CITY OF CLUTE, TEXAS

ANNUAL OPERATING BUDGET

FISCAL YEAR 2026–2027

Operating Budget & Program of Services
Fiscal Year Beginning October 1, 2026

CLUTE

TEXAS

Proposed Tax Rate: $0.470000 per $100 valuation

Certified 2026 Appraisal Roll | Prepared by the City Manager’s Office | September 10, 2026

Compiled Budget Document — Tax Documentation, Budget Narrative, Budget Summary & Fund Budgets

Statutory statements below in 18-pt type per Tex. Loc. Gov't Code §102.005 / §102.007

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $95,025 OR 2.06%, AND OF THAT AMOUNT, $49,408 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.

Single-Family Residential Rate Comparison (Avg. Monthly Usage = 4,334 gal.)

Charge	Current Rate	Proposed Rate	Pct. Chg.
Water — Average Monthly Charge	$34.33	$38.29	+10%
Wastewater — Average Monthly Charge	$21.47	$38.28	+44%
Solid Waste	$34.92	$34.92	0%
EMS Voluntary Donation	$4.50	$4.50	0%
Average Monthly Total Bill	**$95.22**	**$115.99**	**+18%**

TABLE OF CONTENTS

City of Clute, Texas | Fiscal Year 2026–2027 Compiled Budget

SECTION I

PROPERTY TAX RATE DOCUMENTATION

Truth-in-Taxation notices, worksheets & the 2026 tax rate calculation

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IN THIS SECTION

CLUTE

TEXAS

Pages 5–24

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.470000 per $100 valuation has been proposed by the governing body of CITY OF CLUTE.

PROPOSED TAX RATE	$0.470000 per $100
NO-NEW-REVENUE TAX RATE	$0.458377 per $100
VOTER-APPROVAL TAX RATE	$0.477272 per $100

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

The voter-approval rate is the highest tax rate that CITY OF 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 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON **September 10, 2026 AT 6:30PM AT the Clute Community Center, located at 100 Parkview Dr., Clute, TX 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:	Council Member David Culpepper Council Member Joe Lopez	Council Member Nicole Maddox
AGAINST the proposal:	None	
PRESENT and not voting:	Mayor Calvin Shiflet	
ABSENT:	Council Member Jeff Crisp	

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

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

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

	2025	2026	Change
Total tax rate (per $100 of value)	$0.471757	$0.470000	decrease of -0.001757 per $100, or -0.37%
Average homestead taxable value	$185,614	$192,404	increase of 3.66%
Tax on average homestead	$875.65	$904.30	increase of $28.65, or 3.27%
Total tax levy on all properties	$4,671,346	$4,709,141	increase of $37,795, or 0.81%

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

§26.05 of Property Tax Code
Steps Required for Adoption of Tax Rate & Budget

Entity Name: CITY OF CLUTE **Date: 08/14/2026 01:41 PM**

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote and 60% of the governing body must vote in favor of the adoption of the tax rate. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 0.470000, which is effectively a 2.54 percent increase in the tax rate.

Statement Required in the Ordinance, Resolution, or Order Setting:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.82 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $7.32.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

CITY OF CLUTE ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.82 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $7.32.

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.	$971,836,778
2. Last year's M&O tax rate. Enter Line 29 of the Voter-Approval Tax Rate Worksheet.	$0.434016/$100
3. M&O taxes refunded for years preceding tax year 2025.	$79,338
4. TIF Adjustment. Enter Line 32B 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.	$4,297,265
6. This year's total taxable value. Enter line 22 of the No-New-Revenue Tax Rate Worksheet.	$1,001,944,923
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	$0.441337/$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	$4,421,954
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	$124,689
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	$0.458377/$100
11. This year's proposed total tax rate.	$0.470000/$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	$0.011623
13. Percentage change in total tax rate. Divide Line 12 by line 10.	2.54%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 40 of the Voter-Approval Tax Rate Worksheet.	$0.433439/$100
15. This year's proposed M&O tax rate.	$0.441337/$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	$0.007898
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	1.82%
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.	$0.434016/$100
20. This year's proposed M&O tax rate.	$0.441337/$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$7.32
22. Percentage change in M&O taxes.	1.68%

Truth in Taxation

Property Tax Truth in Taxation

NOTICE OF ESTIMATED TAXES

AND

TAX RATE ADOPTION INFORMATION

Visit 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
237 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.

BRAZORIA CENTRAL APPRAISAL DISTRICT

CHIEF APPRAISER
Marcel Pierel III
500 North Chenango
Angleton, Texas 77515
979-849-7792
Fax 979-849-7984

CERTIFICATION OF THE 2026 APPRAISAL ROLL FOR
CCL - CITY OF CLUTE

In compliance with Section 26.01 of the State Property Tax Laws, "submission of rolls to taxing units," notice is hereby given to-wit:

The Brazoria County Appraisal Review Board meeting on **July 17th, 2026**, duly approved the **2026** Appraisal Rolls for your entity for certification as follows:

TAXABLE VALUE FOR 2026 APPRAISAL ROLL

TOTAL TAXABLE VALUE APPROVED **(*ARB Approved)** $959,162,822

ESTIMATED TAXABLE VALUE FOR THE 2026 SUPPLEMENTAL ROLL

(properties still under protest)

B.C.A.D. APPRAISED VALUE **(*Under Review)**	*VALUE CLAIMED BY OWNER
$47,535,668	$42,782,101

SUMMARY

TAXABLE VALUE FOR 2026 APPRAISAL ROLL	$959,162,822
*ESTIMATED TAXABLE VALUE FOR 2026 SUPPLEMENTAL ROLL *90% OF BCAD APPRAISED VALUE*	$42,782,101
NET TAXABLE VALUE	**$1,001,944,923**

I, Marcel Pierel III, Chief Appraiser for the Brazoria County Appraisal District, do hereby certify the correctness of the rolls as approved by the Appraisal Review Board's action.

Marcel Pierel III, *Chief Appraiser*

July 24th, 2026

Entity Tax Collector: Ms. Kristin Bulanek

BRAZORIA CENTRAL APPRAISAL DISTRICT

CHIEF APPRAISER
Marcel Pierel III
500 North Chenango
Angleton, Texas 77515
979-849-7792
Fax 979-849-7984

2026 Certified Total Reports

We are pleased to inform you that the 2026 certified totals are now available on the Appraisal District's website. You can access the reports by visiting the following link:

www.brazoriacad.org/reports

If you have any questions or need further assistance, do not hesitate to contact us.

Thank you,

Marcel Pierel III, RPA, CCA
Chief Appraiser
Brazoria Cental Appraisal District
500 North Chenango, Angleton, TX 77515
Phone: 979-849-7792
www.brazoriacad.org

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

Form 50-856

CITY OF CLUTE	979-265-2541
Taxing Unit Name	Phone *(area code and number)*
108 E. MAIN STREET, CLUTE, TX 77531	www.clutetexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 963,421,478
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 963,421,478
4.	**Prior year total adopted tax rate.**	$ 0.471757 /$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:** .... $ 43,301,170 **B. Prior year values resulting from final court decisions:** .... - $ 34,885,870 **C. Prior year value loss.** Subtract B from A.[4]	$ 8,415,300

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 8,415,300
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 971,836,778
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 142,340 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 26,744,201 **C. Value loss.** Add A and B. [7]	$ 26,886,541
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 26,886,541
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 944,950,237
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 4,457,868
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 86,638
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 4,544,506

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: .... $ 959,162,822	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 959,162,822
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 42,782,101	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 42,782,101
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 1,001,944,923
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 10,512,404

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 10,512,404
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 991,432,519
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.458377 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ _____ /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.434016 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 971,836,778
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 4,217,927
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. . . . . + $ 79,338	
	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. . . . . $ 79,338	
	E. Add Line 31 to 32D.	$ 4,297,265
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 991,432,519
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.433439 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
36.	**Rate adjustment for indigent health care expenditures.** [29]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
37.	**Rate adjustment for county indigent defense compensation.** [30]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000/$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.** [31]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000/$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

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000/$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.		$ 0.433439/$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.		$ 0.433439/$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.		$ 0.448609/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000/$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000/$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount . . . . . . $ 284,267 **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.	$ 284,267
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 284,267
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] . . . . . . 98.98 % **B.** Enter the prior year actual collection rate. . . . . . . 98.98 % **C.** Enter the 2024 actual collection rate. . . . . . . 100.90 % **D.** Enter the 2023 actual collection rate. . . . . . . 101.61 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	98.98 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 287,196
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,001,944,923
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.028663 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.477272 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,001,944,923
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.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.458377 /$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.	$ 0.458377 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.477272 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.477272 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,001,944,923
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.477272 /$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.471757/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.471757/$100
	D. Adopted Tax Rate	$ 0.471757/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2025 Total Taxable Value (Line 61)	$ 978,070,513
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.466746/$100
	B. Unused increment rate (Line 67)	$ 0.009219/$100
	C. Subtract B from A	$ 0.457527/$100
	D. Adopted Tax Rate	$ 0.465000/$100
	E. Subtract D from C	$ -0.007473/$100
	F. 2024 Total Taxable Value (Line 60)	$ 957,488,788
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.466637/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.466637/$100
	D. Adopted Tax Rate	$ 0.466637/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2023 Total Taxable Value (Line 60)	$ 919,683,909
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.477272/$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.433439 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,001,944,923
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.049902 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.028663 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.512004 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.471757 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 944,950,237
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 991,432,519
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.477272 /$100

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.458377 /$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.......... $ 0.477272 /$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........... $ 0.512004 /$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:

N/A

SECTION 10: Taxing Unit Representative Name and Signature

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

print here KRISTIN R. BULANEK
Printed Name of Taxing Unit Representative

sign here ______________________ ______________________
Taxing Unit Representative Date

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

Notice About 2026 Tax Rates

Property tax rates in CITY OF CLUTE.
This notice concerns the 2026 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	$0.458377/$100
This year's voter-approval tax rate	$0.477272/$100

To see the full calculations, please visit https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/ 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	4,769,012
Interest & Sinking	43,679

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	50,000	14,875	0	64,875
Series 2018	125,000	29,807	0	154,807
Series 2020	42,950	21,635	0	64,585

Total required for 2026 debt service	$284,267
- 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 2026	$284,267
+ Amount added in anticipation that the unit will collect only 98.98% of its taxes in 2026	$2,929
= Total debt levy	$287,196

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 07/29/2026 .

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

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

CLUTE TEXAS

Fiscal Year 2026-2027

Proposed Ad Valorem Tax Models

Certified 2026 Appraisal Roll | Brazoria County Tax Office Form 50-856

All rates stated per $100 of taxable value

	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	**$1,001,944,923**	**$1,001,944,923**	**$1,001,944,923**	**$1,001,944,923**
Tax Rate	0.458377	0.477272	**0.470000**	0.512004
Total Tax Revenue	**$4,592,685.08**	**$4,782,002.57**	**$4,709,141.14**	**$5,129,998.08**
M&O Rate	0.429714	0.448609	**0.441337**	0.483341
Sub-Total Revenue M&O	**$4,305,497.61**	**$4,494,815.10**	**$4,421,953.66**	**$4,842,810.61**
I&S Rate	0.028663	0.028663	**0.028663**	0.028663
Sub-Total I&S	**$287,187.47**	**$287,187.47**	**$287,187.47**	**$287,187.47**

No New Revenue Tax Rate						
Property Valuation	$100,000.00	$150,000.00	$200,000.00	$400,000.00	$192,413.00	$182,065.00
Tax Rate	0.458377	0.458377	0.458377	0.458377	0.458377	0.458377
Property Owner Burden	**$458.38**	**$687.57**	**$916.75**	**$1,833.51**	**$881.98**	**$834.54**

Voter Approval Tax Rate						
Property Valuation	$100,000.00	$150,000.00	$200,000.00	$400,000.00	$192,413.00	$182,065.00
Tax Rate	0.477272	0.477272	0.477272	0.477272	0.477272	0.477272
Property Owner Burden	**$477.27**	**$715.91**	**$954.54**	**$1,909.09**	**$918.33**	**$868.95**

Proposed Rate*						
Property Valuation	$100,000.00	$150,000.00	$200,000.00	$400,000.00	$192,413.00	$182,065.00
Tax Rate	0.470000	0.470000	0.470000	0.470000	0.470000	0.470000
Property Owner Burden	**$470.00**	**$705.00**	**$940.00**	**$1,880.00**	**$904.34**	**$855.71**

*Does not exceed the Voter-Approval Rate — no election and no petition right. Adoption above the No-New-Revenue Rate requires a record vote of at least 60% of the governing body (Tax Code §26.05(b)).

De Minimus Rate*						
Property Valuation	$100,000.00	$150,000.00	$200,000.00	$400,000.00	$192,413.00	$182,065.00
Tax Rate	0.512004	0.512004	0.512004	0.512004	0.512004	0.512004
Property Owner Burden	**$512.00**	**$768.01**	**$1,024.01**	**$2,048.02**	**$985.16**	**$932.18**

*Does not trigger Election

Columns F and G are the 2026 average ($192,413) and median ($182,065) homestead taxable values from the certified appraisal roll. Columns B through E are the city's standard illustrative valuations.

REVENUE & VALUE STATISTICS	
Total Projected Collection FY 25-26	$4,614,116.11
Total Projected Collection FY 26-27	$4,709,141.14
Differential	**$95,025.03**
Pct. Differential	**2.06%**
Total New Value	$10,512,404
Rev from new Value	$49,408.30
Total Taxable Value FY 25-26	$978,070,513
Total Taxable Value FY 26-27	$1,001,944,923
Value Growth	**2.44%**

ADOPTION THRESHOLDS	
No-New-Revenue Rate (Line 27)	0.458377
Voter-Approval Rate (Line 69)	0.477272
8% special taxing unit rate	0.496777
De Minimis Rate (Line 74)	0.512004
FY 25-26 adopted rate	0.471757
Proposed rate	**0.470000**
Margin below Voter-Approval Rate	**0.007272**
Levy capacity unused vs VATR	$72,861.43
Margin above No-New-Revenue Rate	**0.011623**
Effective tax rate increase vs NNR	**2.54%**
Change in rate vs FY 25-26	-0.001757

Required motion (Tax Code §26.05(b)): "I move that the property tax rate be increased by the adoption of a tax rate of 0.470000, which is effectively a 2.54 percent increase in the tax rate."

Source: Brazoria County Tax Office, City of Clute 2026 Tax Rate Calculation Worksheet (Comptroller Form 50-856); Brazoria CAD 2026 Certified Totals dated 7/22/2026; 2026 anticipated collection rate 98.98% certified 7/20/2026. Prepared 7/30/2026.

SECTION II

BUDGET NARRATIVE

The City Manager's budget message, priorities, projects & supporting detail

IN THIS SECTION

CLUTE

TEXAS

To: Mayor Shiflet and the City Council
From: CJ Snipes, City Manager
cc: Chris Duncan, Staff and Citizens of Clute
Date: September 10, 2026
Re: Fiscal Year 2026-2027 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 proposed Operating Budget and program of services for the fiscal year beginning October 1, 2026, is hereby submitted for your review, consideration, and adoption. This Operating Budget is intended to present, in financial terms, the operational plan for providing services during the next Fiscal Year, and to 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 is itself 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 serve alongside such a team!

Fiscal Year 2025-2026 in Review

Before discussion on the Fiscal Year 2026-2027 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, which are operated for the General Good and 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 2025-2026

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 2025-2026, Clute remains in very good Fiscal Health. The Governmental Funds component of the Budget began the Fiscal Year with $20.6 Million in Governmental Fund Balance Reserves and called for the generation of $25 Million in Governmental Revenue. As of the August 31, 2026 financial statement, General Fund revenues stand at approximately $13.1 Million collected against a $14.9 Million budget, tracking to roughly $13.1–$14.6 Million by year-end, with the FEMA Category B reimbursement of $1.695 Million for Hurricane Beryl still outstanding as of that statement.

Enterprise Fund Reserve Balances

The Enterprise Fund began the year with a Reserve Fund Balance of approximately $10.2 Million. This fund is self-supporting through the collection of fees for service based on water and wastewater consumption. The FY 2025-2026 Budget called for approximately $8.77 Million in total Revenue against approximately $11.3 Million in total Expenditures. Based on current projections the Enterprise Fund is tracking to finish with a smaller-than-anticipated draw on reserves, ending the year at approximately $10.9 Million in fund balance.

Summary

While overall the City is in very healthy condition, there are trends and challenges that must be addressed for its long-term health and sustainability. One significant challenge is 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 them. 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 the City must go from lean to leaner and focus more on filling the gap through increased revenue in other areas and innovations in service provision. This compression is at the heart of the debate the City undertook this year 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 risk becoming a Police Department with a Water Company attached, or vice versa. In some cases, both services may become unsustainable. It is precisely this pressure that drove the comprehensive review of the Solid Waste operational and financial model detailed later in this document.

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:

In the current Fiscal Year, the City has accomplished the following:

- Transitioned Finance and Utility Billing to InCode 10 enhancing the efficiency and accountability of those functions;
- Trained and certified new Code Enforcement personnel to better serve our community;
- Implemented key Planning processes including the Comprehensive Plan and Transportation Alternatives Plan;
- Worked with GLO to negotiate a pivot on Hazard Mitigation grant funded projects which will benefit Clute going forward;
- Completed a roof replacement on City Hall and accompanying mold mitigation work; and
- Negotiated a new fifteen-year IDA with our partner Cities, Dow and BASF to ensure continuity and enhance future revenues.

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 approximately $10.2 Million and projects to finish at approximately $10.9 Million. This drawdown position is significantly better than budgeted, due in large part to lagging major Capital projects occurring later in the year and potentially carrying forward into the next Fiscal Year. Much of the City's rate is tied to its consumption contract with the Brazos Water Authority (BWA), through which the City pays for surface water accounting for about 90% of the water provided to the City's customer base. This rate pressure will continue as the 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 desalination plant.

Hotel Occupancy Tax (HOT) / CVB Fund (Fund 04)

The HOT Fund is derived from fees collected from hotel guests visiting Clute for fewer than 30 days. The Current Year’s Budget saw Fund 04 start with a Reserve Fund Balance of approximately $1.56 Million. Based on current performance — HOT collections of roughly $333,000 against expenditures of approximately $171,000 — the Fund looks to finish the year with net positive cashflow, ending at approximately $1.39 Million. Market pressures from new local competition continue to threaten the long-term outlook for this fund. The continued synergy between the CVB and Economic Development under a combined director role positions Clute for future success.

Sidewalk, Streets and Drainage Fund / CIP (Fund 05)

In Financial terms, the Fund began the year with a Reserve Balance of approximately $9.37 Million and, owing to slower-than-planned project execution combined with strong Sales Tax and Interest revenue, is projected to end the current cycle with a Fund Balance of approximately $12.75 Million. This leaves the Fund in a very solid position going into what is set to be a very active year in 2026-2027.

Economic Development Corporation (Fund 06)

Fund 06 began the year with a Reserve Fund Balance of approximately $2.18 Million. The current-year EOY projection reflects a drawdown to approximately $1.62 Million, driven by strategic expenditures during the year.

FY 2026-2027 Budget Overview and Development

Macro View of the City’s Financial Position in Relation to the FY 2026-2027 Budget

Thanks to a history of strong Fiscal Stewardship, the City will begin the coming Fiscal Cycle with a healthy combined Reserve Fund Balance of $ 39,233,346 across its Governmental and Enterprise Funds. While this provides Fiscal Security for the City, it continues to be pressured by the compression of Revenue against a seemingly endless flow of inflation. The Property Tax Revenue compression is 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.

On a General Fund basis, the FY 2026-2027 Proposed Budget anticipates **$15,705,258** in total General Fund revenue against **$15,937,570** in total General Fund expenditures under the recommended service model (see Solid Waste discussion below), for a net differential of **($232,312)** and a projected General Fund ending balance of **$5,392,112**. This represents a substantially improved operating position compared to continuing the current Solid Waste model unchanged.

Fund	FY 2025-26 Budget					FY 2026-27 Proposed				
	Beginning Balance	Total Revenue	Total Expenditures	Net Difference	Ending Balance	Beginning Balance	Total Revenue	Total Expenditures	Net Difference	Ending Balance
GOVERNMENTAL FUNDS										
General Fund (Fund 01)	5,756,981	14,896,286	15,831,576	(935,290)	4,821,691	5,624,424	15,705,258	15,937,570	(232,312)	5,392,112
General Fund Construction Fund (Fund 101)	447,429	18,000	715,000	(697,000)	(249,571)	-	-	-	-	-
General Fund Unemployment Fund (Fund 102)	125,375	50	3,875	(3,825)	121,550	121,575	-	13,875	(13,875)	107,700
Keep Clute Beautiful Fund (Fund 103)	55,076	50	-	50	55,126	55,276	-	-	-	55,276
Police Forfeiture Fund (Fund 104)	141,076	3,000	-	3,000	144,076	154,359	-	50,000	(50,000)	104,359
General Fund Equipment Replacement Fund (Fund 106)	914,473	2,500	170,866	(168,366)	746,107	745,925	2,500	273,369	(270,869)	475,056
380 Development Fund (Fund 380)	-	-	-	-	-	-	-	-	-	-
HOT/CVB Fund (Fund 04)	1,557,893	400,000	313,131	86,869	1,644,762	1,387,251	396,950	290,441	106,509	1,493,760
Sidewalks, Streets and Drainage Fund (Fund 05)	9,365,281	8,865,000	9,851,921	(986,921)	8,378,360	12,746,004	5,358,500	8,928,213	(3,569,713)	9,176,291
Economic Development Corporation Fund (Fund 06)	2,181,508	1,207,000	831,598	375,402	2,556,910	3,405,844	1,276,000	1,505,086	(229,086)	3,176,757
Great Texas Mosquito Festival Fund (Fund 07)	(39,029)	154,765	283,400	(128,635)	(167,664)	(164,324)	156,500	317,900	(161,400)	(325,724)
Debt Service Fund (Fund 400)	177,202	369,137	368,029	1,108	178,310	178,310	350,000	284,085	65,915	244,225
Total Governmental Funds	**20,683,265**	**25,915,788**	**28,369,396**	**(2,453,608)**	**18,229,657**	**24,254,644**	**23,245,708**	**27,600,539**	**(4,354,831)**	**19,899,812**
ENTERPRISE FUNDS										
Enterprise Utilities Fund (Fund 02)	10,185,711	8,769,186	11,303,574	(2,534,388)	7,651,323	11,664,381	9,749,770	9,696,505	53,266	11,717,646
Enterprise Equipment Replacement Fund (Fund 208)	128,464	5,000	60,000	(55,000)	73,464	80,449	5,000	-	5,000	85,449
Enterprise Unemployment Fund (Fund 210)	97,267	500	90,000	(89,500)	7,767	97,305	-	2,000	(2,000)	95,305
Enterprise Construction Fund (Fund 105)	2,904,946	25	-	25	2,904,971	3,136,567	-	3,136,567	(3,136,567)	-
Total Enterprise Funds	**13,316,388**	**8,774,711**	**11,453,574**	**(2,678,863)**	**10,637,525**	**14,978,702**	**9,754,770**	**12,835,072**	**(3,080,301)**	**11,898,400**
All Funds Combined	**33,999,653**	**34,690,499**	**39,822,970**	**(5,132,471)**	**28,867,182**	**39,233,346**	**33,000,478**	**40,435,611**	**(7,435,132)**	**31,798,212**

Priorities and Projects in the FY 2026-2027 Budget

For Fiscal Year 2026-2027 the City continues to invest in Infrastructure as it positions itself for long-term renewal, guided by the City's Livable Centers Study and Plan. That plan is comprised of three tracks: an Infrastructure Track guiding investments for redevelopment across the older parts of the community and throughout the CIP; a Policy Track providing goals for changes to Land Use and Development Policies; and an Economic Development Track leveraging strategic property to guide future quality development.

The City also continues to proactively invest in force-multiplying technology to augment staff as resources for local governments continue to diminish. These investments are made strategically to ensure the City's services continue to meet the needs of our residents.

In the coming Fiscal Year, the City will work to continue the progress made on a variety of projects including:

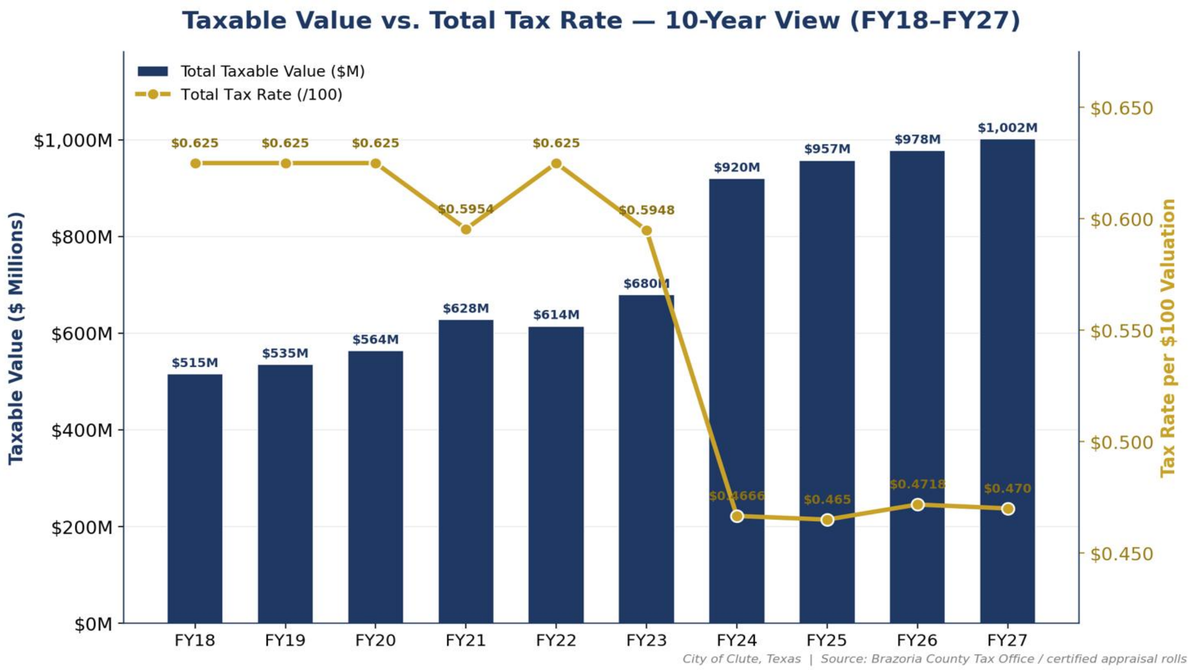
- Completion of the renovation and ADA improvements at City Hall;
- Improvement of the Downtown space with continuing work on the Shanks Lake and Main Street Pocket park projects;
- Finalize the Comprehensive Planning process and begin work on craft Land Use regulations that will ensure the financial stability and economic vibrancy of the City going forward;
- Improve mobility with a series of initiatives including:
  - Street, sidewalk and drainage improvements to Stratton Ridge Road, Old Angleton Road
  - Overhaul of the Bryan Subdivision Sewer project which will necessitate a complete overhaul of the streets in that neighborhood; and
  - Continue work with TxDOT on safety improvements along the 288 B Corridor.
- Transition Solid Waste to a more efficient delivery model;
- Improve and enhance the City's Water and Wastewater capacity through line and lift station work in key areas; and
- Improve the efficiency and customer accountability through the replacement of the City water metering system and introducing a customer portal for better customer service.

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

Property Values & Tax Rate / Truth in Taxation

The State of Texas' "Truth-in-Taxation" law regulates tax rates set by cities and establishes caps on the Rate based on value increases or decreases compared to the prior year. Since 2019, the maximum Ad Valorem (Property) Rate increase possible without triggering an election — formally the Voter-Approval Tax Rate (VATR) — has been 3.5%, down from 8% in prior decades. This compression affects Clute and cities across the State immensely as inflation continues to rise. Taken in this context, the current reliance on Property Tax as the driving force in Local Government Revenue is simply unsustainable, and the limitations placed on cities to generate alternative revenue streams make the model more confounding still.

For FY 2026-2027 the Total Taxable Value certified by the Brazoria County Appraisal District is **$1,001,944,923**, up **2.44%** from the prior year's $978,070,513. This value growth allows the City to propose a Total Tax Rate that is actually **lower** than the prior year even as the total levy rises — the classic inverse relationship behind Truth-in-Taxation notices.



This Budget's Revenue Model and the corresponding Tax Rate are proposed to address the Fiscal Year 2026-2027 needs in the following manner:

- **Total Tax Rate:** Council has proposed an overall Tax Rate of **$0.470000** per $100 valuation for FY 2026-2027. This is a decrease of **$0.001757** from the FY 2025-2026 adopted rate of $0.471757. Although the rate is going down, the Texas Tax Code requires the statutory notice to describe it as an effective increase of **2.54%**, because the mandated point of comparison is the No-New-Revenue Rate (NNRTR) of $0.458377, not last year's rate. The proposed rate does not exceed the Voter-Approval Rate of $0.477272, so no election is required and no petition process applies; adoption above the No-New-Revenue Rate does require a 60% record vote of the governing body under Tax Code §26.05(b).

At the proposed rate, the City projects a total tax levy of **$4,709,141**, an increase of **$95,025** (+2.06%) over the prior year, of which approximately **$49,408** comes from new value added to the tax roll. The required statutory motion reads: *"I move that the property tax rate be increased by the adoption of a tax rate of 0.470000, which is effectively a 2.54 percent increase in the tax rate."*

- **Interest & Sinking (Debt Service) Tax Rate:** Regardless of the M&O Rate adopted, the City is compelled to collect Debt Service (Interest & Sinking; I&S) tax for qualifying debt. For the coming Fiscal Year the I&S component totals **$0.028663** per $100 valuation, generating **$287,187**, equivalent to the total principal and interest owed on the City's qualifying debt for the coming year.
- **Maintenance & Operating Tax Rate:** Anything beyond the I&S rate is M&O tax, over which Council has flexibility so long as the total does not exceed the VATR. At the proposed total rate, the M&O component is **$0.441337** per $100 valuation, generating approximately **$4,421,954** for the City's general operations. Should Council opt to adopt a lower total rate, the differential between the revenue generated at the lower 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 adopted expenditures. It should also be noted that per history the line item reflected for total Ad Valorem Tax Revenue included in the Budget Revenue itself anticipates M&O revenue of **$4,250,000** for the coming fiscal year. This more conservative number is based on actual collections history and to ensure that the Budget does not fall prey to revenue shortfalls versus projections as experienced in prior years thanks volatility in the ARB protest process.

Property Owner Impact

For the average homestead (2026 certified taxable value of $192,413), the proposed rate produces a City tax bill of **$904.34**, up $28.69 from the prior year — an increase driven by rising appraised value, **not by the rate.** For the median homestead ($182,065), the proposed rate produces a bill of $855.71, which is actually $3.20 lower than simply holding last year's rate flat, even though the statutory notice must still describe the change as an effective increase.

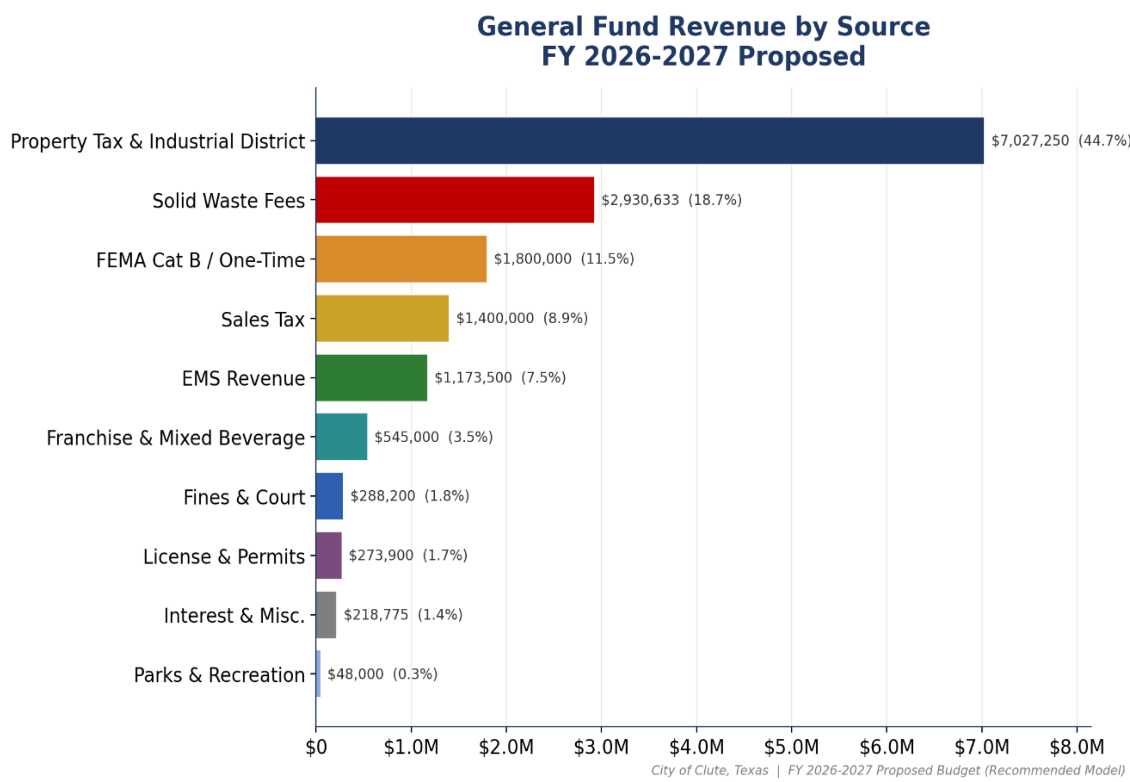
Overview of the General Fund

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 Payments in Lieu of Taxes, Sales Taxes, Fees, Fines, and other Fees for Service.

The total anticipated General Fund Revenue for FY 2026-2027 is **$15,705,258**.

Where General Fund Revenue Comes From

Based on current trend, the City is projecting steady-to-improving Sales Tax revenue for FY 2026-2027 and stable Permit and Fee revenue despite ongoing market uncertainty. In answer to burgeoning costs associated with inflation across the larger economy, this Budget anticipates a restructuring of the Solid Waste rate model, discussed in detail below.



Just as the restructuring of the Solid Waste rates should provide enhanced stability to the General Fund, so does the Payment in lieu of Taxes received through the City's participation in the Brazosport Industrial District Agreement. The current IDA agreement expires on December 1st of this year and has been under negotiation since very early this year. Thanks to a unified and coordinated effort the City and its partners were able to increase the total revenue payable over the fifteen years of the contract terms and will see a full **106% increase** compared to the current contract at minimum. It should be noted that under the negotiated structure the cities will receive the same level payment for the coming and subsequent Fiscal Years with payments accelerating from FY 2028 to FY 2041.

One notable non-recurring revenue item for the coming year is the reimbursement of funds expended during Hurricane Beryl from FEMA. The City anticipates approximately $1.695 Million in FEMA Category B reimbursement to offset operational costs and restore General Fund balances.

Solid Waste Service — A New Operational and Financial Direction

After a lengthy review of the operational and financial model surrounding the City's Solid Waste service, and following extensive discussion by Council during this budget cycle, the City is recommending a fundamental change in how residential collection is delivered. In prior years the City chose to keep the service in-house and address its financial position through rate adjustments alone. For FY 2026-2027, the recommendation goes further: convert residential collection to a modern, automated model that lowers the long-run cost of the service while keeping it in-house, as a City service performed by a City workforce.

The City evaluated three residential collection models drawn from the FY 2026-2027 Fund 01-413 comparative cost model: continuing current operations (**Status Quo** — twice-weekly manual collection); converting to **twice-weekly automated** collection (**2x**); and converting to **once-weekly automated** collection (**1x**). The recommended model is the **once-weekly automated (1x)** model, which produces the largest annual savings against the Status Quo while retaining collection as an in-house City service.

Departmental Cost Comparison (Fund 01-413)

Line Item (summary)	Status Quo	2x Automated	1x Automated
Sub-Total Personnel	$734,213	$573,644	$496,099
Sub-Total Non-Personnel	$2,088,143	$1,598,818	$1,521,223
Departmental Total	**$2,822,356**	**$2,172,462**	**$2,017,322**

As shown, the once-weekly automated (1x) model carries the lowest departmental cost of the three collection models. Against the Status Quo, the 1x model saves an estimated **$805,035** per year — $155,140 more than the 2x automated model. The 1x advantage comes from both a larger personnel reduction and a smaller lease payment, since the 1x model finances one automated truck and cart set rather than two.

Recommended Model: Once-Weekly Automated Collection

Under the recommended 1x model, standard (non-dead-end) residential streets are collected once weekly using a single automated side-load truck and 96-gallon carts, organized on the City's existing four-zone map per weekday

(Monday, Tuesday, Thursday, and Friday). A Wednesday manual rear-load run using the City's existing rear-load truck consolidates all citywide dead-end street collection into a single weekly route, since automated trucks are not well suited to dead-end streets without a turnaround. Commercial side-load dumpster service to the City's 3-yard and 4-yard accounts continues exactly as it operates today; nothing in this plan changes commercial collection equipment, routes, or staffing. The automated conversion and cart inventory are financed through a 3-year lease-purchase in account 413-4576.

Heavy Trash / Brush Service

The automated model discontinues the heavy trash / brush service as it is currently structured. To replace it, staff evaluated three alternatives at different service levels and costs, and the City recommends the following:

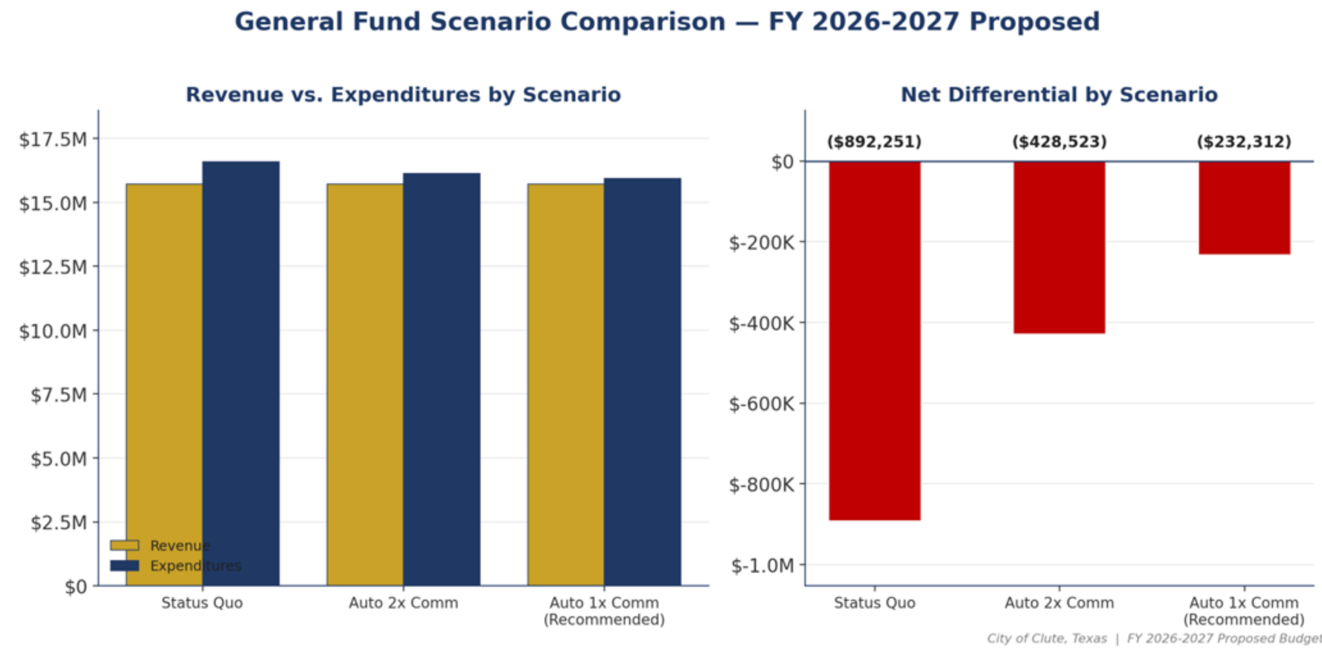
Option 1 — Quarterly Limited Bulk Pickup: a curbside heavy trash / bulk item collection at a reduced, quarterly (four-times-per-year) frequency per zone, using the City's existing grapple and flatbed equipment (no new capital) and two retained full-time positions supplemented by temporary labor during collection weeks. Estimated annual cost is approximately **$127,280**. This option offers the closest equivalent to the discontinued service at a moderate, quantifiable cost. The City further recommends authorizing an ad hoc, resident-requested dumpster rental program (Option 3) as a standing, self-funded supplement regardless of the primary alternative selected.

Multifamily Rate Restructuring

Independent of the collection-model decision, and recommended regardless of which collection or heavy-trash option Council selects, the City proposes restructuring the multifamily solid waste rate. The City already collects multifamily accounts in-house using the same commercial equipment that serves other commercial accounts; that collection method does not change. What changes is the billing methodology: rather than a flat, per-property rate, each multifamily unit would be billed at the single-family residential rate — the same per-unit approach used by the City of Lake Jackson. A unit-by-unit review identified **2,117** billable connections across the City's multifamily properties. Applying the per-unit rate to that connection count is projected to generate approximately **$575,879** per year in incremental revenue. Because this is a billing change rather than a service change, it carries no offsetting equipment or staffing cost, and it improves cost-of-service equity by reducing the degree to which single-family ratepayers effectively cross-subsidize multifamily service.

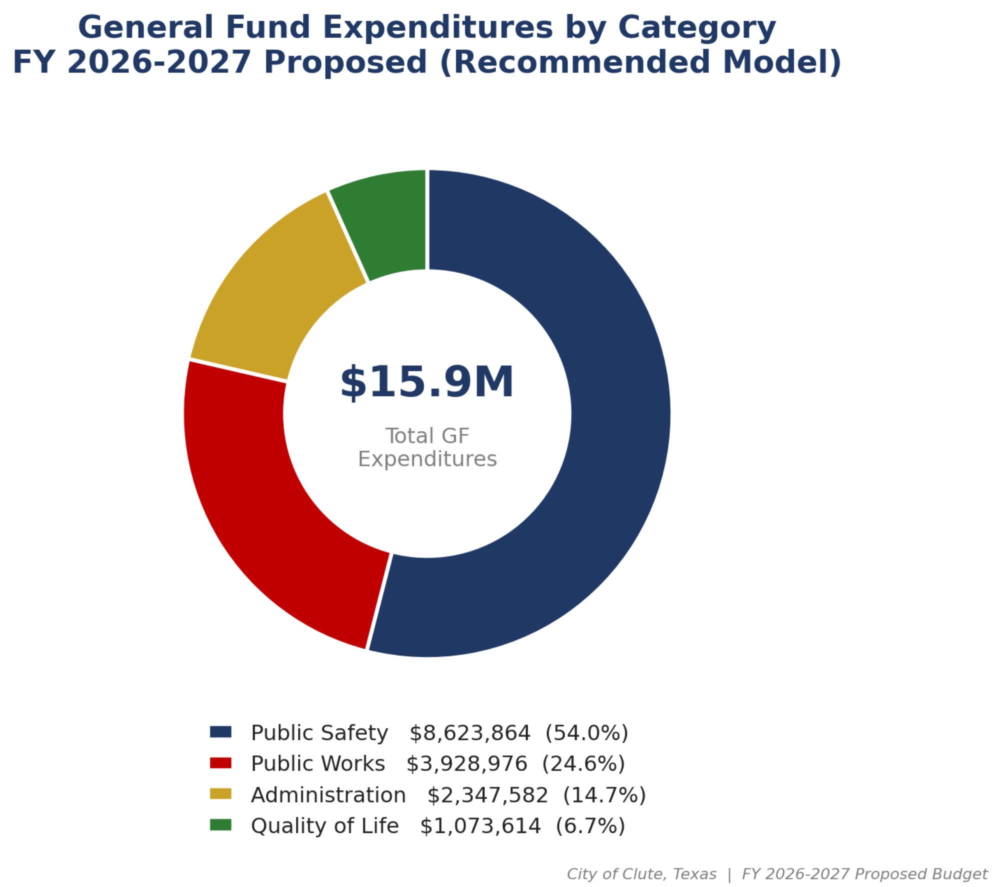
Combined Fiscal Effect

The collection-model savings and the multifamily rate restructuring are independent of one another but land on the same fund. Combining the recommended 1x model (with Heavy Trash Option 1) and the multifamily rate restructuring is projected to improve Fund 01-413's annual fiscal position by approximately **$1,251,634** relative to the Status Quo. A swing of this size is material to the City's overall fiscal position: it moves Solid Waste from a fund operating on tight margins toward one with real capacity to fund equipment-replacement reserves, absorb cost inflation, and avoid a broader resident rate increase — while reducing pressure on the General Fund and the tax rate, and supporting favorable terms on the Series 2026 lease-purchase and future equipment financings.



Where the General Fund Expenditures Go

The bulk of the General Fund goes toward Public Safety services — approximately **$8,623,864** including Police, Fire, EMS, Fire Marshal, Animal Control, Code Enforcement, and Health (it should be noted that Local Government expenditures for Law Enforcement cannot be cut without endangering Revenue per State Law). The next largest category is Public Works, at approximately **$3,928,976**, which includes construction and maintenance of Streets, Sidewalks and Drainage systems, Fleet, and Solid Waste Services. The remaining General Fund expenditures are designated for Quality of Life — approximately **$1,073,614** (Parks & Recreation and the Library) — and General Government / Administration, at approximately **$2,347,582** (Administration, Legal, Municipal Court, IT, and Building Services), net of a ($36,465) Non-Departmental credit.



Health Insurance Renewal

The FY 2026-2027 Budget reflects a health insurance renewal increase of approximately **10%** over the prior plan year, while **retaining the City's current plan design** and **without shifting any additional cost burden onto employees**. This is a materially better outcome than the worst-case renewal that had been assumed for planning purposes earlier in the cycle, and it is reflected in the departmental personnel and benefits figures throughout this Budget.

Overview of the Enterprise Fund

For another consecutive year, the Enterprise Fund adjusts its Rates for Service to reduce the Draw on Fund Balance. The City's contract with the Brazos Water Authority (BWA) for surface water is a primary driver of the rate model. Confirm the FY26-27 BWA base rate per 1,000 gallons and the aggregate FY26-27 water/wastewater rate adjustment for the average consumer.

Under this Budget the Enterprise Fund begins the year with approximately $11.7 Million in Fund Balance. The Budget projects Total Revenue of **$9,749,770**, most of which comes directly from fees associated with the provision of Water and Wastewater service, against Total Expenditures of **$9,696,505** under the base (self-funded AMR) scenario — producing a small positive net of approximately **$53,266** and confirming the fund remains self-sustaining. The remainder of Enterprise revenue comes from Interest, Grants, Sale of Assets, contributions from Richwood for operation of the Wastewater Treatment Plant and Tap Fees.

The Budget also contemplates an Automated Meter Reading (AMR) infrastructure investment, presented in two financing scenarios: a self-funded approach and an externally financed approach..

FY 2026-2027 Utility Rate Model

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	15.88	4.96	15.88	4.96	10.92	Base 0 to 1,000	17.07	7.50%	5.26	17.07	5.26	11.81
1,001 to 10,000g	5.59	4.96	18.45	16.37	2.08	1,001 to 10,000	6.43	15.00%	5.26	21.22	17.36	3.86
10,001 to 20,000g	6.49	4.96				10,001 to 20,000	7.79	20.00%	5.26			0.00
20,001 +	7.19	4.96				20,001 +	8.98	25.00%	5.26			
		Sub-Total Water	34.33	21.33	13.00				Sub-Total Water	38.29	22.62	15.67
									Sub-Total Pct Change Water	10.34%	5.70%	17.03%
Base Rate 0 - 1,000g	15.88		15.88		15.88	Base 0 to 1,000	17.07	7.50%		17.07		17.07
1,001 to 20,000g	5.59		5.59		5.59	1,001 to 20,000	6.43	15.00%		21.21		21.21
		Sub-Total Wastewater	21.47		21.47				Sub-Total Wastewater	38.28		38.28
									Sub-Total Pct Change Wastewater	43.92%		43.92%
Solid Waste	34.92		34.92		34.92	Solid Waste	34.92	0.00%		34.92		34.92
		Sub-Total Solid Waste	34.92		34.92				Sub-Total Solid Waste	34.92		34.92
									Sub-Total Pct Change Solid Waste	0.00%		
EMS Voluntary Donation			4.50		4.50	EMS Voluntary Donation	4.50			4.50		5.00
												0.00%
		Total Utility Bill	95.22		73.89				Total Utility Bill	115.99		93.87
							Aggregate Pct Increase	17.91%			Adj Pct Increase	21.29%
# of Accounts	2825			# of Accounts	2825		# of Accounts	2825			# of Accounts	2825
Revenue Water	1,163,754.46			Adj. Net Revenue Water	440,735.26		Revenue Water	1,297,948.45			Adj. Net Revenue Water	531,198.25
Revenue Wastewater	727,722.83			Adj. Net Revenue Wastewater	727,722.83		Revenue Wastewater	1,297,652.55			Adj. Net Revenue Wastewater	1,297,652.55
Revenue Solid Waste	1,183,788.00			Adj. Net Revenue Solid Waste	1,183,788.00		Revenue Solid Waste	1,183,788.00			Adj. Net Revenue Solid Waste	1,183,788.00

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

For the coming year, Fund 04 begins with an initial Fund Balance of approximately $1.39 Million. Based on current trend, this Budget projects a Revenue total of approximately **$329,500** against Expenditures of approximately **$290,441**, allowing the Fund to finish in the black. Expenditures for this fund include Marketing activities, the Clute CVB, and support for the Center for Arts and Science, the Great Texas Mosquito Festival, and the Brazosport Chamber. Market pressures continue to warrant close monitoring of this fund's long-term outlook.

Other Governmental Funds

Sidewalk, Streets and Drainage Fund / CIP (Fund 05)

Fund 05 begins FY 2026-2027 with a Fund Balance of approximately $12.75 Million and anticipates Revenue of approximately **$5,358,500** against Expenditures of approximately **$10,995,767**, the large majority of which is one-time capital as the City executes an aggressive CIP schedule. This planned drawdown reflects long-needed investment in the City's future rather than an operating shortfall.

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 (31' Profile)	7,170	250,950	27,883	1.36	$2,006,604.00			$2,006,604
Stratton Ridge Road Improvements	3,963	138,705	15,412	0.75	$1,144,867.00			$1,144,867
Stratton Ridge Road Sidewalk Improvements	3,493	122,255	13,584	0.66			$209,400.00	$209,400
Bryan Subdivision Street Improvements	4,633	162,155	18,017	0.88	$1,081,033.00	$665,994.00	$277,980.00	$2,025,007
Drainage Study - East Side/ Lake Barbara								$82,000
Pin Money - GLO MITMOD Drainage - Phase 1	1,268	20,288	2,254	0.24				$2,600,000
Parks - Milstid Park Improvements								$150,000
FAC - City Hall Door Replacement								$50,000
FAC - City Hall Remediation and Renovation								$80,000
FAC - City Hall Remediation and Renovation (EDC)								$100,000
EDC - Shanks Lake & Main St Projects								$150,000
						Total		$8,597,878
						GLO HAZMIT Grant Allocation		$1,226,000
						Fund 05 Allocation		$6,841,878
						Fund 01 Allocation		$280,000
						Fund 06 - EDC		$250,000

Economic Development Corporation (Fund 06)

Fund 06 begins the year with a Fund Balance of approximately $1.62 Million and projects Revenue of approximately **$1,276,000** against Expenditures of approximately **$1,222,710**, for a modest positive net.

Great Texas Mosquito Festival Fund (Fund 07)

Fund 07 anticipates Revenue of approximately **$160,000** against Expenditures of approximately **$317,900**.

Debt Service Fund (Fund 400)

The Debt Service Fund anticipates Revenue of approximately **$350,000** against Expenditures of approximately **$284,085**, consistent with the I&S levy and the City's qualifying debt schedule for the coming year.

Capital Improvement Plan (CIP)

This year marks the second year of our current Capital Improvement Plan (CIP). Year 1 was marked by slow progress as planning cycles lagged and sticker shock forced project reevaluations. On a positive note, the Parks Improvement projects were completed and the Water / Wastewater projects are proceeding at a good pace.

The City still has more than 50 combined miles of Water and Sewer lines past their expected life span. It also needs upgraded streets, drainage, and the continuation of sidewalk expansion. The following section details the specific projects programmed for FY 2026-2027 and the out-years, across the General, Enterprise, and Sidewalk / Streets / Drainage funds.

CITY OF CLUTE, TEXAS

PUBLIC WORKS — CAPITAL IMPROVEMENT PLAN (CIP)

Overview

This year marks the second year of our current Capital Improvement Plan (CIP). Year 1 was marked by slow progress as planning cycles lagged and sticker shock forced project reevaluations. On a positive note, the Parks Improvement projects were completed and the Water / Wastewater projects are proceeding at a good pace.

The City still has more than 50 combined miles of Water and Sewer lines past their expected life span. It also needs upgraded streets, drainage, and the continuation of sidewalk expansion.

CIP Zones

In order to better prioritize projects, the City was broken into 12 CIP Zones. Each Zone is divided by either a natural or manmade barrier such as a Major Thoroughfare or Drainage Channel.

It should be noted that newer subdivisions like Woodshore are basically omitted given the young age of the infrastructure present. The average "lifespan" of a concrete road is 50 years.

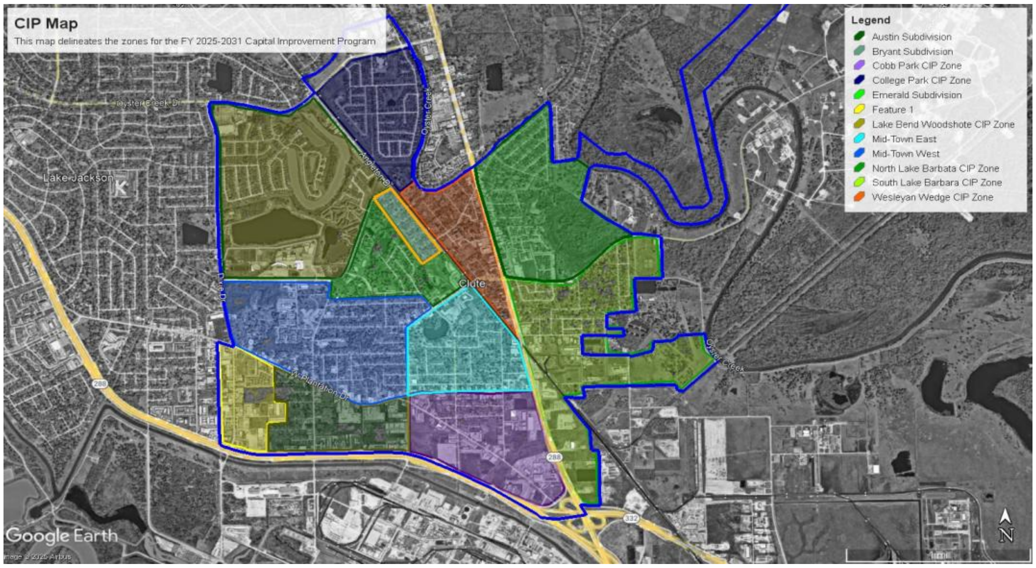


Figure 1. CIP Zone Map — the City divided into 12 prioritization zones (FY 2025-2031 Capital Improvement Program).

Proposed General Fund / Non-Enterprise Projects

Staff are proposing the following Non-Enterprise projects for inclusion in the coming year's project list. These projects will be funded by Grants, Fund 05, Fund 101 and Fund 06 for a combined investment of more than **$13 Million**.

Project Cost Summary

Project Name	Length (ft)	Profile (SF)	Street Only	Curb & Gutter	Sidewalk	Total
Old Angleton Phase 1 (31' Profile)	7,170	250,950	$2,006,604			**$2,006,604**
Stratton Ridge Road Improvements	3,963	138,705	$1,144,867			**$1,144,867**
Stratton Ridge Road Sidewalk Improvements	3,493	122,255			$209,400	**$209,400**
Bryan Subdivision Street Improvements	4,633	162,155	$1,081,033	$665,994	$277,980	**$2,025,007**
Drainage Study – East Side / Lake Barbara						**$82,000**
Pin Money – GLO MITMOD Drainage – Phase 1	1,268	20,288				**$2,600,000**
Parks – Milstid Park Improvements						**$150,000**
FAC – City Hall Door Replacement						**$50,000**
FAC – City Hall Remediation and Renovation						**$80,000**
FAC – City Hall Remediation and Renovation (EDC)						**$100,000**
EDC – Shanks Lake & Main St Projects						**$150,000**

Funding Allocation	Amount
Total	**$8,597,878**
GLO HAZMIT Grant Allocation	**$1,226,000**
Fund 05 Allocation	**$6,841,878**
Fund 01 Allocation	**$280,000**
Fund 06 – EDC	**$250,000**

Individual Project Detail

City Hall Improvements

Funding: GF / EDC (Fund 01 / 06) — **$230,000**

City Hall Improvements — door replacement, remediation, and renovation.

Shanks Lake Project

Funding: EDC (Fund 06) — **$75,000**

Shanks Lake Project — placemaking concept.

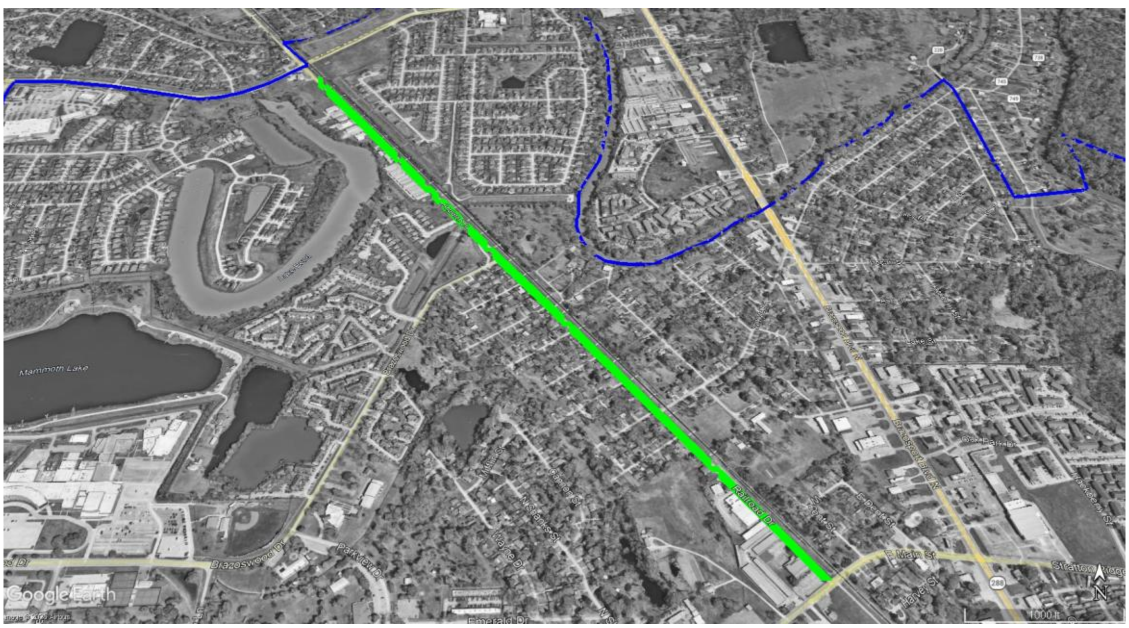
Main Street Pocket Park Project

Funding: EDC (Fund 06) — **$75,000**

Main Street Pocket Park — concept rendering.

Old Angleton Road Reconstruction

Estimated Cost: $2 Million



Old Angleton Road Reconstruction — project corridor (highlighted).

Stratton Ridge Road Reconstruction & Sidewalk

Estimated Cost: $1.4 Million

Stratton Ridge Road Reconstruction & Sidewalk — project corridor (reconstruction in green, sidewalk in orange).

Bryan Subdivision Street, Drainage and Sidewalk Improvements

Estimated Cost: $2 Million

Bryan Subdivision — street, drainage, and sidewalk improvement locations (highlighted).

Drainage Improvements — GLO MITMOD

Estimated Cost: $2.6 Million

Drainage Improvements (GLO MITMOD) — project corridor (highlighted).

CITY OF CLUTE, TEXAS

PUBLIC WORKS — ENTERPRISE FUND CAPITAL IMPROVEMENT PLAN (CIP)

Overview

Alongside the General Fund CIP projects, the City is programming a slate of Enterprise Fund (water and wastewater) capital projects for the coming year. These projects address aging utility infrastructure — the City still carries more than 50 combined miles of water and sewer lines past their expected life span — and are funded through a combination of Enterprise Fund operating reserves (Fund 02), the Enterprise Construction Fund (Fund 105), outside grant funding, and debt or capital-lease financing.

Two themes should frame Council's consideration of the Enterprise Fund CIP. First, the **Bumpy Road projects** — the Lift Station Expansion and the Bumpy–Dorsett–WWTP Force Main — are of vital importance to the City's wastewater system: approximately **65% of the total wastewater effluent generated by the City flows through the Bumpy Road system**. A failure or capacity shortfall at this point in the collection system would affect the majority of the City's customers, which places these two projects among the highest-priority investments in the entire CIP.

Second, taken together with the General Fund CIP projects in the Bryan Subdivision, the **Bryan Subdivision will serve as the model for infrastructure redevelopment across Clute's 12 CIP Zones**. By pairing street, drainage, and sidewalk improvements (General Fund) with sewer line replacement (Enterprise Fund) in a single geographic area, the City can coordinate construction, minimize repeated disruption to residents, and demonstrate the "whole-zone" redevelopment approach that will guide how the remaining CIP Zones are prioritized and executed in future years.

Proposed Enterprise Fund Projects

Staff are proposing the following Enterprise Fund projects for inclusion in the coming year's project list, funded through Fund 02, Fund 105, outside grant funding, and debt / capital-lease financing for a combined investment of **$6,725,000**.

Project Name	Estimated 2025 Cost
Bumpy Road Lift Station Expansion	$1,100,000
Bumpy – Dorsett – WWTP Force Main	$900,000
Emerald Subdivision – Sewer Replacement	$950,000
Bryan Subdivision – Sewer Replacement	$600,000
AMI Meter Replacement Project	$3,175,000
Total	**$6,725,000**

Funding Source	Amount
Debt / Lease Issue	$3,175,000
Fund 105 Allocation	$3,136,567
Fund 02 Allocation	$413,433

Project Detail & Funding Notes

Bumpy Road Lift Station Expansion & Bumpy–Dorsett–WWTP Force Main

Estimated Cost: $1,100,000 (Lift Station Expansion) and **$900,000** (Force Main)

These two projects together address the single most critical node in the City's wastewater collection system. Approximately **65% of the City's total wastewater effluent flows through the Bumpy Road system**, making the reliability and capacity of the lift station and its force main to the Wastewater Treatment Plant essential to continued service for the majority of Clute's customers. Staff regard these as the highest-priority Enterprise Fund investments in the CIP.

Emerald Subdivision – Sewer Replacement

Estimated Cost: $950,000

Replacement of aging sewer collection lines serving the Emerald Subdivision, consistent with the City's program of retiring water and sewer lines that have exceeded their expected service life.

Bryan Subdivision – Sewer Replacement

Estimated Cost: $600,000

Replacement of sewer collection lines in the Bryan Subdivision. This Enterprise Fund project will be **augmented through funding from the Brazoria County Community Development Block Grant (CDBG) program**, reducing the net cost borne by the Enterprise Fund. Paired with the General Fund street, drainage, and sidewalk improvements programmed for the same subdivision, this project makes the **Bryan Subdivision the City's model for coordinated, whole-zone infrastructure redevelopment** across the 12 CIP Zones.

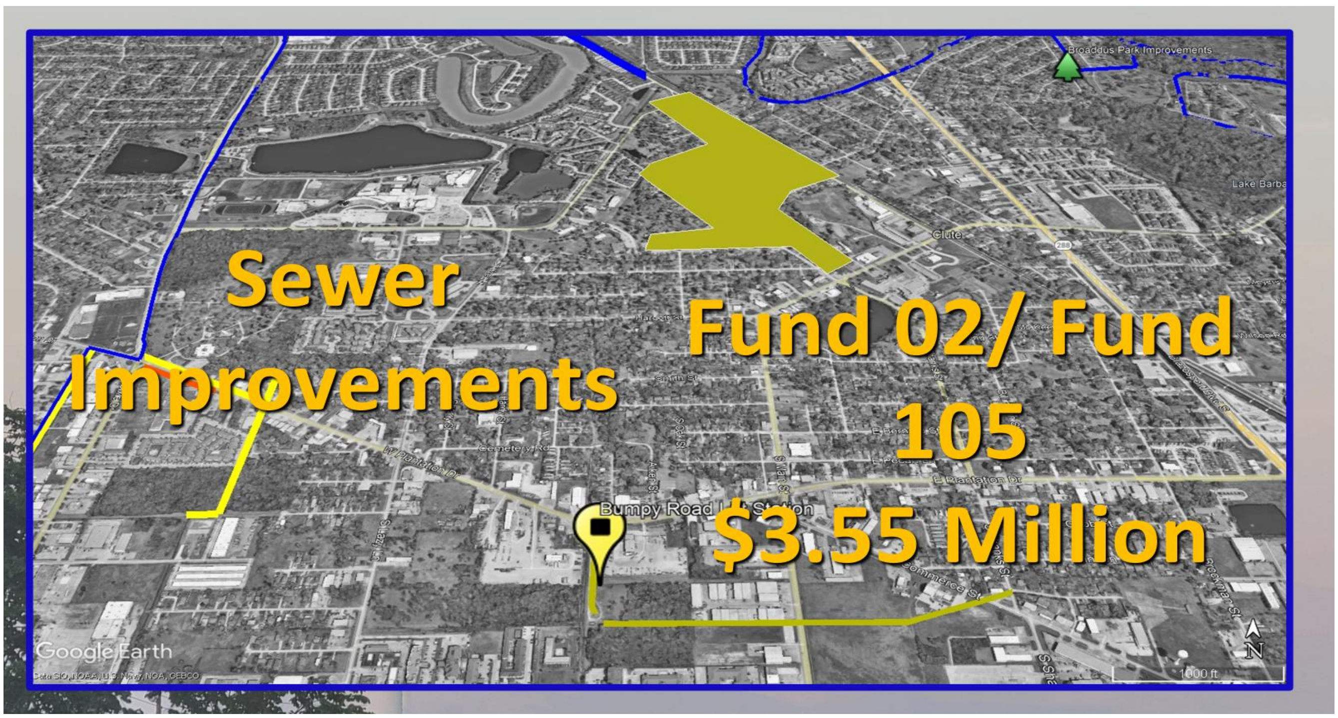
AMI Meter Replacement Project

Estimated Cost: $3,175,000

A citywide conversion to Advanced Metering Infrastructure (AMI). This project will be **funded through a debt issuance or capital-lease purchase** rather than from current Enterprise Fund reserves, spreading the cost of the meter conversion over the useful life of the equipment. The metering conversion is expected to improve billing accuracy, reduce non-revenue water, and provide the City and its customers with better consumption data.

Sewer Improvement Project and Bumpy Road Lift Station Projects

The map below depicts the Bumpy Road sewer improvement corridor and its funding (**Fund 02 / Fund 105 — $3.55 Million**). This system carries the majority of the City's wastewater effluent to the Wastewater Treatment Plant.



Sewer Improvements — Bumpy Road Lift Station

CITY OF CLUTE, TEXAS

DEBT SUMMARY — FY 2026-2027 BUDGET NARRATIVE

Overview of City Debt

The City of Clute maintains a conservative debt position. As of the close of the current fiscal year (September 30, 2026), the City will carry **$8,770,000** in outstanding principal across five debt issues, all of them Certificates of Obligation (COs). Including interest still to be paid over the remaining life of those issues, total outstanding debt service (principal and interest) stands at approximately **$10,218,501** as of September 30, 2026.

During Fiscal Year 2026-2027, the City will make scheduled debt-service payments totaling **$1,315,333** — **$1,035,000** in principal and **$280,333** in interest. After those payments, outstanding principal will fall to **$7,735,000**, and total remaining debt service (P&I) will decline to approximately **$8,903,168** as of September 30, 2027. The City continues to retire debt on schedule and has no defeasance or refunding concerns for the coming year.

Debt Structure & Repayment Sources

An important feature of the City's debt profile is that the majority of it is **not** supported by the property-tax (ad valorem) levy. Although Certificates of Obligation are backed by the City's taxing authority, several of the City's issues are repaid from enterprise (water/sewer) revenues, Economic Development Corporation sales-tax revenues, or Streets/Drainage/Sidewalk (SDS) sales-tax revenues rather than from the debt-service (Interest & Sinking, or I&S) property-tax rate. The table below shows each issue and the fund responsible for its repayment.

Issue	Issued	Rate	Matures	FY26-27 Debt Svc	Bal. P&I 9/30/27	Repayment Source
CO Series 2013	2013	3.26%	2033	$347,385	$2,072,658	Enterprise Fund (02)
CO Series 2013	2013	3.26%	2033	$309,790	$1,873,510	EDC (06)
CO Series 2016	2016	2.00%	2036	$64,875	$579,850	General Fund (01) – I&S tax
CO Series 2017	2017	2.07%	2029	$205,402	$413,435	Enterprise Fund (02)
CO Series 2018	2018	4.00%	2033	$154,806	$913,791	General Fund (01) – I&S tax
CO Series 2020	2020	3.00%	2040	$168,490	$2,204,791	SDS Fund (05)
CO Series 2020	2020	3.00%	2040	$64,585	$845,134	General Fund (01) – I&S tax
Total				**$1,315,333**	**$8,903,168**	

FY 2026-2027 Debt Service by Repayment Source

Grouping the FY 2026-2027 debt-service obligation by the fund responsible for repayment illustrates how little of the City's debt burden actually falls on the property taxpayer:

- **General Fund – property tax (I&S):** $284,266 (Series 2016, 2018, and the General Fund portion of Series 2020) — this is the only debt supported by the ad valorem tax rate, and it corresponds to the Interest & Sinking (I&S) component of the tax rate.
- **Enterprise Fund (water/sewer revenues):** $552,787 (Series 2013 enterprise portion and Series 2017) — repaid from utility fees, not taxes.
- **Economic Development Corporation (EDC sales tax):** $309,790 (Series 2013 EDC portion) — repaid from dedicated EDC sales-tax revenue.
- **Streets/Drainage/Sidewalk Fund (SDS sales tax):** $168,490 (Series 2020 SDS portion) — repaid from dedicated SDS sales-tax revenue.

In other words, of the **$1,315,333** the City will pay in debt service during FY 2026-2027, only about **$284,266** — roughly **22%** — is carried by the property-tax rate. The remaining 78% is paid from enterprise and dedicated sales-tax revenue streams. This structure keeps the City's Interest & Sinking tax rate low (proposed at **$0.028663** per $100 valuation for FY 2026-2027, generating approximately **$287,187**) and preserves ad valorem capacity for operations.

Interest & Sinking (I&S) Tax Rate

The Interest & Sinking portion of the property tax rate is levied solely to service tax-supported debt. For FY 2026-2027 the I&S rate is **$0.028663** per $100 valuation, projected to generate **$287,187**, which covers the **$284,266** in ad valorem-supported debt service due in the year with a small margin. The I&S rate has held flat and represents only about 6% of the total proposed tax rate of $0.470000; the remaining $0.441337 is the Maintenance & Operations (M&O) rate available for general operations.

Debt Trajectory & Capacity

The City's outstanding principal is on a steady downward trajectory: from **$9,079,422** at 9/30/2025, to **$8,770,000** at 9/30/2026, to **$7,735,000** at 9/30/2027 under the current amortization schedule. All five issues are Certificates of Obligation with fixed interest rates ranging from 2.00% to 4.00%, and final maturities running from 2029 (Series 2017) through 2040 (Series 2020).

As currently drafted, the figures above reflect only the City's existing debt and do not include any new FY 2026-2027 issuance.

Summary

The City of Clute's debt position remains sound and conservatively managed. Outstanding debt is declining year over year, interest rates on existing issues are favorable and fixed, the majority of debt service is paid from non-tax revenue sources, and the Interest & Sinking tax rate required to service tax-supported debt remains a small fraction of the overall property tax rate. This posture preserves the City's flexibility to finance future capital needs while protecting the property taxpayer.

Proposed New Debt — Series 2026 Lease-Purchase Agreements

In addition to the City's existing debt, the FY 2026-2027 budget contemplates two new lease-purchase financings, both structured as Series 2026 Lease Purchase Agreements and prepared on a preliminary, for-discussion basis by D.A. Davidson & Co. Both are assumed to be Bank-Qualified (BQ) and non-rated. Together they would fund **$4,946,124** in capital projects — the Advanced Metering Infrastructure (AMI) system conversion, a replacement solid waste (trash) truck, and rolling stock for Solid Waste and Police — through combined par issuance of approximately **$5,091,224**. The annual payments on both financings are budgeted as ordinary operating-expense line items within the funds responsible for each asset, absorbed against those funds' existing revenues. Neither financing is supported by a dedicated Interest & Sinking (I&S) property-tax levy or by any rate increase earmarked to service the debt.

Financing 1 — Vehicle / Rolling Stock (Solid Waste & Police)

The smaller of the two financings funds **$1,200,000** in rolling stock for the Solid Waste and Police functions. It is structured as a short, **three-year** lease-purchase with a final maturity of November 1, 2029 — matching the repayment term to the relatively short useful life of vehicles and equipment. Key terms:

Term	Vehicle / Rolling Stock LPA
Purpose	**Rolling stock — Solid Waste & Police**
Par amount	**$1,235,203**
Project fund (net to projects)	**$1,200,000**
Cost of issuance	**$35,203**
Coupon / interest rate	**4.500%**
True Interest Cost (TIC)	**4.499%**
All-In TIC	**6.189%**
Dated / delivery date	**10/15/2026 (preliminary)**
Final maturity	**11/01/2029**
Average life	**1.83 years**
Total interest over life	**$101,685**
Total debt service over life	**$1,336,888**
Maximum annual debt service	**$445,630**

Because the term is short, annual debt service is comparatively high — roughly **$446,000** at its maximum — but total interest paid over the life of the lease is modest at about **$101,685**, and the obligation is fully retired within three years. The relatively high All-In TIC (6.189%) reflects the fixed cost of issuance being spread over a short, small-par financing rather than an unusually high borrowing rate; the underlying coupon is 4.500%.

The rolling stock funded by this lease serves both the Police and Solid Waste functions, and the annual payments are carried as operating-expense line items in their respective General Fund departments — **Police (01-408)** and **Solid Waste (01-413)**. The payments are absorbed within each department's operating budget rather than offset by a dedicated tax or fee increase.

Financing 2 — AMI System & Trash Truck

The larger financing funds **$3,746,124** across two project components under a single Series 2026 issue with a final maturity of November 1, 2041. It is structured as two term components so that each project's repayment matches its useful life:

- **AMI Meter Replacement (term due 2041):** par of approximately **$3,238,419**, funding **$3,146,124** of meter-conversion work over a **15-year** term. This is the City's largest single component; its annual payment is budgeted within **Enterprise Fund (02)** operations.
- **Trash Truck (term due 2031):** par of approximately **$617,602**, funding a **$600,000** replacement truck over a shorter **5-year** term matched to the vehicle's life; its annual payment is budgeted within **Solid Waste (01-413)** operations.

Term	AMI Meter (2041)	Trash Truck (2031)
Project fund	$3,146,124	$600,000
Par amount	$3,238,419	$617,602
Cost of issuance	$92,295	$17,602
Coupon	4.800%	4.800%
Term / final maturity	2041 (15 yr)	2031 (5 yr)
Budgeted in (operating)	Enterprise Fund (02)	Solid Waste (01-413)
Combined par	**$3,856,021**	(total)

On a combined basis this issue carries a **4.800%** coupon and a blended True Interest Cost of **4.800%** (All-In TIC of 5.252%), with an average life of about **8.3 years**. Total debt service over the life of the issue is approximately **$5,389,472** (**$3,856,021** principal and **$1,533,451** interest), and maximum annual debt service is roughly **$427,063**.

The AMI meter payment is carried within **Enterprise Fund (02)** operations. In budgeting the Enterprise Fund, staff have intentionally left headroom above the scheduled annual payment to absorb unforeseen installation-related costs — such as replacement meter vaults, service-line repairs, and similar items that commonly arise during a citywide meter conversion — rather than treating the financing as a bare, dollar-for-dollar debt-service line. The trash-truck payment is likewise budgeted within Solid Waste (01-413) operations. Neither payment relies on the property-tax rate.

Combined Effect on the City's Debt Position

If both financings proceed as currently structured, the City would add approximately **$5,091,224** in new par debt during FY 2026-2027, raising total outstanding principal from the **$7,735,000** projected at 9/30/2027 (existing debt only) to roughly **$12.8 million** before scheduled FY 2026-2027 principal payments on the new issues. Combined total debt service over the full life of both new issues is approximately **$6,726,360**.

Two features keep this new debt consistent with the City's conservative posture:

- **Term-matching.** Each component's repayment term is matched to the useful life of the asset it funds — 3 years for vehicles/rolling stock, 5 years for the trash truck, and 15 years for the longer-lived AMI system — so the City is not paying for assets after they are retired.
- **Absorbed in operations, not on the tax rate.** Every payment is budgeted as an operating-expense line item within the fund responsible for the asset — the AMI system in Enterprise Fund (02), and the Police

and Solid Waste rolling stock in General Fund departments 01-408 and 01-413. None of the new debt service is supported by a dedicated Interest & Sinking (I&S) property-tax levy or an earmarked rate increase; each fund absorbs its payment against existing revenues.

Because these payments are absorbed within existing fund operations rather than levied through the I&S tax rate, they do not alter the City's Interest & Sinking rate or the ad valorem-supported debt figures discussed in the Debt Summary section. They do, however, increase the fixed operating obligations of Enterprise Fund (02), Police (01-408), and Solid Waste (01-413) over the terms of the leases, and should be tracked as recurring commitments in each of those budgets.

Summary

Both proposed Series 2026 lease-purchase financings are preliminary and structured on favorable, bank-qualified terms with fixed rates of 4.500% and 4.800%. They fund essential capital — the AMI metering system, a replacement trash truck, and Solid Waste and Police rolling stock — while matching repayment to asset life. The annual payments are budgeted as operating-expense line items within the responsible funds (Enterprise Fund 02 for the AMI system; General Fund departments 01-408 and 01-413 for rolling stock) and absorbed against existing revenues, with no dedicated tax or rate increase levied to service them. Final terms will be established at pricing, and the figures above should be confirmed against the executed financing documents before adoption of the budget.

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:

CITY OF CLUTE, TEXAS

General Fund (Fund 01) — Department Accounts

Account	Department	
401	Administration	
402	Legislative	
403	Legal	
404	Municipal Court	
405	Information Technology	
407	Building / Code Services	
408	Police	*incl. former 410 Fire Marshal*
409	Fire (CVFD)	
410	EMS	*recoded from 412*
411	Streets, Drainage & Sidewalks	*incl. former 414 Fleet*
413	Solid Waste	
415	Library	
416	Parks & Recreation	
417	Non-Departmental / Debt Service	

Notes: 410 Fire Marshal consolidated into 408 Police • 412 EMS recoded to 410 • 414 Fleet consolidated into 411 Streets, Drainage & Sidewalks.

FY 2026-2027 Proposed Budget

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.

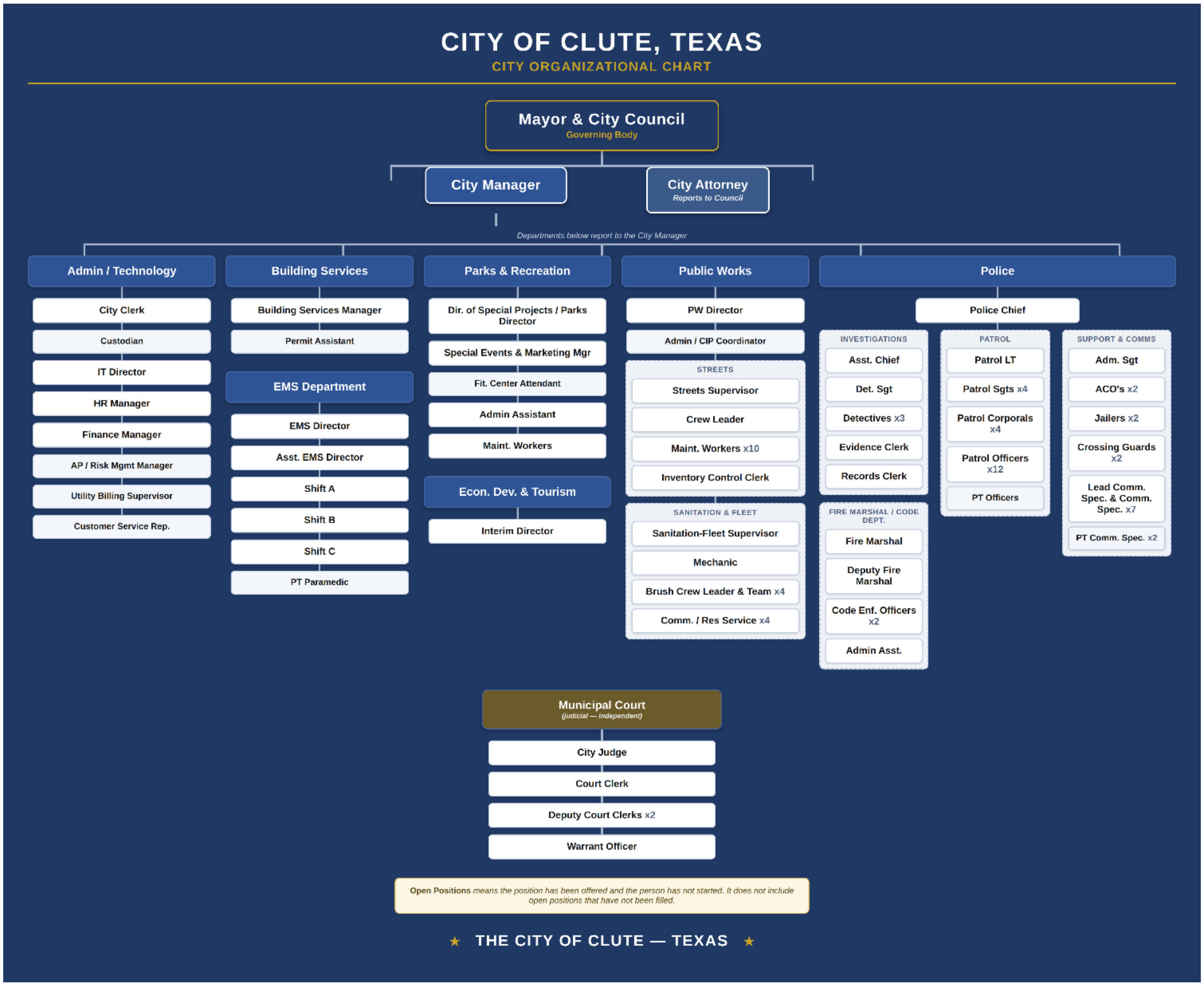
GREAT TX MOSQUITO FESTIVAL FUND (Fund #07) – This fund accounts for revenue and expenses generated at the annual event.

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.

Organizational Chart



City Holidays

CITY OF CLUTE, TEXAS

CITY HOLIDAY SCHEDULE

Fiscal Year 2026–2027 • October 1, 2026 – September 30, 2027

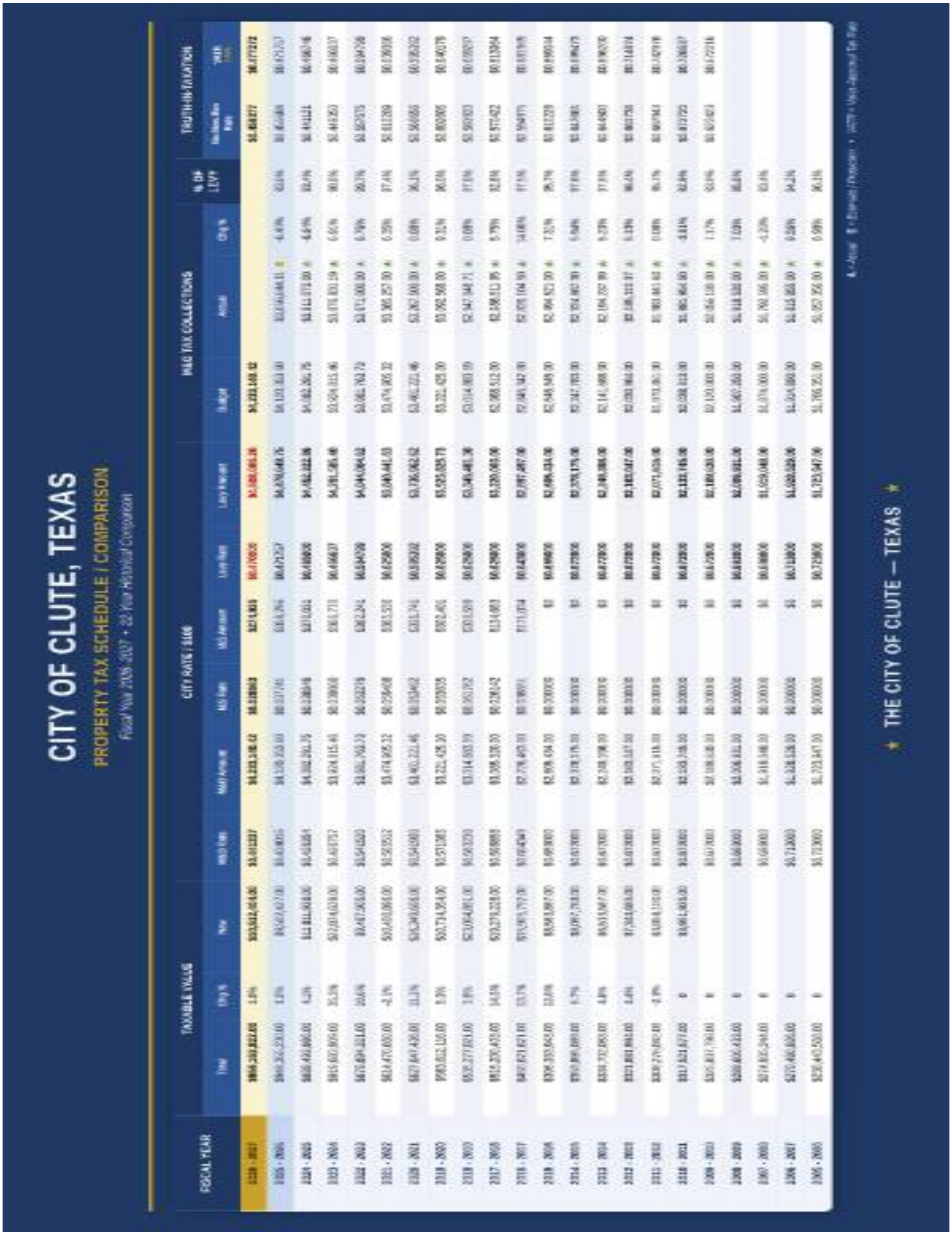
Holiday	Day Observed	Date
Veterans Day	Wednesday	Nov 11, 2026
Thanksgiving Day	Thursday	Nov 26, 2026
Day After Thanksgiving	Friday	Nov 27, 2026
Christmas Eve	Thursday	Dec 24, 2026
Christmas Day	Friday	Dec 25, 2026
New Year's Day	Friday	Jan 1, 2027
Martin Luther King Jr. Day	Monday	Jan 18, 2027
Good Friday	Friday	Mar 26, 2027
Memorial Day	Monday	May 31, 2027
Juneteenth *(observed)*	Friday	Jun 18, 2027 *actual Sat, Jun 19*
Independence Day *(observed)*	Monday	Jul 5, 2027 *actual Sun, Jul 4*
Labor Day	Monday	Sep 6, 2027

12 paid holidays • City offices closed on the dates shown

Texas Independence Day (Tuesday, March 2, 2027) is ***under consideration*** *and is not included in the count above. When a holiday falls on a Saturday it is observed the preceding Friday; when it falls on a Sunday it is observed the following Monday.*

★ THE CITY OF CLUTE — TEXAS ★

Tax History



CITY OF CLUTE, TEXAS

PROPERTY TAX SCHEDULE / COMPARISON

Fiscal Year 2026-2027 • 22-Year Historical Comparison

FISCAL YEAR	TAXABLE VALUE			CITY RATE / $100						M&O TAX COLLECTIONS			% OF LEVY	TRUTH-IN-TAXATION	
	Total	Chg %	New	M&O Rate	M&O Amount	I&S Rate	I&S Amount	Levy Rate	Levy Amount	Budget	Actual	Chg %		No-New-Rev Rate	VATR
2026 - 2027	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				[illegible]	[illegible]
2025 - 2026	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2024 - 2025	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2023 - 2024	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2022 - 2023	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2021 - 2022	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2020 - 2021	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2019 - 2020	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2018 - 2019	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2017 - 2018	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2016 - 2017	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2015 - 2016	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2014 - 2015	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2013 - 2014	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2012 - 2013	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2011 - 2012	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2010 - 2011	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2009 - 2010	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2008 - 2009	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
2007 - 2008	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
2006 - 2007	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		
2005 - 2006	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	$0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		

A = Actual E = Estimate/Projection • VATR = Voter-Approval Tax Rate

★ THE CITY OF CLUTE — TEXAS ★

Debt Chart

CITY OF CLUTE, TEXAS

DEBT STATEMENT & SUMMARY

Fiscal Year 2026-2027 • Certificates of Obligation

OUTSTANDING PRINCIPAL	FY 2026-27 DEBT SERVICE	OUTSTANDING PRINCIPAL	AD VALOREM (I&S) SUPPORTED
$8,770,000	**$1,315,333**	**$7,735,000**	**$284,266**
as of 9/30/2026	$1,035,000 principal + $280,333 interest	projected 9/30/2027	~22% of FY26-27 debt service

ISSUE	ISSUE DATE	RATE	MATURITY	ORIGINAL ISSUE	BALANCE	FY 2026-2027 ACTIVITY			BALANCE	FUND RESPONSIBLE
					P&I 9/30/26	Interest	Principal	Total	P&I 9/30/27	
CO Series 2013	Dec 5, 2013	3.26%	Aug 1, 2033	$5,000,000	$2,420,042.50	$77,385.00	$270,000	**$347,385.00**	$2,072,657.50	Enterprise Fund
CO Series 2013	Dec 5, 2013	3.28%	Aug 1, 2033	$4,500,000	$2,183,300.00	$69,790.00	$240,000	**$309,790.00**	$1,873,510.00	EDC
CO Series 2016	Sep 22, 2016	2.00%	Feb 1, 2036	$1,725,000	$644,725.00	$14,875.00	$50,000	**$64,875.00**	$579,850.00	General Fund
CO Series 2017	Sep 1, 2017	2.07%	Feb 1, 2029	$1,835,000	$618,837.00	$10,401.75	$195,000	**$205,401.75**	$413,435.25	Enterprise Fund
CO Series 2018	Nov 1, 2018	4.00%	Feb 1, 2033	$1,800,000	$1,068,596.93	$29,806.26	$125,000	**$154,806.26**	$913,790.67	General Fund
CO Series 2020	Sep 10, 2020	3.00%	Aug 1, 2040	$2,775,000	$2,373,280.70	$56,440.42	$112,050	**$168,490.92**	$2,204,790.78	SDS Fund
CO Series 2020	Sep 10, 2020	3.00%	Aug 1, 2040	$1,000,000	$909,719.30	$21,634.58	$42,950	**$64,585.08**	$845,134.22	General Fund
TOTAL — All Certificates of Obligation				**$18,435,000**	**$10,218,501.43**	**$280,333.01**	**$1,035,000**	**$1,315,333.01**	**$8,903,168.42**	

Repayment sources: GF *General Fund (I&S tax)* EF *Enterprise Fund* SDS *Streets / Drainage / Sidewalk* EDC *Economic Development Corp.* • *All issues are Certificates of Obligation (fixed rate). Only ~22% of debt service is supported by the property tax (I&S) rate.*

★ THE CITY OF CLUTE — TEXAS ★

SECTION III

BUDGET SUMMARY

Combined revenue, expenditure & fund-balance summary, all funds

IN THIS SECTION

CLUTE

TEXAS

FUND		FY 2025-2026 BUDGET	EOY PROJECTION	FY 2026-2027 PROPOSED
GOVERNMENTAL FUNDS				**AUTO 1x**
GENERAL FUND				
Fund 01		5,756,981	5,756,981	5,756,981
Fund 01	Total Revenue:	14,896,286	13,131,746	15,705,258
Fund 01	Total Expenses:	15,831,576	13,711,732	15,937,570
Fund 01	Net Revenue / Expenses:	-935,290	-579,986	-232,312
Fund 01	Ending Fund Balance:	4,821,691	5,176,995	5,524,669
GENERAL FUND CONSTRUCTION FUND				
Fund 101		447,429	447,429	0
Fund 101	Total Revenue:	18,000		0
Fund 101	Total Expenses:	715,000		0
Fund 101	Net Revenue / Expenses:	-697,000	0	0
Fund 101	Ending Fund Balance:	-249,571	447,429	0
GENERAL FUND UNEMPLOYMENT FUND				
Fund 102		125,375	125,375	121,575
Fund 102	Total Revenue:	50	0	0
Fund 102	Total Expenses:	3,875	3,800	13,875
Fund 102	Net Revenue / Expenses:	-3,825	-3,800	-13,875
Fund 102	Ending Fund Balance:	121,550	121,575	107,700
KEEP CLUTE BEAUTIFUL FUND				
Fund 103		55,076	55,076	55,276
Fund 103	Total Revenue:	50	200	0
Fund 103	Total Expenses:	0	0	0
Fund 103	Net Revenue / Expenses:	50	200	0
Fund 102	Ending Fund Balance:	55,126	55,276	55,276

		POLICE FORFEITURE FUND		
Fund 104		141,076	141,076	154,359
Fund 104	Total Revenue:	3,000	13,283	0
Fund 104	Total Expenses:	0	0	50,000
Fund 104	Net Revenue / Expenses:	3,000	13,283	-50,000
Fund 104	Ending Fund Balance:	144,076	154,359	104,359

		GENERAL FUND EQUIPMENT REPLACEMENT FUND		
Fund 106		914,473	914,473	745,925
Fund 106	Total Revenue:	2,500	5,000	2,500
Fund 106	Total Expenses:	170,866	173,548	273,369
Fund 106	Net Revenue / Expenses:	-168,366	-168,548	-270,869
Fund 104	Ending Fund Balance:	746,107	745,925	475,056

		380 DEVELOPMENT FUND		
Fund 380		0	0	0
Fund 380	Total Revenue:	0	0	0
Fund 380	Total Expenses:	0	0	0
Fund 380	Net Revenue / Expenses:	0	0	0
Fund 380	Ending Fund Balance:	0	0	0

		HOT/CVB FUND		
Fund 04		1,557,893	1,557,893	1,716,751
Fund 04	Total Revenue:	400,000	329,500	396,950
Fund 04	Total Expenses:	313,131	170,642	290,441
Fund 04	Net Revenue / Expenses:	86,869	158,858	106,509
Fund 04	Ending Fund Balance:	1,644,762	1,716,751	1,823,260

SIDEWALKS, STREETS AND DRAINAGE FUND				
Fund 05		9,365,281	9,365,281	12,746,004
Fund 05	Total Revenue:	8,865,000	3,596,197	2,316,000
Fund 05	Total Expenses:	9,851,921	215,474	9,183,926
Fund 05	Net Revenue / Expenses:	-986,921	3,380,723	-6,867,926
Fund 05	Ending Fund Balance:	8,378,360	12,746,004	5,878,078

ECONOMIC DEVELOPMENT CORPORATION FUND				
Fund 06	Beginning Fund Balance:	2,181,508	2,181,508	3,405,844
Fund 06	Total Revenue:	1,207,000	1,445,091	1,276,000
Fund 06	Total Expenses:	831,598	220,755	1,251,710
Fund 06	Net Revenue / Expenses:	375,402	1,224,336	24,290
Fund 06	Ending Fund Balance:	2,556,910	3,405,844	3,430,134

GREAT TEXAS MOSQUITO FESTIVAL FUND				
Fund 07		-39,029	-39,029	-164,324
Fund 07	Total Revenue:	154,765	134,400	160,500
Fund 07	Total Expenses:	283,400	259,695	317,900
Fund 07	Net Revenue / Expenses:	-128,635	-125,295	-157,400
Fund 07	Ending Fund Balance:	-167,664	-164,324	-321,724

DEBT SERVICE FUND				
Fund 400		177,202	177,202	178,310
Fund 400	Total Revenue:	369,137	369,137	350,000
Fund 400	Total Expenses:	368,029	368,029	284,085
Fund 400	Net Revenue / Expenses:	1,108	1,108	65,915
Fund 400	Ending Fund Balance:	178,310	178,310	244,225

GOVERNMENTAL FUNDS ALL				
ALL		20,683,265	20,683,265	24,584,145
ALL	Total Revenue:	25,915,788	19,024,554	20,207,208
ALL	Total Expenses:	28,369,396	15,123,674	27,602,876
GOVERNMENTAL FUNDS - GRAND TTL NET REVENUE ,		-2,453,608	3,900,880	-7,395,668
ALL	Ending Fund Balance:	18,229,657	24,584,145	17,188,476

ENTERPRISE FUNDS:				
ENTERPRISE UTILITIES FUND				
Fund 02		10,185,711	10,185,711	11,664,381
Fund 02	Total Revenue:	8,769,186	6,705,093	9,749,770
Fund 02	Total Expenses:	11,303,574	5,965,758	9,696,505
Fund 02	Net Revenue / Expenses:	-2,534,388	739,335	53,266
Fund 02	Ending Fund Balance:	7,651,323	10,925,046	11,717,646
ENTERPRISE EQUIPMENT REPLACEMENT FUND				
Fund 208		128,464	128,464	80,449
Fund 208	Total Revenue:	5,000	11,985	5,000
Fund 208	Total Expenses:	60,000	60,000	0
Fund 208	Net Revenue / Expenses:	-55,000	-48,015	5,000
Fund 208	Ending Fund Balance:	73,464	80,449	85,449
ENTERPRISE UNEMPLOYMENT FUND				
Fund 210		97,267	97,267	97,305
Fund 210	Total Revenue:	500	38	0
Fund 210	Total Expenses:	90,000	0	2,000
Fund 210	Net Revenue / Expenses:	-89,500	38	-2,000
Fund 210	Ending Fund Balance:	7,767	97,305	95,305
ENTERPRISE CONSTRUCTION FUND				
Fund 105		2,904,946	2,904,946	3,136,567
Fund 105	Total Revenue:	25	231,621	0
Fund 105	Total Expenses:	0	0	3,136,567
Fund 105	Net Revenue / Expenses:	25	231,621	-3,136,567
Fund 105	Ending Fund Balance:	2,904,971	3,136,567	0
ENTERPRISE FUNDS ALL				
ALL		13,316,388	13,316,388	14,239,367
ALL	Total Revenue:	8,774,711	6,948,737	9,754,770
ALL	Total Expenses:	11,453,574	6,025,758	12,835,072
ENTERPRISE FUNDS - GRAND TTL NET REVENUE / EXP		-2,678,863	922,979	-3,080,301
ALL	Ending Fund Balance:	10,637,525	14,239,367	11,159,065

SECTION IV

INDIVIDUAL FUND BUDGETS

Line-item revenue & expenditure detail for every City fund

IN THIS SECTION

CLUTE

TEXAS

FUND #	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		REVENUES			AUTO 1x Comm
01	**Beginning Balance**		**$5,756,981**	**$5,756,981**	**$5,624,424**
01	Total Revenue		$14,896,286	$13,131,746	$15,705,258
01	**Total Resources**		**$14,896,286**	**$13,131,746**	**$15,705,258**

FUND #	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		EXPENDITURES			AUTO 1x Comm
01	401	General Fund	$971,103	$302,454	$840,621
01	402	Legislative	$286,465	$248,681	$271,075
01	403	Legal	$170,675	$87,910	$170,675
01	404	Municipal Court	$447,166	$393,137	$434,377
01	405	IT	$664,840	$611,013	$630,834
		Sub-Total Administration	**$2,540,249**	**$1,643,195**	**$2,347,582**
01	407	Permits	$131,593	$128,714	$153,568
01	408	Law Enforcement/ Police	$5,729,363	$5,716,080	$6,210,006
01	409	CVFD	$415,207	$347,045	$413,951
01	410	EMS	$1,856,489	$1,756,641	$1,846,339
		Sub-Total Public Safety	**$8,132,652**	**$7,948,480**	**$8,623,864**
01	411	Street, Drainage and Fleet	$1,707,957	$1,522,530	$1,782,374
01	413	Solid Waste	$2,253,754	$1,721,040	$2,146,602
		Sub-Total Public Works	**$3,961,711**	**$3,243,570**	**$3,928,976**
01	415	Library	$88,000	$55,910	$87,501
01	416	Parks and Recreation	$1,279,551	$1,225,607	$986,113
		Sub-Total Quality of Life	**$1,367,551**	**$1,281,518**	**$1,073,614**
01	417	Non-Departmental	-$170,587	-$405,031	-$36,465
		Sub-Total	**-$170,587**	**-$405,031**	**-$36,465**
		Total Expenditures	**$15,831,576**	**$13,711,732**	**$15,937,570**
		Net Differential	**-$935,290**	**-$579,986**	**-$232,312**
		Ending Balance	**$4,821,691**	**$5,176,995**	**$5,392,112**

FUND #	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop	FY 2026-2027 Auto 2x Comm	FY 2026-2027 Auto 1x Comm
		REVENUES					
		GENERAL FUND					
01-	01-3010	TAX - AD VALOREM: CURRENT M/O	4,034,683	4,000,000	4,250,000	4,250,000	4,250,000
01-	01-3015	REVENUE - PR DED SECTION 125	30,000	0	0	0	0
01-	01-3020	TAX - AD VALOREM: DELINQUENT	24,000	70,000	25,000	25,000	25,000
01-	01-3030	TAX - AD VALOREM: PEN & INTRST	28,800	35,000	30,000	30,000	30,000
01-	01-3031	TAX - RENDITION	500	2,000	1,000	1,000	1,000
01-	01-3070	TAX - SALES TAX REVENUE	1,400,000	1,442,946	1,400,000	1,400,000	1,400,000
01-	01-3075	TAX - BINGO TAX	0	0	0	0	0
01-	01-3080	TAX - INDUSTRIAL DISTRICT	2,800,000	2,800,000	2,721,250	2,721,250	2,721,250
01-	01-3090	TAX - FRANCHISE/UTILITES	510,000	510,000	510,000	510,000	510,000
01-	01-3095	TAX - MIXED BEVERAGE TAX	35,000	35,000	35,000	35,000	35,000
01-	01-3100	M/C - MUNICIPAL COURT REVENUE	250,000	300,000	250,000	250,000	250,000
01-	01-3101	M/C - TECHNOLOGY REVENUE	4,500	4,500	4,500	4,500	4,500
01-	01-3102	M/C - SECURITY REVENUE	5,600	5,600	5,600	5,600	5,600
01-	01-3103	M/C - JUDICIAL SUPPORT REVENUE	100	100	100	100	100
01-	01-3105	M/C - WARRANT SECTION	26,500	30,000	28,000	28,000	28,000
01-	01-3130	PMT - LIENS REVENUE	10,000	10,000	10,000	10,000	10,000
01-	01-3135	PMT - CONTRACT SERVICES/MOWING	1,000	0	0	0	0
01-	01-3140	PMT - OCCUPATIONAL TAX	1,000	3,000	1,500	1,500	1,500
01-	01-3145	PMT - ZONING FEES	0	0	0	0	0
01-	01-3150	PMT - BUILDING PERMITS	150,000	150,000	150,000	150,000	150,000
01-	01-3151	PMT - HEALTH FEES	15,000	15,000	15,000	15,000	15,000
01-	01-3155	PMT - ALARM	1,500	4,000	1,500	1,500	1,500
01-	01-3156	PMT - STORM WATER PERMITS	2,000	0	1,000	1,000	1,000
01-	01-3160	PMT - ELECTRICAL PERMITS	7,500	2,500	3,000	3,000	3,000
01-	01-3165	PMT - CERTIF OF OCCUPANCY	1,500	900	1,500	1,500	1,500
01-	01-3170	PMT - PLUMBING PERMITS	3,000	1,200	2,000	2,000	2,000
01-	01-3175	PMT - IRRIGATION	0	0	0	0	0
01-	01-3180	PMT - A/C & HEATING PERMITS	2,500	1,000	2,500	2,500	2,500
01-	01-3185	PMT - GAS PERMITS	950	500	900	900	900

FUND #	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop Status Quo	FY 2026-2027 Auto 2x Comm	FY 2026-2028 Auto 1x Comm
		REVENUES					
		GENERAL FUND					
01-	01-3190	MISCELLANEOUS REVENUE	30,000	30,000	30,000	30,000	30,000
01-	01-3191	LEASE REVENUE	0	0	0	0	0
01-	01-3195	CREDIT CARD PROCESS FEES	55,000	100,000	100,000	100,000	100,000
01-	01-3197	CASH OVER/SHORT - M/C	0	0	0	0	0
01-	01-3199	MISC ADJUSTMENTS	0	0	0	0	0
01-	01-3210	FILING FEES	75	0	75	75	75
01-	01-3220	INTEREST INCOME	85,000	150,000	85,000	85,000	85,000
01-	01-3221	CHANGE IN VALUE - UBS	0	-6,000	0	0	0
01-	01-3222	BOND PROCEEDS	0	0	0	0	0
01-	01-3223	LEASE PROCEEDS	0	65,000	0	0	0
01-	01-3229	SALE OF ASSETS	2,500	0	2,500	2,500	2,500
01-	01-3230	GRB - GARBAGE FEES	2,306,254	2,000,000	2,882,133	2,882,133	2,882,133
01-	01-3231	GRB - RECYCLING FEES	0	0	0	0	0
01-	01-3235	GRB - PENALTY GARBAGE FEES	20,000	20,000	20,000	20,000	20,000
01-	01-3240	GRB - GARBAGE CONTRACT FEES	0	0	0		
01-	01-3241	GRB - LARGE TRASH PICKUP	1,500	1,000	1,500	1,500	1,500
01	01-3242	GRB-BULKY ITE,	0	0	0	0	0
01-	01-3245	GRB - REFRIGERANT RECOVERY FEE	0	0	0	0	0
01-	01-3250	GRB - GARBAGE BAG SALES	27,500	25,000	27,000	27,000	27,000
01-	01-3255	GRB - RECYCLE BAG SALES	0	0	0	0	0
01-	01-3257	APT INSPECTION BILLING	69,124	90,000	85,000	85,000	85,000
01-	01-3260	PKS: PARKS & REC REVENUE	3,000	3,000	3,000	3,000	3,000
01-	01-3261	PKS: FITNESS CENTER REVENUE	21,000	20,000	20,000	20,000	20,000
01-	01-3262	PKS: COMMUNITY CENTER REVENUE	0	0	0	0	0
01-	01-3263	PKS: STRATTON RDG CONCESSN REV	0	0	0	0	0
01-	01-3264	PKS: SOFTBALL/BASEBALL REVENUE	0	0	0	0	0
01-	01-3265	PKS: POOL REVENUES	0	0	0	0	0
01-	01-3266	PKS: EVENT CENTER REVENUE	25,000	25,000	25,000	25,000	25,000
01-	01-3267	PKS: MERCHANDISE	0	0	0	0	0
01-	01-3268	PKS: POOL CONCESSIONS	0	0	0	0	0
01-	01-3269	PKS: OTHER PARKS REVENUE	0	0	0	0	0
01-	01-3275	DONATIONS - GIFT REVENUE	0	0	0	0	0

FUND #	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop	FY 2026-2027 Auto 2x Comm	FY 2026-2028 Auto 1x Comm
		REVENUES					
		GENERAL FUND					
01-	01-3276	BLUE SANTA DONATIONS	1,200	1,100	1,200	1,200	1,200
01-	01-3280	GRANT REVENUE	120,000	10,000	0	0	0
01-	01-3281	STORM RECOVERY	0	0	0	0	0
01-	01-3282	BISD SECURITY REVENUE	0	0	0	0	0
01-	01-3283	CLFRF FUNDS	0	0	0	0	0
01-	01-3284	FEMA CAT B REIMBURSEMENT	1,695,000	0	1,800,000	1,800,000	1,800,000
01-	01-3300	ISSUANCE OF CAPITAL LEASE	0	0	0	0	0
01-	01-3400	INSURANCE RECOVERY	0	20,000	0	0	0
01-	01-3501	SAF - FIRE SERVICE	0	0	0	0	0
01-	01-3510	SAF - EMS - AMBULANCE CALL REC	600,000	700,000	720,000	720,000	720,000
01-	01-3511	SAF-EMS-VOLUNTARY UTILITY BILL	285,000	250,000	250,000	250,000	250,000
01-	01-3512	SAF-EMS-DONATIONS/FUNDRAISERS	0	0	0	0	0
01-	01-3520	SAF-EMS-PERMIT FEES	0	0	0	0	0
01-	01-3530	SAF-EMS-MISCELLANEOUS REVENUE	8,500	9,400	8,500	8,500	8,500
01-	01-3535	SAF-EMS-MISCELLANEOUS ADJ's	0	0	0	0	0
01-	01-3540	SAF-EMS-INTEREST INCOME	0	0	0	0	0
01-	01-3545	SAF-EMS-SALE OF ASSETS	0	0	0	0	0
01-	01-3550	SAF-EMS-GRANT REVENUE	0	0	0	0	0
01-	01-3560	SAF-EMS-RICHWOOD FEES	195,000	195,000	195,000	195,000	195,000
01-	01-3580	SAF-EMS-INSURANCE RECOVERY	0	0	0	0	0
01-	01-3600	OTH - FSA PASS-THROUGH (600)	0	0	0	0	0
01- Total		Fund 01 - Revenue	14,896,286	13,131,746	15,705,258	15,705,258	15,705,258

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025 -2026 Budget	EOY Projection	FY 2026-2027 Prop
		EXPENDITURES				
		ADMINISTRATION				
01-	401-4010	EXEMPT		73,170	80,978	74,632
01-	401-4020	NON-EXEMPT		223,461	275,665	211,763
01-	401-4030	OVERTIME		0	0	0
01-	401-4040	LONGEVITY		3,425	4,954	3,743
01-	401-4060	ALLOWANCE - AUTO		2,460	3,071	2,850
01-	401-4130	FICA		19,161	29,228	22,414
01-	401-4140	WORKERS COMP		1,000	637	934
01-	401-4150	UNEMPLOYMENT INSURANCE		0	0	2,500
01-	401-4160	INSURANCE MEDICAL/LIFE/DENTAL		37,253	58,445	#REF!
01-	401-4170	TMRS		32,466	47,877	29,527
01-	401-4190	TRAINING		7,000	4,945	7,000
		SUB-TOTAL PERSONNEL		399,396	505,801	#REF!
FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025 -2026 Budget	EOY Projection	FY 2026-2027 Prop
		EXPENDITURES				
		ADMINISTRATION				
01-	401-4210	OFFICE SUPPLIES		5,000	4,309	5,000
01-	401-4220	MINOR TOOLS & EQUIPMENT		2,000	176	2,000
01-	401-4240	EXPENDABLES		20,000	12,235	15,000
01-	401-4250	POSTAGE & SHIPPING		37,500	36,506	40,000
01-	401-4280	UNIFORMS		450	0	450
01-	401-4310	MAINTENANCE - BLDG & GROUNDS		10,000	20,602	10,000
01-	401-4320	EQUIPMENT REPAIRS		2,000	0	2,000
01-	401-4410	ELECTRIC		11,000	8,746	11,000
01	401-4413	GAS-CENTERPOINTE		675	1,128	1,200
01-	401-4530	BANK CARD FEES		48,000	66,857	65,000
01-	401-4540	BANK FEES		10,000	6,625	10,000
01-	401-4570	CONTRACT SERVICES		19,050	47,704	12,730
		Granicus - Municode	*0*			
		ISOLVED-MTGT FEE COBRA/FSA	*1,150*			
		CULLIGAN-WATER	*0*			
		EVERGREEN-MOWING	*7,500*			
		KILLUM- Pest Control	*600*			
		Occupational Health-CONCENTRA	*100*			
		SHREDING - Document Mgmt	*1,380*			
		Summit - Fire Ext. Inspection/SPRINKLER	*800*			
		SUMMIT- FIRE ALARM/ANNUAL	*700*			
		Talx Corp. - Unemployment Claim Mgmt	*500*			
01-	401-4571	CONTRACT LABOR		0	0	0
01-	401-4575	EQUIPMENT RENTAL/LEASE		1,850	3,700	0
01-	401-4610	DUES & SUBSCRIPTIONS		7,365	3,942	2,950
		Amazon Prime Membership	200			
		Brazosport Chamber	75			
		FACTS - Subscription	300			
		GFOAT	100			
		HGAC Dues	425			
		PSHRA	175			
		SHRM	375			
		SMARTBUY	100			
		THMRA	250			
		TMCA - STATE/LOCAL	350			
		TED- MEMERSHIP	600			
		TML- MEMBER SERVICES	0			
		BCHCC MEMBERSHIP	0			
01-	401-4611	NEXT LEVEL PRIME		5,760	6,160	6,200
01	401-4630	INSURANCE - VEHICLES		807	2,489	2,500
01-	401-4640	INSURANCE - BUILDINGS		55,000	86,497	87,000
01-	401-4650	INSURANCE - LIABILITY		20,000	16,622	18,000
01-	401-4660	SPECIAL PROJECTS		0	0	0
01-	401-4666	ELECTIONS		0	0	0
01-	401-4667	PUBLICATION & RECORDING FEES		0	0	0
01-	401-4698	PENALTIES, FEES, DMG & INTERST		250	0	250
01-	401-4705	STORM/EMERGENCY MGMT		5,000	3,500	5,000
01	401-4850	XFR TO EQ REPL 106		0	0	0
01	401-4860	XFR FROM EQ REPL 106		0	0	0
01-	401-4865	XFR FROM CON GF 101		-715,000	-715,000	0
01-	401-4910	CAPITAL - OFFICE EQUIPMENT		0	0	0
01	401-4940	CAPITAL - EQUIPMENT		0	0	0
01-	401-4970	CAPITAL - BLDG & GROUNDS		1,025,000	183,855	130,000
01-	401-4990	CAPITAL - PROPERTY		0	0	0
		SUB-TOTAL NON-PERSONNEL		571,707	-203,346	426,280
01-	401- ALL	DEPARTMENTAL TOTALS		971,103	302,454	#REF!

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
LEGISLATIVE						
01-	402-4190	WORKERS COMP		25	25	25
01-	402-4190	TRAINING		7,000	0	7,000
01-	402-4210	OFFICE SUPPLIES		0	0	0
01-	402-4220	MINOR TOOLS & EQUIPMENT		1,500	1,158	1,500
01-	402-4240	EXPENDABLES		1,000	2,823	3,000
01-	402-4280	UNIFORMS		300	0	300
01-	402-4510	STIPENDS - MAYOR		3,600	3,600	3,600
01-	402-4520	STIPENDS - CITY COUNCIL		9,000	8,700	9,000
01-	402-4540	CODIFICATION		5,000	810	5,100
01-	402-4555	SPECIAL SERVICES		89,000	37,237	71,900
		Mtgs - Workshop Meals	500			
		BCCA - Dinners	600			
		BCCA - Host Site	3,500			
		Brazosport Chamber - Dinners/Events	2,000			
		BCHCC - Dinner/ Events	2,000			
		Employee Appreciation	7,000			
		COMM - Service Awards	1,500			
		COMM - Employee Gift Cards	3,500			
		COMM - CVFD Banquet	3,000			
		COMM - Volunteer Awards	800			
		Miscellaneous	3,000			
		Dinners/ Decor	500			
		GULF COAST TRANSIT	25,000			
		Granicus - Municode	17,500			
		Planning/ Consultant	1,500			
01-	402-4570	CONTRACT SERVICES		127,000	114,327	127,000
		Brazoria County Appraisal District	31,000			
		Brazoria County Tax Assessor/Collector	2,500			
		Industrial District Admin - Hugh Landrum	5,000			
		Audit - Govt/ Enterprise	40,000			
		Audit - Single Line Item	35,000			
		Public Outreach - GENASYS	8,500			
		Policy Consultation	5,000			

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
LEGISLATIVE						
01-	402-4610	DUES & SUBSCRIPTIONS		8,000	43,464	7,610
		Brazoria Co - Escrow	500			
		Texas Soc. Sec. - ERS of Texas	35			
		BCCA Membership	75			
	Brazoria County Economic Development Alliance		7,000			
01-	402-4611	NEXT LEVEL PRIME		5,040	4,920	5,040
01-	402-4650	INSURANCE - ERRORS & OMISSIONS		15,000	23,804	15,000
01-	402-4667	PUBLICATION & RECORDING FEES		15,000	7,811	15,000
01-	402- ALL	DEPARTMENTAL TOTALS		286,465	248,681	271,075

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		EXPENDITURES			
		LEGAL			
01-	403-4190	TRAINING	750	0	750
01-	403-4510	CITY ATTORNEY FEES	92,925	79,160	92,925
01-	403-4520	ADDITIONAL CITY ATTORNEY FEES	50,000	8,750	50,000
01-	403-4540	ATTORNEY - SPECIAL	27,000	0	27,000
01-	403- ALL	DEPARTMENTAL TOTALS	170,675	87,910	170,675

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES					
MUNICIPAL COURT					
01-	01-404-4020	OPERATIONAL	217,913	203,115	222,236
01-	01-404-4030	OVERTIME	200	0	200
01-	01-404-4040	LONGEVITY	3,640	3,640	4,024
01-	01-404-4130	FICA	16,949	17,044	17,309
01-	01-404-4140	WORKERS COMP	1,400	1,286	1,338
01-	01-404-4150	UNEMPLOYMENT INSURANCE	0	0	500
01-	01-404-4160	INSURANCE MEDICAL/LIFE/DENTAL	59,133	58,785	64,958
01-	01-404-4170	TMRS	28,127	28,050	22,802
01-	01-404-4190	TRAINING	6,500	6,457	7,000
			333,862	318,377	340,367
01-	01-404-4210	OFFICE SUPPLIES	2,000	623	2,000
01-	01-404-4220	MINOR TOOLS & EQUIPMENT	3,556	3,556	500
		Microwave/Vent Hood 500			
01-	01-404-4221	IT - TECHNOLOGY EQUIPMENT	1,000	0	0
01-	01-404-4230	GAS, OIL & GREASE	2,000	1,264	2,000
01-	01-404-4240	EXPENDABLES	4,000	4,421	4,500
01-	01-404-4250	POSTAGE & SHIPPING	50	0	50
01-	01-404-4280	UNIFORMS	500	0	500
01-	01-404-4310	MAINTENANCE - BLDG & GROUNDS	6,000	55	6,000
01-	01-404-4320	EQUIPMENT REPAIRS	100	0	100
01-	01-404-4330	FUEL OPERATED EQUIPMENT	500	2,130	2,000
01-	01-404-4410	ELECTRIC	7,000	3,669	7,000
01-	01-404-4413	GAS-CENTERPOINT	375	379	375
01-	01-404-4510	STIPENDS - JUDGE	15,000	15,000	15,000
01-	01-404-4530	BANK CARD FEES	5,000	6,507	6,500
01-	01-404-4560	JURY PAYMENTS	700	0	700
01-	01-404-4570	CONTRACT SERVICES	37,560	14,380	35,000

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
MUNICIPAL COURT						
		Copier Rental				
		Pest Control & Termite Insp				
		Copy Maintenance				
		Shredding				
		Attorney's Collections				
		Tyler Tech-software, online				
		Occupational Health				
		Fire & Security				
		Water				
01-	01-404-4610	DUES & SUBSCRIPTIONS		500	500	500
01-	01-404-4611	NEXT LEVEL PRIME		3,600	2,880	3,600
01-	01-404-4630	INSURANCE - VEHICLES		1,163	1,105	1,165
01-	01-404-4640	INSURANCE - BUILDINGS		17,000	18,290	18,000
01-	01-404-4651	BONDS, NOTARY, ETC.		0	0	100
01-	01-404-4850	XFR TO EQ REPL 106		5,700	0	5,700
01-	01-404-4860	XFR FROM EQ REPL 106		0	0	0
01-	01-404-4920	CAPITAL - MOTOR VEHICLES		0	0	0
01-	01-404-4940	CAPITAL - EQUIPMENT		0	0	0
01-	01-404-4970	CAPITAL - BLDG & GROUNDS		0	0	0
		SUB-TOTAL NON-PERSONNEL		113,304	74,760	111,290
01-	404- ALL	DEPARTMENTAL TOTALS		447,166	393,137	451,657

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025 -2026 Budget	EOY Projection	FY 2026-2027 Prop
		EXPENDITURES				
		IT				
01-	405-4020	EXEMPT		68,891	116,160	67,467
01	405-4030	OVERTIME		0	0	0
01-	405-4040	LONGEVITY		205	360	242
01	405-4060	ALLOWANCE - AUTO		2,997	5,026	2,862
01-	405-4130	FICA		5,542	9,980	5,399
	405-4150	UNEMPLOYMENT			0	500
01-	405-4140	WORKERS COMP		100	88	93
01-	405-4160	INSURANCE MEDICAL/LIFE/DENTAL		8,322	14,808	16,452
01-	405-4170	TMRS		9,200	16,262	7,112
01-	405-4190	TRAINING		3,500	1,500	3,500
		SUB-TOTAL PERSONNEL		98,757	164,184	103,627
01-	405-4210	OFFICE SUPPLIES		500	500	500
01-	405-4220	MINOR TOOLS & EQUIPMENT		1,000	500	1,000
01-	405-4221	EQUIPMENT		67,400	60,000	71,100
		CH - Equipment Upgrades	6,000			
		PD - Equipment Upgrades	7,000			
		MC - Equipment Upgrades	1,000			
		SC - Equipment Upgrades	8,000			
		EMS - Equipment Upgrades & LAPTOPS-2	10,000			
		Parks - Equipment Upgrades	1,100			
		Network Replacements	8,500			
		CITY HALL OUTDOOR CAMERAS	7,000			
		Server Upgrade	6,500			
		Clute Wide Door Security Project	10,000			
		Security Maintenance	4,500			
		Laser Printers	1,500			
01-	405-4320	EQUIPMENT REPAIRS		7,000	5,000	5,000
01-	405-4330	CELL PHONE-ALL DEPT		0	25,009	29,000
01-	405-4550	COPY MACHINE RENTAL		22,844	8,100	22,814
		PD - Copier support	8,000			
		PW - Copier Rental	2,808			
		MC - Copier Rental	1,560			
		CH - Copier Admin / Support	4,242			
		Copier Overage/Color Copies	3,000			
		MC - Copier Maint.	384			
		EMS - Copier Rental	420			
		Parks - Copier Rental	2,400			
01-	405-4570	CONTRACT SERVICES		413,990	300,000	363,387

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025 -2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES					
IT					
		All Dept. - Comcast Fiber	31,406		
		All Dept. - Comcast PRI Trunk	500		
		All Dept - Adobe Software	8,685		
		All Dept. - AT&T(Cell phones/hotspots))	7,500		
		All Dept-Tyler SaaS Annual	85,000		
		All Dept - Rack Space	3,000		
		Admin - Jason Key: Webhosting	1,000		
		Admin - Tyler Tech: Accounting Software Maint.	20,000		
		Admin - Tyle Tech: Utilities Online	3,000		
		Admin - Tyler Tech: Utilities Software Maint.	-		
		Admin - Granicus	15,000		
		CVFD #2 - Comcast	2,500		
		CVFP - E-Dispatch	2,200		
		EMS - ESO - EMS Module	6,500		
		EMS - Door Security	3,190		
		ESO HDE Connection	1,120		
		EMS - WhipAround Insp	1,680		
		EMS - Evertel	900		
		PD - VistaCom	7,100		
		PD - Fulcrum Biometrics	1,500		
		PD - Evertel	2,400		
		PD - Tyler CAD / RMS / Mobile / Citations	35,000		
		PD - All Traffic Solutions	1,550		
		PD - Motorola(NEW SOFTWARE?)	65,000		
		PD - Biddle Consulting	-		
		PD - Leads OnLine	3,106		
		PD - Cell phone analyzer- ljpd			
		PD - PMAM	14,000		
		PD / CH - Door Secuirty - Johnson Controls	8,000		
		PD - ESO	6,200		
		*Multifactor Auth- DUO(PER DEPARTMENT /USER) *3*	1,700		
		PD-TYLER- MYGOV			
		Parks - Software Licenses(SPORTSMAN/PEAK)	8,000		
		Parks & PARKS II - Comcast	8,200		
		MC - Tyler Tech: Court Case Manage- BRAZOS	1,850		
		MC - Tyler Tech: Court Online Compoment	6,000		
		MC - Tyler Tech Annual Maint. Fee	600		

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025 -2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
IT						
01-	405-4610	DUES & SUBSCRIPTIONS		40,629	35,000	34,225
		Admin - Software Maint.	4,500			
		All Dept. - Adobe Creative Cloud	-			
		All Dept. - Rackspace	24,000			
		All Dept. - Unifi Firewall	4,000			
		All Dept. - Domotz Network Monitoring	450			
		All Dept. - RemotetoPC	350			
		Admin - Dot GOV Domain	575			
		All Dept - Room Alert Monitoring	350			
01	405-4611	NEXT LEVEL PRIME		720	720	720
	405-4700	CONTINGENCY				0
01	405-4910	CAPITAL - OFFICE EQUIPMENT		0		0
01-	405-4940	CAPITAL - EQUIPMENT		12,000	12,000	12,000
		SUB-TOTAL NON-PERSONNEL		566,083	446,829	539,746
01-	405- ALL	DEPARTMENTAL TOTALS		664,840	611,013	643,373

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		EXPENDITURES				
		POLICE DEPARTMENT				
01-	408-4010	SUPERVISION		138,843	136,874	111,828
01-	408-4020	OPERATION		3,028,579	2,743,239	3,073,870
01-	408-4030	OVERTIME		275,000	534,762	451,000
01-	408-4040	LONGEVITY		18,633	18,911	19,454
01-	408-4050	ALLOWANCE - CLOTHING		4,200	4,200	4,200
01-	408-4060	ALLOWANCE - AUTO		4,800	4,468	3,840
01-	408-4130	FICA		235,252	281,270	275,000
01-	408-4140	WORKERS COMP		47,500	46,340	39,420
01-	408-4150	UNEMPLOYMENT INSURANCE		2,500	0	3,500
01-	408-4160	INSURANCE MEDICAL/LIFE/DENTAL		641,429	633,790	771,668
01-	408-4170	TMRS		366,281	451,447	388,000
01-	408-4190	TRAINING		45,000	28,356	45,000
		SUB-TOTAL PERSONNEL		4,808,017	4,883,657	5,186,780
01-	408-4210	OFFICE SUPPLIES		15,000	4,697	15,000
01-	408-4220	MINOR TOOLS & EQUIPMENT		39,400	23,539	49,600
		Thumb Drives	*1,000*			
		7 Handheld Radios	*20,000*			
		Citation printers for FM/CE	*10,000*			
		Additional Body Cams	*3,500*			
		Flashlights	*600*			
		Breaching tools	*2,000*			
		Balistic Shields	*6,000*			
		Additional gym equipment	*5,000*			
		FM Investigative Tools	*1,500*			
		Office Chairs	*3,500*			
		Updated landline phones	*4,300*			
01-	408-4230	GAS, OIL & GREASE		75,000	75,000	85,000
01-	408-4240	EXPENDABLES		44,500	39,500	45,000
		Community Programs	*3,000*			
		Supplies, car washes, targets, officer testing	*18,000*			
		Ammunition	*8,000*			
		Animal Control Supplies	*1,500*			
		FM & CE	*5,000*			
		Gloves	*4,000*			
01-	408-4250	POSTAGE & SHIPPING		800	228	800
01-	408-4260	JAIL COSTS		7,000	3,891	9,000

FUND	ACCOUNT #	ACCOUNT DESCRIPTION			FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES							
POLICE DEPARTMENT							
01-	408-4280	UNIFORMS			30,250	22,027	42,500
		Uniforms	$	25,000.00			
		Replacement Body armor	$	7,500.00			
		SWAT Tactical Kits	$	10,000.00			
01-	408-4310	MAINTENANCE - BLDG & GROUNDS			26,000	16,199	26,000
		Electrical, AC, etc	$	25,000.00			
		Range	$	1,000.00			
01-	408-4320	EQUIPMENT REPAIRS			2,000	1,000	2,000
01-	408-4330	FUEL OPERATED EQUIPMENT			95,000	142,995	125,000
01-	408-4360	RADIO REPAIRS			3,000	2,728	3,000
01-	408-4410	ELECTRIC			15,000	9,071	15,000

FUND ACCOUNT # ACCOUNT DESCRIPTION FY 2025-2026 Budget EOY Projection FY 2026-2027 Prop
EXPENDITURES
POLICE DEPARTMENT

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
01-	408-4413	GAS - CENTERPOINT		1,275	849	1,275
01-	408-4530	BANK CARD FEES		0	60	250
01-	408-4555	SPECIAL SERVICES		5,000	0	2,500
01-	408-4557	PD - BLUE SANTA		1,500	1,500	1,500
01-	408-4570	CONTRACT SERVICES		257,450	334,504	333,040
		Brazoria County Alliance for Children	7,000			
		Del Carmen - Racial Profiling	4,200			
		Pest Control	600			
		Allen Simmons (Gun Range)	2,400			
		LJPD - Cell phone analyzer	2,200			
		All Traffic Solutions	1,500			
		Culligan	600			
		Concentra	1,500			
		Shred-IT	1,200			
		Taser	20,000			
		Axon - WatchGuard Cams	64,000			
		So. Braz. Co. Animal Shelter	106,000			
		Enterprise for UC vehicle	12,240			
		Fire Inspection	1,100			
		Recognition program	2,000			
		Psychological Exams	1,500			
		Labs/Evidence FM	1,000			
		Property Remediation	100,000			
		Flock				
		OSS Academy	4,000			

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
POLICE DEPARTMENT						
01-	408-4571	CONTRACT LABOR		35,000	0	0
01-	408-4575	EQUIPMENT RENTAL/LEASE		0	0	113,000
01-	408-4610	DUES & SUBSCRIPTIONS		4,455	2,162	4,055
		Inter.Assn.of Chiefs	*455*			
		TX. Police Chief's Association	*500*			
		FR&CE dues	*3,100*			
01-	408-4611	PRIME		40,320	35,520	40,320
01-	408-4620	TRAVEL OPERATIONAL		800	0	0
01-	408-4630	INSURANCE - VEHICLES		36,201	34,397	38,000
01	408-4640	INSURANCE - BUILDINGS		43,000	37,063	38,000
01-	408-4650	INSURANCE - LIABILITY		25,000	23,863	25,000
01-	408-4651	BONDS, NOTARY, ETC.		1,000	150	1,000
01-	408-4698	PENALTIES, FEES, DMG & INTERST		75	0	0
01-	408-4705	EMERGENCY MANAGEMENT		5,000	0	5,000
01-	408-4850	XFR TO EQ REPL 106		109,820	109,820	109,820
01-	408-4860	XFR FROM EQ REPL 106		-474,000	-474,000	
01-	408-4910	CAPITAL - OFFICE EQUIPMENT		2,500	2,500	
01-	408-4920	CAPITAL - MOTOR VEHICLES		300,000	300,000	
		Patrol Vehicles	*300,000*			
01-	408-4940	CAPITAL - EQUIPMENT		174,000	83,160	4,000
		Additional consolette	*4,000*			
01-	408-4970	CAPITAL - BLDG & GROUNDS		0	0	0
		SUB-TOTAL NON-PERSONNEL		921,346	832,423	1,134,660
01-	**408- ALL**	**DEPARTMENTAL TOTALS**		**5,729,363**	**5,716,080**	**6,321,440**

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025 -2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
BUILDING PERMITS						
01-	407-4010	EXEMPT		23,451	36,953	42,075
01-	407-4020	NON-EXEMPT		32,677	36,822	23,070
01-	407-4030	OVERTIME		200	0	0
01-	407-4040	LONGEVITY		438	532	0
01-	407-4130	FICA		5,904	6,113	4,984
01-	407-4140	WORKERS COMP		140	-115	158
01-	407-4150	UNEMPLOYMENT INSURANCE		0	0	500
01-	407-4160	INSURANCE MEDICAL/LIFE/DENTAL		24,355	21,452	16,077
01-	407-4170	TMRS		9,798	10,016	6,565
01-	407-4190	TRAINING		0	0	10,000
		SUB-TOTAL PERSONNEL		96,963	111,773	103,429
01-	407-4210	OFFICE SUPPLIES		4,000	69	4,000
01-	407-4220	MINOR TOOLS & EQUIPMENT		3,400	0	3,500
01-	407-4230	GAS, OIL & GREASE		3,000	1,063	3,000
01-	407-4240	EXPENDABLES		500	0	500
01-	407-4280	UNIFORMS		600	0	600
01-	407-4330	FUEL OPERATED EQUIPMENT		500	152	500
01-	407-4570	CONTRACT SERVICES		14,000	8,485	20,000
01-	407-4610	DUES & SUBSCRIPTIONS		700	0	700
		Building Official	*150*			
		Texas Flood Plan	*200*			
		International Code Council Membership	*350*			
01	407-4611	NEXT LEVEL PRIME		2,160	1,440	2,160
01-	407-4630	INSURANCE - VEHICLES		770	732	770
01-	407-4850	XFR TO EQ REPL 106		5,000	5,000	5,000
01-	407-4860	XFR FROM EQ REPL 106		0	0	0
01	407-4920	CAPITAL - VEHICLE		0	0	0
01-	407-4940	CAPITAL - EQUIPMENT		0	0	0
		SUB-TOTAL NON-PERSONNEL		34,630	16,941	40,730
01-	407- ALL	DEPARTMENTAL TOTALS		131,593	128,714	144,159

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
CVFD						
01-	409-4140	WORKERS COMP		4,800	6,803	7,000
01-	409-4170	RETIREMENT		60,000	40,000	60,000
01-	409-4190	TRAINING		30,000	764	35,000
		SUB-TOTAL PERSONNEL		**94,800**	**47,567**	**102,000**
01-	409-4210	OFFICE SUPPLIES		2,000	632	2,000
01-	409-4220	MINOR TOOLS & EQUIPMENT		65,169	10,030	70,000
01-	409-4230	GAS, OIL & GREASE		12,500	2,903	12,500
01-	409-4240	EXPENDABLES		8,500	4,153	5,000
01-	409-4242	HOUSEHOLD SUPPLIES		0	0	2,200
01-	409-4250	POSTAGE & SHIPPING		0	0	50
01-	409-4270	CHEMICALS		8,600	0	8,600
01-	409-4280	UNIFORMS		9,400	43,228	10,000
01	409-4281	PERSONAL PROTECTIVE EQUIPMENT-PPE		0	0	20,000
01-	409-4310	MAINTENANCE - BLDG & GROUNDS		5,000	10,085	12,000
01-	409-4320	EQUIPMENT REPAIRS		10,000	11,072	15,000
01-	409-4330	FUEL OPERATED EQUIPMENT		12,500	12,429	15,000
01-	409-4360	RADIO & REPAIRS		8,000	414	8,000
01-	409-4410	ELECTRIC		23,000	13,279	23,000
01-	409-4413	GAS - CENTERPOINTE		3,075	1,314	3,075
01-	409-4570	CONTRACT SERVICES		24,000	12,034	36,833
		Firefighter Drug Testing	2,500			
		Hose & Ladder Testing	6,000			
		Pump Testing & Repairs	4,000			
		Monitor Detector Testing	1,000			
		Lawn/Landscaping	3,045			
		Hydrostatic/SCBA Testing	5,100			
		Compressor Testing/ Maint.	3,500			
		Pest Control	1,388			
		Sprinkler/Fire Inspection	600			
		Aerial Ladder Testing	2,700			
		Hurst	3,500			
		Halmaltro	3,500			

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
CVFD						
01-	409-4610	DUES & SUBSCRIPTIONS		5,000	4,457	2,430
		State FireFighters and Fire Marshal's Assoc	2,230			
		Gulf Coast/Tri Rivers Riremans Assoc	100			
		BCFFA	100			
01-	409-4630	INSURANCE - VEHICLES		18,400	34,964	18,500
01-	409-4640	INSURANCE - BUILDINGS		17,500	80,225	41,000
01-	409-4670	FIREMAN WATER BILL CREDITS		20,000	11,495	20,000
01-	409-4698	PENALTIES, FEES, DMG & INTERST		0	0	0
01-	409-4795	EMERGENCY MANAGEMENT		5,000	0	5,000
01-	409-4850	XFR TO EQ REPL 106		48,763	48,763	48,763
01-	409-4860	XFR FROM EQ REPL 106		-67,000	-67,000	-67,000
01-	409-4861	TRANSFER FROM CONSTRUCTION		0	0	0
01-	409-4920	CAPITAL - MOTOR VEHICLES		0	0	0
01-	409-4940	CAPITAL - EQUIPMENT		66,000	50,000	0
01-	409-4970	CAPITAL - FACILITIES & INFRAST		15,000	15,000	0
		SUB-TOTAL NON-PERSONNEL		320,407	299,478	311,951
01-	409- ALL	DEPARTMENTAL TOTALS		415,207	347,045	413,951

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025 -2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
EMERGENCY MEDICAL SERVICES						
01-	410-4010	EXEMPT		110,192	100,888	110,560
01-	410-4020	NON-EXEMPT		923,966	498,818	468,719
01-	410-4030	OVERTIME		27,500	465,813	472,567
01-	410-4040	LONGEVITY		6,312	6,432	7,400
01-	410-4130	FICA		78,501	87,283	83,682
01-	410-4140	WORKERS COMP		20,000	16,804	17,000
01-	410-4150	UNEMPLOYMENT INSURANCE		500	0	1,000
01-	410-4160	INSURANCE MEDICAL/LIFE/DENTAL		192,954	148,113	163,059
01-	410-4170	TMRS		124,455	132,894	130,000
01-	410-4190	TRAINING		16,000	8,704	16,000
SUB-TOTAL PERSONNEL				1,500,380	1,465,749	1,469,987
01-	410-4210	OFFICE SUPPLIES		2,500	2,479	2,500
01-	410-4220	MINOR TOOLS & EQUIPMENT		5,311	4,880	5,950
		Washer machine (Downstairs)	650			
		Furniture for 4th dorm	5,300			
01-	410-4230	GAS, OIL & GREASE		13,000	9,040	13,000
01-	410-4240	EXPENDABLES		40,000	38,449	43,000
01-	410-4241	EXPENDABLES/CPR CLASSES		500	0	500
01-	410-4242	HOUSEHOLD SUPPLIES		3,500	2,007	3,500
01-	410-4250	POSTAGE & SHIPPING		0	0	0
01-	410-4255	PUBLIC RELATIONS		2,000	1,397	2,000
01-	410-4280	UNIFORMS		5,000	3,367	5,000
01-	410-4310	MAINTENANCE - BLDG & GROUNDS		12,000	26,879	12,000
01-	410-4320	EQUIPMENT REPAIRS		1,500	2,236	4,000
01-	410-4330	FUEL OPERATED EQUIPMENT		18,000	11,254	15,000
01-	410-4360	RADIO REPAIRS		6,169	0	5,000
01-	410-4410	ELECTRIC		14,900	7,934	14,900
01-	410-4413	GAS-CENTERPOINTE		1,375	1,314	1,375
01-	410-4530	BANK CARD FEES		1,300	195	1,300

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025 -2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES						
EMERGENCY MEDICAL SERVICES						
01-	410-4570	CONTRACT SERVICES		106,378	91,316	115,108
		Medical Director	15,210			
		ProMed Disp	1,986			
		IFR-GPS Helipad Renewal	2,660			
		Employee Screening	650			
		Ferno Maintenance Agreement	10,873			
		Lawn Care	3,060			
		Shred Service	590			
		Stryker Maintenance	16,838			
		Sprinkler/Fire Inspection	599			
		Pest Control	1,642			
		Koronis Billing	61,000			
01-	410-4610	DUES & SUBSCRIPTIONS		1,320	1,952	2,671
		American Ambulance Association	578			
		CLIA Cert	248			
		Texas EMS Alliance	645			
		RAC	150			
		DHS Provider Renewal	1,050			
01-	410-4611	PRIME		12,240	8,640	9,000
01-	410-4630	INSURANCE - VEHICLES		8,973	8,526	9,000
01-	410-4640	INSURANCE - BUILDINGS		55,000	23,885	55,000
01-	410-4650	INSURANCE - LIABILITY		0	0	0
01-	410-4705	STORM/EMERGENCY MGMT		5,000	5,000	5,000
01	410-4850	XFR TO EQ REPL 106		40,143	40,143	32,463
01-	410-4860	XFR FROM EQ REPL 106		0	0	0
01-	410-4920	CAPITAL - MOTOR VEHICLES		0	0	0
01-	410-4940	CAPITAL - EQUIPMENT		0	0	0
01-	410-4970	CAPITAL - BLDG & GROUNDS		0	0	0
		SUB-TOTAL NON-PERSONNEL		356,109	290,891	357,267
01-	410- ALL	DEPARTMENTAL TOTALS		1,856,489	1,756,641	1,827,254

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop	FY 2026-2027 Prop OUTSOURCE	FY 2026-2027 Prop AUTO X 1 Comm	FY 2026-2027 Prop AUTO X 1 NoComm
		EXPENDITURES						
		PUBLIC WORKS - STREETS, DRAINAGE, SIDEWALKS AND WATER						
01-	411-4010	EXEMPT	63,362	61,618	63,712	63,712	63,712	63,712
01-	411-4020	NON-EXEMPT	350,657	397,065	427,648	361,812	361,812	361,812
01-	411-4030	OVERTIME	15,000	14,567	15,000	15,000	15,000	15,000
01-	411-4040	LONGEVITY	12,736	5,738	5,416	5,416	5,416	5,416
01-	411-4060	AUTO ALLOWANCE	1,800	1,675	1,800	1,800	1,800	1,800
01-	411-4130	FICA	33,212	39,742	38,141	38,141	38,141	38,141
01-	411-4140	WORKERS COMP	8,000	14,104	7,376	7,376	7,376	7,376
01-	411-4150	UNEMPLOYMENT INSURANCE	2,500	0	3,500	3,500	3,500	3,500
01-	411-4160	INSURANCE MEDICAL/LIFE/DENTAL	108,007	122,182	153,706	153,706	153,706	158,439
01-	411-4170	TMRS	55,115	65,575	50,245	50,245	50,245	50,245
01-	411-4190	TRAINING	23,630	8,158	7,450	7,450	7,450	7,450
01-	411-4195	PERSONNEL TRANSFER TOTAL						
		SUB-TOTAL PERSONNEL	674,019	730,423	773,994	708,158	708,158	712,891
01-	411-4210	OFFICE SUPPLIES	2,800	2,800	2,800	2,800	2,800	2,800
01-	411-4220	MINOR TOOLS & EQUIPMENT	56,100	9,120	56,484	56,484	56,484	56,484
01-	411-4230	GAS, OIL & GREASE	172,000	120,438	172,000	172,000	172,000	172,000
01-	411-4235	STOCK PARTS	0	9,377	0	0	0	0
01-	411-4240	EXPENDABLES	70,620	16,421	71,170	71,170	71,170	71,170
01-	411-4270	CHEMICALS	9,200	1,570	8,500	8,500	8,500	8,500
01-	411-4280	UNIFORMS	12,460	1,075	13,000	13,000	13,000	13,000
01-	411-4310	MAINT - BLDGS & GROUNDS	20,500	9,881	20,500	20,500	20,500	20,500
01-	411-4320	EQUIPMENT REPAIRS	38,900	4,789	40,000	40,000	40,000	40,000

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop			
		EXPENDITURES							
		PUBLIC WORKS - STREETS, DRAINAGE, SIDEWALKS AND WATER							
01-	411-4330	FUEL OPERATED EQUIPMENT		50,400	40,210	50,600	50,600	50,600	50,600
01	411-4350	GENERATOR EXPENSE		10,000	114	10,000	10,000	10,000	10,000
01-	411-4370	SIGN & SIGNAL REPAIR		32,720	360	0	0	0	0
01-	411-4380	ROAD REPAIR - MATERIAL		33,500	2,350	0	0	0	0
01-	411-4390	STORM SEWER PIPE		46,800	0	0	0	0	0
01-	411-4410	ELECTRIC - STREET LIGHTS		115,000	107,023	115,000	115,000	115,000	115,000
01-	411-4413	GAS - CENTERPOINTE		850	1,921	2,000	2,000	2,000	2,000
01-	411-4415	ELECTRIC - TRAFFIC SIGNALS		2,700	1,731	2,700	2,700	2,700	2,700
01-	411-4570	CONTRACT SERVICES		111,000	14,169	111,700	111,700	111,700	111,700
		PreEmployment Screening	*700*						
		Copy Rental-(Monthly)	*3,000*						
		Fire Extinguisher Annual Inspections	*1,800*						
		Killum Pest Control	*1,000*						
		KIMCO-SCBA Annual Flow Test Inspection	*500*						
		Diagnostic-Annual Fee	*2,800*						
		Eyewash Machine Maintenance-(2)-(Quarterly)	*2,250*						
		Employee Screening	*150*						
		Third Party Service Mechanic	*85,000*						
		R & M Services	*1,500*						
		Bcounty Stormwater MGMT	*13,000*						
01-	411-4571	CONTRACT LABOR		43,680	199,320	200,000	200,001	200,002	200,002
01-	411-4575	EQUIPMENT RENTAL/LEASE		75,750	4,578	76,250	76,250	76,250	76,250
		6" Pump Rental-Emerg	*5,000*						
		Misc Equip Rental	*5,000*						
		Misc Tool Rental	*1,000*						
		Copier Mainteneance	*250*						
		Flex Equipment Leasing	*65,000*						
01-	411-4610	DUES, MEMBERSHIPS & SUBSCRIPTI		350	0	500	500	500	500
01-	411-4611	PRIME		10,080	11,520	12,000	12,000	12,000	12,000
01-	411-4630	INSURANCE - VEHICLES		14,718	13,704	1,450	1,450	1,450	1,450
01-	411-4640	INSURANCE - BUILDINGS		12,000	13,135	14,000	14,000	14,000	14,000
01-	411-4650	INSURANCE - LIABILITY		500	2,500	2,500	2,500	2,500	2,500
01-	411-4705	STORM/EMERGENCY MGMT		5,000	0	5,000	5,000	5,000	5,000
01-	411-4850	XFR TO EQ REPL 106		86,060	0	86,060	86,060	86,060	86,060
01-	411-4860	XFR FROM EQ REPL 106		-203,750	0	-283,851	-283,851	-283,851	-283,851
01-	411-4864	XFR From 101 GF Con		0	0	0	0	0	0
01-	411-4920	CAPITAL - MOTOR VEHICLES		0	0	68,473	68,473	68,473	68,473
		2027 F 250 2WD REG CAB W/SERVICE BODY	68,473						

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop			
		EXPENDITURES							
		PUBLIC WORKS - STREETS, DRAINAGE, SIDEWALKS AND WATER							
01-	411-4940	CAPITAL - EQUIPMENT		204,000	204,000	215,378	215,378	215,378	215,378
		2026 John Deere 335 Ptier Track Loader	*124,878*						
		2026 John Deere MH60D Mulching Head	*40,500*						
		2026 Ferris Ind ISX 3300 60" Mower	*16,000*						
		2026 Ferris Ind ISX 3300 72" Mower	*17,000*						
		2026 Ferris Ind ISX 3300 72" Mower	*17,000*						
01-	411-4970	CAPITAL BUILDING & GROUNDS		0	0	0	0	0	1
		SUB-TOTAL NON-PERSONNEL		1,033,938	792,107	1,074,214	1,074,215	1,074,216	1,074,217
01-	411- ALL	**DEPARTMENTAL TOTALS**		1,707,957	1,522,530	1,848,208	1,782,373	1,782,374	1,787,108

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		EXPENDITURES				Status Quo
		PUBLIC WORKS - SOLID WASTE				
01-	413-4010	SUPERVISION		0	0	
01-	413-4020	OPERATIONAL		466,875	432,846	290,633
01-	413-4030	OVERTIME		40,000	33,403	25,000
01-	413-4040	LONGEVITY		12,216	12,431	11,138
01-	413-4130	FICA		36,591	39,990	23,991
01-	413-4140	WORKERS COMP		12,000	26,943	7,139
01-	413-4150	UNEMPLOYMENT INSURANCE		500	0	3,000
01-	413-4160	INSURANCE MEDICAL/LIFE/DENTAL		132,971	119,946	100,178
01-	413-4170	TMRS		60,722	65,895	31,521
		QUARTERLY HEAVY COLLECTION MODEL 1 - PERSONNEL				96,000
01-	413-4190	TRAINING		2,000	0	3,500
		SUB-TOTAL PERSONNEL		763,875	731,455	592,099
01-	413-4210	OFFICE SUPPLIES		1,200	0	900
01-	413-4220	MINOR TOOLS & EQUIPMENT		1,800	0	1,500
01-	413-4230	GAS, OIL & GREASE		96,000	43,377	81,600
01-	413-4240	EXPENDABLES		12,000	9,891	10,200
01-	413-4270	CHEMICALS		340	0	375
01-	413-4280	UNIFORMS		7,080	211	5,023
01-	413-4320	EQUIPMENT REPAIRS		5,000	0	5,000
01-	413-4330	FUEL OPERATED EQUIPMENT		260,000	133,254	221,000
01-	413-4570	CONTRACT SERVICES - LANDFILL		615,006	387,217	590,589
01-	413-4570	CONTRACT SERVICES - 3rd PARTY RESIDENTIAL AND COMMERCIAL				0
01-	413-4571	CONTRACT LABOR		190,000	166,410	110,000
01-	413-4575	EQUIPMENT RENTAL/LEASE		3,000	36,368	85,000
01-	413-4576	EQ LEASE PRINCIPAL SIDE LOAD AUTO & CARTS (3 YR TERM)				185,276
01-	413-4611	NEXT LEVEL PRIME		6,480	5,880	5,760
01-	413-4630	INSURANCE - VEHICLES		38,665	75,041	75,000
01-	413-4670	GARBAGE BAG PURCHASES		150,310	28,940	0
01-	413-4698	PENALTIES, FEES, DMG & INTERST		0	0	
01-	413-4705	STORM/EMERGENCY MGMT		0	0	
01-	413-4850	XFR TO EQ REPL 106		102,998	102,998	146,000
01-	413-4860	XFR FROM EQ REPL 106		0	0	
01-	413-4910	CAPITAL - EQUIPMENT & TECHNOLO		0	0	
01-	413-4920	CAPITAL - MOTOR VEHICLES		0	0	31,280
		2027 REAR LOADER GARBAGE TRUCK-RESIDENTIAL	$ 299,230.00			
		2027 SIDE LOAD TIPPER TRUCK	$ -			
		HEAVY TRASH OPTION - QUARTERLY TEMP LABOR	$ 10,500.00			
		HEAVY TRASH OPTION - QUARTERLY FUEL/MAINT	$ 9,980.00			
		HEAVY TRASH OPTION - QUARTERLY - DISPOSAL	$ 10,800.00			

		2027 GRABBER TRUCK	$ 217,734.00			
01-	413-4940	CAPITAL - EQUIPMENT		0	0	
01-	413-4970	CAPITAL - BLDG & GROUNDS		0	0	
		SUB-TOTAL NON-PERSONNEL		1,489,879	989,585	1,554,503
01-	408- ALL	DEPARTMENTAL TOTALS		2,253,754	1,721,040	2,146,602

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES					
LIBRARY					
01-	415-4210	OFFICE SUPPLIES	1,500	0	1,500
01-	415-4240	EXPENDABLES	1,500	1,396	1,500
01-	415-4310	MAINTENANCE - BLDG & GROUNDS	27,000	3,474	25,000
01-	415-4410	ELECTRIC	13,000	10,732	13,000
01-	415-4570	CONTRACT SERVICES	0	1,323	1,500
01-	415-4640	INSURANCE - BUILDINGS	45,000	38,987	45,000
01-	415-4910	CAPITAL - OFFICE EQUIPMENT	0	0	0
01-	415-4970	CAPITAL - BLDG & GROUNDS	0	0	0
		SUB-TOTAL NON-PERSONNEL	88,000	55,910	87,500
01-	415- ALL	DEPARTMENTAL TOTALS	88,000	55,910	87,500

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop	FY 2026-2027 Prop Option 1 & 2
EXPENDITURES							
PARKS & RECREATION							
01-	416-4010	EXEMPT		119,602	115,920	121,992	121,992
01-	416-4020	NON-EXEMPT		237,955	200,012	233,176	233,176
01-	416-4030	OVERTIME		15,000	10,037	15,000	15,000
01-	416-4040	LONGEVITY		2,480	2,464	1,784	1,784
01-	416-4060	AUTO ALLOWANCE		3,600	3,351	3,600	3,600
01-	416-4130	FICA		25,906	27,380	27,582	27,582
01-	416-4140	WORKERS COMP		4,300	4,695	4,074	4,074
01-	416-4150	UNEMPLOYMENT INSURANCE		500	0	500	500
01-	416-4160	INSURANCE MEDICAL/LIFE/DENTAL		74,029	66,178	81,388	81,388
01-	416-4170	TMRS		39,809	40,473	32,388	32,388
01-	416-4190	TRAINING		7,500	0	7,500	7,500
		SUB-TOTAL PERSONNEL		530,681	470,509	528,984	528,984
01-	416-4210	OFFICE SUPPLIES		1,500	268	1,500	1,500
01-	416-4220	MINOR TOOLS & EQUIPMENT		4,000	1,631	4,000	4,000
01-	416-4230	GAS, OIL & GREASE		12,000	2,959	10,000	10,000
01-	416-4240	EXPENDABLES		58,200	52,630	60,000	60,000
		Senior Program	26,000				
		Trick or Treat Drive Through	5,800				
		Community Events	12,000				
		Paper Supplies	1,500				
		Advertising	3,000				
		PPE	500				
		Flags	200				
		Pesticides	1,000				
		Trash Bags, Light Bulbs, Etc.	2,000				
		Christmas in the Park	8,000				
01-	416-4250	POSTAGE & SHIPPING		200	0	200	200
01-	416-4280	UNIFORMS		2,000	1,435	2,000	2,000

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop	FY 2026-2027 Prop Option 1 & 2
EXPENDITURES							
PARKS & RECREATION							
01-	416-4310	MAINTENANCE - BLDG & GROUNDS		58,500	23,009	35,000	35,000
01-	416-4320	EQUIPMENT REPAIRS		8,500	683	8,500	8,500
01-	416-4330	FUEL OPERATED EQUIPMENT		10,000	3,465	5,000	5,000
01-	416-4410	ELECTRIC		65,000	50,970	60,000	60,000
01-	416-4530	BANK CARD FEES		4,000	5,185	6,000	6,000
01-	416-4570	CONTRACT SERVICES		89,000	12,384	22,000	22,000
		Pest Control	2,000				
		Marathon Fitness PM Services	5,000				
		Alarm Services	2,500				
		Medical Services	500				
		Carpet / Floor Cleaning	2,000				
		Contract Repairs - HVAC, Electric, Plumbing	10,000				
01	416-4571	CONTRACT LABOR -PARKS		0	6,504	0	0
01-	416-4575	EQUIPMENT RENTAL/LEASE		2,500	0	2,000	2,000
01-	416-4610	DUES & SUBSCRIPTIONS		1,500	552	1,500	1,500
01-	416-4611	NEXT LEVEL PRIME		7,200	6,000	7,200	7,200
01-	416-4630	INSURANCE - VEHICLES		3,070	2,916	3,000	3,000
01-	416-4640	INSURANCE - BUILDINGS		60,000	56,712	60,000	60,000
01-	416-4650	INSURANCE - LIABILITY - POOL		0	950	950	950
01-	416-4705	STORM/EMERGENCY MGMT		5,000	0	5,000	5,000
01-	416-4850	XFR TO EQ REPL 106		6,700	0	4,200	4,200
01-	416-4860	XFR FROM EQ REPL 106		-12,000	0	0	0
01-	416-4910	CAPITAL - OFFICE EQUIPMENT		0	0	0	0
01-	416-4920	CAPITAL - MOTOR VEHICLES		0	0	0	0
01-	416-4940	CAPITAL - EQUIPMENT		12,000	23,308	0	0
01-	416-4970	CAPITAL - BLDG & GROUNDS		350,000	503,538	150,000	150,000
		Milstid Park- Restroom Parking	400,000				
		Pool Fill In	100,000				
01-	416-5010	xfr From Construction 101		0	0	0	
		SUB-TOTAL NON-PERSONNEL		748,870	755,098	448,050	448,050
01-	416- ALL	DEPARTMENTAL TOTALS		1,279,551	1,225,607	977,034	977,034

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027Prop
EXPENDITURES					
GENERAL FUND - NON-DEPARTMENTAL					
01-	01-417-4700	CONTINGENCY	250,000	0	250,000
01-	01-417-4701	ISSUANCE OF BONDS	0	0	0
01-	01-417-4702	PREMIUM ON BONDS	0	0	0
01-	01-417-4712	WOODSHORE DHK - SUB 380	0	0	0
01-	01-417-4731	PRINCIPAL - COO 2013	260,000	0	240,000
01-	01-417-4733	INTEREST - COO 2013 EDC	10,192	0	69,790
01-	01-417-4735	PRINCIPAL - LEASE	0	11,558	11,992
01-	01-417-4736	INTEREST - LEASE	0	3,998	3,111
01-	01-417-4739	COST OF ISSUE - LEASE FUND 413			
01-	01-417-4799	OTHER DEBT COSTS	0	0	0
01-	01-417-4850	XFR TO EQ REPL 106	0	0	0
01-	01-417-5011	TRANSFERS - ADMIN FEES	-196,259	-196,259	0
01-	01-417-5012	TRANSFER CO 2013 FROM EDC	-270,192	0	-309,790
01-	01-417-5020	TRANSFER T/F ENTERPRISE 02	0	0	0
01-	01-417-5040	TRANSFER T/F HOTEL/MOTEL 04	0	0	0
01-	01-417-5050	TRANSFER T/F STREETS, DRG & SW	-171,851	-171,851	-224,568
01-	01-417-5060	TRANSFER T/F EDC 06	-52,477	-52,477	-77,000
01-	01-417-5068	TRANSFER T/F CONSTRUCTN GF 101	0	0	0
01-	01-417-5070	TRANSFER T/F UNEMPL INS 102	0	0	0
01-	01-417-5072	TRANSFER T/F BEAUTIFICATN 103	0	0	0
01-	01-417-5074	TRANSFER T/F FORFEITURE 104	0	0	0
01-	01-417-5075	TRANSFER T/F SELF-INSUR (600)	0	0	0
01-	01-417-5078	TRANSFER T/F EQUIP REPL GF 106	0	0	0
01-	01-417-5080	TRANSFER T/F EF EQUIPMENT RPL	0	0	0
01-	01-417-5086	TRANSFER T/F CHAPTER 380	0	0	0
01-	01-417-5092	TRANSFER T/F HEALTHCARE 600	0	0	0
01-	01-417-5099	TRANSFER TO OTHER FUNDS	0	0	0
01-	**417- ALL**	**DEPARTMENTAL TOTALS**	**-170,587**	**-405,031**	**-36,465**

	GENERAL FUND EQUIPMENT REPLACEMENT FUND				Option 1	Option 2
Fund 106		**914,473**	**914,473**	**878,873**	**745,925**	**745,925**
Fund 106	**Total Revenue:**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
Fund 106	**Total Expenses:**	**28,500**	**38,100**	**273,369**	**-30,655**	**-30,655**
Fund 106	**Net Revenue / Expenses:**	**-26,000**	**-35,600**	**-270,869**	**33,155**	**33,155**
Fund 104	**Ending Fund Balance:**	**888,473**	**878,873**	**608,004**	**779,080**	**779,080**

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES					
GENERAL FUND - EQUIPMENT REPLACEMENT FUND					
106	106-400-4540	BANK & INVESTMENT FEES	$ -	$ 2,682.00	$ -
106	106-400-4660	SPECIAL PROJECTS	$ -		$ -
106	106-400-4850	XFR TO EQ REPL - FROM GOVT	$ (428,884.00)	$ (428,884.00)	$ (314,506.00)
106	106-400-4860	XFR FROM EQ REPL - TO GOVT	$ 599,750.00	$ 599,750.00	$ 587,875.00
106	106-400-5010	TRANSFER T/F GENERAL FUND 01	$ -	$ -	$ -
106	106-400-5040	TRANSFER T/F HOTEL/MOTEL 04	$ -	$ -	$ -
106	106-400-5068	TRANSFER T/F CONSTRUCTN GF 101	$ -	$ -	$ -
106	106-400-5082	TRANSFER T/F EQUIP REPL EF 208	$ -	$ -	$ -
106	400 ALL	DEPARTMENTAL TOTALS	$ 170,866.00	$ 173,548.00	$ 273,369.00

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES					
102 UNEMPLOYMENT - GF					
102	400-4540	BANK & INVESTMENT FEES	375	300	375
102	400-5010	Transfer - T/F General Fund 01	3,500	3,500	13,500
102-	400 ALL	DEPARTMENTAL TOTALS	3,875	3,800	13,875

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2061-2027 Prop
EXPENDITURES					
103 KEEP CLUTE BEAUTIFUL					
103	400-4240	EXPENDABLES	0	0	0
103	400-5010	Transfer - T/F General Fund 01	0	0	0
103	400 ALL	DEPARTMENTAL TOTALS	0	0	0

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES					
POLICE FORFEITURE FUND					
104	400-4555	SPECIAL SERVICES	0	0	0
104	400-5010	Transfer - T/F General Fund 01	0	0	50,000
104	400 ALL	DEPARTMENTAL TOTALS	0	0	50,000

		ENTERPRISE UTILITIES FUND			AMR SELF FIN	AMR EXT FIN
Fund 02		10,185,711	10,185,711	11,664,381	11,664,381	11,664,381
Fund 02	Total Revenue:	8,769,186	6,705,093	9,749,770	9,749,770	9,749,770
Fund 02	Total Expenses:	11,303,574	5,965,758	9,696,505	11,096,505	9,919,016
Fund 02	Net Revenue / Expenses:	-2,534,388	739,335	53,266	-1,346,734	-169,245
Fund 02	Ending Fund Balance:	7,651,323	10,925,046	11,717,646	11,717,646	11,717,646

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2027-2026 Prop
ENTERPRISE FUND					
02-	02-3010	W/S - WATER SERVICE REVENUE	3,019,737	3,136,000	3,412,013
02-	02-3020	W/S - SEWER SERVICE REVENUE	2,705,949	2,896,764	3,034,375
02-	02-3021	W/S - WWTP SEPTAGE & PERMIT FE	0	15,300	0
02-	02-3025	W/S - LATE PENALTY	61,800	60,000	60,000
02-	02-3030	W/S - WATER TAP FEE	6,000	59,000	6,000
02-	02-3040	W/S - SEWER TAP FEE	8,500	10,395	8,500
02-	02-3041	W/S - DISCONNECT FEE	25,700	25,000	25,000
02-	02-3042	W/S - CONNECT FEE	10,000	9,000	10,000
02-	02-3043	W/S - METER REPL & LABOR	1,500	1,030	1,500
02-	02-3050	W/S - BASF RECLAIMED WATER	1,500	2,100	1,500
02-	02-3060	RICHWOOD - CONTRIBUTION-WWTP	220,000	220,000	220,000
02-	02-3061	RICHWOOD - WW TRANS LINE LEASE	150,000	150,000	159,807
02-	02-3063	RICHWOOD - CONTRIB-DIFFUSSION	55,000	55,000	54,600
02-	02-3064	RICHWOOD - CONTRIBUTION CP LS (RECOUP)			252,975
02-	02-3190	MISCELLANEOUS REVENUE	1,500	500	1,500
02-	02-3195	CONTRIBUTED CAPITAL RESERVES	2,450,000	0	2,450,000
02-	02-3197	CASH OVER/SHORT - W/S	2,000	0	2,000
02-	02-3199	MISC ADJUSTMENTS	0	0	0
02-	02-3220	INTEREST INCOME	50,000	65,000	50,000
02-	02-3221	CHANGE IN VALUE - UBS	0	4	0
02-	02-3229	SALE OF ASSETS	0	0	0
02-	02-3280	GRANT REVENUE	0	0	0
02- Total		**Fund 02 - Revenue**	**8,769,186**	**6,705,093**	**9,749,770**

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop	FY 2026-2027 Prop	FY 2026-2027 Prop
ENTERPRISE FUND						AMR Self Fin	AMR Ext Fin
02-	02-423-4670	SENIOR CREDITS - WATER	$ 28,500.00	$ 28,500.00	28,500	28,500	28,500
02-	02-423-4671	SENIOR CREDITS - SEWER	$ 20,000.00	$ 20,000.00	20,000	20,000	20,000
02-	02-425-4010	SUPERVISION	$ 214,500.00	$ 212,550.46	184,960	184,960	184,960
02-	02-425-4020	OPERATIONAL	$ 790,339.26	$ 588,672.28	939,231	939,231	939,231
02-	02-425-4030	OVERTIME	$ 10,000.00	$ 12,169.96	15,000	15,000	15,000
02-	02-425-4040	LONGEVITY	$ 15,788.64	$ 10,787.43	13,560	13,560	13,560
02-	02-425-4060	ALLOWANCE - AUTO	$ 22,271.09	$ 4,465.50	8,340	8,340	8,340
02-	02-425-4130	FICA	$ 70,295.59	$ 67,467.92	87,676	87,676	87,676
02-	02-425-4140	WORKERS COMP	$ 11,000.00	$ 10,174.34	9,589	9,589	9,589
02-	02-425-4150	UNEMPLOYMENT INSURANCE	$ -	$ -	2,000	2,000	2,000
02-	02-425-4160	INSURANCE MEDICAL/LIFE/DENTAL	$ 224,573.80	$ 185,761.20	301,264	301,264	301,264
02-	02-425-4170	TMRS	$ 122,449.61	$ 110,269.86	115,500	115,500	115,500
02-	02-425-4190	TRAINING	$ -	$ -	16,780	16,780	16,780
02-	02-425-4210	OFFICE SUPPLIES	$ 1,600.00	$ -	1,600	1,600	1,600
02-	02-425-4220	MINOR TOOLS & EQUIPMENT	$ 43,270.00	$ 15,440.60	43,275	43,275	43,275
02-	02-425-4230	GAS, OIL & GREASE	$ 17,800.00	$ 11,583.18	18,000	18,000	18,000
02-	02-425-4240	EXPENDABLES	$ 12,325.00	$ 9,253.78	12,925	12,925	12,925
02-	02-425-4250	POSTAGE & SHIPPING	$ 3,252.00	$ -	4,025	4,025	4,025
02-	02-425-4270	CHEMICALS	$ 31,260.00	$ 18,929.74	31,932	31,932	31,932
02-	02-425-4280	UNIFORMS	$ 1,540.00	$ -	1,540	1,540	1,540
02-	02-425-4310	MAINTENANCE - BLDG & GROUNDS	$ 44,528.00	$ 68.32	44,528	44,528	44,528
02-	02-425-4320	EQUIPMENT REPAIRS	$ 250,000.00	$ 234,765.68	264,200	264,200	264,200
02-	02-425-4330	FUEL OPERATED EQUIPMENT	$ 14,000.00	$ 21,215.50	22,000	22,000	22,000
02-	02-425-4340	MAINTENANCE - GENERATORS	$ 38,060.00	$ 61,841.90	69,060	69,060	69,060
02-	02-425-4360	RADIO REPAIRS	$ 500.00	$ -	500	500	500
02-	02-425-4370	LINE MAINTENANCE - WATER	$ 157,739.00	$ 276,228.10	272,739	272,739	272,739
02-	02-425-4371	LINE MAINTENANCE - SEWER	$ 157,250.00	$ 42,395.94	199,400	199,400	199,400
02-	02-425-4375	EQUIPMENT/METERS	$ 197,185.00	$ 19,907.38	190,000	190,000	190,000
02-	02-425-4410	ELECTRIC - WWTP	$ 225,000.00	$ 193,279.20	225,000	225,000	225,000
02-	02-425-4411	ELECTRIC - WATER	$ 65,000.00	$ 52,490.14	65,000	65,000	65,000
02-	02-425-4412	ELECTRIC - SEWER	$ 57,000.00	$ 40,479.30	57,000	57,000	57,000
02-	02-425-4413	GAS - CENTERPOINTE	$ 2,650.00	$ 955.98	2,650	2,650	2,650

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop		
		ENTERPRISE FUND					AMR Self Fin	AMR Ext Fin
02-	02-425-4430	TELEPHONE		$ -	$ -	5,000	5,000	5,000
02-	02-425-4540	BANK & INVEESTMENT FEES		$ -	$ 6.36	25	25	25
02-	02-425-4570	CONTRACT SERVICES - OTHER		$ 207,600.00	$ 15,136.80	377,600	377,600	377,600
02-	02-425-4571	CONTRACT LABOR		$ -	$ -	0	0	0
02-	02-425-4572	CONTRACT SERVICES - BWA WATER		$ 2,759,484.00	$ 2,585,880.00	2,800,000	2,800,000	2,800,000
02-	02-425-4573	CONTRACT SERVICES - BRA WWTP		$ 1,458,500.00	$ 393,384.00	1,458,500	1,458,500	1,458,500
02-	02-425-4575	EQUIPMENT RENTAL/LEASE		$ 5,000.00	$ 72,017.60	5,000	5,000	5,000
02-	02-425-4576	CAP LEASE METERS - PRIN						52,153
02-	02-425-4577	CAP LEASE METERS - INT						76,858
02-	02-425-4610	DUES & SUBSCRIPTIONS		$ 45,100.00	$ 80,191.16	45,100	45,100	45,100
02-	02-425-4630	INSURANCE - VEHICLES		$ 6,890.00	$ 6,148.09	6,500	6,500	6,500
02-	02-425-4640	INSURANCE - BUILDINGS		$ 55,000.00	$ 47,987.28	55,000	55,000	55,000
02-	02-425-4650	GENL LIABILITY - WATER		$ 300.00	$ -	0	0	0
02-	02-425-4660	SPECIAL PROJECTS		$ -	$ -	0	0	0
02-	02-425-4698	PENALTIES, FEES, DMG & INTERST		$ -	$ -	0	0	0
02-	02-425-4705	STORM/EMERGENCY MGMT.		$ 5,000.00	$ -	5,000	5,000	5,000
02-	02-425-4850	XFR TO EQ REPL 208		$ 22,500.00	$ -	22,500	22,500	22,500
02-	02-425-4860	XFR FROM EQ REPL 208		$ (225,000.00)	$ -	-87,714	-87,714	-87,714
02-	02-425-4862	XFR FROM FUND 105		$ (3,400,000.00)	$ -	-3,136,567	-3,136,567	-3,136,567
02-	02-425-4910	CAPITAL - EQUIPMENT & TECHNOLO		$ -	$ -	0	0	0
02-	02-425-4920	CAPITAL - MOTOR VEHICLES		$ -	$ -	.	.	.
		2027 Ford F250 Crew Cab-Service Body						
		2027 Ford F250 Crew Cab-Service Body						
02-	02-425-4940	CAPITAL - EQUIPMENT		$ 225,000.00	$ 24,560.00	225,000	225,000	225,000
		Tower Light-Pull Behind	$ 15,000.00					
		BLUE STAR GENERATOR-APRIL PARK L/S	$ 70,000.00					
		BLUE STAR GENERATOR-LAKE BEND L/S	$ 70,000.00					
		BLUE STAR GENERATOR-DIXIE L/S	$ 70,000.00					
02-	02-425-4970	CAPITAL - BLDG & GROUNDS		$ 200,000.00	$ 130,000.00	130,000	130,000	130,000
		Upgrade electrical panel at Clute/Richwood L/S	$ 45,000.00					
		April Park Lift Station-New Building/Electrical	$ -					
		Demo old water plant building on Mockingbird	$ 85,000.00					
02-	02-425-4971	CAPITAL - WELL & PRODTN LINES		$ 65,000.00	$ -	65,000	65,000	65,000
02-	02-425-4972	CAPITAL - METERS & HYDRANTS		$ 1,500,000.00	$ -	100,000	1,500,000	100,000
02-	02-425-4980	CAPITAL - WATER LINE EXTENSION		$ 200,000.00	$ -	250,000	250,000	250,000
02-	02-425-4981	CAPITAL - SEWER LINE EXTENSION		$ 4,550,000.00	$ -	3,550,000	3,550,000	3,550,000
		Sewer Line Replacement	$ -					
		Emergency Projects	$ 100,000.00					
		Bryan Subdivision Upgrade 2nd Yr	$ 600,000.00					
		Plantation Trunk Replacement	$ -					
		Emerald Subdivision Mains	$ 800,000.00					
		Bumpy Road Line Upgrades	$ 950,000.00					
		Bumpy Road Lift Station Enlargement	$ 1,100,000.00					
02-	002-425-5020	TRANSFER T/F FUND 105		$ -	$ -	0	0	0

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop		
		ENTERPRISE FUND				AMR Self Fin	AMR Ext Fin
02-	02-426-4700	CONTINGENCY	$ -				
02-	02-426-4701	INTEREST - CAP LEASE METERS					
02-	02-426-4702	PRINCIPAL - CAP LEASE METERS					
02-	02-426-4740	INTEREST - COO 2013	$ 140,641.00	$ 86,355.00	77,385	77,385	77,385
02-	02-426-4745	PRINCIPAL - COO 2013	$ 423,444.00	$ 260,000.00	270,000	270,000	270,000
02-	02-426-4750	INTEREST - COO 2017	$ 14,438.25	$ 14,438.25	10,402	10,402	10,402
02-	02-426-4755	PRINCIPAL - COO 2017	$ 195,000.00	$ 195,000.00	195,000	195,000	195,000
02-	02-426-4798	BOND REFUNDING AMORTIZATION	$ -	$ -	0	0	0
02-	02-426-4799	OTHER DEBT COSTS	$ -	$ -	0	0	93,500
02-	02-426-4850	XFR TO EQ REPL 208	$ -	$ -	0	0	0
02-	02-426-4860	XFR FROM EQ REPL 208	$ -	$ -	0	0	0
02-	02-426-5000	SERVICE CENTER PRO-RATA	$ -	$ -	0	0	0
02-	02-426-5010	TRANSFER T/F GENERAL FUND 01	$ -	$ -	0	0	0
02-	02-426-5011	TRANSFERS - ADMIN FEES WWTP	$ -	$ -	0	0	0
02-	02-426-5030	TRANSFER T/F EMS 03	$ -	$ -	0	0	0
02-	02-426-5076	TRANSFER T/F CONSTRUCTN EF 105	$ -	$ -			
02-	02-426-5084	TRANSFER T/F UNEMPL INS 210	$ -	$ -	0	0	0
02-	02-426-5086	TRANSFER T/F CHAPTER 380	$ -	$ -	0	0	0
02-	02-426-5092	TRANSFER T/F HEALTHCARE 600	$ -	$ -	0	0	0
02-	02-426-5099	TRANSFER TO OTHER FUNDS	$ -	$ -	0	0	0
02-	02-426-5523	DEPRECIATION - DEPT 23	$ -	$ -	0	0	0
02-	02-426-5525	DEPRECIATION - DEPT 25	$ -	$ -	0	0	0
02-	02-426-5536	SERIES 2013 YE PRINCIPAL ADJ	$ -	$ (195,000.00)	0	0	0
02-	02-426-5537	SERIES 2017 YE PRINCIPAL ADJ	$ -	$ -	0	0	0
02-	02-426-5540	REC TO ACCRUAL	$ -	$ -	0	0	0
02- Tota	ENT FUND	Fund 02 Total Expenditures:	$ 11,303,574.24	$ 5,965,758.23	9,696,505	11,096,505	9,919,016

ENTERPRISE CONSTRUCTION FUND				
Fund 105		2,904,946	2,904,946	2,855,715
Fund 105	Total Revenue:	33,450	31,500	33,400
Fund 105	Total Expenses:	55,000	80,731	3,136,567
Fund 105	Net Revenue / Expenses:	-21,550	-49,231	-3,103,167
Fund 105	Ending Fund Balance:	2,883,396	2,855,715	0

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		EXPENDITURES			
		CONSTRUCTION FUND - EF			
105	400-5020	XFR TO ENT FUND 02	0	0	0
105	400-5500	CAPITAL -PROJECTS	0	0	0
105	400 ALL	DEPARTMENTAL TOTALS	0	0	0

ENTERPRISE EQUIPMENT REPLACEMENT FUND				
Fund 208		128,464	128,464	-26,465
Fund 208	Total Revenue:	27,500	25,000	27,000
Fund 208	Total Expenses:	2,887,312	179,929	5,561,478
Fund 208	let Revenue / Expenses:	-2,859,812	-154,929	-5,534,478
Fund 208	Ending Fund Balance:	-2,731,348	-26,465	-5,560,943

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES					
ENTERPRISE FUND - EQUIPMENT REPLACEMENT FUND					
208	208-400-4540	BANK & INVESTMENT FEES	$ -	$ -	$ -
208	208-400-4699	CONTINGENCY	$ -	$ -	$ -
208	208-400-4850	XFR TO EQ REPL - FROM EF	$ -	$ -	$ -
208	208-400-4860	XFR FROM EQ REPL - TO EF	$ -	$ -	$ -
208	208-400-5010	TRANSFER T/F GENERAL FUND 01	$ -	$ -	$ -
208	208-400-5020	TRANSFER T/F ENTERPRISE 02	$ 60,000.00	$ 60,000.00	$ -
208	208-400-5082	TRANSFER T/F EQUIP REPL EF 208	$ -	$ -	$ -
208	400 ALL	DEPARTMENTAL TOTALS	60,000	60,000	0

ENTERPRISE UNEMPLOYMENT FUND				
Fund 210		97,267	97,267	97,305
Fund 210	Total Revenue:	500	38	0
Fund 210	Total Expenses:	90,000	0	2,000
Fund 210	let Revenue / Expenses:	-89,500	38	-2,000
Fund 210	Ending Fund Balance:	7,767	97,305	95,305

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
EXPENDITURES					
ENTERPRISE FUND - EQUIPMENT REPLACEMENT FUND					
210	210-400-4940	CAPITAL - EQUIPMENT	$ -	$ -	$ -
210	210-400-5020	TRANSFER T/F ENTERPRISE 02	$ 90,000.00	$ -	$ 2,000.00
210	400 ALL	DEPARTMENTAL TOTALS	90,000	0	2,000

ENTERPRISE UNEMPLOYMENT FUND				
Fund 04	Beg Balance	1,557,893	1,557,893	1,387,251
Fund 04	Revenues	400,000	332,679	396,950
Fund 04	Expenditures	313,131	170,642	290,441
Fund 04	Net Differential	86,869	162,037	106,509
Fund 04	End Balance	1,644,762	1,387,251	1,493,760

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		HOT/CVB FUND REVENUE				
04-	04-3010	TAX - HOTEL/MOTEL TAX REVENUE		375,500.00	297,547	305,000
04-	04-3015	TAX - LATE PENALTY REVENUE		2,500.00	5,133	2,500
04-	04-3190	MISCELLANEOUS REVENUE		0.00	0	0
04-	04-3220	INTEREST INCOME		22,000.00	30,000	22,000
04-	04-3267	MERCHANDISE		0.00	0	0
04- Total		**Fund 04 - Revenue**		**400,000**	**332,679**	**329,500**
		HOT/CVB FUND EXPENDITURE				
04-	004-400-4010	SUPERVISION		22,490.00	6,228.00	21,675
04-	004-400-4020	OPERATIONAL		26,996.74	6,728.34	27,536
04-	004-400-4030	OVERTIME		0.00	0.00	0
04-	004-400-4040	LONGEVITY		0.00	0.00	0
04-	004-400-4130	FICA		3,785.74	1,588.26	3,764
04-	04-400-4140	WORKERS COMP		31.00	28.97	68
04-	004-400-4150	UNEMPLOYMEMNT INSURANCE		0.00	0.00	0
04-	004-400-4160	INSURANCE MEDICAL/LIFE/DENTAL		3,722.76	4,002.32	4,634
	004-400-4170	TMRS		2,855.11	3,181.86	2,264
		SUB-TOTAL PERSONNEL		**59,881**	**21,758**	**59,941**
04-	004-400-4211	CHRISTMAS DECORATIONS		6,500.00	0.00	0
04-	004-400-4251	MISCELLANEOUS SUPPLIES		0.00	0.00	0
04-	004-400-4520	CLUTE VISITORS BUREAU		30,000.00	30,730.80	30,000
04-	004-400-4535	CHAMBER VISITOR'S EVENTS		25,000.00	50,000.00	25,000
04-	004-400-4536	CENTER FOR ARTS & SCIENCES		70,000.00	0.00	70,000
04-	004-400-4543	BAM FESTIVAL		0.00	0.00	0
04-	004-400-4545	CHRISTMAS IN THE PARK		8,250.00	0.00	0
04-	004-400-4660	SPECIAL PROJECTS		63,500.00	18,598.84	55,500
		City Magazine	0.00			
		Calendar	12,000.00			
		Advertising	31,000.00			
		Promotional Brochure/ Rackcards	2,500.00			
		Promotional/Giveaway Items	4,000.00			
		Branding	0.00			
		Community Art Initiative	2,500.00			
		Street Banners	2,500.00			
		Misc	1,000.00			

FUND	ACCOUNT #	ACCOUNT DESCRIPTION		FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		HOT/CVB FUND EXPENDITURE				
04-	004-400-4699	CONTINGENCY		0.00	-445.51	0
04-	004-400-4730	PRINCIPAL - PARKS OFFICE 106		0.00	0.00	0
04-	004-4004735	INTEREST - PARKS OFFICE 106		0.00	0.00	0
04-	004-400-4860	TRANSFER - T/F HOT FUND 04		0.00	0.00	0
04-	004-400-4940	CAPITAL - EQUIPMENT		0.00	0.00	0
04-	004-400-4970	CAPITAL - BLDG & GROUNDS		0.00	0.00	0
04-	004-400-5010	TRANSFER T/F GENERAL FUND 01		0.00	0.00	0
04-	004-400-5011	TRANSFERS - ADMIN FEES TO GF		0.00	0.00	0
04-	004-400-5015	TRANSFER - T/F EDC 06		0.00	0.00	0
04-	004-400-5068	TRANSFER T/F CONSTRUCTN GF 101		0.00	0.00	0
04-	004-400-5092	TRANSFER T/F HEALTHCARE 600		0.00	0.00	0
04-	004-400-5095	TRANSFER T/F GTMF 07		50,000.00	50,000.00	50,000
		SUB-TOTAL NON-PERSONNEL		253,250	148,884	230,500
04- Total	HOT/CVB	Fund 04 Total Expenditures:		313,131	170,642	290,441

SIDEWALKS, STREETS AND DRAINAGE FUND				
Fund 05		9,365,281	9,365,281	12,746,004
Fund 05	Total Revenue:	8,865,000	3,596,197	5,358,500
Fund 05	Total Expenses:	9,851,921	215,474	10,995,767
Fund 05	et Revenue / Expenses:	-986,921	3,380,723	-5,637,267
Fund 05	Ending Fund Balance:	8,378,360	12,746,004	7,108,737

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		SIDEWALKS, STREETS & DRAINAGE FUND REVENUE			
05-	05-3070	TAX - SALES TAX REVENUE	990,000	1,120,472	990,000
05-	05-3190	MISCELLANEOUS REVENUE	0		
05-	05-3195	CONTRIBUTED CAPITAL RESERVES	0		
05-	05-3220	INTEREST INCOME	100,000		100,000
05-	05-3221	CHANGE IN VALUE - UBS	0		
05-	05-3222	BOND REVENUE	0		
05-	05-3280	GRANT REVENUE	7,775,000		1,226,000
05- Total		Fund 05 - Revenue	8,865,000	1,120,472	2,316,000

		SIDEWALKS, STREETS & DRAINAGE FUND EXPENDITURES			
05-	005-400-4310	Maintenance - Street repairs	0	0	0
05-	005-400-4370	Maintenance - Sign & Signal	35,000	0	35,000
05-	005-400-4380	Road Repair Material	33,000	0	35,000
05-	005-400-4390	Storm Sewer Pipe	67,000	0	60,000
05-	400-4540	BANK & INVESTMENT FEES	2,500	954	2,500
	005-400-4570	Engineering & Design - Drain	65,000	0	0
	005-400-4575	ROW Landscape - Contract	485,000	83,700	385,000
	005-400-4576	Contract Labor Landscape	0	0	0
05-	400-4660	SPECIAL PROJECTS	0	79,732	0
	005-400-4701	ISSUANCE OF BONDS	0	0	0
05-	400-4702	PREMIUM ON BONDS	0	0	0
05-	400-4910	CAPITAL - STREET PROJECTS	2,402,312	0	5,176,478
05-	400-4925	CAPITAL - TRAFFIC SIGNALS	0	16,497	0
05-	400-4935	CAPITAL - DRAINAGE PROJECTS	6,250,000	34,590	2,600,000
05-	400-4940	CAPITAL - EQUIPMENT	0	0	0
05-	400-4960	CAPITAL - SIDEWALK PROJECTS	370,850	0	487,380
05-	400-5010	TRANSFER T/F GENERAL FUND 01	141,259	0	146,855
05	400-5011	XFER to GF ADMIN 1%	0	0	77,713
05-	400-5015	TRANSFER T/F GENERAL FUND 02	0	0	0
05-	400-5020	TRANSFER T/F DEBT SERVICE FUND 400	171,851	0	178,000
05-	400-5068	TRANSFER T/F CONSTRUCTION 101	0	0	0
05- Total	SDS FUND	Fund 05 Total Expenditures:	10,023,772	215,474	9,183,926

	ECONOMIC DEVELOPMENT CORPORATION FUND			
		Budget	EOY Proj	Proposed
Fund 06	Beginning Fund Balance:	2,181,508	2,181,508	1,619,228
Fund 06	Total Revenue:	1,207,000	1,265,905	1,276,000
Fund 06	Total Expenses:	831,598	1,828,185	1,251,710
Fund 06	Net Revenue / Expenses:	375,402	-562,280	24,290
Fund 06	Ending Fund Balance:	2,556,910	1,619,228	1,643,518

EDC FUND 006 DESCRIPTION	FUND NO	FY 2025-2026 ADOPTED	FY 2025-2026 YTD	2025-2026 PROJECTED	FY 2026-2027 PROPOSED
TAX - SALES TAX REVENUE	006-3070	$1,165,000	$1,005,691	$1,206,829	$1,250,000
MISC ADJUSTMENTS	006-3199	$0	$0	$0	$0
INTEREST INCOME	006-3220	$10,000	$40,967	$49,160	$25,000
CHANGE IN VALUE - UBS	006-3221	$0	$8,263	$9,916	$1,000
	TOTAL	**$1,175,000**	**$1,054,921**	**$1,265,905**	**$1,276,000**

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	$89,000
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	$221,000
EDC Renovation Incentives			$50,000		$0	
Strategic Planning			$50,000		$0	
Branding Initiative			$50,000		$0	
E-Commerce Initiative					$0	
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	
120 Dixie	006-400	4715	$8,540	$0	$8,540	$12,700
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
Renovation/ Remediation	006-400	4975	$50,000		$0	$100,000
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	$77,000
TRANSFERS - ADMIN FEES TO GF	006-400	5011	$0		$0	
TRANSFER CO 2005 TO GEN FUND	006-400	5012	$269,992	$265,096	$265,096	
TRANSFER CO 2013 TO DEBT SVC	006-400	5013	$310,773	$267,886	$267,886	$309,790
TRANSFER - HOT/CVB PERSONNEL	006-400	5015	$49,250		$0	-$49,250
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**	**$1,251,710**

GREAT TEXAS MOSQUITO FESTIVAL FUND				
Fund 07		-39,029	-39,029	-159,656
Fund 07	Total Revenue:	145,624	163,000	160,500
Fund 07	Total Expenses:	283,400	283,627	317,900
Fund 07	**Net Revenue / Expenses:**	**-137,776**	**-120,627**	**-157,400**
Fund 07	Ending Fund Balance:	-176,805	-159,656	-317,056

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
GTMF FUND - REVENUE					
07-	007-3220	INTEREST INCOME	0	3,300	500
07-	007-3281	GTMF - INSURANCE RECOVERY	0	0	0
07-	007-3300	GTMF - MOSQUITO CHASE	0	3,000	2,500
07-	007-3310	GTMF - MISC REVENUE	120,000	0	4,000
07-	007-3320	GTMF - CONTEST/ADULT-CHILDREN	885	30,000	20,000
07-	007-3330	GTMF - ADMISSION/TICKETS	180	600	50,000
07-	007-3340	GTMF - CVB DONATION	0	15,000	15,000
07-	007-3345	GTMF - ICE	0	500	500
07-	007-3350	GTMF - FOOD/NON-FOOD BOOTHS	11,000	15,000	15,000
	007-3360	GTMF - CARNIVAL	0	2,000	5,000
	007-3370	GTMF - SOUVENIR BOOTH	200	15,000	3,000
07-	007-3390	GTMF - SPONSORSHIPS	22,500	50,000	45,000
07- Total		**Fund 07 - Revenue**	**154,765**	**134,400**	**160,500**
07	400-4010	SUPERVISION	0	0	0
07-	400-4020	OPERATIONAL	0	0	0
07-	400-4030	OVERTIME	22,150	22,150	22,150
07-	400-4530	BANK CARD FEES	0	45	50
07-	400-4570	CONTRACT SERVICES	25,000	25,000	25,000
07-	400-4610	GTMF - CONTEST/MOSQUITO CHASE	2,400	2,400	2,400
07-	400-4612	GTMF - CONTEST/ADULT-CHILDREN	9,000	9,000	9,000
07-	400-4620	GTMF - DISTRIBUTION-ADMISSION	4,500	5,000	5,000
07-	400-4621	GTMF - DISTRIBUTION-ENTERTAIN	175,000	160,000	200,000
07-	400-4622	GTMF - STAGE/SOUND/LIGHTS	27,500	0	30,000
07-	400-4630	GTMF - CVB EXPENSES	15,750	13,200	0
07-	400-4632	GTMF - CONCESSIONS-BOOTHS	1,500	2,500	2,500
07-	400-4641	GTMF - LOGISTICS/TRAFFIC/PARK	500	0	500
07-	400-4642	GTMF - LOGISTICS/ELECTRICAL	0	0	0
07-	400-4643	GTMF - LOGISTICS/TRASH/TOILETS	7,500	7,500	7,500
07-	400-4644	GTMF - LOGISTICS/EXHIBITOR SVC	0	0	0
07-	400-4645	GTMF - LOGISTICS/SECURITY	7,500	7,000	7,000

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
GTMF FUND - EXPENDITURE					
	07-400-4650	GTMF - SOUVENIR BOOTH	4,000	3,000	3,000
07-	07-400-4660	GTMF - SPECIAL PROJECTS	0	0	0
07-	07-400-4661	GTMF - PUBLICITY/FEST POSTERS	500	100	1,000
07-	07-400-4662	GTMF - PUBLICITY/BUMPER STK	0	0	0
07-	07-400-4663	GTMF - PUBLICITY/BANNERS/SIGNS	0	0	0
07-	07-400-4664	GTMF - PUBLICITY/BROCHURES	0	0	0
07-	07-400-4665	GTMF - PUBLICITY/NEWPAPR/RADIO	5,000	3,000	3,000
07-	07-400-4666	PUBLICITY/WEB & SOCIAL MEDIA	23,000	35,000	35,000
07-	07-400-4670	GTMF - STATIONERY/POSTAGE	0	0	0
07-	07-400-4675	GTMF - MISC EXPENSE	1,000	800	800
07-	07-400-4680	GTMF - TRAVEL	1,600	2,000	2,000
	07-400-4691	GTMF - CONTINGENCY	0	12,000	12,000
	07-400-5040	TRANSFER T/F HOTEL/MOTEL 04	-50,000	-50,000	-50,000
07- Tota	GTMF	Fund 07 Total Expenditures:	283,400	259,695	317,900

FUND	ACCOUNT #	ACCOUNT DESCRIPTION	FY 2025-2026 Budget	EOY Projection	FY 2026-2027 Prop
		DEBT SERVICE FUND REVENUES			
400-	400-3010	TAX - AD VALOREM: CURRENT I/S	369,137	369,137	350,000
400-	400-3020	TAX - ADVALOREM: DELINQUNT I/S	0	0	
400-	400-3030	TAX - ADVALOREM: PEN & INT I/S	0	0	
400-	400-3220	INTEREST INCOME	0	0	
400-	400-3281	PROCEEDS / BOND REVENUE	0	0	
400- Total		**Fund 400 - Revenue**	**369,137**	**369,137**	**350,000**
		DEBT SERVICE FUND EXPENDITURES			
400-	400-4740	INTEREST - COO 2013	77,898	77,898	69,790
400-	400-4745	PRINCIPAL - COO 2013	235,000	235,000	240,000
400-	400-4750	INTEREST - COO 2016	17,450	17,450	14,875
400-	400-4755	PRINCIPAL - COO 2016	130,000	130,000	50,000
400-	400-4760	INTEREST - COO 2018	34,706	34,706	29,806
400-	400-4765	PRINCIPAL - COO 2018	120,000	120,000	125,000
400-	400-4770	PRINICIPAL - COO 2020	42,950	42,950	42,950
400-	400-4771	PRINCIPAL - C00 2020 - FUND 05	112,050	112,050	112,050
400-	400-4775	INTEREST - COO 2020	22,923	22,923	21,634
400-	400-4776	INTEREST - COO 2020 - FUND 05	59,801	59,801	56,440
400-	400-4799	OTHER DEBT COSTS	0	0	0
400	400-400-5010	TRANSFER T/F GENERAL FUND 01	0	0	0
400-	400-5013	TRANSFER CO 2013 FROM EDC	-312,898	-312,898	-309,970
400-	400-5020	TRANSFER CO 2020 FROM SDS FUND 05	-171,851	-171,851	-168,490
400- Tot	**DEBT SVC**	**Fund 400 Total Expenditures:**	**368,029**	**368,029**	**284,085**

ORDINANCE NO. 2026-012

AN ORDINANCE OF THE CITY OF CLUTE, TEXAS, CONTAINING A PREAMBLE; APPROVING AND ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; 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, 2026, and ending September 30, 2027; 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 a 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, 2026, and ending September 30, 2027, 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:

Fund	FY 2025-26 Budget					FY 2026-27 Proposed				
	Beginning Balance	Total Revenue	Total Expenditures	Net Difference	Ending Balance	Beginning Balance	Total Revenue	Total Expenditures	Net Difference	Ending Balance
GOVERNMENTAL FUNDS										
General Fund (Fund 01)	5,756,981	14,896,286	15,831,576	(935,290)	4,821,691	5,624,424	15,705,258	15,937,570	(232,312)	5,392,112
General Fund Construction Fund (Fund 101)	447,429	18,000	715,000	(697,000)	(249,571)	-	-	-	-	-
General Fund Unemployment Fund (Fund 102)	125,375	50	3,875	(3,825)	121,550	121,575	-	13,875	(13,875)	107,700
Keep Clute Beautiful Fund (Fund 103)	55,076	50	-	50	55,126	55,276	-	-	-	55,276
Police Forfeiture Fund (Fund 104)	141,076	3,000	-	3,000	144,076	154,359	-	50,000	(50,000)	104,359
General Fund Equipment Replacement Fund (Fund 106)	914,473	2,500	170,866	(168,366)	746,107	745,925	2,500	273,369	(270,869)	475,056
380 Development Fund (Fund 380)	-	-	-	-	-	-	-	-	-	-
HOT/CVB Fund (Fund 04)	1,557,893	400,000	313,131	86,869	1,644,762	1,387,251	396,950	290,441	106,509	1,493,760
Sidewalks, Streets and Drainage Fund (Fund 05)	9,365,281	8,865,000	9,851,921	(986,921)	8,378,360	12,746,004	5,358,500	8,928,213	(3,569,713)	9,176,291
Economic Development Corporation Fund (Fund 06)	2,181,508	1,207,000	831,598	375,402	2,556,910	3,405,844	1,276,000	1,505,086	(229,086)	3,176,757
Great Texas Mosquito Festival Fund (Fund 07)	(39,029)	154,765	283,400	(128,635)	(167,664)	(164,324)	156,500	317,900	(161,400)	(325,724)
Debt Service Fund (Fund 400)	177,202	369,137	368,029	1,108	178,310	178,310	350,000	284,085	65,915	244,225
Total Governmental Funds	**20,683,265**	**25,915,788**	**28,369,396**	**(2,453,608)**	**18,229,657**	**24,254,644**	**23,245,708**	**27,600,539**	**(4,354,831)**	**19,899,812**
ENTERPRISE FUNDS										
Enterprise Utilities Fund (Fund 02)	10,185,711	8,769,186	11,303,574	(2,534,388)	7,651,323	11,664,381	9,749,770	9,696,505	53,266	11,717,646
Enterprise Equipment Replacement Fund (Fund 208)	128,464	5,000	60,000	(55,000)	73,464	80,449	5,000	-	5,000	85,449
Enterprise Unemployment Fund (Fund 210)	97,267	500	90,000	(89,500)	7,767	97,305	-	2,000	(2,000)	95,305
Enterprise Construction Fund (Fund 105)	2,904,946	25	-	25	2,904,971	3,136,567	-	3,136,567	(3,136,567)	-
Total Enterprise Funds	**13,316,388**	**8,774,711**	**11,453,574**	**(2,678,863)**	**10,637,525**	**14,978,702**	**9,754,770**	**12,835,072**	**(3,080,301)**	**11,898,400**
All Funds Combined	**33,999,653**	**34,690,499**	**39,822,970**	**(5,132,471)**	**28,867,182**	**39,233,346**	**33,000,478**	**40,435,611**	**(7,435,132)**	**31,798,212**

"This budget will raise more total property taxes than last year's budget by $95,025 or 2.06%, and of that amount $49,408 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** Nicole Maddox, **the above and foregoing ordinance was passed and approved by roll call vote as follows:**

Councilmember Ward A – Jeff Crisp	Aye
Councilmember Ward B – Sam Cisneros	Aye
Councilmember Ward C – Nicole Maddox	Aye
Councilmember Ward D – Joe Lopez	Nay
Councilmember Ward E – David Culpepper	Aye

4 voted in favor of the motion

1 voted against the motion

0 were absent

DULY PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF CLUTE, TEXAS on this the 10th day of September 2026.

Calvin Shiflet, Mayor
City of Clute, Texas

ATTEST:

Rosie Poitevint

Rosie Poitevint, City Clerk
City of Clute, Texas

APPROVED AS TO FORM ONLY:

Chris Duncan, City Attorney,
City of Clute, Texas

ORDINANCE NO. 2026-013

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, 2027, 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 10, 2026, by way of separate Ordinance, duly approved and adopted a Budget for the operation for the City for Fiscal Year 2026-2027; 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 the City Council has received the certified appraisal roll showing a total taxable value of $1,001,944,923; 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 2026-2027; and

WHEREAS, the no-new-revenue tax rate for the City of Clute for the 2026 tax year is $0.458377 per $100 of assessed valuation, the no-new-revenue maintenance and operations rate is $0.433439 per $100, the voter-approval tax rate is $0.477272 per $100, the de minimis rate is $0.512004 per $100, and the current debt rate is $0.028663 per $100; and

WHEREAS, the City has fully and timely complied with all notice, publication, posting, and public hearing requirements prescribed by Chapter 26 of the Texas Tax Code and Chapter 102 of the Texas Local Government Code relative to the adoption of a budget and a tax rate for Fiscal Year 2026-2027; and

WHEREAS, the tax rate adopted by this Ordinance exceeds the no-new-revenue tax rate but does not exceed the de minimis rate, and does not exceed the voter-approval tax rate calculated as if the City were a special taxing unit, so that no election is required and the qualified voters of the City may not petition for an election under Section 26.075, Texas Tax Code; and

WHEREAS, the vote on this Ordinance setting the tax rate is separate from the vote adopting the budget, and because the tax rate adopted herein exceeds the no-new-revenue tax rate, this Ordinance is adopted by record vote with at least 60 percent of the members of the City Council voting in favor, as required by Section 26.05(b), Texas Tax Code.

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 2026-2027 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, 2026, except so much thereof as may be exempt by the Constitution or laws of the State of Texas, a total tax of $0.470000 on each $100 of assessed valuation on all taxable property, which total tax herein so levied shall consist and be comprised of the following two components, each of which is approved separately as required by Section 26.05(a), Texas Tax Code:

a) An Ad Valorem tax rate of $0.441337 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, 2027.

b) An Ad Valorem tax rate of $0.028663 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, 2027.

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.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.82 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $7.32.

	2025	2026	Change
Total tax rate (per $100 of value)	$0.471757	$0.470000	Decrease of $0.001757 per $100, or 0.37%
Average homestead taxable value	$185,614	$192,404	Increase of 3.66%
Tax on average homestead	$875.65	$904.30	Increase of $28.65, or 3.27%
Total tax levy on all properties	$4,671,346	$4,709,141	Increase of $37795 or 0.81%

On the following motion by Council Member Jeff Crisp: "I move that the property tax rate be increased by the adoption of a tax rate of 0.470000, which is effectively a 1.82 percent increase in the tax rate." and seconded by Nicole Maddox the above and foregoing ordinance was passed and approved by record roll call vote as follows:

Councilmember Ward A – Jeff Crisp Aye
Councilmember Ward B – Sam Cisneros Aye
Councilmember Ward C – Nicole Maddox Aye
Councilmember Ward D – Joe Lopez Nay
Councilmember Ward E – David Culpepper Aye

4 voted in favor of the motion

1 voted against the motion

0 was absent

Motion passed

PASSED AND ADOPTED this 10th day of September 2026.

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