719.30	01	General Fund
				\$21,160,000.00	\$11,627,073.44	\$313,572.01	\$1,095,000.00	\$1,408,572.01	\$10,218,501.43		



Budget

Fiscal Year 2025-2026

ALL FUNDS SUMMARY

ALL FUNDS	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
DESCRIPTION				
BEGINNING FUND BALANCE	\$40,264,566	\$35,089,576	\$36,357,355	\$35,800,464
REVENUES				
GENERAL FUND 001	\$12,256,533	\$11,816,680	\$12,926,026	\$14,896,286
ENT FUND 002	\$6,202,338.00	\$5,144,449	\$6,173,339	\$8,769,186
HOT FUND 004	\$375,667	\$323,155	\$387,786	\$400,000
SDS FUND 005	\$6,032,160	\$1,329,700	\$1,536,617	\$8,865,000
EDC FUND 006	\$1,175,000	\$1,054,921	\$1,265,905	\$1,207,000
GTMF FUND 007	\$181,750	\$90,411	\$108,493	\$154,765
GF CON FUND 101	\$0	\$29,251	\$35,101	\$18,000
GF UNEM 102	\$0	\$1,019	\$1,223	\$50
GF KCB FUND 103	\$0	\$339	\$357	\$50
GF PD FORFEITURE 104	\$0	\$742	\$890	\$3,000
ENT FUND CON 105	\$0	\$27	\$32	\$25
GF EQUIPMENT REPLACEMENT FUND 106	\$10,000	\$13,346	\$16,015	\$2,500
ENT FUND EQUIPMENT REPLACEMENT FUND 208	\$10,000.00	\$13,346.00	\$16,015.20	\$2,500.00
ENT FUND UNEM 210	\$0	\$0	\$0	\$0
380 FUND 380	\$0	\$0	\$0	\$0
DEBT SERVICE FUND 400	\$370,031	\$356,106	\$427,327	\$369,137
TOTAL REVENUE	\$26,613,479	\$20,173,492	\$22,895,127	\$34,687,499
TOTAL RESOURCES	\$66,878,045	\$55,263,068	\$59,252,483	\$70,487,963
FUND EXPENDITURES				
GENERAL FUND 001	\$13,489,736	\$11,320,857	\$12,802,918	\$15,682,903
ENT FUND 002	\$7,774,510	\$5,584,730	\$6,532,186	\$11,303,574
HOT FUND 004	\$525,950	\$174,276	\$274,805	\$314,571
SDS FUND 005	\$8,252,040	\$747,700	\$1,029,810	\$10,023,772
EDC FUND 006	\$3,025,348	\$541,407	\$649,688	\$1,405,087
GTMF FUND 007	\$295,900	\$252,075	\$285,617	\$283,400
GF CON FUND 101	\$598,445	\$0	-\$40,000	\$715,000
GF UNEM 102	\$0	\$6,459	\$7,751	\$3,875
GF KCB FUND 103	\$0	\$0	\$0	\$0
GF PD FORFEITURE 104	\$0	-\$39,611	-\$36,611	\$0
ENT FUND CON 105	\$3,690,000	\$0	\$0	\$3,400,000
GF EQUIPMENT REPLACEMENT FUND 106	\$1,171,479	\$1,873	\$594,632	\$173,366
ENT FUND EQUIPMENT REPLACEMENT FUND 208	\$60,000	\$0.00	\$0.00	\$60,000
ENT FUND UNEM 210	\$0	\$0	\$0	\$90,000
380 FUND 380	\$0	\$0	\$0	\$0
DEBT SERVICE FUND 400	\$366,138	\$582,568	\$366,138	\$368,028
TOTAL EXPENDITURES	\$39,249,545	\$19,172,335	\$22,466,934	\$43,823,577
ENDING FUND BALANCE	\$27,628,500	\$36,090,733	\$36,785,549	\$26,664,386



Fiscal Year 2025-2026

TAX RATE IMPACT MODEL



Fiscal Year 2025-2026

Proposed Ad Valorem Tax Models

	No New Revenue Tax Rate (formerly called: Effective Rate)	Voter Approval Tax Rate (formerly called: Rollback Rate)	Proposed Rate (does not exceed VAT)	De Minimus Rate (Does not trigger Election)
Total Taxable Valuation	\$949,355,230	\$949,355,230	\$949,355,230	\$949,355,230
Tax Rate	0.455684	0.471757	0.471757	0.495581
Total Tax Revenue	\$4,326,059.89	\$4,478,649.75	\$4,478,649.75	\$4,704,824.14
M&O Rate	0.419340	0.434016	0.434016	0.457840
Sub-Total Revenue M&O	\$3,981,026.22	\$4,120,353.60	\$4,120,353.60	\$4,346,527.99
I&S Rate	0.037741	0.037741	0.037741	0.037741
Sub-Total I&S	\$358,296.16	\$358,296.16	\$358,296.16	\$358,296.16

No New Revenue Tax Rate

Property Valuation	\$100,000.00	\$150,000.00	\$200,000.00	\$400,000.00
Tax Rate	0.455684	0.455684	0.455684	0.455684
Property Owner Burden	\$455.68	\$683.53	\$911.37	\$1,822.74

Voter Approval Tax Rate

Property Valuation	\$100,000.00	\$150,000.00	\$200,000.00	\$400,000.00
Tax Rate	0.471757	0.471757	0.471757	0.471757
Property Owner Burden	\$471.76	\$707.64	\$943.51	\$1,887.03

Proposed Rate*

Property Valuation	\$100,000.00	\$150,000.00	\$200,000.00	\$400,000.00
Tax Rate	0.471757	0.471757	0.471757	0.471757
Property Owner Burden	\$471.76	\$707.64	\$943.51	\$1,887.03

*Does not trigger Election

De Minimus Rate*

Property Valuation	\$100,000.00	\$150,000.00	\$200,000.00	\$400,000.00
Tax Rate	0.506572	0.506572	0.506572	0.506572
Property Owner Burden	\$506.57	\$759.86	\$1,013.14	\$2,026.29



FISCAL YEAR 2025-2026
PROPERTY TAX SCHEDULE/COMPARISON

FISCAL YEAR	TAXABLE VALUE			CITY RATE / \$100						M&O TAX COLLECTIONS				TRUTH-IN-TAXATION		
	TOTAL	CHG%	NEW	M & O		I & S		TOTAL LEVY		CURRENT		% OF LEVY	No New Rev RATE	VATR		
				RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	BUDGET	ACTUAL				CHG%	
2025 - 2026	\$949,355,230.00	1.2%	\$9,502,427.00	\$0.434016	\$4,120,353.60	\$0.037741	\$358,296	\$0.471757	\$4,478,649.75	\$4,120,353.60		8.12%	\$0.455684	\$0.471757		
2024 - 2025	\$938,493,986.00	4.1%	\$11,811,938.00	\$0.426354	\$4,082,291.75	\$0.038646	\$370,031	\$0.465000	\$4,452,322.86	\$4,082,291.75	\$3,811,073.00	5.30%	92.9%	\$0.441121	\$0.466746	
2023 - 2024	\$919,683,909.00	35.3%	\$22,874,639.00	\$0.426757	\$3,924,815.46	\$0.039880	\$366,770	\$0.466637	\$4,291,585.40	\$3,924,815.46	\$3,876,931.19	A	6.91%	98.8%	\$0.449350	\$0.466637
2022 - 2023	\$679,894,321.00	10.6%	\$9,487,905.00	\$0.541520	\$3,681,763.73	\$0.053279	\$362,241	\$0.594799	\$4,044,004.62	\$3,681,763.73	\$3,671,000.00	A	8.76%	99.7%	\$0.557575	\$0.594799
2021 - 2022	\$614,470,660.00	-2.1%	\$10,400,896.00	\$0.565512	\$3,474,905.32	\$0.059488	\$365,536	\$0.625000	\$3,840,441.63	\$3,474,905.32	\$3,385,257.00	A	6.35%	97.4%	\$0.610209	\$0.639366
2020 - 2021	\$627,647,436.00	11.3%	\$16,349,696.00	\$0.541900	\$3,401,221.46	\$0.053492	\$335,741	\$0.595392	\$3,736,962.62	\$3,401,221.46	\$3,267,500.00	A	0.88%	96.1%	\$0.566656	\$0.595392
2019 - 2020	\$563,812,116.00	5.3%	\$10,714,354.00	\$0.571365	\$3,221,425.10	\$0.053635	\$302,401	\$0.625000	\$3,523,825.73	\$3,221,425.00	\$3,092,568.00	A	9.31%	96.0%	\$0.602605	\$0.640179
2018 - 2019	\$535,277,021.00	3.9%	\$23,004,851.00	\$0.563238	\$3,014,883.59	\$0.061762	\$330,598	\$0.625000	\$3,345,481.38	\$3,014,883.59	\$2,947,048.71	A	0.88%	97.8%	\$0.581920	\$0.659297
2017 - 2018	\$515,200,403.00	14.3%	\$19,279,228.00	\$0.598858	\$3,085,320.00	\$0.026142	\$134,683	\$0.625000	\$3,220,003.00	\$2,988,512.00	\$2,988,511.95	A	5.75%	92.8%	\$0.570422	\$0.613964
2016 - 2017	\$450,621,621.00	13.7%	\$15,905,792.00	\$0.604349	\$2,726,463.00	\$0.038651	\$171,034	\$0.643000	\$2,897,497.00	\$2,845,342.00	\$2,826,104.50	A	14.06%	97.5%	\$0.594975	\$0.681969
2015 - 2016	\$396,333,943.00	12.0%	\$8,563,867.00	\$0.659000	\$2,605,434.00	\$0.000000	\$0	\$0.659000	\$2,605,434.00	\$2,546,545.00	\$2,494,521.00	A	7.31%	95.7%	\$0.610226	\$0.659044
2014 - 2015	\$353,895,089.00	5.7%	\$8,097,768.00	\$0.672000	\$2,378,175.00	\$0.000000	\$0	\$0.672000	\$2,378,175.00	\$2,247,783.00	\$2,324,667.30	A	5.94%	97.8%	\$0.647661	\$0.699473
2013 - 2014	\$334,702,083.00	4.0%	\$6,513,567.00	\$0.672000	\$2,249,198.00	\$0.000000	\$0	\$0.672000	\$2,249,398.00	\$2,141,688.00	\$2,194,237.99	A	5.23%	97.5%	\$0.644600	\$0.696200
2012 - 2013	\$321,881,994.00	4.4%	\$7,344,685.00	\$0.672000	\$2,163,047.00	\$0.000000	\$0	\$0.672000	\$2,163,047.00	\$2,030,964.00	\$2,085,110.37	A	5.13%	96.4%	\$0.661736	\$0.714674
2011 - 2012	\$308,276,042.00	-2.9%	\$3,854,100.00	\$0.672000	\$2,071,615.00	\$0.000000	\$0	\$0.672000	\$2,071,615.00	\$1,970,351.00	\$1,983,441.63	A	0.08%	95.7%	\$0.687943	\$0.742978
2010 - 2011	\$317,521,577.00	-2.6%	\$3,951,935.00	\$0.672000	\$2,133,745.00	\$0.000000	\$0	\$0.672000	\$2,133,745.00	\$2,038,313.00	\$1,981,954.50	A	-3.61%	92.9%	\$0.672720	\$0.726537
2009 - 2010	\$325,837,798.00	12.5%		\$0.672000	\$2,189,630.00	\$0.000000	\$0	\$0.672000	\$2,189,630.00	\$2,120,000.00	\$2,056,130.00	A	7.17%	93.9%	\$0.622423	\$0.672216
2008 - 2009	\$289,600,433.00	5.3%		\$0.693000	\$2,006,931.00	\$0.000000	\$0	\$0.693000	\$2,006,931.00	\$1,907,250.00	\$1,918,530.00	A	7.03%	95.6%		
2007 - 2008	\$274,935,244.00	1.6%		\$0.698000	\$1,919,048.00	\$0.000000	\$0	\$0.698000	\$1,919,048.00	\$1,874,000.00	\$1,792,595.00	A	-1.28%	93.4%		
2006 - 2007	\$270,480,926.00	0		\$0.713000	\$1,928,529.00	\$0.000000	\$0	\$0.713000	\$1,928,529.00	\$1,914,890.00	\$1,815,855.00	A	9.56%	94.2%		
2005 - 2006	\$238,443,568.00	0		\$0.723000	\$1,723,947.00	\$0.000000	\$0	\$0.723000	\$1,723,947.00	\$1,706,351.00	\$1,657,356.00	A	8.98%	96.1%		
2004 - 2005	\$221,657,123.00			\$0.723000	\$1,602,581.00	\$0.000000	\$0	\$0.723000	\$1,602,581.00	\$1,604,470.00	\$1,520,834.00	A	2.54%	94.9%		
2003 - 2004				\$0.723000		\$0.000000		\$0.723000		\$1,554,888.00	\$1,483,218.00	A				
2002 - 2003				\$0.723000		\$0.000000		\$0.723000		\$1,454,011.00	\$1,420,531.00	A				
2001 - 2002				\$0.723000		\$0.000000		\$0.723000		\$1,386,562.00	\$1,337,930.00	A				
2000 - 2001				\$0.723000		\$0.000000		\$0.723000		\$1,322,865.00	\$1,282,201.00	A				

E - Estimate / Projection
A - Actual



Fiscal Year 2025-2026

UTILITY AND SOLID WASTE

FEE COMPARISON

Rates and Fees Comparison for the Average Residential Customer

SF Residential Customers Assuming Avg. Mo. Usage = 4,334	Current Rate	BWA App per 1k/g	Avg Bill	BWA App	Residual Value to City			Proposed Rate	Pct Change	BWA App per 1k/g	Avg Bill	BWA App	Residual Value to City
Base Rate 0-1000g	14.77	4.60	14.77	4.60	10.17		Base 0 to 1,000	15.88	7.50%	4.96	15.88	4.96	10.92
1,001 to 10,000g	4.86	4.60	16.04	15.18	0.86		1,001 to 10,000	5.59	15.00%	4.96	18.45	16.37	2.08
10,001 to 20,000g	5.41	4.60					10,001 to 20,000	6.49	20.00%	4.96			0.00
20,001 +	5.75	4.60					20,001 +	7.19	25.00%	4.96			
		Sub-Total Water	30.81	19.78	11.03					Sub-Total Water	34.33	21.33	13.00
										Sub-Total Pct Change Water	10.24%	7.26%	15.13%
Base Rate 0 - 1,000g	14.77		14.77		14.77		Base 0 to 1,000	15.88	7.50%		15.88		15.88
1,001 to 20,000g	4.86		16.04		16.04		1,001 to 20,000	5.59	15.00%		18.44		18.44
		Sub-Total Wastewater	30.81		30.81					Sub-Total Wastewater	34.32		34.32
										Sub-Total Pct Change Wastewater	10.24%		10.24%
Solid Waste	24.09		24.09		24.09		Solid Waste	34.92	31%		34.92		34.92
		Sub-Total Solid Waste	24.0938		24.0938					Sub-Total Solid Waste	34.92		34.92
										Sub-Total Pct Change Solid Waste	31.00%		
EMS Voluntary Donation			5.00		5.00		EMS Voluntary Don	5.00			5.00		5.00
		Total Utility Bill	90.72		70.94					Total Utility Bill	108.57		87.24



Fiscal Year 2025-2026

DEBT DETAIL



Fiscal Year 2025-2026
DEBT STATEMENT

Description	Issue Date	Rate	Maturity Date	Original Issue Total	Balance on 9/30/2024	FY 2025-2026			Balance on 9/30/2025	Fund Responsible for Debt	
						Interest	Principal	Total		#	Name
Certificates of Obligation											
CO Series 2005	10/20/2005	3.92%	8/1/2015	\$3,500,000.00	\$270,192.00	\$10,192.00	\$260,000.00	\$270,192.00	\$0.00	06	EDC
CO Series 2009	7/1/2009	4.00%	2/1/2021	\$3,000,000.00	\$820,000.00	\$40,112.50	\$190,000.00	\$230,112.50	\$589,887.50	02	Enterprise Fund
CO Series 2013	12/5/2013	3.26%	8/1/2033	\$5,000,000.00	\$2,840,000.00	\$140,640.52	\$423,444.32	\$564,084.84	\$2,275,915.16	02	Enterprise Fund
CO Series 2013	12/5/2013	3.26%	8/1/2033	\$4,500,000.00	\$2,565,000.00	\$77,897.50	\$235,000.00	\$312,897.50	\$2,252,102.50	06	EDC
CO Series 2016	9/22/2016	2.00%	2/1/2036	\$1,725,000.00	\$690,000.00	\$17,450.00	\$130,000.00	\$147,450.00	\$542,550.00	01	General Fund
CO Series 2017	9/1/2017	2.07%	2/1/2029	\$1,635,000.00	\$795,000.00	\$209,438.25	\$190,000.00	\$404,438.25	\$390,561.75	02	Enterprise Fund
CO Series 2018	11/1/2018	4.00%	2/1/2033	\$1,800,000.00	\$1,075,000.00	\$34,706.26	\$120,000.00	\$154,706.26	\$920,293.74	01	General Fund
CO Series 2020	9/10/2020	3.00%	8/1/2040	\$2,775,000.00	\$2,157,856.50	\$59,801.90	\$112,049.50	\$171,851.40	\$1,986,005.10	05	S/D/S Fund
CO Series 2020	9/10/2020	3.00%	8/1/2040	\$1,000,000.00	\$827,143.50	\$22,923.10	\$42,950.50	\$65,873.60	\$761,269.90	01	General Fund
				\$21,160,000.00	\$12,040,192.00	\$613,162.03	\$1,708,444.32	\$2,321,606.35	\$9,718,585.65		



Fiscal Year 2025-2026

GENERAL FUNDS

GF TOTALS	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	AS ADOPTED	YTD	Projected	PROPOSED
BEGINNING FUND BALANCE	\$4,728,545	\$6,149,787	\$6,149,787	\$6,272,895
GF REVENUES	\$12,256,533	\$11,816,680	\$12,926,026	\$14,896,286
TOTAL RESOURCES	\$16,985,078	\$17,966,467	\$19,075,813	\$21,169,181
GF DEPARTMENTAL EXPENDITURES				
ADMINISTRATION	\$717,990	\$866,155	\$1,039,386	\$971,103
LEGISLATIVE	\$261,960	\$160,762	\$194,774	\$286,465
LEGAL	\$120,675	\$72,784	\$87,341	\$170,675
MUNICIPAL COURT	\$419,145	\$313,951	\$376,308	\$447,264
INFORMATION TECHNOLOGY	\$472,458	\$424,840	\$509,846	\$664,840
BUILDING SERVICES	\$214,568	\$113,669	\$136,403	\$131,593
LAW ENFORCEMENT	\$5,357,945	\$4,724,123	\$5,146,851	\$5,729,363
CLUTE VOLUNTEER FIRE DEPARTMENT	\$345,314	\$229,390	\$264,130	\$415,207
EMERGENCY MEDICAL SERVICE	\$1,773,313	\$1,441,980	\$1,758,398	\$1,856,489
PUBLIC WORKS: STREETS, DRAINAGE, SIDEWALKS AND	\$1,767,747	\$1,375,703	\$1,391,477	\$1,707,957
PUBLIC WORKS: SOLID WASTE	\$1,980,349	\$1,856,726	\$2,053,100	\$2,104,982
QUALITY OF LIFE: LIBRARY	\$82,500	\$85,197	\$93,715	\$88,000
QUALITY OF LIFE: PARKS & RECREATION	\$862,008	\$904,819	\$1,002,461	\$1,279,551
NON-DEPARTMENTAL	-\$886,237	-\$1,249,243	-\$1,251,272	-\$170,587
TOTAL GF EXPENDITURES	\$13,489,736	\$11,320,857	\$12,802,918	\$15,682,903
ENDING FUND BALANCE	\$3,495,342	\$6,645,610	\$6,272,895	\$5,486,278
NET DIFFERENTIAL	(\$1,233,203)	\$495,823	\$123,108	(\$786,617)

GF REVENUES	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	AS ADOPTED	YTD	PROJECTED	PROPOSED
TAX REVENUE				
TAX - AD VALOREM: CURRENT M/O	\$4,082,292	\$3,811,073	\$3,868,573	\$4,034,683
REVENUE - PR DED SECTION 125	\$30,000	\$0	\$0	\$30,000
TAX - AD VALOREM: DELINQUENT	\$24,000	\$77,012	\$82,200	\$24,000
TAX - AD VALOREM: PEN & INTRST	\$28,000	\$40,018	\$38,250	\$28,800
TAX - RENDITION	\$500	\$2,486	\$2,537	\$500
TAX - SALES TAX REVENUE	\$1,400,000	\$1,206,777	\$1,448,132	\$1,400,000
TAX - BINGO TAX	\$0	\$0		\$0
TAX - INDUSTRIAL DISTRICT	\$2,750,000	\$2,644,217	\$2,644,217	\$2,800,000
TAX - FRANCHISE/UTILITES	\$510,000	\$369,714	\$443,657	\$510,000
TAX - MIXED BEVERAGE TAX	\$35,000	\$28,995	\$34,794	\$35,000
FINES & FEES				
M/C - MUNICIPAL COURT REVENUE	\$250,000	\$229,750	\$275,700	\$250,000
M/C - TECHNOLOGY REVENUE	\$4,500	\$4,735	\$5,682	\$4,500
M/C - SECURITY REVENUE	\$5,600	\$5,600	\$6,720	\$5,600
M/C - JUDICIAL SUPPORT REVENUE	\$100	\$12	\$14	\$100
M/C - WARRANT SECTION	\$26,500	\$21,685	\$26,022	\$26,500
PERMITS				
PMT - LIENS REVENUE	\$10,000	\$4,520	\$5,424	\$10,000
PMT - CONTRACT SERVICES/MOWING	\$1,000	\$0	\$0	\$1,000
PMT - OCCUPATIONAL TAX	\$1,000	\$2,161	\$2,593	\$1,000
PMT - ZONING FEES	\$0	\$0	\$0	\$0
PMT - BUILDING PERMITS	\$150,000	\$127,028	\$152,434	\$150,000
PMT - HEALTH FEES	\$15,000	\$12,855	\$15,426	\$15,000
PMT - ALARM	\$1,500	\$768	\$922	\$1,500
PMT - STORM WATER PERMITS	\$2,000	\$360	\$432	\$2,000
PMT - ELECTRICAL PERMITS	\$7,500	\$3,356	\$4,027	\$7,500
PMT - CERTIF OF OCCUPANCY	\$1,500	\$1,293	\$1,552	\$1,500
PMT - PLUMBING PERMITS	\$3,000	\$1,045	\$1,254	\$3,000
PMT - IRRIGATION	\$0	\$43	\$51	\$0
PMT - A/C & HEATING PERMITS	\$2,500	\$1,289	\$1,547	\$2,500
PMT - GAS PERMITS	\$950	\$413	\$496	\$950
GENERAL REVENUE				
MISCELLANEOUS REVENUE	\$30,000	\$64,703	\$77,644	\$30,000
LEASE REVENUE	\$6,500	-\$750	-\$900	\$0
CREDIT CARD PROCESS FEES	\$55,000	\$60,978	\$73,174	\$55,000
CASH OVER/SHORT - M/C	\$0	\$1,582	\$1,898	\$0
MISC ADJUSTMENTS	\$0	\$0	\$0	\$0
FILING FEES	\$75	\$0	\$0	\$75
INTEREST INCOME	\$50,000	\$228,972	\$274,766	\$85,000
CHANGE IN VALUE - UBS	\$0	-\$6,802	-\$8,162	\$0
BOND PROCEEDS	\$0	\$0	\$0	\$0
SALE OF ASSETS	\$2,500	\$18,906	\$22,687	\$2,500
FEES FOR SERVICE				
GRB - GARBAGE FEES	\$1,633,790	\$1,331,982	\$1,598,378	\$2,306,254
GRB - RECYCLING FEES	\$0	\$0	\$0	\$0
GRB - PENALTY GARBAGE FEES	\$20,000	\$17,195	\$20,634	\$20,000
GRB - GARBAGE CONTRACT FEES	\$0	\$0	\$0	\$0
GRB - LARGE TRASH PICKUP	\$1,500	\$1,301	\$1,561	\$1,500
GRB - REFRIGERANT RECOVERY FEE	\$0	\$0	\$0	\$0
GRB - GARBAGE BAG SALES	\$25,000	\$22,187	\$26,624	\$27,500
GRB - RECYCLE BAG SALES	\$0	\$0	\$0	\$0
APT INSPECTION BILLING	\$65,500	\$75,920	\$91,104	\$69,124
PKS: PARKS & REC REVENUE	\$6,000	\$3,325	\$3,990	\$3,000
PKS: FITNESS CENTER REVENUE	\$15,000	\$16,987	\$20,384	\$21,000
PKS: COMMUNITY CENTER REVENUE	\$0	\$0	\$0	\$0
PKS: STRATTON RDG CONCESSN REV	\$0	\$0	\$0	\$0
PKS: SOFTBALL/BASEBALL REVENUE	\$0	\$0	\$0	\$0
PKS: POOL REVENUES	\$0	\$0	\$0	\$0
PKS: EVENT CENTER REVENUE	\$25,000	\$25,885	\$31,062	\$25,000

GF REVENUES	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	AS ADOPTED	YTD	PROJECTED	PROPOSED
PKS: MERCHANDISE	\$0	\$0	\$0	\$0
PKS: POOL CONCESSIONS	\$0	\$0	\$0	\$0
PKS: OTHER PARKS REVENUE	\$0	\$0	\$0	\$0
DONATIONS - GIFT REVENUE	\$0	-\$300	-\$360	\$0
DONATIONS AND GRANTS				
BLUE SANTA DONATIONS	\$0	\$1,651	\$1,981	\$1,200
GRANT REVENUE	\$0	\$55,241	\$66,289	\$120,000
STORM RECOVERY	\$0	\$259,611	\$311,533	\$0
BISD SECURITY REVENUE	\$0	\$0	\$0	\$0
FEMA CAT B REIMBURSEMENT	\$0		\$0	\$1,695,000
ISSUANCE OF CAPITAL LEASE	\$0	\$0	\$0	\$0
INSURANCE RECOVERY	\$0	\$0	\$0	\$0
SAFETY FEES				
SAF - FIRE SERVICE	\$0	\$0	\$0	\$0
SAF - EMS - AMBULANCE CALL REC	\$520,000	\$618,597	\$742,316	\$600,000
SAF-EMS-VOLUNTARY UTILITY BILL	\$284,226	\$248,106	\$297,727	\$285,000
SAF-EMS-DONATIONS/FUNDRAISERS	\$0	\$0	\$0	\$0
SAF-EMS-PERMIT FEES	\$0	\$0	\$0	\$0
SAF-EMS-MISCELLANEOUS REVENUE	\$9,000	\$9,040	\$10,848	\$8,500
SAF-EMS-MISCELLANEOUS ADJ's	\$0	\$0	\$0	\$0
SAF-EMS-INTEREST INCOME	\$0	\$39	\$47	\$0
SAF-EMS-SALE OF ASSETS	\$0	\$0	\$0	\$0
SAF-EMS-GRANT REVENUE	\$0	\$0	\$0	\$0
SAF-EMS-RICHWOOD FEES	\$165,000	\$165,120	\$198,144	\$195,000
SAF-EMS-INSURANCE RECOVERY	\$0	\$0	\$0	\$0
OTH - FSA PASS-THROUGH (600)	\$0	\$0	\$0	\$0
TOTAL	\$12,256,533	\$11,816,680	\$12,926,026	\$14,896,286

ADMIN 001-401		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCOUNT CODE	AS ADOPTED	YTD	PROJECTED	PROPOSED
PRIME					\$5,760
WORKERS COMP					\$1,000
TRAINING					\$7,000
PERSONNEL		\$469,500	\$440,101	\$528,121	\$391,396
NON-PERSONNEL					
OFFICE SUPPLIES	001-401-4210	\$5,000	\$1,956	\$2,347	\$5,000
MINOR TOOLS & EQUIPMENT	001-401-4220	\$2,400	\$2,662	\$3,194	\$2,000
EXPENDABLES	001-401-4240	\$20,000	\$17,460	\$20,952	\$20,000
POSTAGE & SHIPPING	001-401-4250	\$37,500	\$29,060	\$34,872	\$37,500
UNIFORMS	001-401-4280	\$450	\$281	\$337	\$450
MAINTENANCE - BLDG & GROUNDS	001-401-4310	\$20,000	\$13,089	\$15,707	\$10,000
EQUIPMENT REPAIRS	001-401-4320	\$0	\$1,926	\$2,311	\$2,000
ELECTRIC	001-401-4410	\$9,500	\$8,625	\$10,350	\$11,000
GAS - CENTERPOINT	001-401-4413		\$156	\$187	\$675
BANK CARD FEES	001-401-4530	\$45,000	\$32,805	\$39,366	\$48,000
BANK FEES	001-401-4540	\$15,000	\$7,108	\$8,530	\$10,000
COPY MACHINE RENTAL	001-401-4550	\$0	\$0	\$0	\$0
CONTRACT SERVICES			\$237,107	\$284,528	
Granicus - Municode	001-401-4570	\$15,000		\$0	\$15,000
Occupational Health	001-401-4570	\$500		\$0	\$500
Talx Corp. - Unemployment Claim Mgmt	001-401-4570	\$3,200		\$0	\$0
Summit - Fire Ext. Inspection	001-401-4570	\$750		\$0	\$750
COBRA/FSA - Admin	001-401-4570	\$2,800		\$0	\$2,800
ShredIt - Document Mgmt	001-401-4570	\$2,600		\$0	\$0
FAC - Pest Control	001-401-4570	\$700		\$0	\$0
FAC - Termite Inspection	001-401-4570	\$400		\$0	\$0
EQUIPMENT RENTAL/LEASE	001-401-4575	\$0		\$0	\$1,850
ADMIN 001-401		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCOUNT CODE	AS ADOPTED	YTD	PROJECTED	PROPOSED
DUES & SUBSCRIPTIONS		\$6,990	\$8,451	\$10,141	
HGAC Dues	001-401-4610	\$500		\$0	\$850
TCMA State	001-401-4610	\$565		\$0	\$565
TAGITM	001-401-4610	\$0		\$0	\$0
Brazosport Chamber	001-401-4610	\$75		\$0	\$75
GFOAT	001-401-4610	\$50		\$0	\$50
SHRM	001-401-4610	\$50		\$0	\$350
THMRA	001-401-4610	\$150		\$0	\$200
Notary Fees	001-401-4610	\$0		\$0	\$0
TMCA - State	001-401-4610	\$100		\$0	\$125
TMCA - Salt Grass (Local)	001-401-4610	\$225		\$0	\$225
IT - Software Registrations	001-401-4610	\$0		\$0	\$0
IT - DotGov Registration	001-401-4610	\$0		\$0	\$0
FACTS - Subscription	001-401-4610	\$300		\$0	\$300
TML - Member Svc	001-401-4610	\$2,650		\$0	\$2,650
Amazon Prime Membership	001-401-4610	\$500		\$0	\$500
Misc. Book/Magazine Subscriptions	001-401-4610	\$500		\$0	\$0
BCHCC Membership	001-401-4610	\$1,200		\$0	\$1,200
PSHRA	001-401-4610			\$0	\$175
SMARTBUY	001-401-4610			\$0	\$100
TRAVEL OPERATIONAL	001-401-4620	\$0		\$0	\$0
INSURANCE					
INSURANCE - VEHICLES	001-401-4630	\$85	\$0	\$0	\$807
INSURANCE - BUILDINGS	001-401-4640	\$38,000	\$50,784	\$60,941	\$55,000
INSURANCE - LIABILITY	001-401-4650	\$1,500	\$8,430	\$10,116	\$20,000
SPECIAL PROJECTS	001-401-4660	\$3,000	\$0	\$0	\$0
ELECTIONS	001-401-4666	\$4,500	\$5,159	\$6,191	\$0
PUBLICATION & RECORDING FEES	001-401-4667	\$1,500	\$0	\$0	\$0
PENALTIES FEES DMG & INTERST	001-401-4698	\$250	\$32	\$38	\$250
STORM/EMERGENCY MGMT	001-401-4705	\$5,000	\$963	\$1,156	\$5,000
TRANSFERS					
XFR TO EQ REPL 106	001-401-4850	\$0	\$0	\$0	\$0
XFR FROM EQ REPL 106	001-401-4860	\$0	\$0	\$0	\$0
XFR from Con GF 101	001-401-4865	-\$250,000	\$0	\$0	-\$715,000
CAPITAL EXPENDITURES					
CAPITAL - OFFICE EQUIPMENT	001-401-4910	\$0	\$0	\$0	\$0
CAPITAL - EQUIPMENT	001-401-4940	\$0	\$0	\$0	\$0
CAPITAL - BLDG & GROUNDS	001-401-4970	\$250,000	\$0	\$0	
City Hall Roof Project	001-401-4970				\$925,000
City Hall Reno - ADA Compliant Doors	001-401-4970			\$0	\$0
City Hall Reno - Conference Room/ Chambers Remediation	001-401-4970			\$0	\$100,000
CAPITAL - PROPERTY	001-401-4990	\$0		\$0	\$0
SUB-TOTAL		\$717,990	\$866,155	\$1,039,386	\$971,103

LEGISALTIVE 001-402		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCOUNT CODE	AS ADOPTED	YTD	PROJECTED	PROPOSED
WORKERS COMP	001-402-4140	\$200	\$24	\$29	\$25
TRAINING	001-402-4190	\$0	\$760	\$912	\$7,000
PRIME				\$0	\$5,040
OFFICE SUPPLIES	001-402-4210	\$0	\$0	\$0	\$0
MINOR TOOLS & EQUIPMENT	001-402-4220	\$1,500	\$0	\$0	\$1,500
EXPENDABLES	001-402-4240	\$1,000	\$0	\$0	\$1,000
UNIFORMS	001-402-4280	\$300	\$0	\$0	\$300
CELL PHONES	001-402-4430	\$1,500	\$947	\$1,136	\$0
STIPENDS - MAYOR	001-402-4510	\$3,600	\$3,000	\$3,600	\$3,600
STIPENDS - CITY COUNCIL	001-402-4520	\$9,000	\$7,500	\$9,000	\$9,000
CODIFICATION	001-402-4540	\$5,000	\$5,233	\$6,280	\$5,000
SPECIAL SERVICES		\$91,860	\$35,952	\$47,936	
Mtgs - Workshop Meals	001-402-4555			\$0	\$500
BCCA - Dinners	001-402-4555			\$0	\$2,500
BCCA - Host Site	001-402-4555			\$0	\$3,500
Brazosport Chamber - Dinners/Events	001-402-4555			\$0	\$2,000
BCHCC - Dinner/ Events	001-402-4555			\$0	\$2,000
COMM - Employee Appreciation	001-402-4555			\$0	\$5,000
COMM - Service Awards	001-402-4555			\$0	\$1,500
COMM - Employee Gift Cards	001-402-4555			\$0	\$3,200
COMM - CVFD Banquet	001-402-4555			\$0	\$3,000
COMM - Volunteer Awards	001-402-4555			\$0	\$800
Miscellaneous	001-402-4555			\$0	\$3,000
Dinners/ Decor	001-402-4555			\$0	\$500
SBCT Annual Dues	001-402-4555			\$0	\$42,500
SWAGIT - EASE Program	001-402-4555			\$0	\$17,500
Planning/ Consultant	001-402-4555			\$0	\$1,500
Special Services Category Catch All	001-402-4555			\$0	\$0
LEGISALTIVE 001-402		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCOUNT CODE	AS ADOPTED	YTD	PROJECTED	PROPOSED
CONTRACT SERVICES		\$107,000	\$75,799	\$90,959	
Brazoria County Appraisal District	001-402-4570			\$0	\$31,000
Brazoria County Tax Assessor/Collector	001-402-4570			\$0	\$2,500
Industrial District Admin - Hugh Landrum	001-402-4570			\$0	\$5,000
Audit - Govt/ Enterprise	001-402-4570			\$0	\$40,000
Audit - Single Line Item	001-402-4570			\$0	\$35,000
Public Outreach - GENASYS	001-402-4570			\$0	\$8,500
Policy Consultation	001-402-4570			\$0	\$5,000
DUES & SUBSCRIPTIONS	001-402-4610	\$11,000	\$6,645	\$7,974	\$8,000
Brazoria Co - Escrow	001-402-4610	\$0		\$0	\$0
Texas Soc. Sec. - ERS of Texas	001-402-4610	\$0		\$0	\$0
HGAC, TML, KBCBA Memberships	001-402-4610	\$0		\$0	\$0
BCCA Membership	001-402-4610	\$0		\$0	\$0
Brazoria County Economic Development Alliance	001-402-4610	\$0		\$0	\$0
CFAS - Planentarium	001-402-4610	\$0		\$0	\$0
INSURANCE - ERRORS & OMISSIONS	001-402-4650	\$15,000	\$14,670	\$14,670	\$15,000
PUBLICATION & RECORDING FEES	001-402-4667	\$15,000	\$10,232	\$12,278	\$15,000
Sub-Total		\$261,960	\$160,762	\$194,774	\$286,465

LEGAL 001-403					
DESCRIPTION	ACCOUNT CODE	FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
TRAINING	001-403-4190	\$750	\$1,198	\$1,438	\$750
CITY ATTORNEY FEES	001-403-4510	\$92,925	\$69,612	\$83,534	\$92,925
ADDITIONAL CITY ATTORNEY FEES	001-403-4520	\$0	\$310	\$372	\$50,000
ATTORNEY - SPECIAL	001-403-4540	\$27,000	\$1,664	\$1,997	\$27,000
SUB-TOTAL		\$120,675	\$72,784	\$87,341	\$170,675

MUN CT - 001-404					
DESCRIPTION	ACCOUNT CODE	FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
PERSONNEL		\$286,845	\$242,494	\$290,993	\$325,760
OVERTIME					\$200
WORKERS COMP					\$1,400
TRAINING					\$6,500
PRIME					\$3,600
NON-PERSONNEL					
OFFICE SUPPLIES	001-404-4210	\$2,000	\$170	\$204	\$2,000
MINOR TOOLS & EQUIPMENT	001-404-4220		\$3,151	\$3,781	
Kitchen Equipment	001-404-4220	\$200		\$0	\$806
AEDs	001-404-4220	\$2,400		\$0	\$0
Fire Monitoring System	001-404-4220			\$0	\$2,750
IT - TECHNOLOGY EQUIPMENT	001-404-4221	\$1,000	\$0	\$0	\$1,000
GAS OIL & GREASE	001-404-4230	\$2,000	\$739	\$887	\$2,000
EXPENDABLES	001-404-4240	\$4,000	\$1,939	\$2,327	\$4,000
POSTAGE & SHIPPING	001-404-4250	\$50	\$0	\$0	\$50
UNIFORMS	001-404-4280	\$500	\$0	\$0	\$500
MAINTENANCE - BLDG & GROUNDS	001-404-4310	\$3,000	\$4,884	\$5,861	\$6,000
EQUIPMENT REPAIRS	001-404-4320	\$100		\$0	\$100
FUEL OPERATED EQUIPMENT	001-404-4330	\$0	\$340	\$408	\$500
ELECTRIC	001-404-4410	\$9,500	\$4,205	\$5,046	\$7,000
GAS - CENTERPOINT	001-404-4413		\$138	\$166	\$375
TELEPHONE	001-404-4430	\$5,400	\$1,360	\$1,632	\$0
WATER - MUNICIPAL COURT	001-404-4450	\$0		\$0	\$0
STIPENDS - JUDGE	001-404-4510	\$15,000	\$12,500	\$15,000	\$15,000
MUN CT - 001-404					
DESCRIPTION	ACCOUNT CODE	FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
BANK CARD FEES	001-404-4530	\$5,000	\$4,453	\$5,937	\$5,000
JURY PAYMENTS	001-404-4560	\$700	\$78	\$104	\$700
CONTRACT SERVICES		\$36,000	\$19,388	\$25,851	
Copier Rental	001-404-4570			\$0	\$0
Pest Control & Termite Insp	001-404-4570			\$0	\$500
Copy Maintenance	001-404-4570			\$0	\$0
Shredding	001-404-4570			\$0	\$0
Attorney's Collections	001-404-4570			\$0	\$0
Tyler Tech-software, online	001-404-4570			\$0	\$0
404 Contract Category Catch All	001-404-4570			\$0	\$36,000
Occupational Health	001-404-4570			\$0	\$150
Fire & Security	001-404-4570			\$0	\$130
water	001-404-4570			\$0	\$780
DUES & SUBSCRIPTIONS	001-404-4610	\$500	\$0	\$0	\$500
TRAVEL OPERATIONAL	001-404-4620	\$0	\$0	\$0	\$0
INSURANCE - VEHICLES	001-404-4630	\$2,000	\$1,981	\$1,981	\$1,163
INSURANCE - BUILDINGS	001-404-4640	\$36,000	\$16,131	\$16,131	\$17,000
BONDS NOTARY ETC.	001-404-4651	\$0	\$0	\$0	\$100
TRANSFERS					
XFR TO EQ REPL 106	001-404-4850	\$5,700		\$0	\$5,700
XFR FROM EQ REPL 106	001-404-4860	-\$15,000		\$0	\$0
XFR from Con GF 101	001-404-4865			\$0	\$0
CAPITAL					
CAPITAL - MOTOR VEHICLES	001-404-4920	\$0		\$0	\$0
CAPITAL - EQUIPMENT	001-404-4940	\$15,000		\$0	\$0
CAPITAL - BLDG & GROUNDS	001-404-4970			\$0	
Fire Alarm	001-404-4970	\$1,250		\$0	\$0
Sub-Total		\$419,145	\$313,951	\$376,308	\$447,264

IT 001-405		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCOUNT CODE	AS ADOPTED	YTD	PROJECTED	PROPOSED
PERSONNEL					
PERSONNEL	01-405-4100	\$73,040	\$125,545	\$150,654	\$95,157
PRIME					\$720
WORKERS COMP	001-405-4140	\$0		\$0	\$100
TRAINING	001-405-4190			\$0	\$3,500
NON-PERSONNEL					
OFFICE SUPPLIES	001-405-4210	\$450	\$54	\$72	\$500
MINOR TOOLS & EQUIPMENT	001-405-4220	\$1,000	\$1,559	\$1,871	\$1,000
EQUIPMENT		\$59,300	\$66,315	\$79,578	
CH - Equipment Upgrades	001-405-4221			\$0	\$6,000
PD - Equipment Upgrades	001-405-4221			\$0	\$8,000
MC - Equipment Upgrades	001-405-4221			\$0	\$1,600
SC - Equipment Upgrades	001-405-4221			\$0	\$2,100
EMS - Equipment Upgrades	001-405-4221			\$0	\$1,100
Parks - Equipment Upgrades	001-405-4221			\$0	\$1,100
Network Replacements	001-405-4221			\$0	\$8,500
EMS Video Security Project	001-405-4221			\$0	\$14,500
Server Upgrade	001-405-4221			\$0	\$6,500
Clute Wide Door Security Project	001-405-4221			\$0	\$12,000
Security Maintenance	001-405-4221			\$0	\$4,500
Laser Printers	001-405-4221			\$0	\$1,500
EQUIPMENT REPAIRS	001-405-4320	\$7,000	\$230	\$307	\$7,000
IT 001-405					
DESCRIPTION	ACCOUNT CODE	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
COPY MACHINE RENTAL		\$22,844	\$7,759	\$9,311	
PD - Copier support	001-405-4550			\$0	\$8,000
PW - Copier Rental	001-405-4550			\$0	\$2,808
MC - Copier Rental	001-405-4550			\$0	\$1,560
CH - Copier Admin / Support	001-405-4550			\$0	\$4,272
Copier Overage/Color Copies	001-405-4550			\$0	\$3,000
MC - Copier Maint.	001-405-4550			\$0	\$384
EMS - Copier Rental	001-405-4550			\$0	\$420
Parks - Copier Rental	001-405-4550			\$0	\$2,400
CONTRACT SERVICES		\$261,775	\$215,428	\$258,514	
PD - VistaCom	001-405-4570			\$0	\$3,300
PD - Fulcrum Biometrics	001-405-4570			\$0	\$2,000
PD - Aladtec	001-405-4570			\$0	\$3,800
PD - Evertel	001-405-4570			\$0	\$2,400
PD - Tyler CAD / RMS / Mobile / Citations	001-405-4570			\$0	\$35,000
PD - All Traffic Solutions	001-405-4570			\$0	\$1,550
PD - Motorola	001-405-4570			\$0	\$25,000
PD - Biddle Consulting	001-405-4570			\$0	\$1,550
PD - Leads OnLine	001-405-4570			\$0	\$1,650
PD - Cell phone analyzer	001-405-4570			\$0	\$4,100
PD - Lexis Nexis	001-405-4570			\$0	\$4,000
PD - PMAM	001-405-4570			\$0	\$14,000
PD / CH - Door Secuirty - Johnson Controls	001-405-4570			\$0	\$4,460
PD - Iworqs	001-405-4570			\$0	\$8,500
PD - ESO	001-405-4570			\$0	\$4,500
All Dept. - Comcast Fiber	001-405-4570			\$0	\$18,000
All Dept. - Comcast PRI Trunk	001-405-4570			\$0	\$500
Admin - Jason Key: Webhosting	001-405-4570			\$0	\$500
Admin - Tyler Tech: Accounting Software Maint.	001-405-4570			\$0	\$20,000
Admin - Tyle Tech: Utilities Online	001-405-4570			\$0	\$3,000
Admin - Tyler Tech: Utilities Software Maint.	001-405-4570			\$0	\$16,000
All Dept - Adobe Software	001-405-4570			\$0	\$6,500
MC - Tyler Tech: Court Case Manage	001-405-4570			\$0	\$6,150
MC - Tyler Tech: Court Online Compoment	001-405-4570			\$0	\$1,850
MC - Tyler Tech Annual Maint. Fee	001-405-4570			\$0	\$600
Parks - Software Licenses	001-405-4570			\$0	\$8,000
CVFP - E-Dispatch	001-405-4570			\$0	\$2,000
EMS - ESO - EMS Module	001-405-4570			\$0	\$6,500
EMS - Door Security	001-405-4570			\$0	\$3,190

IT 001-405		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCOUNT CODE	AS ADOPTED	YTD	PROJECTED	PROPOSED
Cell Phones	001-405-4570			\$0	\$29,000
ALL DEPT - InCode 10 Upgrade	001-405-4570			\$0	\$60,000
ESO HDE Connection	001-405-4570			\$0	\$1,056
EMS - ESO EHR Suite	001-405-4570			\$0	\$5,860
EMS - WhipAround Insp	001-405-4570			\$0	\$1,680
EMS - Evertel	001-405-4570			\$0	\$900
Parks - Comcast	001-405-4570			\$0	\$3,500
CVFD - Comcast	001-405-4570			\$0	\$200
CH - Granicus	001-405-4570			\$0	\$13,670
All Dept. - AT&T	001-405-4570			\$0	\$7,500
All Dept-Tyler SaaS Annual	001-405-4570			\$0	\$79,024
Rack Space	001-405-4570			\$0	\$3,000
EDC - Placer.ai	001-405-4570			\$0	\$0
DUES & SUBSCRIPTIONS		\$35,049	\$7,950	\$9,540	
Admin - Software Maint.	001-405-4610			\$0	\$4,500
All Dept. - Adobe Creative Cloud	001-405-4610			\$0	\$6,800
All Dept. - Rackspace	001-405-4610			\$0	\$23,704
All Dept. - Unifi Firewall	001-405-4610			\$0	\$4,000
All Dept. - Domotz Network Monitoring	001-405-4610			\$0	\$350
All Dept. - RemotetoPC	001-405-4610			\$0	\$350
Admin - Dot GOV Domain	001-405-4610			\$0	\$575
All Dept - Room Alert Monitoring	001-405-4610			\$0	\$350
TRAVEL OPERATIONAL	001-405-4620			\$0	\$0
PENALTIES FEES DMG & INTERST	001-405-4698			\$0	\$0
CAPITAL					
CAPITAL - OFFICE EQUIPMENT	001-405-4910	\$0		\$0	\$0
CAPITAL - EQUIPMENT	001-405-4940	\$12,000	\$0	\$0	\$12,000
Sub-Total		\$472,458	\$424,840	\$509,846	\$664,840

BLDG SVC - 001-407					
DESCRIPTION	ACCOUNT CODE	FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
PERSONNEL		\$195,843	\$98,455	\$118,146	\$96,623
OVERTIME					\$200
WORKERS COMP					\$140
PRIME					\$2,160
NON-PERSONNEL					
OFFICE SUPPLIES		\$3,700	\$2,256	\$2,707	
Writing Utensils	001-407-4210			\$0	\$600
paper goods, files, tablets, tags	001-407-4210			\$0	\$1,200
Business cards	001-407-4210			\$0	\$500
Printer toner	001-407-4210			\$0	\$1,200
rubber bands, paper clips	001-407-4210			\$0	\$300
highlighter, post its	001-407-4210			\$0	\$200
407 Supplies Category Catch All	001-407-4210			\$0	\$0
MINOR TOOLS & EQUIPMENT		\$3,400	\$0	\$0	
Small tools	001-407-4220			\$0	\$2,000
Flashlights-batteries	001-407-4220			\$0	\$400
Code books	001-407-4220			\$0	\$1,000
GAS OIL & GREASE	001-407-4230	\$3,000	\$962	\$1,154	\$3,000
EXPENDABLES	001-407-4240	\$825	\$301	\$361	\$500
Car Wash	001-407-4240			\$0	\$0
Inspection/Permit Tags	001-407-4240			\$0	\$0
407 Exp Category Catch All	001-407-4240	\$0		\$0	\$0
UNIFORMS	001-407-4280	\$600	\$226	\$271	\$0
work boots	001-407-4280			\$0	\$100
Shirts	001-407-4280			\$0	\$500
FUEL OPERATED EQUIPMENT	001-407-4330	\$0	\$3,265	\$3,918	\$500
TELEPHONE	001-407-4430	\$0		\$0	\$0
CONTRACT SERVICES	001-407-4570	\$0	\$7,457	\$8,948	
Plumbing	001-407-4570			\$0	\$14,000
BLDG SVC - 001-407					
DESCRIPTION	ACCOUNT CODE	FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
DUES & SUBSCRIPTIONS	001-407-4610	\$700	\$0	0	
Building Official	001-407-4610			\$0	\$150
Texas Flood Plan	001-407-4610			\$0	\$200
International Code Council Membership	001-407-4610			\$0	\$350
TRAVEL OPERATIONAL	001-407-4620	\$0		\$0	\$0
INSURANCE - VEHICLES	001-407-4630	\$1,500	\$747	\$896	\$770
STORM/EMERGENCY MGMT	001-407-4705	\$0		\$0	\$0
TRANSFERS					
XFR TO EQ REPL 106	001-407-4850	\$5,000		\$0	\$5,000
XFR FROM EQ REPL 106	001-407-4860	\$0		\$0	\$0
CAPITAL					
CAPITAL - VEHICLE	001-407-4920	\$0		\$0	\$0
CAPITAL - EQUIPMENT	001-407-4940	\$0		\$0	\$0
SUB-TOTAL		\$214,568	\$113,669	\$136,403	\$131,593

LE 001-408					
DESCRIPTION	ACCOUNT CODE	FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
PERSONNEL		\$4,468,340	\$3,633,213	\$4,359,856	\$4,438,017
WORKERS COMPENSATION	01-408-4140	\$42,000		\$0	\$47,500
UNEMPLOYMENT					\$2,500
OVERTIME					\$275,000
PRIME	001-408-4170			\$0	\$40,320
TRAINING	001-408-4190			\$0	\$45,000
OFFICE SUPPLIES	001-408-4210	\$15,000	\$2,345	\$2,814	\$15,000
MINOR TOOLS & EQUIPMENT	001-408-4220	\$32,665	\$59,240	\$71,088	
Emergency First Aid bags	001-408-4220			\$0	\$0
Handheld Radios	001-408-4220			\$0	\$20,000
Stop Sticks	001-408-4220			\$0	\$2,500
Additional Body Cams	001-408-4220			\$0	\$3,500
Flashlights	001-408-4220			\$0	\$0
408 Minor Tools Category Catch All	001-408-4220			\$0	\$0
AEDs	001-408-4220			\$0	\$0
Burn Pan	001-408-4220			\$0	\$4,500
Thermal Imager	001-408-4220			\$0	\$1,500
FM Investigative Tools	001-408-4220			\$0	\$1,400
Evidence storage bins and shelves	001-408-4220			\$0	\$6,000
IT Technology Equipment	001-408-4221			\$0	\$0
GAS OIL & GREASE	001-408-4230	\$75,000	\$64,143	\$76,972	\$75,000
EXPENDABLES	001-408-4240	\$34,000	\$27,712	\$33,254	
Community Programs	001-408-4240			\$0	\$3,000
Supplies, car washes, targets, officer testing	001-408-4240			\$0	\$18,000
Ammunition	001-408-4240			\$0	\$12,000
Animal Control Supplies	001-408-4240			\$0	\$2,500
Unlock kits	001-408-4240			\$0	\$0
FM & CE	001-408-4240			\$0	\$5,000
408 EXP Category Catch All	001-408-4240			\$0	\$0
Gloves	001-408-4240			\$0	\$4,000
LE 001-408		FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
DESCRIPTION	ACCOUNT CODE				
POSTAGE & SHIPPING	001-408-4250	\$800	\$73	\$88	\$800
JAIL COSTS	001-408-4260			\$0	
Meals, Hygiene, blankets, mats	001-408-4260	\$6,000	\$2,205	\$2,646	\$7,000
408 Jail C Category Catch All	001-408-4260	\$0		\$0	\$0
CHEMICALS	001-408-4270	\$0		\$0	\$0
UNIFORMS	001-408-4280	\$31,000	\$15,844	\$19,013	
Patrol and Dispatch uniforms	001-408-4280			\$0	\$0
Body armor	001-408-4280			\$0	\$0
Duty Gear	001-408-4280			\$0	\$0
408 Uniform Category Catch All	001-408-4280			\$0	\$25,000
PPE and Fire boots	001-408-4280			\$0	\$1,250
CID Tac Vest	001-408-4280			\$0	\$4,000
MAINTENANCE - BLDG & GROUNDS	001-408-4310	\$26,000	\$12,070	\$14,484	
Electrical, AC, etc	001-408-4310			\$0	\$0
Range	001-408-4310			\$0	\$0
408 MAIN B&G Category Catch All	001-408-4310			\$0	\$26,000
EQUIPMENT REPAIRS	001-408-4320			\$0	
Cameras, radars	001-408-4320	\$2,000	\$265	\$318	\$0
408 EQ Repair Category Catch All	001-408-4320	\$0		\$0	\$2,000
FUEL OPERATED EQUIPMENT	001-408-4330	\$90,000	\$80,227	\$96,272	\$95,000
RADIO REPAIRS	001-408-4360			\$0	
mics and atennas	001-408-4360	\$1,000	\$837	\$1,004	\$1,000
Batteries and chargers	001-408-4360	\$2,000		\$0	\$2,000
408 MAIN Radio Rep Category Catch All	001-408-4360	\$0		\$0	\$0
ELECTRIC	001-408-4410	\$13,000	\$10,578	\$12,694	\$15,000
GAS - CENTERPOINT	001-408-4413		\$298	\$358	\$1,275
CABLE / INTERNET	001-408-4420	\$0	\$0	\$0	\$0
TELEPHONE	001-408-4430	\$23,500	\$12,532	\$15,038	
SPECIAL SERVICES	001-408-4555	\$5,000	\$0	\$0	\$5,000
PD - BLUE SANTA	001-408-4557	\$1,500	\$1,640	\$1,968	\$1,500
CONTRACT SERVICES	001-408-4570	\$193,950	\$233,122	\$279,746	
Tyler Technologies	001-408-4570			\$0	\$0
Brazoria County Alliance for Children	001-408-4570			\$0	\$7,000
Del Carmen - Racial Profiling	001-408-4570			\$0	\$4,200
Leads Online	001-408-4570			\$0	\$0
Pest Control	001-408-4570			\$0	\$600
Allen Simmons (Gun Range)	001-408-4570			\$0	\$2,400
LJPD - Cell phone analyzer	001-408-4570			\$0	\$3,850

LE 001-408					
DESCRIPTION	ACCOUNT CODE	FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
All Traffic Solutions	001-408-4570			\$0	\$1,500
Braz. Co. - Radio Contract	001-408-4570			\$0	\$25,000
CritiCall (Dispatch testing)	001-408-4570			\$0	\$0
Culligan	001-408-4570			\$0	\$600
Concentra	001-408-4570			\$0	\$1,500
Shred-IT	001-408-4570			\$0	\$1,200
Taser	001-408-4570			\$0	\$10,000
Motorola - WatchGuard Cams	001-408-4570			\$0	\$5,000
So. Braz. Co. Animal Shelter	001-408-4570			\$0	\$106,000
Enterprise for UC vehicle	001-408-4570			\$0	\$10,500
Function4 - Copiers	001-408-4570			\$0	\$0
Fire Inspection	001-408-4570			\$0	\$1,100
VistaCom	001-408-4570			\$0	\$0
Aladtec Scheduling	001-408-4570			\$0	\$0
Lexis Nexis Data	001-408-4570			\$0	\$0
Website	001-408-4570			\$0	\$0
Email	001-408-4570			\$0	\$0
Recognition program	001-408-4570			\$0	\$2,000
Psychological Exams	001-408-4570			\$0	\$1,500
Evertel	001-408-4570			\$0	\$0
LEFTA Systems	001-408-4570			\$0	\$0
IT-Room Alert	001-408-4570			\$0	\$0
Labs/Evidence FM	001-408-4570			\$0	\$1,000
Property Demo	001-408-4570			\$0	\$50,000
Mowing Remediation	001-408-4570			\$0	\$10,000
Abatement Services	001-408-4570			\$0	\$8,500
Training provider	001-408-4570			\$0	\$4,000
408 Contract Svc Category Catch All	001-408-4570			\$0	\$0
CONTRACT LABOR	001-408-4571	\$39,000	\$7,744	\$9,293	\$35,000
ELECTRICIANS	001-408-4574	\$0		\$0	\$0
EQUIPMENT RENTAL/LEASE	001-408-4575	\$500		\$0	\$0
DUES & SUBSCRIPTIONS	001-408-4610	\$5,355	\$2,211	\$2,653	
Inter.Assn.of Chiefs	001-408-4610			\$0	\$455
TX. Police Chief's Association	001-408-4610			\$0	\$500
SE TX Chief's Association	001-408-4610			\$0	\$400
Crime Prevention Officer's Assn	001-408-4610			\$0	\$0
FR&CE dues	001-408-4610			\$0	\$3,100
408 D&S Category Catch All	001-408-4610			\$0	\$0
TRAVEL OPERATIONAL	001-408-4620	\$800	\$0	\$0	\$800
INSURANCE - VEHICLES	001-408-4630	\$32,500	\$27,034	\$27,034	\$36,201
INSURANCE - BUILDINGS	001-408-4640	\$28,000	\$42,762	\$42,762	\$43,000
INSURANCE - LIABILITY	001-408-4650	\$34,000	\$24,650	\$24,650	\$25,000
BONDS NOTARY ETC.	001-408-4651	\$1,000	\$0	\$0	\$1,000
PENALTIES FEES DMG & INTERST	001-408-4698	\$75	\$24	\$32	\$75
EMERGENCY MANAGEMENT	001-408-4705	\$5,000		\$0	\$5,000
PRINCIPAL - CAPITAL LEASE	001-408-4795	\$0		\$0	\$0
LE 001-408					
DESCRIPTION	ACCOUNT CODE	FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
TRANSFER					
XFR TO EQ REPL 106	001-408-4850	\$50,460		\$50,460	\$109,820
XFR FROM EQ REPL 106	001-408-4860	-\$461,000		-\$461,000	-\$474,000
CAPITAL					
CAPITAL - OFFICE EQUIPMENT	001-408-4910				
Dispatch chairs	001-408-4910	\$1,000		\$0	\$0
Desks and chairs for FM/CE	001-408-4910	\$2,500		\$0	\$2,500
CAPITAL - MOTOR VEHICLES	001-408-4920	\$461,000	\$418,518	\$418,518	
Patrol Vehicles	001-408-4920			\$0	\$300,000
Animal Control Vehicle	001-408-4920			\$0	\$0
Code Enf Vehicles	001-408-4920			\$0	\$0
CAPITAL EQUIPMENT (LEASE)	001-408-4930	\$0		\$0	\$0
CAPITAL - EQUIPMENT	001-408-4940		\$44,836	\$44,836	
Traffic Monitoring Radars	001-408-4940			\$0	\$20,000
SWAT Tactical Kits	001-408-4940			\$0	\$10,000
Licenses Plate Readers	001-408-4940			\$0	\$144,000
CAPITAL - BLDG & GROUNDS	001-408-4970	\$95,000		\$0	\$0
xfr from GF Con Fun 101	001-408-5010			\$0	\$0
SUB-TOTAL		\$5,357,945	\$4,724,123	\$5,146,851	\$5,729,363

CVFD 001-409			FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	Fund Code	Account Code	As Adopted	YTD	PROJECTED	PROPOSED
WORKERS COMP	001-409	4140	\$4,576	\$6,091	\$7,309	\$4,800
RETIREMENT	001-409	4170	\$50,000	\$31,930	\$38,316	\$60,000
TRAINING	001-409	4190	\$23,000	\$3,662	\$4,394	\$30,000
OFFICE SUPPLIES	001-409	4210	\$1,550	\$90	\$108	\$2,000
MINOR TOOLS & EQUIPMENT	001-409	4220	\$52,070	\$25,961	\$31,153	
Sub-line Item 2	001-409	4220			\$0	\$0
Slide out for Hurst Trays	001-409	4220			\$0	\$10,000
Misc tools	001-409	4220			\$0	\$55,169
GAS OIL & GREASE	001-409	4230	\$12,500	\$1,270	\$1,524	\$12,500
EXPENDABLES	001-409	4240	\$8,500	\$1,745	\$2,094	\$8,500
POSTAGE & SHIPPING	001-409	4250	\$0	\$0	\$0	\$0
CHEMICALS	001-409	4270	\$8,569	\$0	\$0	\$8,600
UNIFORMS	001-409	4280	\$5,900	\$977	\$1,172	\$9,400
MAINTENANCE - BLDG & GROUNDS	001-409	4310	\$3,000	\$13,951	\$16,741	\$5,000
EQUIPMENT REPAIRS	001-409	4320	\$6,500	\$860	\$1,032	\$10,000
FUEL OPERATED EQUIPMENT	001-409	4330	\$12,500	\$19,339	\$23,207	\$12,500
RADIO REPAIRS	001-409	4360	\$7,750	\$60	\$72	\$8,000
ELECTRIC	001-409	4410	\$23,000	\$15,819	\$18,983	\$23,000
GAS - CENTERPOINT	001-409	4413		\$167	\$200	\$3,075
CABLE/INTERNET	001-409	4420	\$0		\$0	\$0
TELEPHONE	001-409	4430	\$6,050	\$1,488	\$1,786	\$0
WATER - FIRE	001-409	4450	\$0		\$0	\$0
CVFD 001-409			FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	Fund Code	Account Code	As Adopted	YTD	PROJECTED	PROPOSED
CONTRACT SERVICES			\$22,500	\$20,932	\$25,118	
Firefighter Drug Testing	001-409	4570			\$0	\$2,500
Hose & Ladder Testing	001-409	4570			\$0	\$5,000
Pump Testing & Repairs	001-409	4570			\$0	\$4,000
E-Dispatch/ E-911 Notifications	001-409	4570			\$0	\$0
ESO Software	001-409	4570			\$0	\$0
Monitor Detector Testing	001-409	4570			\$0	\$1,000
Lawn/Landscaping	001-409	4570			\$0	\$3,000
Hydrostatic/SCBA Testing	001-409	4570			\$0	\$5,000
Compressor Testing/ Maint.	001-409	4570			\$0	\$3,500
409 CON SVC Category Catch All	001-409	4570			\$0	\$0
DUES & SUBSCRIPTIONS	001-409	4610	\$4,500	\$1,901	\$2,281	\$5,000
TRAVEL OPERATIONAL	001-409	4620	\$0	\$0	\$0	\$0
INSURANCE - VEHICLES	001-409	4630	\$20,659	\$18,613	\$22,336	\$18,400
INSURANCE - BUILDINGS	001-409	4640	\$15,632	\$17,713	\$21,256	\$17,500
FIREMAN WATER BILL CREDITS	001-409	4670	\$14,000	\$9,260	\$11,112	\$20,000
PENALTIES FEES DMG & INTERST	001-409	4698	\$0		\$0	\$0
STORM/EMERGENCY MGMT	001-409	4705	\$5,000		\$0	\$5,000
TRANSFERS						
PRINCIPAL - CAPITAL LEASE	001-409	4795	\$0		\$0	\$0
XFR TO EQ REPL 106	001-409	4850	\$37,558	\$37,558	\$37,558	\$48,763
XFR FROM EQ REPL 106	001-409	4860	-\$46,100	-\$27,203	-\$36,271	-\$67,000
TRANSFER FROM CONSTRUCTION	001-409	4861	\$0		\$0	\$0
CVFD 001-409			FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	Fund Code	Account Code	As Adopted	YTD	PROJECTED	PROPOSED
CAPITAL						
CAPITAL - MOTOR VEHICLES	001-409	4920	\$0		\$0	\$0
PIERCE FIRE TRUCK	001-409	4920			\$0	\$0
COMMAND TRUCK FORD F150 4X4 OUTFITTED	001-409	4920			\$0	\$0
CAPITAL EQUIPMENT					\$0	
ELECTRIC FAN	001-409	4940	\$10,000		\$0	
Bunker Gear Additional	001-409	4940	\$36,100	\$27,206	\$32,647	\$18,000
HURST SP 555 CONNECT SPREADER 2 BATT. AND 110V	001-409	4940			\$0	\$18,000
HURST S 789 E3 CUTTER 2 BATTERIES AND 110V	001-409	4940			\$0	\$16,500
HURST CR522E3 CONNECT RAM 2 BATTERIES 110 CHARGER	001-409	4940			\$0	\$13,500
CAPITAL - FACILITIES & INFRAST	001-409	4970			\$0	
STATION 2 SIGNS FOR BUILDING	001-409	4970			\$0	
FLOORING FOR UPSTAIRS AT STATION 2	001-409	4970			\$0	\$15,000
SUB-TOTAL			\$345,314	\$229,390	\$264,130	\$415,207

CEMS 001-410						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
PERSONNEL						
Worker's Comp	001-410	4140	\$22,000		\$0	\$20,000
Unemployment	001-410	4150	\$500		\$0	\$500
OVERTIME						\$27,500
PRIME					\$0	\$12,240
Training	001-410	4190	\$20,000		\$0	\$16,000
PERSONNEL	001-410	4100	\$1,443,612	\$1,200,426	\$1,440,511	\$1,436,381
NON-PERSONNEL					\$0	
OFFICE SUPPLIES	001-410	4210	\$2,500	\$1,737	\$2,084	\$2,500
MINOR TOOLS & EQUIPMENT	001-410	4220	\$1,600	\$7,828	\$9,394	\$5,311
IT - TECHNOLOGY EQUIPMENT	001-410	4221	\$13,000	\$8,043	\$9,652	\$13,000
GAS OIL & GREASE	001-410	4230	\$40,000	\$27,822	\$33,386	\$40,000
EXPENDABLES	001-410	4240			\$0	
EXPENDABLES/CPR CLASSES	001-410	4241	\$500	\$0	\$0	\$500
HOUSEHOLD SUPPLIES	001-410	4242	\$3,500	\$3,676	\$4,411	\$3,500
POSTAGE & SHIPPING	001-410	4250			\$0	\$0
PUBLIC RELATIONS	001-410	4255	\$2,000	\$1,369	\$1,643	\$2,000
Public Relation Items	001-410	4260	\$0		\$0	\$0
UNIFORMS	001-410	4280	\$8,000	\$4,784	\$5,741	\$5,000
Uniforms	001-410	4280			\$0	\$0
Boots allowance	001-410	4280			\$0	\$0
MAINTENANCE - BLDG & GROUNDS	001-410	4310	\$12,000	\$18,708	\$22,450	\$12,000
EQUIPMENT REPAIRS	001-410	4320	\$1,500	\$0	\$0	\$1,500
FUEL OPERATED EQUIPMENT	001-410	4330	\$12,000	\$5,818	\$6,982	
Air Suspension	001-410	4330			\$0	\$18,000
RADIO REPAIRS	001-410	4360	\$2,500	\$785	\$942	\$6,169
ELECTRIC & GAS	001-410	4410	\$16,000	\$11,668	\$14,002	\$14,900
CEMS 001-410						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
GAS - CENTERPOINT	001-410	4413	\$0	\$167	\$200	\$1,375
CABLE / INTERNET	001-410	4420		\$0	\$0	\$0
TELEPHONE	001-410	4430	\$0	\$1,731	\$2,077	\$0
WATER - EMS	001-410	4450			\$0	\$0
BANK CARD FEES	001-410	4530		\$933	\$1,120	\$1,300
CONTRACT SERVICES	001-410	4570	\$97,151	\$80,852	\$97,022	
Medical Director	001-410	4570			\$0	\$14,767
Copier Lease	001-410	4570			\$0	\$0
ProMed Disp	001-410	4570			\$0	\$1,892
IFR-GPS Helipad Renewal	001-410	4570			\$0	\$1,800
Employee Screening	001-410	4570			\$0	\$650
Lawn Care	001-410	4570			\$0	\$1,530
Shred Service	001-410	4570			\$0	\$300
Overhead Door Maint	001-410	4570			\$0	\$2,200
Stryker Maintenance	001-410	4570			\$0	\$16,838
Ferno Stretcher Maintenance	001-410	4570			\$0	\$10,160
Sprinkler/Fire Inspection	001-410	4570			\$0	\$599
Pest Control	001-410	4570			\$0	\$1,642
Koronis Billing	001-410	4570			\$0	\$54,000
Annual Sprinkler and Ext Insp	001-410	4570			\$0	\$0
Software	001-411	4570			\$0	\$0
DUES & SUBSCRIPTIONS	001-410	4610	\$1,750	\$1,780	\$2,136	
American Ambulance Association	001-410	4610			\$0	
Texas EMS Alliance	001-410	4610			\$0	\$525
RAC	001-410	4610			\$0	\$645
DHS Provider Renewal	001-410	4610			\$0	\$150
TRAVEL OPERATIONAL	001-410	4620	\$0		\$0	\$0
INSURANCE - VEHICLES	001-410	4630	\$8,200	\$10,402	\$12,482	\$8,973
UNIT 1002, 1003, 1004	001-410	4630	\$0		\$0	\$0
INSURANCE - BUILDINGS	001-410	4640	\$55,000	\$53,283	\$53,283	\$55,000
INSURANCE - LIABILITY	001-410	4650			\$0	\$0
SPECIAL PROJECTS	001-410	4660	\$0		\$0	\$0
PENALTIES FEES DMG & INTERES	001-410	4698			\$0	\$0
STORM/EMERGENCY MGMT	001-410	4705	\$5,000	\$168	\$202	\$5,000
CEMS 001-410						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
TRANSFERS						
PRINCIPAL - CAPITAL LEASE	001-410	4795	\$0		\$0	\$0
XFR TO EQ REPL 106	001-410	4850	\$0		\$38,679	\$40,143
XFR FROM EQ REPL 106	001-410	4860	\$0		\$0	\$0
TRANSFER FROM CONSTRUCTION	001-410	4861	-\$60,000		\$0	\$0
CAPITAL						
CAPITAL - MOTOR VEHICLES	001-410	4920	\$0		\$0	\$0
CAPITAL - EQUIPMENT	001-410	4940	\$0		\$0	\$0
CAPITAL - BLDG & GROUNDS	001-410	4970	\$65,000		\$0	\$0
SUB-TOTAL			\$1,773,313	\$1,441,980	\$1,758,398	\$1,856,489

PUB WORK - SDSF 001-411			FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	Fund Code	Account Code	As Adopted	YTD	PROJECTED	PROPOSED
PRIME					\$0	\$10,080
TRAINING	001-411	4190			\$0	
TEEX Water Classes	001-411	4190	\$3,640		\$0	\$3,640
TEEX Sewer Classes	001-411	4190	\$3,640		\$0	\$3,640
APWA-Workshops	001-411	4190	\$6,000		\$0	\$6,000
TCEQ Annual Water Conference	001-411	4190	\$3,500		\$0	\$3,500
Mechanic Training	001-411	4190	\$450		\$0	\$450
CDL TRAINING	001-411	4190	\$6,000		\$0	\$6,000
PESTICIDE TRAINING	001-411	4190	\$400		\$0	\$400
WORKERS COMP						\$8,000
UNEMPLOYMENT						\$2,500
OVERTIME						\$15,000
PERSONNEL	001-411	4100	\$1,172,912	\$622,644	\$747,173	\$624,889
NON-PERSONNEL						
OFFICE SUPPLIES	001-411	4210	\$2,706	\$92	\$111	
Copy Paper-Lettermark (carton)	001-411	4210			\$0	\$0
ALL OFFICE SUPPLIES	001-411	4210			\$0	\$2,800
MINOR TOOLS & EQUIPMENT	001-411	4220	\$53,984	\$15,525	\$18,630	
ALL-HAND TOOLS	001-411	4220			\$0	\$12,800
ALL GAS AND BATTERY POWERED TOOLS	001-411	4220			\$0	\$42,900
22 TON AIR/HYDRUALIC JACK	001-411	4220			\$0	\$400
IT - TECHNOLOGY EQUIPMENT	001-411	4221	\$3,279		\$0	\$0
PUB WORK - SDSF 001-411			FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	Fund Code	Account Code	As Adopted	YTD	PROJECTED	PROPOSED
GAS OIL & GREASE	001-411	4230	\$165,000	\$51,601	\$61,921	
Gas, Oil, Grease	001-411	4230			\$0	\$29,000
Gas/Diesel	001-411	4230			\$0	\$10,000
15-40 Motor Oil	001-411	4230			\$0	\$3,500
5-30 Motor Oil	001-411	4230			\$0	\$2,500
Tellus 68 Hydraulic Oil	001-411	4230			\$0	\$5,000
Transmission Fluid	001-411	4230			\$0	\$3,000
Blue DEP-Diesel Additive-New Equip	001-411	4230			\$0	\$1,800
Liberty Tire Removal	001-411	4230			\$0	\$5,200
Purchases Distributed to Other Departments	001-411	4230			\$0	\$112,000
EXPENDABLES	001-411	4240	\$68,735	\$19,025	\$22,830	
ALL-SAFETY ITEMS	001-411	4240			\$0	\$18,525
ALL-WEED EATER SUPPLIES	001-411	4240			\$0	\$1,410
ALL-COFFEE, WATER, CONDIMENTS	001-411	4240			\$0	\$3,750
ALL-MISC ITEMS	001-411	4240			\$0	\$5,210
ALL-REDISTRIBUTED ITEMS	001-411	4240			\$0	\$41,725
CHEMICALS	001-411	4270	\$8,208	\$1,075	\$1,290	
ALL-PAINTS AND SPRAYS	001-411	4270			\$0	\$1,200
ALL-HERBICIDES AND PESTICIDES	001-411	4270			\$0	\$8,000
UNIFORMS	001-411	4280	\$12,460	\$2,871	\$3,445	
Pants-13 FT X \$250-Allowance	001-411	4280			\$0	\$4,250
Shirts-13FT X 5	001-411	4280			\$0	\$5,950
Annual Boot Allowance-13 X \$50	001-411	4280			\$0	\$1,700
Jackets	001-411	4280			\$0	\$560
MAINT - BLDGS & GROUNDS	001-411	4310	\$16,900	\$16,660	\$19,992	
Front Electric Gate Repair-New Opener	001-411	4310			\$0	\$1,500
Electric Lights	001-411	4310			\$0	\$1,000
Shop Door Repairs	001-411	4310			\$0	\$3,000
Ice Machine Repairs	001-411	4310			\$0	\$2,000
Fuel/Storage Tank Repairs	001-411	4310			\$0	\$6,500
Fuel Tank-Top Tank Comp Coverage	001-411	4310			\$0	\$2,000
Misc Lighting Repairs	001-411	4310			\$0	\$2,000
Fuel Tank Vapor Recovery Inspection	001-411	4310			\$0	\$2,500
PUB WORK - SDSF 001-411			FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	Fund Code	Account Code	As Adopted	YTD	PROJECTED	PROPOSED
EQUIPMENT REPAIRS	001-411	4320	\$34,600	\$2,919	\$3,503	
Misc Equip-Chain Saws, Weedeaters	001-411	4320			\$0	\$1,500
Water Pump Repairs	001-411	4320			\$0	\$1,250
Generator Repairs	001-411	4320			\$0	\$3,750
Misc Equip Repairs	001-411	4320			\$0	\$3,500
Air Compressor Repairs	001-411	4320			\$0	\$500
Fuel Tank/Pump Repairs	001-411	4320			\$0	\$5,000
Vehicle Emergency Flashing Lights X 6	001-411	4320			\$0	\$23,400
FUEL OPERATED EQUIPMENT	001-411	4330	\$50,400	\$18,534	\$22,241	
Parts/Materials on Street Equipment	001-411	4330			\$0	\$48,100
Unit 1408	001-411	4330			\$0	\$400
Welding Machine	001-411	4330			\$0	\$400
Forklift	001-411	4330			\$0	\$1,500
Generator Expense	001-411	4350			\$0	\$9,000

PUB WORK - SDSF 001-411						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
Emergency Generator Maintenance	001-411	4350			\$0	
Radio Repairs	001-411	4350			\$0	\$1,000
SIGN & SIGNAL REPAIR	001-411	4370				
ALL-SIGNALS AND LIGHTING	001-411	4370			\$0	\$5,000
ALL-SIGN BLANKS	001-411	4370			\$0	\$9,080
ALL-POSTS AND BRACKETS	001-411	4370			\$0	\$7,740
ALL-VINYL AND SHEETING	001-411	4370			\$0	\$10,900
ROAD REPAIR - MATERIAL	001-411	4380	\$0		\$0	
Crushed Rock-Ton	001-411	4380	\$0		\$0	\$9,000
ASPPM Grade IV Cold Mix-Ton	001-411	4380	\$0		\$0	\$11,500
Maximizer-80 lb bag	001-411	4380	\$0		\$0	\$1,000
Stabilize Sand-Yard	001-411	4380	\$0		\$0	\$5,500
Adhesive-Thermaply-5 gal	001-411	4380	\$0		\$0	\$6,500
411 Road Rep Category Catch All	001-411	4380	\$0		\$0	\$0
STORM SEWER PIPE	001-411	4390				
ALL-HANCOR PIPE AND FITTINGS	001-411	4390			\$0	\$25,475
ALL-FRAMES AND GRATES	001-411	4390			\$0	\$13,375
ALL-RCP	001-411	4390			\$0	\$7,950
ELECTRIC - STREET LIGHTS	001-411	4410	\$0	\$84,020	\$100,824	\$115,000
GAS - CENTERPOINT	001-411	4413		\$181	\$217	\$850
ELECTRIC - TRAFFIC SIGNALS	001-411	4415	\$0	\$2,283	\$2,740	\$2,700
TELEPHONE	001-411	4430	\$0	\$1,817	\$2,180	\$0
CONTRACT SERVICES	001-411	4570	\$11,810	\$108,648	\$144,864	
Protawn Service Contract	001-411	4570			\$0	
PreEmployment Screening	001-411	4570			\$0	\$700
Landscape Contracting	001-411	4570			\$0	\$12,500
Alternate Landscaping	001-411	4570			\$0	\$0
Copy Rental-(Monthly)	001-411	4570			\$0	\$3,000
Ozarka Water	001-411	4570			\$0	\$0
Fire Extinguisher Annual Inspections	001-411	4570			\$0	\$1,800
Killum Pest Control	001-411	4570			\$0	\$800
KIMCO-SCBA Annual Flow Test Inspection	001-411	4570			\$0	\$500
Diagnostic-Annual Fee	001-411	4570			\$0	\$2,800
Eyewash Machine Maintenance-(2)-(Quarterly)	001-411	4570			\$0	\$2,250
Employee Screening	001-411	4570			\$0	\$150
Third Party Service Mechanic	001-411	4570			\$0	\$85,000
R & M Services	001-411	4570			\$0	\$1,500
BUILDING LEASE EQUIP STORAGE	001-411	4570			\$0	\$0
CONTRACT LABOR	001-411	4571		\$150,914	\$181,097	
Contract Labor-1-2	001-411	4571	\$0		\$0	\$43,680
EQUIPMENT RENTAL/LEASE	001-411	4575	\$70,250	\$9,321	\$11,185	
6" Pump Rental-Emerg	001-411	4575			\$0	\$5,000
Misc Equip Rental	001-411	4575			\$0	\$5,000
Misc Tool Rental	001-411	4575			\$0	\$500
Copier Maintenance	001-411	4575			\$0	\$250
Flex Equipment Leasing	001-411	4575			\$0	\$65,000
DUES MEMBERSHIPS & SUBSCRIPTIONS	001-411	4610	\$350	\$0	\$0	
Dues	001-411	4610	\$10,500	\$12,216		\$350
INSURANCE - VEHICLES	001-411	4630	\$10,500	\$12,216	\$12,216	\$14,718
INSURANCE - BUILDINGS	001-411	4640	\$0	\$11,830	\$11,831	\$12,000
INSURANCE - LIABILITY	001-411	4650	\$500		\$0	\$500
STORM/EMERGENCY MGMT	001-411	4705	\$0		\$0	\$5,000
PUB WORK - SDSF 001-411						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
TRANSFERS	001-411	4800				
XFR TO EQ REPL 106	001-411	4850	\$49,723		\$49,723	\$86,060
XFR FROM EQ REPL 106	001-411	4860	-\$234,272		-\$234,272	-\$203,750
XFR FROM 05 FOR SDS MAINT	001-411	4863	\$0		\$0	\$0
XFR From 101 GF Con	001-411	4864	-\$23,575		-\$23,575	\$0
CAPITAL	001-411	4900				
CAPITAL - MOTOR VEHICLES	001-411	4920	\$163,246	\$163,437	\$163,437	\$0
CAPITAL - EQUIPMENT	001-411	4940	\$65,901	\$67,874	\$67,874	
Toro Z Master 4000 48" Mower	001-411	4940			\$0	\$20,500
BLUE STAR GENERATOR FLEET/LIBRARY	001-411	4940			\$0	\$95,000
BLUE STAR GENERATOR SERVICE CENTER	001-411	4940			\$0	\$70,000
TRAILER 30K GVWR	001-411	4940			\$0	\$18,500
CAPITAL BUILDING & GROUNDS	001-411	4970	\$30,000			\$0
Wash Rack Building	001-411	4970			\$0	\$0
New Air Lines/Electrical for Shop	001-411	4970			\$0	\$0
Mechanical Shop Breakroom	001-411	4970			\$0	\$0
		SUB-TOTAL	\$1,767,747	\$1,375,703	\$1,391,477	\$1,707,957

PUB WKS - SW 001-413						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
PERSONNEL						
TRAINING	001-413	4190	\$21,950		\$0	\$2,000
PRIME						\$6,480
WORKERS COMP						\$12,000
UNEMPLOYMENT						\$500
OVERTIME						\$40,000
PERSONNEL*	001-413	4100	\$666,531	\$594,878	\$713,854	\$709,374
NON-PERSONNEL						
OFFICE SUPPLIES	001-413	4210	\$1,002	\$431	\$517	
ALL OFFICE SUPPLIES					\$0	\$1,200
MINOR TOOLS & EQUIPMENT			\$1,060	\$270	\$324	\$1,800
IT - TECHNOLOGY EQUIPMENT	001-413	4221	\$0		\$0	\$0
GAS OIL & GREASE	001-413	4230	\$93,500	\$44,850	\$53,820	\$96,000
EXPENDABLES	001-413	4240			\$0	
ALL-SAFETY ITEMS			\$11,597	\$6,739	\$8,087	\$5,010
ALL-COFFEE, WATER, CONDIMENTS			\$0		\$0	\$1,800
ALL-DOOR HANGERS, MISC SUPPLIES			\$0		\$0	\$5,190
CHEMICALS	001-413	4270			\$0	
Deodorizer/Degreaser			\$145	\$0	\$0	\$175
Glass Cleaner			\$145	\$0	\$0	\$165
UNIFORMS	001-413	4280	\$6,580	\$2,775	\$3,330	
Pants-9FT x \$250-Allowance					\$0	\$2,250
Shirts-9FT x 5					\$0	\$3,150
Annual Boot Allowance					\$0	\$900
Jackets					\$0	\$280
413 Uniform Category Catch All					\$0	\$0
SHIRTS-5-TEMPS X 5					\$0	\$500
EQUIPMENT REPAIRS	001-413	4320			\$0	
Dumpster Lid Replacements			\$4,400	\$3,247	\$3,896	\$5,000
PUB WKS - SW 001-413						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
FUEL OPERATED EQUIPMENT	001-413	4330				
11 Units/Equipment*			\$159,500	\$191,314	\$229,577	\$260,000
TELEPHONE			\$0		\$0	\$0
CONTRACT SERVICES	001-413	4570				
Seabreeze Environmental Landfill*			\$585,744	\$424,374	\$509,249	\$614,506
New Hire Screening			\$500		\$0	\$500
WM Recycling Fees			\$0		\$0	\$0
WM Recycling Cartage			\$0		\$0	\$0
Roll Off Rental-Recycle			\$0		\$0	\$0
<i>THIRD PARTY GARBAGE COLLECTION*</i>			\$0		\$0	\$0
ADDITIONAL FEES(MATTRESS, ETC)					\$0	\$0
BUILDING LEASE EQUIP STORAGE					\$0	\$0
CONTRACT LABOR	001-413	4571				
Temporary Staff-3-4*			\$187,000	\$148,810	\$178,572	\$190,000
ELECTRICIANS	001-413	4574	\$0		\$0	\$0
EQUIPMENT RENTAL/LEASE	001-413	4575			\$0	
Emergency Equipment*			\$3,000		\$0	\$3,000
TRAVEL OPERATIONAL	001-413	4620	\$0		\$0	\$0
INSURANCE - VEHICLES	001-413	4630	\$35,000	\$28,567	\$34,280	\$38,665
GARBAGE BAG PURCHASES	001-413	4670	\$140,700	\$43,525	\$52,230	\$150,310
Black Bag Purchases-(Roll)					\$0	
Blue Bag-Recycle Purchases-(Case)			\$0		\$0	\$0
3-Yard Containers-(Ea)					\$0	
4-Yard Containers-(Ea)					\$0	
413 Garb Bag Category Catch All			\$0		\$0	\$0
PENALTIES FEES DMG & INTERST	001-413	4698	\$0		\$0	\$0
STORM/EMERGENCY MGMT	001-413	4705	\$0		\$0	\$0
PUB WKS - SW 001-413						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
TRANSFERS						
XFR TO EQ REPL 106	001-413	4850	\$61,995		\$61,996	\$102,998
XFR FROM EQ REPL 106	001-413	4860	-\$364,965		-\$364,965	
CAPITAL						
CAPITAL - EQUIPMENT & TECHNOLOGY	001-413	4910	\$0		\$0	\$0
95 Gallon Totes for Residential Conversion					\$0	
CAPITAL - MOTOR VEHICLES	001-413	4920	\$354,965	\$358,696	\$430,435	
47X Side Loader					\$0	\$0
47X Side Loader EV			\$0		\$0	\$0
47X Flat Bed			\$0		\$0	\$0
47X 96 Gal Tipper Truck			\$0		\$0	\$0
Ford F150 XLT Crew Cab					\$0	\$0
47X REAR LOADER A					\$0	\$0
47X REAR LOADER B					\$0	\$0
CAPITAL - EQUIPMENT	001-413	4940			\$0	\$0
2024 Blue Diamond 78" Skid Grapple			\$10,000	\$8,250	\$8,250	\$0
CAPITAL - SPECIAL PROJECTS	001-413	4952			\$0	\$0
CAPITAL - BLDG & GROUNDS	001-413	4970	\$0		\$0	\$0
Charging Capacity for EV Trucks					\$0	
		SUB-TOTAL	\$1,980,349	\$1,856,726	\$1,923,452	\$2,253,753

QOL-LIBRARY 001-415						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
WORKERS COMP	001-415	4140	\$0.00	\$0.00	\$0.00	\$0.00
OFFICE SUPPLIES	001-415	4210	\$3,000.00	\$172.00	\$206.40	\$1,500.00
IT - TECHNOLOGY EQUIPMENT	001-415	4221	\$0.00		\$0.00	\$0.00
EXPENDABLES	001-415	4240	\$1,500.00	\$1,904.00	\$2,284.80	\$1,500.00
MAINTENANCE - BLDG & GROUNDS	001-415	4310	\$15,000.00	\$28,725.00	\$34,470.00	
Back Doors	001-415	4310			\$0.00	\$12,000.00
Maintenance	001-415	4310			\$0.00	\$15,000.00
ELECTRIC	001-415	4410	\$12,500.00	\$9,252.00	\$11,102.40	\$13,000.00
TELEPHONE	001-415	4430	\$3,000.00	\$0.00	\$0.00	\$0.00
SPECIAL SERVICES (McNAUGHTON)	001-415	4555	\$0.00		\$0.00	\$0.00
CONTRACT SERVICES	001-415	4570	\$2,500.00	\$2,535.00	\$3,042.00	\$0.00
INSURANCE - BUILDINGS	001-415	4640	\$45,000.00	\$42,609.00	\$42,609.00	\$45,000.00
STORM/EMERGENCY MGMNT	001-415	4705	\$0.00		\$0.00	\$0.00
CAPITAL						
CAPITAL - OFFICE EQUIPMENT	001-415	4910	\$0.00		\$0.00	\$0.00
CAPITAL - BLDG & GROUNDS	001-415	4970	\$0.00		\$0.00	\$0.00
		SUB-TOTAL	\$82,500.00	\$85,197.00	\$93,714.60	\$88,000.00

QOL - PARKS 001-416						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
PERSONNEL						
WORKERS COMP	001-146	4140	\$4,135		\$0	\$4,300
TRAINING	001-416	4190	\$7,500		\$0	\$7,500
PRIME						\$7,200
OVERTIME						\$15,000
PERSONNEL	001-416	4100	\$478,445	\$397,186	\$476,623	\$503,881
NON-PERSONNEL						
OFFICE SUPPLIES	001-416	4210				
General Office Supplies	001-416	4210	\$1,500	\$313	\$376	\$1,500
MINOR TOOLS & EQUIPMENT	001-416	4220	\$4,900	\$5,437	\$6,524	
Tools & Equipment	001-416	4220			\$0	\$3,000
Computer Equipment	001-416	4220			\$0	\$0
Chairs & Office Furniture	001-416	4220			\$0	\$1,000
IT - TECHNOLOGY EQUIPMENT	001-416	4221	\$0		\$0	\$0
GAS OIL & GREASE	001-416	4230			\$0	
Fuel / Lubricants	001-416	4230	\$12,000	\$4,711	\$5,653	\$12,000
EXPENDABLES	001-416	4240	\$44,700	\$30,208	\$36,250	
Senior Program	001-416	4240			\$0	\$25,000
Trick or Treat Drive Through	001-416	4240			\$0	\$5,000
Community Events	001-416	4240			\$0	\$12,000
Paper Supplies	001-416	4240			\$0	\$1,500
Advertising	001-416	4240			\$0	\$3,000
PPE	001-416	4240			\$0	\$500
Flags	001-416	4240			\$0	\$200
Pesticides	001-416	4240			\$0	\$1,000
Trash Bags, Light Bulbs, Etc.	001-416	4240			\$0	\$2,000
416 EXP Category Catch All	001-416	4240			\$0	\$0
Christmas in the Park	001-416	4240			\$0	\$8,000
QOL - PARKS 001-416						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
SUPPLIES - COMMUNITY SERVICE	001-416	4241	\$1,000		\$0	\$0
CONCESSIONS & AWARDS	001-416	4242	\$0		\$0	\$0
STRATTON RIDGE EXPENSES	001-416	4243	\$0		\$0	\$0
POSTAGE & SHIPPING	001-416	4250	\$175		\$0	\$200
CHEMICALS	001-416	4270	\$0	\$576	\$691	\$0
UNIFORMS	001-416	4280	\$2,000	\$494	\$593	
Office Staff	001-416	4280			\$0	\$1,000
Outside Staff	001-416	4280			\$0	\$1,000
MAINTENANCE - BLDG & GROUNDS	001-416	4310	\$38,000	\$16,225	\$19,470	
Playground Repairs	001-416	4310			\$0	\$7,500
Park Lights / Electrical	001-416	4310			\$0	\$5,000
Park Supplies	001-416	4310			\$0	\$8,500
Building Maintenance	001-416	4310			\$0	\$7,500
Grounds Maintenance Supplies	001-416	4310			\$0	\$5,000
Pool filling - SAFETY procedure	001-416	4310			\$0	\$25,000
EQUIPMENT REPAIRS	001-416	4320	\$10,000	\$2,251	\$2,701	
Fitness Equipment	001-416	4320			\$0	\$5,000
AV / Event Center Equipment	001-416	4320			\$0	\$2,500
Misc.	001-416	4320			\$0	\$1,000
416 EQ REP Category Catch All	001-416	4320			\$0	\$0
FUEL OPERATED EQUIPMENT	001-416	4330			\$0	
Small Equipment Repairs	001-416	4330	\$12,000	\$3,040	\$3,648	\$10,000
ELECTRIC	001-416	4410	\$50,000	\$41,629	\$49,955	\$65,000
CABLE / INTERNET	001-416	4420	\$5,700	\$5,684	\$6,821	\$0
TELEPHONE	001-416	4430	\$5,800	\$1,733	\$2,080	\$0
WATER - PARKS	001-416	4450	\$0		\$0	\$0
BANK CARD FEES	001-416	4530	\$1,500	\$5,684	\$6,821	\$4,000
CONTRACT SERVICES	001-416	4570	\$108,200	\$18,228	\$21,874	
Pest Control	001-416	4570			\$0	\$2,000
Marathon Fitness PM Services	001-416	4570			\$0	\$5,000
Alarm Services	001-416	4570			\$0	\$2,500
Medical Services	001-416	4570			\$0	\$500
Carpet / Floor Cleaning	001-416	4570			\$0	\$2,000

QOL - PARKS 001-416						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
Contract Repairs - HVAC, Electric, Plumbin	001-416	4570			\$0	\$12,000
Mowing/ Landscaping Contract	001-416	4570			\$0	\$65,000
ELECTRICIANS	001-416	4574	\$0		\$0	\$0
EQUIPMENT RENTAL/LEASE	001-416	4575	\$1,500	\$3,351	\$4,021	\$2,500
DUES & SUBSCRIPTIONS	001-416	4610	\$1,500	\$1,459	\$1,751	\$1,500
TRAVEL OPERATIONAL	001-416	4620	\$0		\$0	\$0
INSURANCE - VEHICLES	001-416	4630	\$3,500	\$2,819	\$2,819	\$3,070
INSURANCE - BUILDINGS	001-416	4640	\$65,000	\$58,921	\$48,921	\$60,000
INSURANCE - LIABILITY - POOL	001-416	4650	\$203		\$0	\$0
STORM/EMERGENCY MGMT	001-416	4705	\$0		\$0	\$5,000
TRANSFERS						
XFR TO EQ REPL 106	001-416	4850	\$2,750		\$0	\$6,700
XFR FROM EQ REPL 106	001-416	4860	-\$55,000		\$0	-\$12,000
XFR crom Construction 101	001-416	5010	\$0		\$0	
QOL - PARKS 001-416						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
CAPITAL						
CAPITAL - OFFICE EQUIPMENT	001-416	4910	\$0		\$0	\$0
CAPITAL - MOTOR VEHICLES	001-416	4920	\$30,000		\$0	\$0
CAPITAL EQUIPMENT (LEASE)	001-416	4930	\$0		\$0	\$0
CAPITAL - EQUIPMENT	001-416	4940	\$25,000		\$0	\$12,000
CAPITAL - BLDG & GROUNDS	001-416	4970	\$415,000	\$304,870	\$304,870	
Wilson Park Playground	001-416	4970			\$0	\$100,000
Broaddus Park Playground	001-416	4970			\$0	\$100,000
Milstid Park improvements	001-416	4970			\$0	\$150,000
Park Signage	001-416	4970			\$0	\$0
xfr crom Construction 101	001-416	5010	-\$415,000			\$0
SUB-TOTAL			\$862,008	\$904,819	\$1,002,461	\$1,279,551

GF NON-DEPT 001-417						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
CONTINGENCY	001-417	4700				
General Contingency	001-417	4700	\$250,000.00		\$0	\$250,000.00
Single Yr Longevity Adj	001-417	4700	\$60,000.00		\$0	
Temp Assignment - Roof	001-417	4700	\$900,000.00		\$0	
DEBT RELATED TRANSACTIONS						
ISSUANCE OF BONDS	001-417	4701	\$0.00		\$0.00	\$0.00
PREMIUM ON BONDS	001-417	4702	\$0.00		\$0.00	\$0.00
WOODSHORE DHK - SUB 380	001-417	4712	\$100,000.00		\$0.00	\$0.00
PRINCIPAL - COO 2005 EDC	001-417	4731	\$260,000.00	\$260,000.00	\$260,000.00	\$260,000.00
INTEREST - COO 2005 EDC	001-417	4733	\$10,192.00	\$10,192.00	\$10,192.00	\$10,192.00
PRINCIPAL - LEASE	001-417	4735	\$0.00		\$0.00	\$0.00
INTEREST - LEASE	001-417	4736	\$0.00		\$0.00	\$0.00
OTHER DEBT COSTS	001-417	4799	\$0.00		\$0.00	\$0.00
TRANSFERS - ADMIN FEES						
XFR TO EQ REPL 106	001-417	4850	\$0.00		\$0.00	\$0.00
SERVICE CENTER PRO-RATA	001-417	5000	\$0.00		\$0.00	\$0.00
TRANSFERS - ADMIN FEES	001-417	5011	\$0.00		\$0.00	
Fund 04 - HOT Admin	001-417	5011	\$0.00		\$0.00	\$0.00
Fund 05 - SDS Admin	001-417	5011	\$0.00		\$0.00	-\$141,259.00
Fund 06 - EDC Admin	001-417	5011	-\$50,000.00		\$0.00	-\$55,000.00
Fund 07 - GTMF Admin	001-417	5011	\$0.00		\$0.00	\$0.00
TRANSFER CO 2005 FROM EDC	001-417	5012	-\$270,192.00	-\$265,096.00	-\$265,096.00	-\$270,192.00
TRANSFER T/F ENTERPRISE 02	001-417	5020	\$0.00		\$0.00	
TRANSFER T/F HOTEL/MOTEL 04	001-417	5040	\$0.00		\$0.00	\$0.00
TRANSFER T/F STREETS DRG & SW	001-417	5050	-\$317,219.37	-\$2,735.00	-\$3,646.67	-\$171,851.40
TRANSFER T/F EDC 06	001-417	5060	-\$580,764.00		\$0.00	-\$52,477.00
TRANSFER T/F CONSTRUCTN GF 101	001-417	5068	\$0.00		\$0.00	\$0.00
TRANSFER T/F UNEMPL INS 102	001-417	5070	\$0.00	-\$3,351.00	-\$4,468.00	\$0.00
TRANSFER T/F BEAUTIFICATN 103	001-417	5072	\$0.00		\$0.00	\$0.00
TRANSFER T/F FORFEITURE 104	001-417	5074	\$0.00		\$0.00	\$0.00
TRANSFER T/F SELF-INSUR (600)	001-417	5075	\$0.00		\$0.00	\$0.00
TRANSFER T/F EQUIP REPL GF 106	001-417	5078	\$0.00		\$0.00	\$0.00
TRANSFER T/F EF EQUIPMENT RPL	001-417	5080	\$0.00		\$0.00	\$0.00
TRANSFER T/F CHAPTER 380	001-417	5086	\$0.00		\$0.00	\$0.00
TRANSFER T/F HEALTHCARE 600	001-417	5092	\$0.00		\$0.00	\$0.00
XFER from EDC Fund 06 for 380	001-417	5093	-\$1,248,253.13	-\$1,248,253.13	-\$1,248,253.13	\$0.00
		SUB-TOTAL	-\$886,236.50	-\$1,249,243.13	-\$1,251,271.80	-\$170,587.40



Fiscal Year 2025-2026

ENTERPRISE FUNDS

EF TOTALS	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	AS ADOPTED	YTD	PROJECTED	PROPOSAL V 1
BEGINNING FUND BALANCE	\$10,290,663.00	\$10,290,663.00	\$10,290,663.00	\$9,931,815.73
EF REVENUES	\$6,202,338.00	\$5,144,449.32	\$6,173,339.18	\$8,769,186.00
TOTAL RESOURCES	\$16,493,001.00	\$15,435,112.32	\$16,464,002.18	\$18,701,001.73
EF DEPARTMENTAL EXPENDITURES				
ADMINISTRATION	\$41,778.00	\$30,537.87	\$36,645.44	\$48,500.00
OPERATIONS	\$6,989,203.94	\$5,200,859.25	\$6,142,207.76	\$10,481,550.99
NON-DEPARTMENTAL	\$743,528.00	\$353,333.25	\$353,333.25	\$773,523.25
TOTAL EF EXPENDITURES	\$7,774,509.94	\$5,584,730.37	\$6,532,186.46	\$11,303,574.24
ENDING FUND BALANCE	\$8,718,491.06	\$9,850,381.95	\$9,931,815.73	\$7,397,427.49
NET DIFFERENTIAL	-\$1,572,171.94	-\$440,281.05	-\$358,847.27	-\$2,534,388.24

ENT NON-DEPT 002-426		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	Account Code	As Adopted	YTD	PROJECTED	Proposed Version 1
W/S - WATER SERVICE REVENUE	002-3010	\$2,945,956.00	\$2,394,761.36	\$2,873,713.63	\$3,019,737.00
W/S - SEWER SERVICE REVENUE	002-3020	\$2,675,533.00	\$2,162,401.00	\$2,594,881.20	\$2,705,949.00
W/S - WWTP SEPTAGE & PERMIT FE	002-3021	\$9,766.00	\$9,000.00	\$10,800.00	\$0.00
W/S - LATE PENALTY	002-3025	\$63,433.00	\$51,899.51	\$62,279.41	\$61,800.00
W/S - WATER TAP FEE	002-3030	\$6,000.00	\$11,188.32	\$13,425.98	\$6,000.00
W/S - SEWER TAP FEE	002-3040	\$10,000.00	\$5,361.10	\$6,433.32	\$8,500.00
W/S - DISCONNECT FEE	002-3041	\$20,000.00	\$21,625.00	\$25,950.00	\$25,700.00
W/S - CONNECT FEE	002-3042	\$9,500.00	\$8,925.00	\$10,710.00	\$10,000.00
W/S - METER REPL & LABOR	002-3043	\$1,900.00	\$820.71	\$984.85	\$1,500.00
W/S - BASF RECLAIMED WATER	002-3050	\$8,500.00	\$111.39	\$133.67	\$1,500.00
RICHWOOD - CONTRIBUTION-WWTP	002-3060	\$220,000.00	\$162,903.30	\$195,483.96	\$220,000.00
RICHWOOD - WW TRANS LINE LEASE	002-3061	\$150,000.00	\$151,531.25	\$181,837.50	\$150,000.00
RICHWOOD - CONTRIB-DIFFUSSION	002-3063	\$55,000.00	\$40,737.92	\$48,885.50	\$55,000.00
MISCELLANEOUS REVENUE	002-3190	\$2,000.00	\$810.00	\$972.00	\$1,500.00
CONTRIBUTED CAPITAL RESERVES	002-3195	\$0.00	\$0.00	\$0.00	\$2,450,000.00
CASH OVER/SHORT - W/S	002-3197	-\$250.00	\$0.00	\$0.00	\$2,000.00
MISC ADJUSTMENTS	002-3199	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST INCOME	002-3220	\$25,000.00	\$122,384.38	\$146,861.26	\$50,000.00
CHANGE IN VALUE - UBS	002-3221	\$0.00	-\$10.92	-\$13.10	\$0.00
SALE OF ASSETS	002-3229	\$0.00	\$0.00	\$0.00	\$0.00
		\$6,202,338.00	\$5,144,449.32	\$6,173,339.18	\$8,769,186.00

ENT ADMIN 002-423						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
SENIOR CREDITS - WATER	002-423	4670	\$25,320.00	\$17,441.08	\$20,929.30	\$28,500.00
SENIOR CREDITS - SEWER	002-423	4671	\$16,458.00	\$13,096.79	\$15,716.15	\$20,000.00
SUB-TOTAL			\$41,778.00	\$30,537.87	\$36,645.44	\$48,500.00

ENT OPS 002-425						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
WORKERS COMP						\$11,000.00
PERSONNEL			\$1,470,968.94	\$949,261.49	\$1,139,113.79	\$1,470,217.99
NON-PERSONNEL						
OFFICE SUPPLIES	002-425	4210	\$1,517.00	\$0.00	\$0.00	\$1,600.00
MINOR TOOLS & EQUIPMENT	002-425	4220	\$40,538.00	\$12,303.06	\$14,763.67	\$43,270.00
IT - TECHNOLOGY EQUIPMENT	002-425	4221	\$0.00	\$0.00	\$0.00	\$0.00
GAS OIL & GREASE	002-425	4230	\$17,600.00	\$7,653.50	\$9,184.20	\$17,800.00
EXPENDABLES	002-425	4240	\$11,012.00	\$6,913.72	\$8,296.46	\$12,325.00
POSTAGE & SHIPPING	002-425	4250	\$3,090.00	\$2,896.22	\$3,475.46	\$3,252.00
CHEMICALS	002-425	4270	\$23,386.00	\$18,531.83	\$22,238.20	\$31,260.00
UNIFORMS	002-425	4280	\$1,540.00	\$493.98	\$592.78	\$1,540.00
MAINTENANCE - BLDG & GROUNDS	002-425	4310	\$42,900.00	\$18,823.05	\$22,587.66	\$44,528.00
EQUIPMENT REPAIRS	002-425	4320	\$235,500.00	\$205,290.93	\$246,349.12	\$250,000.00
FUEL OPERATED EQUIPMENT	002-425	4330	\$14,000.00	\$14,679.98	\$17,615.98	\$14,000.00
MAINTENANCE - GENERATORS	002-425	4340	\$37,740.00	\$0.00	\$0.00	\$38,060.00
RADIO REPAIRS	002-425	4360	\$500.00	\$0.00	\$0.00	\$500.00
LINE MAINTENANCE - WATER	002-425	4370	\$148,480.00	\$69,416.61	\$83,299.93	\$157,739.00
LINE MAINTENANCE - SEWER	002-425	4371	\$144,490.00	\$67,211.01	\$80,653.21	\$157,250.00
EQUIPMENT/METERS	002-425	4375	\$177,795.00	\$40,013.95	\$48,016.74	\$197,185.00
ELECTRIC					\$0.00	
ELECTRIC - WWTP	002-425	4410	\$228,800.00	\$162,786.26	\$195,343.51	\$225,000.00
ELECTRIC - WATER	002-425	4411	\$59,800.00	\$47,499.76	\$56,999.71	\$65,000.00
ELECTRIC - SEWER	002-425	4412	\$50,700.00	\$34,342.80	\$41,211.36	\$57,000.00
GAS - CENTERPOINT	002-425	4413		\$455.79	\$546.95	\$2,650.00
TELEPHONE	002-425	4430	\$6,500.00	\$3,786.73	\$4,544.08	\$0.00
BANK & INVESTMENT FEES	002-425	4540	\$50.00	\$11.60	\$13.92	\$0.00
CONTRACT SERVICES - OTHER	002-425	4570	\$224,000.00	\$47,551.67	\$57,062.00	\$207,600.00
BUILDING LEASE EQUIP STORAGE	002-425	4570		\$0.00	\$0.00	\$0.00
CONTRACT LABOR	002-425	4571	\$0.00	\$0.00	\$0.00	\$0.00
CONTRACT SERVICES - BWA WATER	002-425	4572	\$2,527,000.00	\$2,132,130.00	\$2,558,556.00	\$2,759,484.00
CONTRACT SERVICES - BRA WWTP	002-425	4573	\$1,256,000.00	\$614,717.00	\$737,660.40	\$1,458,500.00
EQUIPMENT RENTAL/LEASE	002-425	4575	\$2,500.00	\$55,527.98	\$66,633.58	\$5,000.00

ENT OPS 002-425						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
DUES & SUBSCRIPTIONS	002-425	4610	\$43,800.00	\$39,614.24	\$47,537.09	\$45,100.00
TRAVEL OPERATIONAL	002-425	4620	\$0.00		\$0.00	\$0.00
INSURANCE - VEHICLES	002-425	4630	\$900.00	\$4,340.42	\$4,340.42	\$6,890.00
INSURANCE - BUILDINGS	002-425	4640	\$60,000.00	\$50,222.61	\$50,222.61	\$55,000.00
GENL LIABILITY - WATER	002-425	4650	\$0.00	\$248.80	\$298.56	\$300.00
SPECIAL PROJECTS	002-425	4660	\$0.00	\$0.00	\$0.00	\$0.00
PENALTIES FEES DMG & INTERST	002-425	4698	\$0.00	\$0.00	\$0.00	\$0.00
STORM/EMERGENCY MGMT.	002-425	4705	\$5,000.00	\$0.00	\$0.00	\$5,000.00
TRANSFERS						
XFR TO EQ REPL 208	002-425	4850	\$25,107.00	\$0.00	\$25,107.00	\$22,500.00
XFR FROM EQ REPL 208	002-425	4860	-\$60,000.00	\$0.00	-\$54,856.75	-\$225,000.00
XFR FROM FUND 105	002-425	4862	-\$3,690,000.00	\$0.00	\$0.00	-\$3,400,000.00
CAPITAL						
CAPITAL - EQUIPMENT & TECHNOLO	002-425	4910	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL - MOTOR VEHICLES	002-425	4920			\$0.00	\$0.00
Ford F150 XLT Crew Cab	002-425	4920	\$60,000.00	\$54,856.75	\$54,856.75	\$0.00
CAPITAL - EQUIPMENT	002-425	4940	\$132,390.00	\$235,948.15	\$235,948.15	\$0.00
Ditch Witch Hydro Excavator	002-425				\$0.00	\$0.00
Tower Light-Pull Behind	002-425	4940			\$0.00	\$15,000.00
BLUE STAR GENERATOR-APRIL PARK L/S	002-425	4940			\$0.00	\$70,000.00
BLUE STAR GENERATOR-LAKE BEND L/S	002-425	4940			\$0.00	\$70,000.00
BLUE STAR GENERATOR-DIXIE L/S	002-425	4940			\$0.00	\$70,000.00
CAPITAL - BLDG & GROUNDS	002-425	4970	\$330,600.00	\$69,864.00	\$83,836.80	\$200,000.00
New Control Room Bld-Ground Storage	002-425	4970			\$0.00	\$0.00
Ground Storage Underground Electric Upgrade	002-425	4970			\$0.00	\$0.00
Tank and Tower Renovation and Upgrade	002-425	4970			\$0.00	\$0.00
CAPITAL - WELL & PRODTN LINES	002-425	4971	\$455,000.00	\$233,465.36	\$280,158.43	
Marion Station Generator Project	002-425	4971			\$0.00	\$0.00
Booster Pumps-Piping-Controls-Ground Storage	002-425	4971			\$0.00	\$0.00
High School Well Building Upgrade	002-425	4971			\$0.00	\$65,000.00

ENT OPS 002-425						
Description	Fund Code	Account Code	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
CAPITAL - METERS & HYDRANTS	002-425	4972			\$0.00	
AMR Performance Exchange	002-425	4972			\$0.00	\$1,500,000.00
CAPITAL - WATER LINE EXTENSION	002-425	4980	\$200,000.00	\$0.00	\$0.00	
System Improvements	002-425	4980			\$0.00	\$200,000.00
Lead and Copper Identification	002-425	4980	\$0.00		\$0.00	\$0.00
CAPITAL - SEWER LINE EXTENSION	002-425	4981	\$2,700,000.00	\$0.00	\$0.00	
Sewer Line Replacement	002-425	4981			\$0.00	\$400,000.00
Emergency Projects	002-425	4981			\$0.00	\$100,000.00
Bryan Subdivision Upgrade 2nd Yr	002-425	4981			\$0.00	\$600,000.00
Plantation Trunk Replacement	002-425	4981			\$0.00	\$600,000.00
Emerald Subdivision Mains	002-425	4981			\$0.00	\$800,000.00
Bumpy Road Line Upgrades	002-425	4981			\$0.00	\$950,000.00
Bumpy Road Lift Station Enlargement	002-425	4981			\$0.00	\$1,100,000.00
TRANSFER - T/F FUND 05	002-425	5015	\$0.00		\$0.00	\$0.00
TRANSFER T/F FUND 105	002-425	5020	\$0.00		\$0.00	\$0.00
ADJUSTMENT: CAPITAL OUTLAY	002-425	5500	\$0.00		\$0.00	\$0.00
SUB-TOTAL			\$6,989,203.94	\$5,200,859.25	\$6,142,207.76	\$10,481,550.99

ENT NON-DEPT 002-426						
Description	Fund Code	Account Code	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
CONTINGENCY	002-426	002-426-4700	\$0.00	\$0.00	\$0.00	\$0.00
DEBT						
INTEREST - COO 2009	002-426	002-426-4730				
PRINCIPAL - COO 2009	002-426	002-426-4735				
INTEREST - COO 2013	002-426	002-426-4740	\$95,105.00	\$95,105.00	\$95,105.00	\$140,641.00
PRINCIPAL - COO 2013	002-426	002-426-4745	\$250,000.00	\$250,000.00	\$250,000.00	\$423,444.00
INTEREST - COO 2017	002-426	002-426-4750	\$208,423.00	\$18,423.00	\$18,423.00	\$14,438.25
PRINCIPAL - COO 2017	002-426	002-426-4755	\$190,000.00	\$190,000.00	\$190,000.00	\$195,000.00
BOND REFUNDING AMORTIZATION	002-426	002-426-4798	\$0.00		\$0.00	\$0.00
OTHER DEBT COSTS	002-426	002-426-4799	\$0.00		\$0.00	\$0.00
TRANSFERS						
XFR TO EQ REPL 208	002-426	002-426-4850	\$0.00			\$0.00
XFR FROM EQ REPL 208	002-426	002-426-4860	\$0.00			\$0.00
SERVICE CENTER PRO-RATA	002-426	002-426-5000	\$0.00			\$0.00
TRANSFER T/F GENERAL FUND 01	002-426	002-426-5010	\$0.00			\$0.00
TRANSFERS - ADMIN FEES WWTP	002-426	002-426-5011	\$0.00			\$0.00
TRANSFER T/F EMS 03	002-426	002-426-5030	\$0.00			\$0.00
TRANSFER T/F CONSTRUCTN EF 105	002-426	002-426-5076	\$0.00			\$0.00
TRANSFER T/F UNEMPL INS 210	002-426	002-426-5084	\$0.00			\$0.00
TRANSFER T/F CHAPTER 380	002-426	002-426-5086	\$0.00			\$0.00
TRANSFER T/F HEALTHCARE 600	002-426	002-426-5092	\$0.00			\$0.00
TRANSFER TO OTHER FUNDS	002-426	002-426-5099	\$0.00			\$0.00
DEPRECIATION - DEPT 23	002-426	002-426-5523	\$0.00			\$0.00
DEPRECIATION - DEPT 25	002-426	002-426-5525	\$0.00			\$0.00
SERIES 2009 YE PRINCIPAL ADJ	002-426	002-426-5535	\$0.00			\$0.00
SERIES 2013 YE PRINCIPAL ADJ	002-426	002-426-5536	\$0.00			\$0.00
SERIES 2017 YE PRINCIPAL ADJ	002-426	002-426-5537	\$0.00	-\$200,194.75	-\$200,194.75	\$0.00
REC TO ACCRUAL	002-426	002-426-5540	\$0.00			\$0.00
SUB-TOTAL			\$743,528.00	\$353,333.25	\$353,333.25	\$773,523.25



Fiscal Year 2025-2026

PROPRIETARY FUNDS

HOT TOTALS	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$1,331,545.00	\$1,331,545.00	\$1,331,545.00	\$1,444,526.07
HOT REVENUES	\$375,667.00	\$323,154.66	\$387,785.59	\$400,000.00
TOTAL RESOURCES	\$1,707,212.00	\$1,654,699.66	\$1,719,330.59	\$1,844,526.07
DEPARTMENTAL EXPENDITURES				
OPERATIONS	\$525,949.70	\$174,275.91	\$274,804.52	\$314,571.34
TOTAL EXPENDITURES	\$525,949.70	\$174,275.91	\$274,804.52	\$314,571.34
ENDING FUND BALANCE	\$1,181,262.30	\$1,480,423.75	\$1,444,526.07	\$1,529,954.74
NET DIFFERENTIAL	-\$150,282.70	\$148,878.75	\$112,981.07	\$85,428.66

EDC FUND 006		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	Account Code	ADOPTED	YTD	PROJECTED	PROPOSED
TAX - HOTEL/MOTEL TAX REVENUE	004-3010	\$340,100.00	\$298,006.43	\$357,607.72	\$375,500.00
TAX - LATE PENALTY REVENUE	004-3015	\$1,200.00	\$0.00	\$0.00	\$2,500.00
SPECIAL OLYMPICS REVENUE	004-3110	\$0.00	\$0.00	\$0.00	\$0.00
FIESTA CLUTE	004-3115	\$0.00	\$0.00	\$0.00	\$0.00
GO-CLUTE.COM CAR & BIKE SHOW	004-3120	\$0.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS REVENUE	004-3190	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST INCOME	004-3220	\$34,367.00	\$25,148.23	\$30,177.88	\$22,000.00
MERCHANDISE	004-3267	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$375,667.00	\$323,154.66	\$387,785.59	\$400,000.00

HOT FUND 004			FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	Fund Code	Account Code	ADOPTED	YTD	PROJECTED	PROPOSED
PERSONNEL						
PRIME						\$1,440.00
SALARIES			\$44,184.70	\$35,658.78	\$42,790.54	\$59,850.34
WORKERS COMP						\$31.00
NON-PERSONNEL						
CHRISTMAS DECORATIONS	004-400	4211				
Decorations	004-400	4211	\$6,500.00	\$2,978.49	\$3,574.19	\$6,500.00
MISCELLANEOUS SUPPLIES	004-400	4251	\$0.00		\$0.00	\$0.00
CLUTE VISITORS BUREAU	004-400	4520	\$25,000.00	\$25,621.54	\$25,621.54	\$30,000.00
CHAMBER VISITOR'S EVENTS	004-400	4535	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
CENTER FOR ARTS & SCIENCES	004-400	4536	\$250,000.00	\$68,011.32	\$68,011.32	\$70,000.00
SPECIAL OLYMPICS EXPENSES	004-400	4542	\$0.00	\$0.00	\$0.00	\$0.00
BAM FESTIVAL	004-400	4543	\$7,500.00	\$3,000.00	\$3,000.00	\$0.00
CHRISTMAS IN THE PARK	004-400	4545		\$4,320.46	\$5,184.55	
Event Supplies	004-400	4545	\$500.00		\$0.00	\$0.00
Special Attractions	004-400	4545	\$8,250.00		\$0.00	\$8,250.00
Advertising	004-400	4545	\$1,000.00		\$0.00	\$0.00
SPECIAL PROJECTS	004-400	4660		\$9,685.32	\$11,622.38	
City Magazine	004-400	4660	\$12,500.00		\$0.00	\$12,500.00
Calendar	004-400	4660	\$7,500.00		\$0.00	\$7,500.00
Advertising	004-400	4660	\$31,000.00		\$0.00	\$31,000.00
Promotional Brochure/ Rackcards	004-400	4660	\$2,500.00		\$0.00	\$2,500.00
Promotional/Giveaway Items	004-400	4660	\$4,000.00		\$0.00	\$4,000.00
Branding	004-400	4660	\$0.00		\$0.00	\$0.00
Community Art Initiative	004-400	4660	\$2,500.00		\$0.00	\$2,500.00
Street Banners	004-400	4660	\$2,500.00		\$0.00	\$2,500.00
Misc	004-400	4660	\$1,000.00		\$0.00	\$1,000.00
CONTINGENCY	004-400	4699	\$0.00		\$0.00	\$0.00

HOT FUND 004						
Description	Fund Code	Account Code	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
DEBT						
PRINCIPAL - PARKS OFFICE 106	004-400	4730	\$7,500.00		\$0.00	\$0.00
INTEREST - PARKS OFFICE 106	004-400	4735	\$0.00		\$0.00	\$0.00
TRANSFER - T/F HOT FUND 04	004-400	4860	\$0.00		\$0.00	\$0.00
CAPITAL						
CAPITAL - EQUIPMENT	004-400	4940	\$0.00		\$0.00	\$0.00
CAPITAL - BLDG & GROUNDS	004-400	4970	\$10,000.00		\$0.00	\$0.00
TRANSFERS						
TRANSFER T/F GENERAL FUND 01	004-400	5010	\$0.00		\$0.00	\$0.00
TRANSFERS - ADMIN FEES TO GF	004-400	5011	\$12,015.00	\$0.00	\$0.00	\$0.00
TRANSFER - T/F EDC 06	004-400	5015	\$0.00		\$0.00	\$0.00
TRANSFER T/F CONSTRUCTN GF 101	004-400	5068	\$40,000.00	\$0.00	\$40,000.00	\$0.00
TRANSFER T/F HEALTHCARE 600	004-400	8092	\$0.00		\$0.00	\$0.00
TRANSFER T/F GTMF 07	004-400	5095	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
REC TO ACCRUAL	004-400	5540	\$0.00		\$0.00	\$0.00
	SUB-TOTAL		\$550,949.70	\$174,275.91	\$274,804.52	\$314,571.34

SDS TOTALS	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$9,122,780.00	\$9,122,780.00	\$9,122,780.00	\$9,629,587.80
REVENUES	\$6,032,160.00	\$1,329,700.00	\$1,536,617.40	\$8,865,000.00
TOTAL RESOURCES	\$15,154,940.00	\$10,452,480.00	\$10,659,397.40	\$18,494,587.80
DEPARTMENTAL EXPENDITURES				
OPERATIONS	\$8,252,039.54	\$747,700.00	\$1,029,809.60	\$10,023,772.48
TOTAL EXPENDITURES	\$8,252,039.54	\$747,700.00	\$1,029,809.60	\$10,023,772.48
ENDING FUND BALANCE	\$6,902,900.46	\$9,704,780.00	\$9,629,587.80	\$8,470,815.32
NET DIFFERENTIAL	-\$2,219,879.54	\$582,000.00	\$506,807.80	-\$1,158,772.48

SDS TOTALS		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCT NO	ADOPTED	YTD	PROJECTED	PROPOSED
TAX - SALES TAX REVENUE	005-3070	\$1,023,660	\$804,553	\$965,464	\$990,000
MISCELLANEOUS REVENUE	005-3190	\$0	\$0	\$0	\$0
CONTRIBUTED CAPITAL RESERVES	005-3195	\$0	\$0	\$0	\$0
INTEREST INCOME	005-3220	\$3,500	\$231,672	\$278,006	\$100,000
CHANGE IN VALUE - UBS	005-3221	\$5,000	-\$1,638	-\$1,966	\$0
BOND PROCEEDS	005-3222	\$0	\$0	\$0	\$0
GRANT REVENUE	005-3280	\$5,000,000	\$295,113	\$295,113	\$7,775,000
TOTAL		\$6,032,160	\$1,329,700	\$1,536,617	\$8,865,000

SDS FUND 005			FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
Description	FUND	CODE	ADOPTED	YTD	PROJECTED	PROPOSED
MAINTENANCE						
Maintenance - Street repairs	005-400	4310	\$0	\$0	\$0	\$0
Maintenance - Sign & Signal	005-400	4370	\$32,720	\$0	\$0	\$35,000
Misc Material-Signs, Posts, Vinyl-City Staff	005-400	4370	\$0	\$0	\$0	
Road Repair Material	005-400	4380	\$0	\$0	\$0	\$33,000
Misc Road Repair Material-City Staff	005-400	4380	\$33,000	\$0	\$0	
Storm Sewer Pipe	005-400	4390	\$66,668	\$0	\$0	\$67,000
Misc Material-Culverts, Drains-City Staff	005-400	4390	\$0		\$0	
BANK & INVESTMENT FEES	005-400	4540	\$7,500	\$1,737	\$2,084	\$2,500
SPECIAL PROJECTS	005-400	4660	\$0		\$0	\$0
Drainage Study Eastside	005-400	4570	\$0	\$5,000	\$6,000	\$65,000
ROW Landscape - Contract	005-400	4575	\$350,000	\$0	\$0	\$485,000
Contract Labor Landscape	005-400	4576	\$41,000	\$0	\$0	\$0
ISSUANCE OF BONDS	005-400	4701	\$0		\$0	\$0
PREMIUM ON BONDS	005-400	4702	\$0		\$0	\$0
CAPITAL						
CAPITAL - STREET PROJECTS	005-400	4910	\$850,000	\$218,933	\$262,720	
W. Kyle Road					\$0	\$900,526
Old Angleton					\$0	\$1,501,786
CAPITAL - TRAFFIC SIGNALS	005-400	4925	\$100,000		\$0	\$0
CAPITAL - DRAINAGE PROJECTS	005-400	4935	\$3,750,000	\$325,623	\$390,748	
GLO HAZMIT - Flag Lake Drive					\$0	\$4,750,000
GLO HAZMIT - Pin Money					\$0	\$1,500,000
CAPITAL - EQUIPMENT	005-400	4940	\$0		\$0	\$0
CAPITAL - SIDEWALK PROJECTS	005-400	4960	\$2,400,000		\$0	
Sidewalk Dixie - Expansion				\$135,281	\$135,281	\$127,500
Sidewalk Main/Old Angleton Clean up				\$61,126	\$61,126	
Sidewalk Expansion - Main to 288B					\$0	\$243,350
TRANSFERS						
TRANSFER T/F GENERAL FUND 01	005-400	5010	\$317,219		\$0	\$141,259
XFER to GF Personnel	005-400	5011	\$0		\$0	\$0
TRANSFER T/F ENT FUND 02	005-400	5015	\$0		\$0	\$0
TRANSFER T/F DEBT	005-400	5020	\$171,544		\$171,851	\$171,851
TRANSFER T/F CONSTRUCTION 101	005-400	5068	\$0		\$0	\$0
REC TO ACCRUAL	005-400	5540	\$0		\$0	\$0
SUB-TOTAL			\$8,119,652	\$747,700	\$1,029,810	\$10,023,772

EDC Fund 06	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$2,720,941.00	\$2,720,941.00	\$2,720,941.00	\$3,337,157.80
REVENUES	\$1,175,000.00	\$1,054,921.00	\$1,265,905.20	\$1,207,000.00
TOTAL RESOURCES	\$3,895,941.00	\$3,775,862.00	\$3,986,846.20	\$4,544,157.80
DEPARTMENTAL EXPENDITURES				
OPERATIONS	\$3,025,347.63	\$541,407.00	\$649,688.40	\$1,405,086.50
TOTAL EXPENDITURES	\$3,025,347.63	\$541,407.00	\$649,688.40	\$1,405,086.50
ENDING FUND BALANCE	\$870,593.37	\$3,234,455.00	\$3,337,157.80	\$3,139,071.30
NET DIFFERENTIAL	-\$1,850,347.63	\$513,514.00	\$616,216.80	-\$198,086.50

EDC FUND 006					
DESCRIPTION	FUND NO	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
TAX - SALES TAX REVENUE	006-3070	\$1,165,000	\$1,005,691	\$1,206,829	\$1,185,000
MISC ADJUSTMENTS	006-3199	\$0	\$0	\$0	\$0
INTEREST INCOME	006-3220	\$10,000	\$40,967	\$49,160	\$22,000
CHANGE IN VALUE - UBS	006-3221	\$0	\$8,263	\$9,916	\$0
TOTAL		\$1,175,000	\$1,054,921	\$1,265,905	\$1,207,000

EDC FUND 006						
DESCRIPTION	FUND NO	ACCT CODE	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
PERSONNEL						
TRAINING	006-400	4190	\$10,000		\$0	\$15,000
PRIME						\$720
PERSONNEL	006-400	4190			\$0	\$89,177
NON-PERSONNEL						
BANK & INVESTMENT FEES	006-400	4540	\$17,500	\$4,872	\$5,846	\$3,800
MISC SUNDRY EXPENSES	006-400	4655	\$2,500	\$14,053	\$16,864	\$14,600
SPECIAL PROJECTS	006-400	4660		\$6,000	\$7,200	\$90,000
EDC Renovation Incentives			\$50,000		\$0	\$20,000
Strategic Planning			\$50,000		\$0	\$25,000
Branding Initiative			\$50,000		\$0	\$25,000
E-Commerce Initiative					\$0	\$20,000
INCENTIVES						
KROGER - CH 380 PYMT/REFUND	006-400	4710	\$1,248,253	\$0	\$1,248,253	\$0
KROGER - CH 380 SAVINGS	006-400	4711	\$0	\$0	\$0	\$0
DIXIE DR - CH 380 REBATE	006-400	4715		\$0	\$0	\$6,350
60 Plantation LLC	006-400	4715	\$25,000	\$0	\$25,000	\$4,500
120 Dixie	006-400	4715	\$8,540	\$0	\$8,540	\$1,850
CAPITAL						
CAPITAL - EQUIPMENT	006-400	4940	\$0		\$0	\$0
CAPITAL - SPECIAL PROJECTS	006-400	4975			\$0	
Signage/ Place Marker	006-400	4975	\$150,000		\$0	\$80,000
Construction Defect Resolution	006-400	4975	\$50,000		\$0	\$0
Shanks Lake Improvements	006-400	4975			\$0	\$150,000
CAPITAL - PROPERTY	006-400	4990			\$0	
Downtown Project	006-400	4990	\$200,000	-\$16,500	-\$16,500	\$0
Other Projects	006-400	4990	\$100,000		\$0	\$221,000
TRANSFERS						
TRANSFER T/F GENERAL FUND 01	006-400	5010	\$50,000		\$0	\$45,000
TRANSFERS - ADMIN FEES TO GF	006-400	5011	\$0		\$0	\$10,000
TRANSFER CO 2005 TO GEN FUND	006-400	5012	\$269,992	\$265,096	\$265,096	\$270,192
TRANSFER CO 2013 TO DEBT SVC	006-400	5013	\$310,773	\$267,886	\$267,886	\$312,898
TRANSFER - HOT/CVB PERSONNEL	006-400	5015	\$49,250		\$0	\$0
TRANSFER COVID FUND-GEN FUND	006-400	5020	\$0		\$0	\$0
TRANSFER - KROGER CH 380	006-400	5093	\$0		\$0	\$0
TRANSFER - KROGER RESERVE	006-400	5094	\$0		\$0	\$0
REC TO ACCRUAL	006-400	5540	\$0		\$0	\$0
SUB-TOTAL			\$2,641,808	\$541,407	\$1,828,185	\$1,405,087

GTMF TOTALS	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	-\$34,729	-\$34,729	-\$34,729	-\$177,124
REVENUES	\$181,750	\$90,411	\$108,493	\$154,765
TOTAL RESOURCES	\$147,021	\$55,682	\$73,764	-\$22,359
DEPARTMENTAL EXPENDITURES				
OPERATIONS	\$295,900	\$252,075	\$285,617	\$283,400
TOTAL SDS EXPENDITURES	\$295,900	\$252,075	\$285,617	\$283,400
ENDING FUND BALANCE	-\$148,879	-\$196,393	-\$211,853	-\$305,759
NET DIFFERENTIAL	-\$114,150.00	-\$161,664.00	-\$177,124.20	-\$128,635.00

GTMF FUND 007		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCT NO	ADOPTED	YTD	PROJECTED	PROPOSED
INTEREST INCOME	007-3220	\$0	\$3,118	\$3,742	\$0
GTMF - INSURANCE RECOVERY	007-3281	\$0	\$15,682	\$18,818	\$0
GTMF - MOSQUITO CHASE	007-3300	\$0	\$525	\$630	\$0
GTMF - MISC REVENUE	007-3310	\$0	\$0	\$0	\$0
GTMF Rev Catch All	007-3315	\$181,750		\$0	\$120,000
GTMF - CONTEST/ADULT-CHILDREN	007-3320	\$0	\$16,125	\$19,350	\$885
GTMF - ADMISSION/TICKETS	007-3330	\$0	\$480	\$576	\$180
GTMF - BEER	007-3340	\$0	\$0	\$0	\$0
GTMF - ICE	007-3345	\$0	\$0	\$0	\$0
GTMF - FOOD/NON-FOOD BOOTHS	007-3350	\$0	\$16,725	\$20,070	\$11,000
GTMF - CARNIVAL	007-3360	\$0	\$0	\$0	\$0
GTMF - SOUVENIR BOOTH	007-3370	\$0	\$256	\$307	\$200
GTMF - SPONSORSHIPS	007-3390	\$0	\$37,500	\$45,000	\$22,500
TOTALS		\$181,750	\$90,411	\$108,493	\$154,765

GTMF FUND 007						
DESCRIPTION	ACCT NO	ACCT CODE	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
PERSONNEL						
PERSONNEL			\$22,150	\$0	\$22,150	\$22,150
NON-PERSONNEL						
TELEPHONE	007-400	4430	\$0		\$0	\$0
BANK CARD FEES	007-400	4530	\$2,500	\$0	\$2,500	\$0
CONTRACT SERVICES	007-400	4570	\$24,000	\$26,671	\$32,005	
INSURANCE - WEATHER	007-400	4570			\$0	\$25,000
OPERATIONS						
GTMF - CONTEST/MOSQUITO CHASE	007-400	4610	\$2,400	\$184	\$221	\$2,400
GTMF - CONTEST/BEAUTY PAGEANT	007-400	4611	\$0	\$0	\$0	\$0
GTMF - CONTEST/ADULT-CHILDREN	007-400	4612	\$9,000	\$9,075	\$9,075	\$9,000
GTMF - DISTRIBUTION-ADMISSION	007-400	4620	\$4,500	\$0	\$0	\$4,500
GTMF - DISTRIBUTION-ENTERTAIN	007-400	4621	\$175,000	\$172,104	\$172,104	\$175,000
GTMF - STAGE/SOUND/LIGHTS	007-400	4622	\$27,500		\$0	\$27,500
GTMF - CONCESSIONS - BEER	007-400	4630	\$15,750		\$0	\$15,750
GTMF - CONCESSIONS-BOOTH	007-400	4632	\$1,500	\$2,500	\$2,500	\$1,500
GTMF - LOGISTICS/TRAFFIC/PARK	007-400	4641	\$500		\$0	\$500
GTMF - LOGISTICS/ELECTRICAL	007-400	4642	\$500		\$0	\$0
GTMF - LOGISTICS/TRASH/TOILETS	007-400	4643	\$7,500	\$3,500	\$3,500	\$7,500
GTMF - LOGISTICS/EXHIBITOR SVC	007-400	4644	\$150		\$0	\$0
GTMF - LOGISTICS/SECURITY	007-400	4645	\$6,400	\$6,780	\$6,870	\$7,500
GTMF - SOUVENIR BOOTH	007-400	4650	\$4,000	\$913	\$913	\$4,000
GTMF - SPECIAL PROJECTS	007-400	4660	\$0		\$0	\$0
GTMF - PUBLICITY/FEST POSTERS	007-400	4661	\$1,000	\$972	\$972	\$500
GTMF - PUBLICITY/BUMPER STK	007-400	4662	\$0	\$0	\$0	\$0
GTMF - PUBLICITY/BANNERS/SIGNS	007-400	4663	\$0	\$0	\$0	\$0
GTMF - PUBLICITY/BROCHURES	007-400	4664	\$200	\$0	\$0	\$0
GTMF - PUBLICITY/NEWSPAPR/RADIO	007-400	4665	\$7,500	\$2,444	\$2,444	\$5,000
PUBLICITY/WEB & SOCIAL MEDIA	007-400	4666	\$20,750	\$16,900	\$20,280	\$23,000
GTMF - STATIONERY/POSTAGE	007-400	4670	\$100	\$0	\$0	\$0
GTMF - MISC EXPENSE	007-400	4675	\$1,000	\$257	\$308	\$1,000
GTMF - TRAVEL	007-400	4680	\$2,000	\$1,636	\$1,636	\$1,600
GTMF - CONTINGENCY	007-400	4691	\$10,000	\$8,139	\$8,139	\$0
TRANSFERS						
TRANSFER T/F HOTEL/MOTEL 04	007-400	5040	-\$50,000		\$0	-\$50,000
SUB -TOTAL			\$295,900	\$252,075	\$285,617	\$283,400

DEBT SERVICE FUND 400 DESCRIPTION	FY 2024-2025 AS ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSAL V 1
BEGINNING FUND BALANCE	\$226,933.00	\$226,933.00	\$226,933.00	\$226,933.00
REVENUE	\$370,031.00	\$356,106.00	\$427,327.20	\$369,137.00
TOTAL RESOURCES	\$596,964.00	\$583,039.00	\$654,260.20	\$596,070.00
TRANSFERS	\$366,137.83	\$582,568.00	\$366,137.83	\$368,028.36
TOTAL TRANSFERS	\$366,137.83	\$582,568.00	\$366,137.83	\$368,028.36
ENDING FUND BALANCE	\$230,826.17	\$471.00	\$288,122.37	\$228,041.64

DEBT SERVICE FUND 400					
DESCRIPTION	ACCT NO	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2025-2026 PROJECTED	FY 2025-2026 PROPOSED
TAX - AD VALOREM: CURRENT I/S	400-3010	\$370,031	\$344,996	\$413,995	\$369,137
TAX - ADVALOREM: DELINQUNT I/S	400-3020	\$0	\$7,231	\$8,677	\$0
TAX - ADVALOREM: PEN & INT I/S	400-3030	\$0	\$3,652	\$4,382	\$0
INTEREST INCOME	400-3220	\$0	\$227	\$272	\$0
PROCEEDS / BOND REVENUE	400-3281	\$0		\$0	\$0
	TOTAL	\$370,031	\$356,106	\$427,327	\$369,137

DEBT SERVICE FUND 400						
DESCRIPTION	FUND	ACCT NO	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2025-2026 PROJECTED	FY 2025-2026 PROPOSED
TRANSFERS						
OTHER DEBT SERVICE FEES	400	400-4550	\$0		\$0	\$0
INTEREST - COO 2013	400	400-4740	\$85,773	\$85,773	\$85,773	\$77,898
PRINCIPAL - COO 2013	400	400-4745	\$225,000	\$225,000	\$225,000	\$235,000
INTEREST - COO 2016	400	400-4750	\$21,275	\$21,275	\$21,275	\$17,450
PRINCIPAL - COO 2016	400	400-4755	\$125,000	\$125,000	\$125,000	\$130,000
INTEREST - COO 2018	400	400-4760	\$39,406	\$39,406	\$39,406	\$34,706
PRINCIPAL - COO 2018	400	400-4765	\$115,000	\$115,000	\$115,000	\$120,000
PRINICIPAL - COO 2020	400	400-4770	\$40,180	\$150,000	\$40,180	\$42,950
PRINCIPAL - C00 2020 - FUND 05	400	400-4771	\$101,206	\$0	\$101,206	\$112,050
INTEREST - COO 2020	400	400-4775	\$25,417	\$87,300	\$25,417	\$22,923
INTEREST - COO 2020 - FUND 05	400	400-4776	\$69,398		\$69,398	\$59,801
OTHER DEBT COSTS	400	400-4799		\$1,700		\$0
TRANSFER CO 2013 FROM EDC	400	400-5013	-\$309,973	-\$267,886	-\$309,973	-\$312,898
TRANSFER CO 2020 FROM SDS FUND 05	400	400-5020	-\$171,544		-\$171,544	-\$171,851
TRANSFER T/F STREETS DRG & SW	400	400-5050				
TRANSFER T/F EDC 06	400	400-5060				
SUB-TOTAL			\$366,138	\$582,568	\$366,138	\$368,028



Fiscal Year 2025-2026

ANCILLARY FUNDS

GF CON FUND 101	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$716,000	\$716,000	\$716,000	\$791,101
REVENUES	\$0	\$29,251	\$35,101	\$18,000
TOTAL RESOURCES	\$716,000	\$745,251	\$751,101	\$809,101
DEPARTMENTAL EXPENDITURES				
OPERATIONS	\$598,445	\$0	-\$40,000	\$715,000
TOTAL EXPENDITURES	\$598,445	\$0	-\$40,000	\$715,000
ENDING FUND BALANCE	\$117,555	\$745,251	\$791,101	\$94,101
NET DIFFERENTIAL	-\$598,445.00	\$29,251.00	\$75,101.20	-\$697,000.00

GF CON FUND 101		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCT NO	ADOPTED	YTD	PROJECTED	PROPOSED
INTEREST INCOME	101-3220	\$0	\$29,251	\$35,101	\$18,000
HURRICANE RECOVERY	101-3281	\$0	\$0	\$0	\$0
INSURANCE RECOVERY	101-3400	\$0	\$0	\$0	\$0
TOTALS		\$0	\$29,251	\$35,101	\$18,000

GF CON FUND 101						
DESCRIPTION	ACCT NO	CODE	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
STORM/EMERGENCY MGMT.	101-400	4701	\$0.00	\$0	\$0	\$0.00
TRANSFERS						
XFR TO GEN FUND 01	101-400	5010		\$0	\$0	\$0.00
PARKS CHILLER - CVB			-\$40,000.00		-\$40,000	
PARKS CHILLER - 01	101-400	5011	\$304,870.00	\$0	\$0	
PUBLIC WORKS - RENO	101-400	5010	\$23,575.00		\$0	
EMS	101-400	5010	\$60,000.00		\$0	
ADMIN			\$250,000.00		\$0	\$715,000.00
CAPITAL - PROJECTS	101-400	4940				
SUB-TOTAL			\$598,445.00	\$0	-\$40,000	\$715,000.00

GF UNEM FUND 102	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$9,433.10	\$9,433.10	\$9,433.10	\$2,904.80
REVENUES	\$0.00	\$1,018.93	\$1,222.72	\$50.00
TOTAL RESOURCES	\$9,433.10	\$10,452.03	\$10,655.82	\$2,954.80
DEPARTMENTAL EXPENDITURES				
TRANSFERS	\$0.00	\$6,459.18	\$7,751.02	\$3,875.00
TOTAL EXPENDITURES	\$0.00	\$6,459.18	\$7,751.02	\$3,875.00
ENDING FUND BALANCE	\$9,433.10	\$3,992.85	\$2,904.80	-\$920.20
NET DIFFERENTIAL	\$0.00	-\$5,440.25	-\$6,528.30	-\$3,825.00

GF UNEM FUND 102					
DESCRIPTION	ACCT NO	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
INTEREST INCOME	102-5220	\$0	\$1,371	\$1,646	\$50
CHANGE IN VALUE - UBS	102-5221	\$0	-\$352	-\$423	\$0
TOTAL		\$0	\$1,019	\$1,223	\$50

GF UNEM FUND 102						
DESCRIPTION	FUND	CODE	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
BANK & INVESTMENT FEES	102-400	4540	\$0	\$374	\$449	\$375
TRANSFERS						
TRANSFER T/F GENERAL FUND 01	102-400	5010	\$0	\$6,085	\$7,303	\$3,500
REC TO ACCRUAL	102-400	5540	\$0		\$0	\$0
SUB-TOTAL			\$0	\$6,459	\$7,751	\$3,875

GF KCB FUND 103	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$54,276.48	\$54,276.48	\$54,276.48	\$54,633.50
REVENUES	\$0.00	\$339.18	\$357.02	\$50.00
TOTAL RESOURCES	\$54,276.48	\$54,615.66	\$54,633.50	\$54,683.50
DEPARTMENTAL EXPENDITURES				
TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$54,276.48	\$54,615.66	\$54,633.50	\$54,683.50
NET DIFFERENTIAL	\$0.00	\$339.18	\$357.02	\$50.00

GF KCB FUND 103					
DESCRIPTION	ACCT NO	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
INTEREST INCOME	103-5220	\$0	\$89	\$107	\$50
CHANGE IN VALUE - UBS	103-5221	\$0	\$0	\$0	\$0
BOND PROCEEDS	103-5222	\$0	\$0	\$0	\$0
DONATIONS	103-3280	\$0	\$250	\$250	\$0
TOTAL		\$0	\$339	\$357	\$50

GF KCB FUND 103						
DESCRIPTION	FUND	CODE	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
MAINTENANCE			\$2,000	\$0	\$0	
BANK & INVESTMENT FEES	103-400	4540	\$0	\$0	\$0	\$0
TRANSFERS						
TRANSFER T/F GENERAL FUND 01	103-400	5010	-\$6,000	\$0	\$0	\$0
REC TO ACCRUAL	103-400	5540	\$0		\$0	\$0
SUB-TOTAL			-\$4,000	\$0	\$0	\$0

GF PD FORFIETURE FUND 104	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$85,151.89	\$85,151.89	\$85,151.89	\$122,653.01
REVENUES	\$0.00	\$741.77	\$890.12	\$3,000.00
TOTAL RESOURCES	\$85,151.89	\$85,893.66	\$86,042.01	\$125,653.01
DEPARTMENTAL EXPENDITURES				
OPERATIONS	\$0.00	-\$39,610.91	-\$36,611.00	\$0.00
TOTAL EXPENDITURES	\$0.00	-\$39,610.91	-\$36,611.00	\$0.00
ENDING FUND BALANCE	\$85,151.89	\$125,504.57	\$122,653.01	\$125,653.01
NET DIFFERENTIAL	\$0.00	\$40,352.68	\$37,501.12	\$3,000.00

GF PD FORFIETURE FUND 104		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCT NO	ADOPTED	YTD	PROJECTED	PROPOSED
FORFEITURE/ RESTITUTION	104-3010	\$0	-\$2,175	-\$2,610	\$0
SEIZURE FUNDS	104-3015	\$0	\$2,175	\$2,610	\$2,000
INTEREST INCOME	104-3220	\$0	\$742	\$890	\$1,000
CHANGE IN VALUE - UBS	104-3221	\$0	\$0	\$0	\$0
MISC PROCEEDS	104-3222	\$0	\$0	\$0	\$0
GRANT REVENUE	104-3280	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$742	\$890	\$3,000

GF PD FORFIETURE FUND 104						
DESCRIPTION	FUND	CODE	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
NON-PERSONNEL						
BANK INVESTMENTS & FEES	104-400	4540	\$0	\$0	\$0	\$0
SPECIAL SERVICES	104-400	4555	\$0	-\$39,611	-\$36,611	\$0
	104-400					
TRANSFERS						
TRANSFER T/F GENERAL FUND 01	104-400	5010	\$0	\$0	\$0	\$0
REC TO ACCRUAL	104-400	5540	\$0	\$0	\$0	\$0
SUB-TOTAL			\$0	-\$39,611	-\$36,611	\$0

EF CON FUND 105	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$5,016,187	\$3,428,043	\$3,428,043	\$3,428,075
REVENUES	\$0	\$27	\$32	\$25
TOTAL RESOURCES	\$5,016,187	\$3,428,070	\$3,428,075	\$3,428,100
DEPARTMENTAL EXPENDITURES				
OPERATIONS	\$3,690,000	\$0	\$0	\$3,400,000
TOTAL EXPENDITURES	\$3,690,000	\$0	\$0	\$3,400,000
ENDING FUND BALANCE	\$1,326,187	\$3,428,070	\$3,428,075	\$28,100
NET DIFFERENTIAL	-\$3,690,000.00	\$26.64	\$31.97	-\$3,399,975.00

EF CON FUND 105		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCT NO	ADOPTED	YTD	PROJECTED	PROPOSED
INTEREST INCOME	02-105-3220	\$0	\$27	\$32	\$25
BOND PROCEEDS	02-105-3222	\$0	\$0	\$0	\$0
BASF WATER	02-105-3275	\$0	\$0	\$0	\$0
GRANT REVENUE	02-105-3280	\$0	\$0	\$0	\$0
TOTALS		\$0	\$27	\$32	\$25

EF CON FUND 105						
DESCRIPTION	ACCT NO	CODE	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
STORM/EMERGENCY MGMT.	02-105-400	4701	\$0.00	\$0	\$0	\$0.00
TRANSFERS						
XFR TO ENT FUND 02	02-105-400	5020	\$3,690,000.00	\$0	\$0	\$0.00
CAPITAL - PROJECTS	02-105-400	5500	\$0.00			
SUB-TOTAL			\$3,690,000.00	\$0	\$0	\$0.00

GF Equipment Replacement Fund 106	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	AS ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$1,760,320.14	\$1,760,320.14	\$1,760,320.14	\$1,181,703.74
REVENUE	\$10,000.00	\$13,346.00	\$16,015.20	\$2,500.00
TOTAL RESOURCES	\$1,770,320.14	\$1,773,666.14	\$1,776,335.34	\$1,184,203.74
DEPARTMENTAL TRANSFERS				
BANK AND INVESTMENT FEES	\$25,000.00	\$1,873.00	\$2,247.60	\$2,500.00
TRANSFER FROM GENERAL FUND	-\$257,366.00	\$0.00	-\$257,366.00	-\$428,884.00
TRANSFER TO GEN FUND	\$1,403,845.00	\$0.00	\$849,750.00	\$599,750.00
TOTAL TRANSFERS	\$1,171,479.00	\$1,873.00	\$594,631.60	\$173,366.00
ENDING FUND BALANCE	\$598,841.14	\$1,771,793.14	\$1,181,703.74	\$1,010,837.74

GF EQ FUND 106		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026
Description	Account Code	As Adopted	YTD	PROJECTED	PROPOSED
MISC ADJUSTMENTS	106-3199	\$0			
INTEREST INCOME	106-3220	\$10,000	\$17,961	\$21,553	\$2,500
CHANGE IN VALUE - UBS	106-3221	\$0	-\$4,615	-\$5,538	\$0
REC TO ACCRUAL: LOAN PRINCIPAL	106-3901	\$0		\$0	\$0
	TOTAL	\$10,000	\$13,346	\$16,015	\$2,500

GF EQUIPMENT REPACEMENT FUND 106						
DESCRIPTION	FUND	ACCT CODE	FY 2024-2025 As Adopted	FY 2024-2025 YTD	FY 2025-2026 PROJECTED	FY 2025-2026 PROPOSED
TRANSFERS						
BANK AND INVESTMENT FEES	106-400	4540	\$25,000	\$1,873	\$2,248	
TRANSFERS FROM GENERAL FUND 01	106-400		-\$257,366		-\$257,366	
		404-4850			\$0	-\$5,700
		405-4850			\$0	-\$1,200
		407-4850			\$0	-\$5,000
		408-4850			\$0	-\$127,820
		409-4850			\$0	-\$48,763
		410-4850			\$0	-\$44,643
		411-4850			\$0	-\$86,060
		413-4850			\$0	-\$102,998
		416-4850			\$0	-\$6,700
			-\$232,366	\$1,873	\$0	-\$428,884
TRANSFERS TO GENERAL FUND 01	106-400		\$1,403,845			
		404-4860				
		405-4860			\$12,000	\$12,000
		407-4860				
		408-4860			\$354,000	\$354,000
		409-4860			\$18,000	\$18,000
		410-4860				
		411-4860			\$203,750	\$203,750
		413-4860			\$250,000	
		416-4860			\$12,000	\$12,000
			\$1,403,845	\$0	\$849,750	\$599,750
REC TO ACCRUAL	006-400					
SUB-TOTAL			\$1,171,479	\$1,873	\$849,750	\$170,866

EF EQ FUND 208	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$150,517	\$150,517	\$150,517	\$163,388
REVENUES	\$0	\$10,726	\$12,871	\$5,000
TOTAL RESOURCES	\$150,517	\$161,243	\$163,388	\$168,388
DEPARTMENTAL EXPENDITURES				
OPERATIONS	\$60,000	\$0	\$0	\$60,000
TOTAL EXPENDITURES	\$60,000	\$0	\$0	\$60,000
ENDING FUND BALANCE	\$90,517	\$161,243	\$163,388	\$108,388
NET DIFFERENTIAL	-\$60,000.00	\$10,725.77	\$12,870.92	-\$55,000.00

EF EQ FUND 208		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCT NO	ADOPTED	YTD	PROJECTED	PROPOSED
INTEREST INCOME	02-208-3220	\$0	\$10,728	\$12,874	\$5,000
CHANGE IN VALUE - UBS	02-208-3221	\$0	-\$3	-\$3	\$0
SALE OF ASSETS	02-208-3229	\$0	\$0	\$0	\$0
GRANT REVENUE	02-208-3280	\$0	\$0	\$0	\$0
TOTALS		\$0	\$10,726	\$12,871	\$5,000

EF EQ FUND 208						
DESCRIPTION	ACCT NO	CODE	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
STORM/EMERGENCY MGMT.	02-208-400	4701	\$0.00	\$0	\$0	\$0.00
TRANSFERS						
XFR TO ENT FUND 02	02-208-400	5020	\$60,000.00	\$0	\$0	\$60,000.00
CAPITAL - PROJECTS	02-105-400	5500	\$0.00			
SUB-TOTAL			\$60,000.00	\$0	\$0	\$60,000.00

EF UNEM FUND 210	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$93,065	\$93,065	\$93,065	\$97,278
REVENUES	\$0	\$3,511	\$4,213	\$500
TOTAL RESOURCES	\$93,065	\$96,576	\$97,278	\$97,778
DEPARTMENTAL EXPENDITURES				
OPERATIONS	\$0	\$0	\$0	\$90,000
TOTAL EXPENDITURES	\$0	\$0	\$0	\$90,000
ENDING FUND BALANCE	\$93,065	\$96,576	\$97,278	\$7,778
NET DIFFERENTIAL	\$0.00	\$3,511.00	\$4,213.20	-\$89,500.00

EF UNEM FUND 210		FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ACCT NO	ADOPTED	YTD	PROJECTED	PROPOSED
INTEREST INCOME	02-210-3220	\$0	\$3,511	\$4,213	\$500
CHANGE IN VALUE - UBS	02-210-3221	\$0		\$0	\$0
TOTALS		\$0	\$3,511	\$4,213	\$500

EF UNEM FUND 210						
DESCRIPTION	ACCT NO	CODE	FY 2024-2025 ADOPTED	FY 2024-2025 YTD	FY 2024-2025 PROJECTED	FY 2025-2026 PROPOSED
STORM/EMERGENCY MGMT.	02-210-400	4701	\$0.00	\$0	\$0	\$0.00
TRANSFERS						
XFR TO ENT FUND 02	02-201-400	5020	\$0.00	\$0	\$0	\$90,000.00
CAPITAL - PROJECTS	02-210-400	5500	\$0.00			
SUB-TOTAL			\$0.00	\$0	\$0	\$90,000.00

ORDINANCE NO. 2025-017

AN ORDINANCE OF THE CITY OF CLUTE, TEXAS, CONTAINING A PREAMBLE; APPROVING AND ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; APPROPRIATING AND DISBURSING THE INCOME AND EXPENDITURES OF THE CITY FOR THE VARIOUS USES THEREIN SPECIFIED; PROVIDING FOR THE FILING THEREOF; PROVIDING FOR A REPEAL CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with the City Charter and State law, the City Manager of the City of Clute, Texas ("City") has heretofore filed with the City Clerk a proposed Budget for the City covering the fiscal year beginning October 1, 2025, and ending September 30, 2026; and

WHEREAS, the City, in accordance with law, posted the proposed Budget on its internet website and made the same available for inspection by any person, and held a public hearing regarding the proposed Budget as required by the City Charter, and provided notice of such public hearings, and during several public hearings on the Budget, all interested persons were given the opportunity to be heard for or against any item contained in said Budget, and all said persons were heard, after which each of said public hearing was closed; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the Budget hereinafter set forth is proper and should be approved and adopted; and

WHEREAS, the adoption of the said Budget will require raising more revenue from property taxes than in the previous year, and the City Council will ratify, by separate vote, the property tax increase reflected in the said Budget.

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

SECTION 1. That the Budget for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026, a true and correct copy of which is attached to this Ordinance as Exhibit A, is hereby adopted and approved.

SECTION 2. The Budget as adopted hereby shall be deemed the official Budget for the City of Clute, Texas for the said fiscal year and a copy of the same attached hereto and marked as "Exhibit A" shall be filed and kept on file with the City Clerk, shall be posted on the City's internet website, and shall be open to inspection by any interested persons. In addition, the record vote of each member of the City Council by name voting on the adoption of the Budget shall be posted on the City's internet website until the first anniversary of the date the Budget is adopted.

SECTION 3. The aforesaid is hereby appropriated and along with cash reserves shall be disbursed for the following purposes and uses:

ALL FUNDS	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
DESCRIPTION	ADOPTED	YTD	PROJECTED	PROPOSED
BEGINNING FUND BALANCE	\$40,264,566	\$35,089,576	\$36,357,355	\$35,800,464
REVENUES				
GENERAL FUND 001	\$12,256,533	\$11,816,680	\$12,926,026	\$14,896,286
ENT FUND 002	\$6,202,338.00	\$5,144,449	\$6,173,339	\$8,769,186
HOT FUND 004	\$375,667	\$323,155	\$387,786	\$400,000
SDS FUND 005	\$6,032,160	\$1,329,700	\$1,536,617	\$8,865,000
EDC FUND 006	\$1,175,000	\$1,054,921	\$1,265,905	\$1,207,000
GTMF FUND 007	\$181,750	\$90,411	\$108,493	\$154,765
GF CON FUND 101	\$0	\$29,251	\$35,101	\$18,000
GF UNEM 102	\$0	\$1,019	\$1,223	\$50
GF KCB FUND 103	\$0	\$339	\$357	\$50
GF PD FORFEITURE 104	\$0	\$742	\$890	\$3,000
ENT FUND CON 105	\$0	\$27	\$32	\$25
GF EQUIPMENT REPLACEMENT FUND 106	\$10,000	\$13,346	\$16,015	\$2,500
ENT FUND EQUIPMENT REPLACEMENT FUND 208	\$10,000.00	\$13,346.00	\$16,015.20	\$2,500.00
ENT FUND UNEM 210	\$0	\$0	\$0	\$0
380 FUND 380	\$0	\$0	\$0	\$0
DEBT SERVICE FUND 400	\$370,031	\$356,106	\$427,327	\$369,137
TOTAL REVENUE	\$26,613,479	\$20,173,492	\$22,895,127	\$34,687,499
TOTAL RESOURCES	\$66,878,045	\$55,263,068	\$59,252,483	\$70,487,963
FUND EXPENDITURES				
GENERAL FUND 001	\$13,489,736	\$11,320,857	\$12,802,918	\$15,682,903
ENT FUND 002	\$7,774,510	\$5,584,730	\$6,532,186	\$11,303,574
HOT FUND 004	\$525,950	\$174,276	\$274,805	\$314,571
SDS FUND 005	\$8,252,040	\$747,700	\$1,029,810	\$10,023,772
EDC FUND 006	\$3,025,348	\$541,407	\$649,688	\$1,405,087
GTMF FUND 007	\$295,900	\$252,075	\$285,617	\$283,400
GF CON FUND 101	\$598,445	\$0	-\$40,000	\$715,000
GF UNEM 102	\$0	\$6,459	\$7,751	\$3,875
GF KCB FUND 103	\$0	\$0	\$0	\$0
GF PD FORFEITURE 104	\$0	-\$39,611	-\$36,611	\$0
ENT FUND CON 105	\$3,690,000	\$0	\$0	\$3,400,000
GF EQUIPMENT REPLACEMENT FUND 106	\$1,171,479	\$1,873	\$594,632	\$173,366
ENT FUND EQUIPMENT REPLACEMENT FUND 208	\$60,000	\$0.00	\$0.00	\$60,000
ENT FUND UNEM 210	\$0	\$0	\$0	\$90,000
380 FUND 380	\$0	\$0	\$0	\$0
DEBT SERVICE FUND 400	\$366,138	\$582,568	\$366,138	\$368,028
TOTAL EXPENDITURES	\$39,249,545	\$19,172,335	\$22,466,934	\$43,823,577
ENDING FUND BALANCE	\$27,628,500	\$36,090,733	\$36,785,549	\$26,664,386

“This budget will raise more total property taxes than last year's budget by \$187,174 or 4.16%, and of that amount \$44,828 is tax revenue to be raised from new property added to the tax roll this year.”

SECTION 4. The cover page for the Budget attached to this Ordinance, that includes the above statement in Section 3, and the property tax rates for the current fiscal year, including (a) the property tax rate, (b) the effective tax rate, (c) the effective maintenance and operations tax rate, (d) the debt rate, and (e) the rollback tax rate, shall be and is hereby filed with the City Clerk and shall be posted on the City’s internet website.

SECTION 5. That all ordinances of the City in conflict with the provisions of this Ordinance be, and the same are hereby repealed and all other ordinances of the City not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 6. The sections, paragraphs, sentences, phrases, and words of this Ordinance are severable, and if any section, paragraph, sentence, phrase, or word in this Ordinance or application thereof to any person or circumstance is held invalid, void, unlawful or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance, and the City Council hereby declares that it would have

passed such remaining portions of this Ordinance despite such invalidity, voidness, unlawfulness or unconstitutionality, which remaining portions shall remain in full force and effect.

SECTION 7. This Ordinance shall take effect upon its passage.

On the following motion by JEFF CRISP and seconded by FRANCES VAUGHN, the above and foregoing ordinance was passed and approved by roll call vote as follows:

Councilmember Ward A – Jeff Crisp	<u>AYE</u>
Councilmember Ward B – Erick Aguilar	<u>AYE</u>
Councilmember Ward C – Nicole Maddox	<u>AYE</u>
Councilmember Ward D – Joe Lopez	<u>AYE</u>
Councilmember Ward E – Francis Vaughn	<u>AYE</u>

5 voted in favor of the motion

0 voted against the motion

0 were absent

DULY PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF CLUTE, TEXAS, on this 25th day of September 2025.


Calvin Shiflet, Mayor
City of Clute, Texas

ATTEST:


Rosie Poitevint, City Clerk
City of Clute, Texas

APPROVED AS TO FORM ONLY:


Chris Duncan, City Attorney,
City of Clute, Texas

ORDINANCE NO. 2025-0018

AN ORDINANCE FIXING THE TAX RATE AND LEVY FOR THE CITY OF CLUTE, TEXAS, FOR THE PURPOSE OF PAYING THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026, AND FOR THE FURTHER PURPOSE OF FUNDING THE SINKING FUND TO RETIRE THE PRINCIPAL AND INTEREST OF THE BOND INDEBTEDNESS OF THE CITY; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; CONTAINING A SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND PARTS THEREOF IN CONFLICT HERewith; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of Clute, Texas has on September 25, 2025, by way of separate Ordinance, duly approved and adopted a Budget for the operation for the City for Fiscal Year 2025-2026; and

WHEREAS, the aforesaid Ordinance anticipates and requires the levy of an Ad Valorem Tax on all taxable property in the City of Clute; and

WHEREAS, the Chief Appraiser of Brazoria County Tax Appraisal District has prepared and certified the appraisal roll for the City of Clute, Texas, that roll being that portion of the approved appraisal roll of the Brazoria County Tax Appraisal District which lists property taxable by the City of Clute, Texas; and

WHEREAS, it is necessary to levy such an Ad Valorem tax at a given rate to generate revenues sufficient to meet the projected expenses of the City for Fiscal Year 2025-2026; and

WHEREAS, the City has fully and timely complied with all notice and other requirements relative to the adoption of a tax rate for Fiscal Year 2025-2026.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLUTE, TEXAS, THAT:

Section 1. There is hereby levied for the Fiscal Year 2025-2026 upon all real property situated within the corporate limits of the City of Clute, Texas, and upon all personal property which was owned within the corporate limits of the City of Clute, Texas, on January 1, 2025, except so much thereof as may be exempt by the Constitution or laws of the State of Texas, a total tax of \$0.471757 on each \$100 of assessed valuation on all taxable property, which total tax herein so levied shall consist and be comprised of the following components:

- a) An Ad Valorem tax rate of \$0.434016 on each \$100 of assessed valuation of all taxable property is hereby levied for Maintenance and Operations and shall be for the current operating expenses, which tax when collected shall be appropriated to and for the credit of the General Fund (Fund #01) of the City of Clute, Texas, for the Fiscal Year ending September 30, 2026.
- b) An Ad Valorem tax rate of \$0.037741 on each \$100 of assessed valuation of taxable property is hereby levied for the purpose of funding the Interest and Sinking Fund with

which to pay the interest and principal of the valid bonded indebtedness, and related fees of the City of Clute, now outstanding and such tax, when collected, shall be appropriated and deposited in and to the credit of the General Debt Service Fund (Fund #400) of the City of Clute, Texas, for the Fiscal Year ending September 30, 2026.

Section 2. The City of Clute shall have lien on all taxable property located in the City of Clute to secure the payment of taxes, penalty, and interest, and all costs of collection, assessed and levied hereby.

Section 3. The Tax Assessor-Collector or his/her designee is hereby authorized to assess and collect the tax rates and amounts herein levied, having available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

Section 4. The tax roll presented to the City Council, together with any supplements thereto, are hereby accepted and approved.

Section 5. Should any paragraph, sentence, provision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

Section 6. This ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

Section 7. All other ordinances and Code provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Clute City Code not in conflict herewith shall remain in full force and effect.

Section 8. The repeal of any ordinance or parts thereof by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the City under any section or provision of any ordinances at the time of passage of this Ordinance.

THE TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.45% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$16.07.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.165000	\$0.171757	increase of 0.006757 per \$100, or 4.15%
Average homestead taxable value	\$179,062	\$185,614	increase of 3.66%
Tax on average homestead	\$832.64	\$875.65	increase of 43.01, or 5.17%
Total tax levy on all properties	\$1,429,942	\$1,614,116	increase of 184,174, or 4.16%

On the following motion by FRANCES VAUGHN: "I move that the property tax rate be increased by the adoption of a tax rate of 0.471757, which is effectively a 4.16 percent increase in the tax rate." and seconded by NICOLE MADDOX the above and foregoing ordinance was passed and approved by roll call vote as follows:

Councilmember Ward A – Jeff Crisp	<u>AYE</u>
Councilmember Ward B – Erick Aguilar	<u>NAY</u>
Councilmember Ward C – Nicole Maddox	<u>AYE</u>
Councilmember Ward D – Joe Lopez	<u>NAY</u>
Councilmember Ward E – Francis Vaughn	<u>AYE</u>

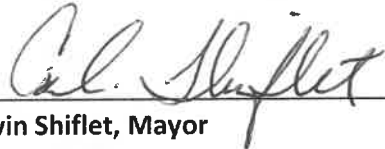
3 voted in favor of the motion

2 voted against the motion

0 was absent

Motion passed

PASSED AND ADOPTED this 25th day of September 2025.


 Calvin Shiflet, Mayor
 City of Clute, Texas

ATTEST:


 Rosie Poitevint, City Clerk
 City of Clute, Texas

APPROVED AS TO FORM ONLY:


 Chris Duncan, City Attorney
 City of Clute, Texas