

City Commission Adopted Budget

FY 25-26



CITY OF KINGSVILLE

Fiscal Year 2025-2026

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$691,904, which is a 7.51 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$54,447.

The members of the governing body voted on the budget as follows:

FOR: Mayor Sam Fugate, Commissioner Norma Alvarez, Commissioner Hector Hinojosa, Commissioner Leo Alarcon

AGAINST: Commissioner Edna Lopez

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	<u>2025-2026</u>	<u>2024-2025</u>
Property Tax Rate:	\$0.76918/100	\$0.77000/100
No-New Revenue Tax Rate:	\$0.71665/100	\$0.73176/100
No-New Revenue Maintenance & Operation Tax Rate:	\$0.56507/100	\$0.57362/100
Voter-Approval Tax Rate:	\$0.76919/100	\$0.79793/100
Debt Rate:	\$0.15645/100	\$0.16520/100

Total debt obligation for CITY OF KINGSVILLE secured by property taxes: \$2,015,317

Instructions for navigating the Annual Budget pdf document:

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Adopted Annual Budget FY 2025-2026

Charlie Sosa
City Manager

Deborah R. Balli, CPA, CGFO
Finance Director

Finance Department Staff
Leticia Salinas, Accounting Manager
Jessica Sandoval, Accounting Assistant
Linda Garcia, Accounting Assistant



ORDINANCE NO. 2025- 54

AN ORDINANCE ADOPTING THE CITY MANAGER'S BUDGET, AS AMENDED, OF THE CITY OF KINGSVILLE, TEXAS, AND APPROPRIATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 01, 2025 AND ENDING SEPTEMBER 30, 2026 IN THE PARTICULARS HEREINAFTER STATED.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KINGSVILLE, TEXAS, that the budget for FY 2025-2026 is adopted as follows:

Section One: The official budget for the City of Kingsville for the fiscal year beginning October 01, 2025 and ending September 30, 2026 has been presented to the City Commission by the City Manager, several budget workshops were conducted on such budget, along with a duly noticed public hearing, and the budget is hereby approved.

Section Two: The budget contains a complete financial statement of the City and shows (1) the outstanding obligations of the City of Kingsville, Texas, (2) the cash on hand to the credit of each fund, (3) the funds received from all sources during the preceding year, (4) the funds available from all sources during the ensuing year, (5) the estimated revenue available to cover the proposed budget, and, (6) the estimated tax rate required to cover the proposed budget. The budget shows each of the projects for which expenditures are set up and the estimated amount of money appropriated for each project.

Section Three: The sum of \$104,141,646.37 is hereby appropriated for the budget revenues and expenses in the amounts shown on the attached Consolidated Statement of all Operating and General Obligation Debt Service Funds – Summary of Revenues and Expenditures. The General Obligation Debt Service principle is \$973,248 and interest is \$946,169.

Section Four: The budget and all the attached support material as outlined in the above sections shall be deemed the official budget for the City of Kingsville, Texas, for the fiscal year starting October 01, 2025 and ending September 30, 2026. A copy of the official budget shall be kept by the City Secretary with the designation thereon as the official budget for FY 2025-2026, with the date of the adoption clearly stated, and filed with the County Clerk's Office. The official budget shall be available for inspection by any taxpayer.

Section Five: The City Commission is authorized to levy taxes in accordance with this budget. The City Commission may authorize the expenditure of City funds only in strict compliance with the budget, except in an emergency. The City Commission may authorize an emergency expenditure as an amendment to the original budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent care and attention. If the City Commission amends the original official budget to meet an emergency, the City Commission shall file a copy of its ordinance amending the budget with the City Secretary, and the City Secretary shall attach it to the original budget. The

City Manager shall provide for the filing of true copy of the approved budget in the office of the County Clerk of Kleberg County. The City Commission reserves the right to make changes in the official budget for municipal purposes.

Section Six: All Ordinances of parts of Ordinances in conflict with this Ordinance are repealed to the extent of such conflict only.

Section Seven: If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Commission that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

Section Eight: This Ordinance shall NOT be codified but will become effective on and after adoption and publication as required by law.

Section Nine: This Ordinance was considered, passed, and approved at a regular meeting of the City Commission of the City of Kingsville, Texas at which a quorum was present and which was held in accordance with Chapter 551 of the Texas Government Code, and Chapter 102 of the Texas Local Government Code.

INTRODUCED on this the 2nd day of September, 2025.

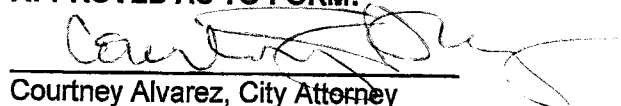
PASSED on this the 8^h day of September, 2025.


Sam R. Fugate, Mayor

ATTEST:


Mary Valenzuela, City Secretary

APPROVED AS TO FORM:


Courtney Alvarez, City Attorney

EFFECTIVE DATE: September 29, 2025

ORDINANCE NO. 2025-55

AN ORDINANCE ESTABLISHING AND ADOPTING THE AD VALOREM TAX RATE FOR ALL TAXABLE PROPERTY WITHIN THE CITY OF KINGSVILLE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 01, 2025 AND ENDING SEPTEMBER 30, 2026, DISTRIBUTING THE TAX LEVY AMONG THE VARIOUS FUNDS, AND PROVIDING FOR A LIEN ON REAL AND PERSONAL PROPERTY TO SECURE THE PAYMENT OF TAXES ASSESSED.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KINGSVILLE, TEXAS, that the ad valorem tax rate for all taxable property within the city limits of Kingsville, Texas for FY 2025-2026 be established and adopted as follows:

Section One: **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 8.43 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.93.

Section Two: That there be and there is hereby levied and ordered collected on each One Hundred Dollar (\$100) valuation of all taxable property, real, personal, and mixed, within the corporate limits of the City of Kingsville, Texas, for the tax corporate limits of the City of Kingsville, Texas, for the tax year 2025 starting October 01, 2025 and ending September 30, 2026, the sum of \$.76918 based on 100% of the fair market value.

Section Three: Said levy shall be distributed in the following manner:

FOR GENERAL FUND EXPENDITURES (Maintenance & Operations), the sum of \$.61273 on each one hundred dollars (\$100.00) assessed valuation of such property.

FOR DEBT SERVICE FUND EXPENDITURES of annual principal, interest, and service fees of all General Obligation Bonds, Warrants, Certificates of Obligation, and Combination Tax and Junior Lien Revenue

Certificates of Obligations, of the City of Kingsville, the sum of \$.15645 on each one hundred dollars (\$100) assessed valuation of such property.

Section Four: That said taxes shall be due and payable at the time and in the manner provided by ordinances of the City of Kingsville and laws of the State of Texas, relating to the payment of taxes and providing for penalties and interest on delinquent taxes.

Section Five: There is hereby fixed, levied on each and every item of taxable property a lien for the purpose of securing the certain payment of the taxes assessed against said item of property and said lien shall continue to exist against any item of property against which a tax is assessed hereunder until such tax together with all penalties and interest shall be paid.

Section Six: This ordinance shall be in full force and effective ten days from and after the date of the second publication in a local newspaper as provided by law and the City Charter of the City of Kingsville.

Section Seven: The tax rate established and adopted by this ordinance and a copy of this ordinance shall be filed in the office of the Tax Assessor Collector.

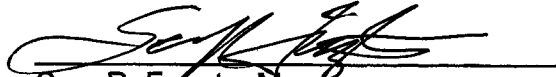
Section Eight: That no discounts or split payments are allowed for the 2025 tax year.

Section Nine: That an exemption of \$8,400.00 be granted for any person of age sixty-five (65) or over.

Section Ten: The Kleberg County Tax Assessor-Collector is hereby authorized to assess and collect the taxes of the City of Kingsville employing the above tax rate.

INTRODUCED on this the 2nd day of September, 2025.

PASSED on this the 8th day of September, 2025.


Sam R. Fugate, Mayor

ATTEST:


Mary Valenzuela, City Secretary

APPROVED AS TO FORM:


Courtney Alvarez, City Attorney

EFFECTIVE DATE: September 29, 2025



NOTICE OF ADOPTED 2025 TAX RATE

THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES DOES NOT EXCEED LAST YEAR'S MAINTENANCE AND OPERATIONS TAX LEVY. A STATEMENT ABOUT "TAX INCREASE" AS SPECIFIED BY §26.05(b) OF PROPERTY TAX CODE IS NOT REQUIRED TO BE INCLUDED ON THE HOME PAGE OF ANY INTERNET WEBSITE OPERATED BY CITY OF KINGSVILLE.



City of Kingsville

Taxpayer Impact Statement

For Fiscal Year 2025-2026

(Required under Texas Government Code Sec. 551.043 as amended by HB 1522, effective September 1, 2025.)

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2025-26, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

1. Average Taxable Homestead Value

Prior Year (FY2024-25)	\$116,465
Current Year (FY 2025-26)	\$130,620

2. Tax Rates

No-New-Revenue Tax Rate (FY2025-26); prior year tax rate	\$.77000 per \$100 valuation
Proposed Tax Rate (FY2025-26)	\$.76918 per \$100 valuation

3. Estimated Annual Tax Bill Comparison

	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY24-25)	.77000	1,164	228
No-New-Revenue (FY25-26)	.71665	936	none
Proposed Budget (FY25-26)	.76918	1,004	68

Calculations:

-Prior Year Tax Bill: $(\$116,465/100) \times 0.77000 = \$1,164$
-No-New-Revenue Tax Bill: $(\$130,620/100) \times 0.71665 = \$936$
-Proposed Tax Bill: $(\$130,620/100) \times 0.76918 = \$1,004$

Summary:

With the City of Kingsville adopting the proposed tax rate of \$0.76918 per \$100 valuation, the average homestead owner will pay approximately \$68 more annually compared to the no-new-revenue tax rate.



BUDGET MESSAGE



CITY MANAGER'S BUDGET MESSAGE

September 22, 2025

Honorable Mayor Sam Fugate and Members of the City Commission
City of Kingsville
400 W. King
Kingsville, Texas 78363

Dear Mayor Fugate and City Commission:

FY 25-26 Budget Executive Summary

We are proud to submit to the City Commission the following FY 25-26 budget for the City of Kingsville.

During the spring of 2025, the City Manager and staff began working on developing the budget for the upcoming FY 25-26. The current budget was dealing with rising operational costs and revenue streams underperforming which laid the ground-work on challenges that lie ahead. These include the following:

1. With inflation this current FY through June 2025 at 2.9%, and the previous fiscal year at 3.0%, the rate of decrease will negatively affect budget planning for future budgets.
2. The two largest sources of revenues for the General Fund are sales taxes and property taxes. Tariffs imposed by the current Federal government will have a significant impact on municipalities by raising operating costs and lowering tax revenues. These costs are passed on to consumers and businesses, which in turn affects local governments that rely on sales and property taxes. The increase in costs can lead to reduced consumer spending, lower household income and decrease the willingness and ability to pay for housing, all which negatively impact property tax revenue.
3. City staff continue to analyze and prioritize large Capital Outlays needed for the Utility Fund which could be funded through a Certificate of Obligation in FY 25-26.
4. Managing expectations of grant funding for large capital projects by prioritizing needs of the City against grant matching fund requirements. Determining what applications are suitable for matching funds availability.
5. When the budget process began, General Fund was facing a deficit of \$2.34 million for FY 24-25. All positions were evaluated for efficiencies. Hard decisions were made to eliminate the following positions: the Senior Planner/Historical position, one of the Help Desk positions and the Accounts Payable Specialist position. All vacant positions were looked at to determine if they needed to be funded in FY 25-26.
6. The Utility Fund was facing a minimum requirement of only 16.86%. Positions were also looked at for efficiency and resulted in the Meter Foreman position being eliminated for

FY 25-26 due to the Meter Project efficiency of no longer having to manually read all water meter as data is now being sent in automatically.

7. Initial appraisal district values projected an increase of the City's ad valorem values of \$43,544,437, and the tax value appeals process was just beginning. When tax appraisal certified estimation of value was provided there was no information provided on any value under review.
8. This budget required going out for a request for proposal for a plan change in the City's health care provider. Once proposals were received and reviewed, the City's health care provider remained with United Health Care, with changes to each of the three plan offerings. The insurance fund was able to fund \$3,600 per year per employee to help offset employer costs. The employer costs for each of the plans were the same no matter what coverage type was selected by the employee. The difference was covered by the employee. Example: The total premium for employee-only coverage was \$753.39 for HMO, \$892.07 for EPO and \$970.58 for PPO. The employer premium was \$753.39 no matter what plan was selected by the employee. The employee's cost was \$0 for HMO, \$138.68 for EPO and \$217.19 for PPO.

Five budget workshops were held beginning in June through August and addressed the major funds. All fund balances were updated each workshop. The following workshops were held:

- Workshop #1 – Health Insurance
- Workshop #2 – Compensation Changes and TMRS
- Workshop #3 – Utility Fund 051, Utility Rate Increases, Enterprise Fleet Contract
- Workshop #4 – General Fund 001, and Rate/Fee Increases
- Workshop #5 – Budget Summary, Transfers, Debt Service and Grant Projects Status

In September 2025, the City Commission approved a proposed tax rate of \$0.76918/\$100 of valuation, which is \$0.00082 less than the current tax rate of \$0.77000. The collective bargaining contract for the Police Department has not been settled and the current contract will remain in place until such time the negotiations are completed.

A continuing trend in appraised values in the City of Kingsville continues to show increases in property values, thereby affecting the amount of ad valorem tax revenue for the City. The CY 2025 Kleberg County Appraisal District valuations received by the City reflect an average increase in valuations of 4.34%. This following rate calculations and workshop discussions resulted in a proposed ad valorem tax rate for the FY 25-26 budget as indicated below.

	ADOPTED	PROPOSED
	<u>FY 24-25</u>	<u>FY 25-26</u>
Ad Valorem Tax Rate	\$0.77000/\$100 valuation	\$0.76918/\$100 valuation
No New Revenue Tax Rate	\$0.73176	\$0.71665
Voter Approved Tax Rate	\$0.79793	\$0.76919

BUDGET MESSAGE

	ADOPTED FY 24-25	PROPOSED FY 25-26
Budget	\$116,179,345.63	\$104,141,646.37
Amended Budget (9/09/2024)	\$120,882,618.41	
\$ Value Change	\$4,703,272.78	
% Change	4.0483%	
Total Revenues	\$96,343,339.20	\$92,809,051.40
Ad Valorem-Current (FD 001)	\$ 6,936,846.00	\$ 7,693,930.00
Sales Tax-(FD 001)	\$ 6,446,139.00	\$ 6,836,358.00
GO Debt Svc-Current (FD 011)	\$ 1,944,426.00	\$ 2,024,417.00
Revenues/Expenses	(\$19,836,006.43)	(\$11,332,594.97)

The FY 25-26 budget of **\$104,141,646.37** reflects a 10.36% increase, or \$12,037,699.26 from the FY 24-25 adopted budget of \$116,179,345.63. With budget amendments throughout FY24-25, the overall budget grew to \$120,882,618.41 as of 09/09/2024. The FY 25-26 budget compared to the FY 24-25 budget with all amendments is \$16,740,972.04 less, which equates to a 13.85% reduction. In addition, the FY 25-26 budget appears to show a deficit of \$11,332,594.97; however, revenues to offset this amount were already collected in previous years' budgets as part of grants and bonds and are now projected to be spent in the FY 25-26 budget. The budget represents a strategic approach responding to the City's fiscal requirements as well as the City Commission priorities, while maintaining a commitment for long-term financial stability. The following are bullets highlighting the FY 25-26 budget:

1. This budget was developed and discussed over five workshops that were held in June through August of 2025.
2. Ad Valorem Tax Rate for the budget is \$0.76918/\$100 of valuation. This is a tax rate decrease from the \$0.77000/\$100 of valuation from the FY 24-25 budget year.
3. Water and Sewer rates were increased by 8% and 5% respectively.
4. There were 3 positions in General Fund and 1 position in Utility Fund eliminated.
5. This budget does not include an across-the-board COLA.
6. The Fire Collective Bargaining Agreement (CBA) is year two of a two-year CBA is incorporated into the FY 25-26 budget.
7. The Police CBA year one is still being negotiated and is not incorporated into this FY 25-26 budget. It is not known at this time what the length of time will be for this contract.
8. The fund balance for the General Fund meets the required 25% reserve of all expenses with a fund balance of \$6,781,720.65. Revenues budgeted at \$26,062,979.69 and expenditures budgeted at \$26,454,541.92 results in a reserve of 25.64%. (*see page 88*)
9. The fund balance for the Utility Fund meets the required 25% reserve of all expenses with a fund balance of \$2,839,404.75. Revenues budgeted at \$11,361,339 and expenditures budgeted at \$11,337,596 results in a reserve of 25.04%. (*see page 90*)
10. This budget includes the funding of 23 of the 106 Supplemental Requests totaling \$209,338. (*See page 73*)
11. There were no new department positions added to the City's Compensation Plan in this budget.

BUDGET MESSAGE

General Fund revenues collected are projected to decrease in ad valorem taxes and increase for sales taxes. Tourism Department collected revenues are projected to increase. Utility Fund collected revenues are projected to decrease in water and wastewater.

As part of expenses, the City has debt service obligations in the form of Tax Notes and multiple Certificates of Obligation (CO). The City has two tax notes and nine COs with maturity dates for payment depicted in Table 1: Debt Service Payments and Balances, City of Kingsville, below.

DEBT SERVICE						
Name	Fund	Bond Amount Original Issue	FY 25-26 Beginning Balance	FY 25-26 Principal & Interest	FY 25-26 Ending Balance	Maturity
CO Series 2024	153	\$14,335,000	\$21,728,650	\$716,900	\$21,011,750	9/30/2044
CO Series 2023A	151	\$4,625,000	\$5,697,000	\$315,000	\$5,382,000	9/30/2043
CO Series 2023	141	\$3,538,000	\$7,798,450	\$561,000	\$7,237,450	9/30/2038
Tax Note 2022	126-127	\$1,850,000	\$1,171,643	\$294,040	\$877,603	9/30/2029
CTSLR CO Tax Series 2022	128	\$399,000	\$357,000	\$14,000	\$343,000	9/30/2052
CTSLR CO Tax Series 2021	116-119	\$3,358,000	\$2,914,000	\$111,000	\$2,803,000	9/30/2051
LT Refunding Series 2021	067-068	\$3,595,000	\$2,811,700	\$350,750	\$2,460,950	9/30/2033
Tax Note 2021	115	\$1,310,000	\$387,125	\$194,750	\$192,375	9/30/2027
LT Refunding Series 2020 (2013 Ref)	065-066	\$5,025,000	\$3,786,600	\$577,600	\$3,209,000	9/30/2032
CO Series 2016	033	\$6,740,000	\$2,270,825	\$317,250	\$1,953,575	9/30/2036
TOTALS		\$11,765,000	\$6,057,425	\$894,850	\$5,162,575	

Table 1: Debt Service Payments and Balances, City of Kingsville

Table 2: On the next page is the FY 25-26 Budgeted Revenues, Expenses and Projected Fund Balance by Fund Type, and it shows the projected activity for each fund for the next fiscal year. This is the same table, updated weekly with actual revenues and expenses, used in the City Manager Weekly Report to the Mayor and Commissioners.

BUDGET MESSAGE

FY 25-26 REVENUES AND EXPENDITURES BUDGET SUMMARY						
Estimated Beginning Fund Bal-Oct 2025	Revenues		Fund Name	Expenditures		Estimated Ending Fund Bal-Sept 2025
	Fund	FY 25-26 Budget		Fund	FY 25-26 Budget	
7,173,282.88	001	26,062,979.69	General	001	26,454,541.92	6,781,720.65
653,253.21	002	742,162.00	Tourism	002	706,230.00	689,185.21
1,200,637.42	005	73,074.51	PD State Seizure	005	304,446.46	969,265.47
0.00	009	14,000.00	Law Enf-PD	009	14,000.00	0.00
661,657.15	011	2,333,667.00	GO Debt Service	011	2,218,715.00	776,609.15
2,262,835.97	012	1,632,473.00	UF Debt Service	012	1,430,893.73	2,464,415.24
60,550.09	025	23,322.00	Building Security	025	2,000.00	81,872.09
18,717.85	026	14,647.00	Golf Capital Proj	026	8,870.00	24,494.85
106,764.22	028	141.00	PD Federal Seizure	028	30,000.00	76,905.22
47,342.58	031	0.00	Municipal Court Tech	031	0.00	47,342.58
2,815,661.75	051	11,361,339.00	Utility	051	11,337,596.00	2,839,404.75
18,071.15	054	10.00	UF Capital Projects	054	0.00	18,081.15
395,010.29	055	600,000.00	Stormwater Drainage	055	125,000.00	870,010.29
983.27	068	34,971.00	CO Series 2013-Drainage	068	0.00	35,954.27
0.00	075	25,000.00	State Energy Cons(SECO)	075	25,000.00	0.00
332,395.69	087	660,931.00	SW Cap Projects	087	500,998.61	492,328.08
2,670,015.65	090	370,947.00	Landfill Closure	090	0.00	3,040,962.65
602,598.65	092	1,426,000.00	Street Maint	092	1,546,334.00	482,264.65
3,642.19	093	0.00	Park Maint	093	0.00	3,642.19
136,361.01	097	0.00	Vehicle Replace-Fire	097	125,000.00	11,361.01
307,773.69	098	0.00	Economic Dev	098	307,773.69	0.00
161,682.10	100	0.00	Safe Routes to School	100	0.00	161,682.10
10,000.00	105	0.00	Vehicle Replace-PD	105	0.00	10,000.00
44,736.56	106	100,000.00	Vehicle Replace Fleet UF	106	100,000.00	44,736.56
90,133.64	113	2,571,352.00	CW WW Collect	113	2,444,050.20	217,435.44
709,432.41	116	1,217,139.00	Drainage MP Loc 7	116	1,217,139.00	709,432.41
709,432.01	117	1,222,201.00	Drainage MP Loc 1	117	1,222,201.00	709,432.01
760,090.42	118	1,312,801.00	Drainage MP Loc 3	118	1,312,801.00	760,090.42
963,642.60	119	1,675,027.00	Drainage MP Loc 4	119	1,675,027.00	963,642.60
29,009.50	120	0.00	Property Tax Res	120	0.00	29,009.50
5,573.33	121	0.00	GF ARP Fund	121	0.00	5,573.33
359,673.00	122	29,088,917.00	GLO Hurr Harvey	122	29,427,625.00	20,965.00
352.62	124	0.00	Ed Rachal PD Grant	124	352.62	0.00
850.00	126	0.00	GF Tax Notes Series 2022	126	0.00	850.00
343,074.53	128	670,000.00	Drainage MP Loc 8 Grant	128	670,000.00	343,074.53
500,000.00	134	0.00	DEAAG Commit	134	0.00	500,000.00
0.00	135	3,964,573.00	GLO MIT #E998	135	3,964,573.00	0.00
1,104,168.96	138	5,459,577.20	Health Insurance	138	5,916,876.00	646,870.16
123,020.32	139	0.00	Vehicle Replace GF-UF	139	0.00	123,020.32
1,800.00	141	1,800.00	CO Series 2023-UF	141	0.00	3,600.00
10,934,143.98	153	150,000.00	CO Series 2024 Fire	153	11,053,602.14	30,541.84
27,053.45	206	0.00	Chamberlain Park Fund	206	0.00	27,053.45
36,345,424.14		92,809,051.40	Total All Funds		104,141,646.37	25,012,829.17

Table 2: FY 25-26 Budget Revenues, Expenses and Projected Fund Balance by Fund Type (see pages 88-90)

In summary, the FY 25-26 budget proposes a \$0.76918/\$100 in valuation ad valorem tax rate that will increase in taxes collected in the City of Kingsville. City sales tax collections are projected to increase due to more local purchases. On the expenses side, operational costs are increasing due to the rising costs from tariffs and supply issues. Collective bargaining for the Police Department has not been completed resulting in uncertainty as to the final costs for FY 25-26. The FY 25-26 budget will see a reduced effort to fund supplemental requests from departments. With budget constraints only those requests that were required were approved.

The following pages address the budget details with more specificity.

FY 2025-2026 Budget Details

Overview of Budget Goals and Budget Highlights

In preparation for the FY 25-26 budget cycle, efforts were focused on continuing the work on priorities set by the City Commission in FY 24-25. New efforts were hindered by budget constraints and the amount of unfinished current projects.

This FY 25-26 budget will see an actual decrease in the ad valorem tax rate from the current \$0.77000/\$100 of valuation to \$0.76918/\$100 of valuation. This decrease was due to increased property tax valuations. The adopted rate of \$0.76918 was the highest that could be adopted without requiring an election.

This rate will raise General Fund revenues to keep pace with maintenance and operations funding requirements impacted by inflation over the last three years and current imposed tariffs. The FY 24-25 sales tax collections through Aug 2025 are \$5,895,154. Sales tax collections are projected to be \$6,448,951 at the end of the FY 24-25. Table 3: Sales Tax Comparison by Fiscal Year is depicted below and shows FY 25-26 sales tax projections of \$6,836,358.

SALES TAX COMPARISON BY FISCAL YEARS									
Month	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Projected FY 24-25	Actual FY24-25	Budgeted FY 25-26
Oct	\$413,396	\$421,956	\$420,969	\$466,613	\$586,286	\$516,470	\$525,765	\$475,821	\$558,283
Nov	\$431,362	\$453,783	\$489,505	\$568,864	\$609,317	\$549,643	\$578,583	\$555,702	\$611,101
Dec	\$405,065	\$427,724	\$397,030	\$424,741	\$446,323	\$466,281	\$448,424	\$539,637	\$480,945
Jan	\$362,900	\$386,793	\$393,052	\$495,192	\$499,746	\$509,833	\$504,232	\$498,774	\$536,750
Feb	\$483,860	\$526,956	\$573,369	\$598,730	\$790,520	\$601,275	\$666,146	\$692,469	\$698,664
Mar	\$401,856	\$380,124	\$416,878	\$435,919	\$572,902	\$479,847	\$498,865	\$501,433	\$531,383
Apr	\$413,514	\$375,956	\$365,664	\$420,586	\$465,904	\$464,720	\$453,045	\$422,065	\$485,563
May	\$446,128	\$442,136	\$609,290	\$584,880	\$572,739	\$560,785	\$575,443	\$601,861	\$607,961
Jun	\$410,334	\$391,572	\$471,783	\$453,312	\$446,915	\$592,679	\$500,277	\$515,989	\$532,795
Jul	\$406,137	\$374,993	\$479,657	\$434,889	\$472,024	\$499,640	\$471,493	\$527,630	\$504,011
Aug	\$442,657	\$501,415	\$522,599	\$679,245	\$536,858	\$589,141	\$604,390	\$563,773	\$636,908
Sep	\$432,141	\$398,271	\$439,202	\$556,337	\$615,823	\$678,341	\$619,476	\$553,797	\$651,994
Totals	\$5,049,350	\$5,081,679	\$5,578,998	\$6,119,308	\$6,615,357	\$6,508,655	\$6,446,139	\$6,448,951	\$6,836,358
% Change		0.64%	9.79%	9.68%	8.11%	-1.61%	-0.96%	-0.92%	0.00%

Note: September 2025 actual receipts have not been received at this point. Number reflected is an estimate.

Table 3: Sales Tax Comparison Table by Fiscal Year with FY 24-25 Projections

Additionally, property tax revenue is increased due to increases in the proposed ad valorem tax rate increase and real property valuations. Property tax valuations increased \$43,544,437 and usually information is provided on how much in valuation is under review. For 2025, this information was not provided as the appeal process was just beginning and this was not available on 7/25/2025 when the Final Certification Estimate of Valuation information was due to taxing entities.

Even though General Fund revenues are trending upward, inflation for FY 23-24 ending September 30, was 2.4%, and, for FY 24-25 through August 31 of the year is running at an additional 2.9% (*usinflationcalculator.com*). These inflationary pressures impact employee's ability to purchase the same amount of goods and services, and cost the City more in equipment, supplies and insurance.

FY 25-26 will not see an increase in the Street User Fee. The projected Street Maintenance (Fund 092) budget does not includes \$174,992 for the street sweeping contract, \$346,334 for the transfer to cover a portion of personnel costs and \$1,200,000 for street repairs. Table 4: FY 24-25 Street Repair Priority List below shows those roads that are projected to be repaired by the City's Street Department in the next two fiscal years (FY2025-26 through FY 2026-27). This list of streets was segregated from those streets that will be impacted, and repaired, as part of the General Land Office (GLO) and Texas Water Development Board (TWDB) grants and loans for drainage and sewer improvements. The order in which the streets will be repaired shall be determined by the Public Works Director and the Street Department Supervisor.

Street Priority List FY25/26 Through FY26/27			
STREET	FROM	TO	TYPE OF CONSTRUCTION
Ailsie Ave	Luke 428	14th St	Full Depth Contruction
Henrietta Ave	16th St	17th St	Full Depth Contruction
Ave B	7th St	9th St	Full Depth Contruction
Ave C	5th St	Railroad St	Full Depth Contruction
Ave G	Armstrong Ave	1st St	Full Depth Contruction
2nd St	Corral Ave	Mesquite Ave	Full Depth Contruction
4th St	Ave C	Santa Gertrudis Ave	Full Depth Contruction
4th St	Henrietta Ave	Yoakum Ave	Full Depth Contruction
Yoakum Ave	5th St	Pfc Alarcon	Full Depth Contruction
Caesar St	6th St	14th St	Chip Seal
19th St	Kleberg Ave	Henrietta Ave	Chip Seal
Rettye Ave	Palm Ave	Ailsie Ave	Chip Seal
Santa Anita St	Santa Monica St	Santa Barbara St	Chip Seal
Santa Dolores St	Santa Monica St	Santa Clara Dr + Dead End	Chip Seal
Santa Clara Dr	Santa Dolores St	Santa Monica St	Chip Seal
Alice Ave	3rd St	6th St	Chip Seal
Circle Dr	Carlos Truan Blvd	Lawndale St	Chip Seal
Warren Ave	14th St	16th St	Chip Seal
Lawndale Ave	Circle Dr	Kathleen St	Chip Seal
Michael Dr	Jerome Dr	Elizabeth Ave	Chip Seal
Windcrest St	Retty Dr	Sherwood Ave	Chip Seal
Cecil Ave	6th St	E. End Of St	Chip Seal
Jayvee Ave	6th St	E. End Of St	Chip Seal
5th St	Tranquitas Creek Bridge	Ave D	Chip Seal
10th St	Kennedy Ave	Dodridge Ave	Mill & Overlay
Kleberg Ave	12th St	14th St	Mill & Overlay
5th St	Ave B	Tranquitas Creek Bridge	Mill & Overlay
Billy Evans St	Circle End Of Road	E. End Of Rd	Mill & Overlay
Wanda Ave	King Ave	Kennedy Ave	Mill & Overlay
15th St	Johnston Ave	Caesar Ave	Mill & Overlay
Ragland Ave	15th St	16th St	Mill & Overlay
Dodridge Ave	15th St	16th St	Mill & Overlay
Warren Ave	11th St	14th St	Mill & Overlay
Yoakum Ave	7th St	9th St	Mill & Overlay
Yoakum Ave	11th St	14th St	Mill & Overlay
2nd St	Mesquite Ave	Ave B	Mill & Overlay
3rd St	Ave D	Mesquite Ave	Mill & Overlay
Mesquite Ave	3rd St	2nd St	Mill & Overlay
12th St	Lee Ave	Henrietta Ave	Mill & Overlay
Hall Ave	Caesar St	N. To Dead End Culdesac	Mill & Overlay
Fordyce Ave	10th St	11th St	Mill & Overlay
Fordyce Ave	13th St	14th St	Mill & Overlay
Railroad St	Corral Ave	Ave C	Mill & Overlay
Ailsie Ave	14th St	Carlos Truan Blvd	Mill & Overlay
Palm Dr	Shelly St	Sherwood Ave	Mill & Overlay
16th St	Johnston Ave	Caesar Ave	Mill & Overlay
Shelton Ave	8th St	13th St	Mill & Overlay
13th St	Corral Ave	Ave B	Mill & Overlay
19th St	King Ave	Kleberg Ave	Mill & Overlay
Lott Ave	11th St	14th St	Mill & Overlay
Sherwood Ave	Palm Ave	Christy Ave	Mill & Overlay
Billy Evans St	Culdesac	E. To Yaklin Prop Dead End	Mill & Overlay
Wells	Ave H	Ave I	Mill & Overlay
4th St	Santa Gertrudis Ave	Richard Ave	Mill & Overlay
Johnston Ave	14th St	16th St	Mill & Overlay
20th St	Corral Ave	Sage Rd	Mill & Overlay
Jamlie Rd	Esconido Rd	Thomas/Stacie Rd	Mill & Overlay
Thomas/Stacie Rd	Jamlie Rd	Dead End	Mill & Overlay
Louisiana Ave	Johnston Ave	Colorado St	Mill & Overlay
Esconido Rd	14th St	6th St	Mill & Overlay

Budget development normally includes City Department Heads, discussing M&O budget lines with the City Manager, and then the additional requests in the form of Supplementals are discussed. With both General Fund and Utility Fund starting with large deficits, it became necessary to start with the prior year original budget and determine where cuts had to be made. Only required supplementals were approved.

Budget Input Process

A series of Budget Workshops were held with City Commission in June through August to determine amendments to the FY 25-26 budget submitted by the City Manager. Staff reviewed last years' budget workshop notes and decided to continue with the same objectives for FY 24-25 with attention placed on raising the TMRS contribution rate from 1.5:1 to 2:0:1, costs of goods and services due to inflation, and budget execution efficiencies. The budget was developed with the following priorities in mind:

- **Infrastructure**
 - Street Maintenance Program
 - Drainage Improvements both within the GLO and TWDB grants, and City funded projects
 - Facilities maintenance for City buildings, Parks and City Hall grounds
 - Future plans for both Wastewater Treatment Plants will require upgrades
- **Economic Development**
 - I-69 corridor development
 - Large commercial developments in the greater Kleberg County area
- **Employee Wages & Benefits**
 - Increasing the TMRS contribution rate from 1.5:1 to 2.0:1 for all employees.
 - Utilize Insurance Fund balance for any cost adjustments to the City's United Health Care coverage as it begins its year
 - FY 25-26 is year 1 of a new Collective Bargaining Agreement for the Police Department
 - FY 25-26 is year 2 of the Kingsville Fire Department's 2-year Collective Bargaining Agreement
- **Code Enforcement**
 - Beautification
 - Demolitions Dilapidated Structures
 - Abatements
 - Zoning violations
 - Junked/abandoned vehicles
 - Provide funding for the Building Inspector position to eliminate the need to use a third-party inspection firm.
- **Quality of Life**
 - Parks & Golf Course improvements

Weekly and Quarterly Budget Reporting

The City Manager's Staff provides weekly inputs to the City Manager for inclusion in the City Commission Weekly Report. The Weekly Report has a budget focus area that compares the budgets vs. actual revenues and expenses to the appropriate point in the fiscal year and highlights any noteworthy changes and savings throughout the execution phase. Due to staffing shortages and personnel changes, staff normally presents Quarterly Budget Reports (Budget and Investment Reports), which track where we stand with revenues, expenditures, and investments, but were not able to present those reports on a timely basis. These reports are being currently reviewed to determine what updates need to be made to make the reports less cumbersome to produce.

Maintaining Financial Stability

Fund Balance Usage: One of the ways that the City maintains financial stability is through its fund balance policy for the General Fund and Utility Fund. Prior to FY 17-18, the City required a 25% fund balance reserve for these two main operating funds. This requirement was adopted by the City Commission, through a resolution, on September 26, 2011. The minimum required fund balance prescribed by the City Commission equaled 25% (equal to 90 days of operations) of the year's budgeted expenditures and transfers-out. However, in FY 17-18, the Commission approved both fund balance requirements could be reduced to no less than 60 days or 20%. The difference would have to be spent solely on one-time expenditures and could not be part of the city's regular operating budgets. This change would allow the Commission to have flexibility on the fund balance in future years. With this change, it was stipulated that if the fund balance ever went below 25%, there would be a required 5-year payback to bring it back up to the 25% level. For the FY 25-26 budget, the General Fund expected fund balance is 25.64%, and the Utility Fund expected fund balance is 25.04%. For a complete listing of all Fund Balances, see "*Fund Balance – By Fund Type*", pages 87-90.

Deficit Budgeting: In prior years, it was acceptable to use fund balance reserves to assist in balancing the budget. In FY 18-19 there was a concerted effort to reduce the amount of fund balance reserves drawdown and that still, but more limited, continuation of the use of fund balance practices is reflected in the FY 25-26 budget. Fund balance reserves usage for General Fund in FY 25-26 has budgeted revenues of \$26,062,979.69 and budgeted expenditures of \$26,454,541.92 resulting in a shortfall of \$391,562.23, which includes a budget amendment reserve of \$300,000. General Fund has the largest share of the employee population, inflation increases are raising costs on parts and material, and health care costs continue to rise. There are several quality-of-life divisions such as parks and recreation, and the golf course, which are not self-sufficient resulting in continued stress on the fund balance. The Utility Fund will have revenues of \$11,361,339 and budgeted expenditures of \$11,337,596, which includes a budget amendment reserve of \$300,000. The Utility Fund reserves of \$2,839,404.75 are projected to end FY 25-26 slightly higher than the start of the fiscal year at \$2,815,661.75. Tourism budgeted revenues are \$742,162 and budgeted expenditures are \$706,230 for an estimated ending fund balance for FY 25-26 of \$689,185.21.

Separation of Operating and Non-Operating Funds Budget: To assist in understanding how the budget is derived, it was determined that the operating budget needed to be presented separately from the non-operating budget. The operating budget is for funds that have a regular revenue stream. The non-operating budget is for funds that do not have a regular revenue stream such as those funds which are project related and created when bonds or certificates of deposits are sold; or funds that are funded through interfund transfers for one-time capital projects such as General Fund and Utility Fund Capital Project funds 091 and 054; Police Seizure Funds and Grant Funds. Bond funds and/or CO Series Funds have the initial source of proceeds as revenues and as projects are completed, the funds are closed out. Police Seizure funds may not be entirely spent in the year of the seizure resulting in the appearance of deficits in future years. Combining the non-operating funds with the operating funds distorts the budgetary numbers in that it appears that the City is deficit budgeting when in fact it is only spending down the funds for the purpose the funds were initially intended. Table 5: List of Operating and Non-Operating Funds below shows which funds are in Operating and Non-Operating Fund categories.

Operating Funds - 14	
001 – General Fund	002 – Tourism Fund
011 – Debt Service – GF	012 – Debt Service – UF
025 – Building Security & Technology Fund	051 – Utility Fund
055 – Storm Water Drainage Capital Projects	087 – Solid Waste Capital Projects
090– Landfill Closure	092 – Street Maintenance Fund
093 – Park Maintenance Fund	098 – Economic Development Fund
138 – Insurance Fund	202 – Tourism Facade Grant Program

Non-Operating Funds - 48	
005 – Police Forfeiture Fund	009 – Law Enforce Stand-PD
009 – Law Enforce Stand-Fire	026 – Golf Course Capital Maintenance
028 – Federal Forfeiture Fund	033 – CO Series 2016-GF
054 – UF Capital Projects	062 – CO Series 2005-UF
066 – CO Series 2011 - UF	068 – CO Series 2013 Drainage
084 – DEAAG Grant	091 – GF Capital Projects
094 – Texas Parks & Wildlife Grant	097 – Vehicle Replacement Fund
100 – Safe Routes To School G	101 – TX CDBG Main St Grant #7219192
105 – Vehicle Replacement Fund PD	106 – Vehicle Replacement Fund PW
107 – Assistance to Firefighters Grant	108 – Patrick Leahy BVP Fund
110 – Kingsville PD Enhancement BWC Grant	113 – Citywide Wastewater Coll Syst Improv
114 – SWB Rural & Tribal Assist Grant	115 – Tax Note Series 2021
116 – Drainage Master Plan Loc 7-#40135	117 – Drainage Master Plan Loc 1-#40142
118 – Drainage Master Plan Loc 3-#40143	119 – Drainage Master Plan Loc 4-#40144
120 – Property Tax Reserve	121 – GF ARP SL Fiscal Recovery Fund
122 – GLO Hurricane Harvey Mitigation Grant	123 – Economic Development Grant Program
124 – Ed Rachal Foundation-PD	125 – UF ARP SL Fiscal Recovery Fund
126 – GF Tax Note Series 2022	127 – UF Tax Note Series 2022
128 – TWDB Drain Master Plan Loc 8	129 – TX Severe Winter Storm-Mobile Gen

Non-Operating Funds - 48	
130 – TXSWS Backup Generator Grant	134 – DEAAG Grant-GF
139 – Vehicle Replacement Fund-PW-GF	141 CO Series 2023-UF
151 – CO Series 2023A-GF	153 – CO Series 2024
203 – JK EDA Grant Fund	205 – Tourism ARP Funding
206 – Chamberlain Park Fund	208 – Lone Star Grant

Table 5: List of Operating and Non-Operating Funds

Debt Service Coverage Levels: In looking ahead and in consultation with the City’s financial advisors, Estrada and Hinojosa, it was decided that the Utility Fund debt service reserves (Fund 012) needed to have a higher coverage ratio than currently maintained. Even though there were no specific requirements or mandated coverage requirements, best practices indicate that the City should maintain a 1.15% coverage reserve. In FY 18-19, the adopted budget addressed the gradual build up to this coverage level within a 5-year period which is the time span when additional debt capacity would be available, and this practice continues in FY 25-26. For FY 25-26, the Utility Fund debt service obligation is \$1,329,479 resulting in 1.15% coverage of \$1,528,900. The estimated ending fund balance for UF Debt Service Fund 012 is \$2,464,415. The amount over the required coverage amount can be used for new debt service obligations

Budget Overview

The FY 25-26 budget addresses the goals and objectives through dedicated budgeting and supplemental request approvals put forth by staff to the City Manager. The challenges of meeting the required 25% minimum fund balance did not allow for the ability to approve supplemental that were classified other than required.

Category	FY 23-24	FY 24-25		FY 25-26
	Actual	Current Budget	Estimated Actual	Adopted Budget
Revenues	67,866,204.77	97,751,673.18	57,392,100.12	92,809,051.40
Expenditures	55,330,757.03	120,902,879.41	67,749,341.44	104,141,646.37
Net Annual Surplus (Deficit)	12,535,447.74	(23,151,206.23)	(10,357,241.32)	(11,332,594.97)

Table 6: Budgeted Revenues vs. Expenses by Fiscal Year (*see page 86*)

The revenues, expenditures, and net annual surplus (deficit) figures in Table 6: Budgeted Revenues vs. Expenses by Fiscal Year, above are representative of the total budget for the City of Kingsville. The total budget for FY 25-26 uses all funds ranging from operational funds to non-operational funds. It also includes other vital funds such as the Health Insurance Fund, and funds associated with capital improvements. *For further information, see Effect on Fund Balance-All Funds, pages 84-86.* It should be noted that the appearance of a deficit in FY 25-26 of (\$11,332,594.97) has many factors included. The first most notable factor is that every single employee billet in the City’s compensation plan is funded entirely for the fiscal year. Even those billets that have a gap and are advertised for hire are still funded at 100% with medical coverage at the employee only rate. In reality, the City has on any given day 15-25 billets vacant that are

budgeted but not being paid as there is nobody in the position at the time. Also, projects paid out of debt service issues will incur expenditures that do not have revenues to cover the expenditure as all revenues are recorded in the year in which it was received

Capital Vs. Operational Expenditures (Net Annual Surplus-Deficits)

Net Annual deficits occur whenever annual expenditures exceed annual revenues within a specific fund. The FY 25-26 budget has the following funds that will run a deficit:

- 001 - General Fund – (\$391,562.23) – Operational Expenditures – Fund Balance to cover
- 005 – PD Seizure Fund – (\$231,371.95)-Fund Balance to cover
- 028 - PD Federal Seizure Fund – (\$29,859)–Impress Funds-Fund Balance to cover
- 092 – Street Maintenance Fund – (\$120,334) – Additional Streets-Fund Balance will cover
- 097–Vehicle Replacement-Fire-(\$125,000)-Vehicle Repairs-Fund Balance will cover
- 098 – Economic Development Fund – (\$307,773.69) – Fund closing
- 122 – GLO Mitigation – (\$338,708) – Project Funding
- 124 – Ed Rachal Foundation-PD – (\$352.62) – Grant Closing
- 138 – Health Insurance Fund – (457,298.80)–ER Health Insurance premiums
- 153 – CO Series 2024 – (\$10,903,602.14) – Project Funding-Proceeds received in 2024

An example as to why this occurs is in the CO 2024 Series Fund-153, revenues will not offset the expenditures as the fund balance is being spent down for projects for which the bonds were sold, and revenues were recorded in previous fiscal year.

Table 7: Budgeted Revenues vs. Expenses for General, Utility and Tourism Funds by Fiscal Year, below is representative of these three operational funds only. Looking at these three funds alone is a more accurate depiction of our primary operational budgets.

Category	FY 23-24	FY 24-25		FY 25-26
	Actual	Current Budget	Estimated Actual	Adopted Budget
Revenues				
General Fund	23,846,351.00	25,877,416.95	24,803,101.39	26,062,979.69
Utility Fund	10,535,746.69	12,154,210.39	10,892,394.14	11,361,339.00
Tourism	671,920.50	652,421.35	691,896.42	742,162.00
Total Revenues	35,054,018.19	38,684,048.69	36,387,391.95	38,166,480.69
Expenditures				
General Fund	24,671,351.27	26,233,312.61	25,569,414.20	26,454,541.92
Utility Fund	12,544,953.70	13,304,021.21	11,208,014.82	11,337,596.00
Tourism	601,498.75	727,291.92	630,539.25	706,230.00
Total Expenditures	37,817,803.72	40,264,625.74	37,407,968.27	38,498,367.92
Net Annual Surplus (Deficit)	<u>(2,763,785.53)</u>	<u>(1,580,577.05)</u>	<u>(1,020,576.32)</u>	<u>(331,887.23)</u>

Table 7: Budgeted Revenues vs. Expenses for General, Utility and Tourism Funds by Fiscal Year

Revenues

- General Fund: The FY 25-26 overall budget increase is due to revenue increases in the following departments/divisions:
 - o Planning – Not using a third party to perform inspections and plan review, along with increase permit fees.
 - o Finance – Increase property tax revenue due to increased tax valuations.
 - o Fire – New 3rd party ambulance biller with better collection capabilities.
 - o Health – Prior Year FY 24-25 revenues were conservatively budgeted, and the new Animal Shelter will be completed doubling the number of kennels.
- Utility Fund: The FY 25-26 budget will see an increase water or wastewater service fees of 8% and 5% respectively. The FY 25-26 will see a full year of the new water meter reads.
- Tourism Fund: Although not required by City ordinance, the City Manager requires the Tourism Department to maintain the same 25% fund balance reserve at the end of each FY. Prior FY 24-25 saw major staffing changes and FY 25-26 will see a shift in tourism events focus.

Expenditures

During the planning phase of developing the FY 25-26 budget, the original budget for FY 24-25 was rolled forward as where to start. Estimates were performed on what each department would need for the annual budget of the current year with anticipate cost increases due to inflation and tariffs imposed. Fund balance requirements were then factored into the equation resulting in the proposed budget submitted to City Commission for adoption.

The total expenditures in the FY 25-26 budget (all funds) are \$104,141,646.37, which is \$16,761,233.04 less than the current FY 24-25 budget, with budget amendments, totaled.

The FY 25-26 budget programs do not see a pay increase for employees. The primary personnel focus for FY 25-26 was to increase the TMRS retirement from 1.5:1 to 2.0:1 for all employees. The Collective Bargaining Agreement for the Police Department is still being negotiated and the results of those negotiations are unknown at this time.

The General Fund is the primary fund made up by our local taxpayers and is also home to the core functions of the City.

Figure 1: General Fund Divisional Comparison below is a more detailed break-out of the expenses for the General Fund in the FY 25-26 budget.

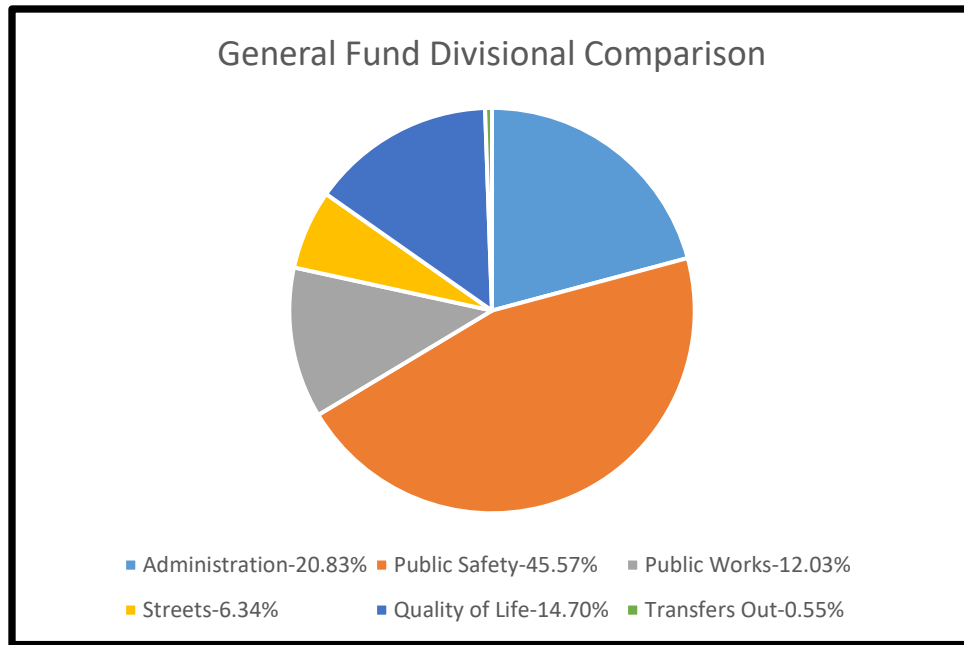


Figure 1: General Fund Divisional Comparison

- Administration – City Commission, City Manager, Municipal Building, City Special, Economic Development, Human Resources, Risk Management, Legal, Finance, Purchasing/IT
- Public Safety – Police, Fire, Volunteer Fire
- Public Works – Public Works Admin, Solid Waste Management, Engineering, Service Center, Garage, Street (Public Works Admin & Engineering are split with Utility Fund)
- Streets – Street Operations in the General Fund
- Quality of Life – Planning, Community Appearance, Health, Parks, Golf

As visible in Figure 1 above, 45.57% of the General Fund expenses are consumed by the Public Safety Departments and the lowest recipient of General Fund dollars is in Street Operation at 6.34%. However, this is deceiving considering a Street User Fee began collections in FY 16-17 to help supplement the street operations of the City. The Street User Fee (Fund 92) continues to make a considerable difference as it supplements labor and material expenditures and provides funding for an activity that would be limited using only General Fund revenue sources.

In Figure 2: General Fund Expenditure Categories below depicts a different way of seeing how the General Fund dollars are utilized. This shows that 77.63% of all expenses will be for personnel related expenditures in FY 25-26.

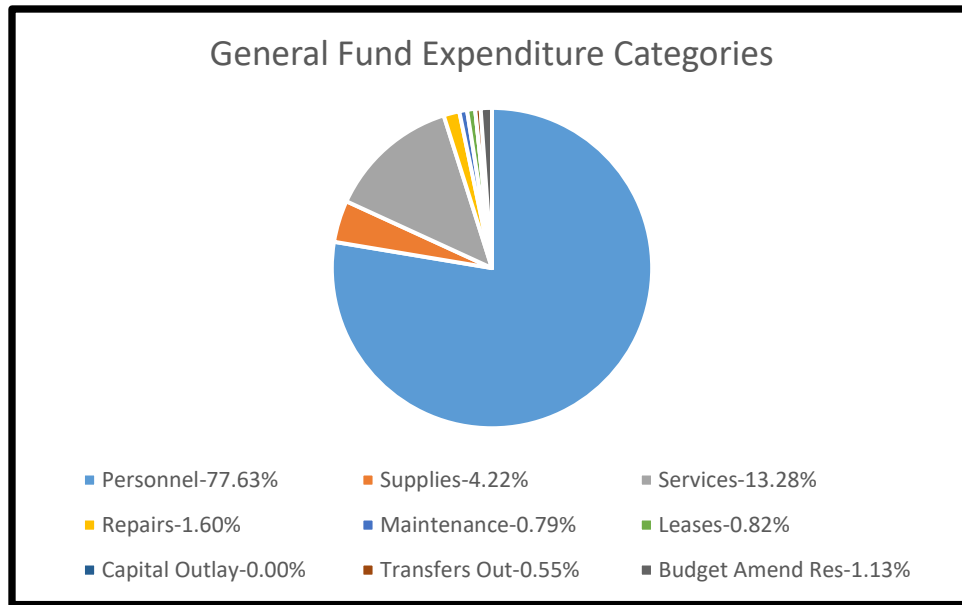


Figure 2: General Fund Expenditure Categories

Expenditure Category	
Personnel-77.63%	\$20,535,980.00
Supplies-4.22%	\$1,115,997.00
Services-13.28%	\$3,511,906.00
Repairs-1.60%	\$422,883.00
Maintenance-0.79%	\$207,684.00
Leases-0.82%	\$215,768.92
Capital Outlay-0.00%	\$0.00
Transfers Out-0.55%	\$144,323.00
Budget Amend Res-1.13%	\$300,000.00
Total Expenditures	<u>\$26,454,541.92</u>

As is customary, department directors submit supplemental requests every year. For the FY 25-26 budget, the staff submitted a total of 106 supplemental requests, which are requests above and beyond the normal core budget. Those 106 supplementals were ranked according to their significance. For example, supplementals were rated as to whether they must be approved, or we will have a failure in City services, or they were rated as a nice to have but not necessarily required in this fiscal year. Of the 106 supplementals, the City Manager approved for Commission consideration 23 (21.70% of the total) for a total expense increase of \$209,338. Other core budget items were increased and not requested through a submitted supplemental.

The supplementals requested spending increases in Personnel changes, Information Technology, line-item Expenditure requests, and Capital Outlays. Break out of these requests by category is in the Table 9: Supplement Requests by Category, below. For further information on all funds, see *“Where The Money Goes”*, page 80.

Request Type	Requested Amount	Approved Amount	# Approved vs Submitted	% Number Approved
Personnel	442,895.00	0.00	0/10	0.00%
Expenditures	467,336.00	109,456.00	18/52	34.62%
Information Technology	31,472.00	54,121.00	2/6	33.33%
Capital Outlay	3,785,002.00	45,761.00	3/38	7.89%
Totals	4,726,705.00	209,338.00	23/106	21.70%

Table 9: Supplemental Requests by Category – see pages 59-73

Organizational Structure & Staff

The FY 25-26 City budget is proposing 291 full time positions, 18 part time positions, and 33 seasonal positions for a total of 342. The breakdown comparison is as follows:

Type	FY 24-25	FY 25-26	Difference
Full-Time	301.00	290.00	(11.00)
Part-Time (29 hrs weekly)	8.00	8.00	0.00
Part-Time (19 hrs weekly)	12.00	9.00	(3.00)
Part-Time (10 hrs weekly)	3.00	3.00	0.00
Temporary/Seasonal	31.00	30.00	(1.00)
Totals	355.00	340.00	(15.00)

For more details on the staff changes, new organizational structure and historical staffing levels please reference the following attachments:

Schedule	Budget Reference
Organizational Chart	47
Positional Summary By Fund/Department	49-53

Key Initiatives/Projects

Parks & Recreation

Focus on this aspect of Quality of Life continues via the ongoing implementation of the Parks Master Plan completed in March 2017. FY 16-17 saw improvements with the addition of staff and combination of resources that resulted in the merger of Golf & Parks Divisions and technological improvements. FY 17-18 focused on improvements at Brookshire Pool, Downtown Pavilion and the opening of a Skate Park, Splash Pad and Kiddie Pool. FY 18-19 focused on additional improvements to the Brookshire Pool and continued maintenance improvements to neighborhood parks and ball fields at DKP. FY 19-20 saw the completion of the Dog Park at Dick Kleberg Park and improvements to overall areas at Dick Kleberg Park through the Texas Parks and

Wildlife Grant. The FY 20-21 budget added funding for improvements to Dick Kleberg Park ball fields, playground surfaces including the pool, repair of bollards and cables for parking control in parks, installation of a new playground apparatus at Corral Park near Texas A&M-Kingsville, and planning for the build-out of a walking trail in Dick Kleberg Park. The FY 21-22 budget added plumbing and concrete work at restroom facilities in Parks and at the Brookshire Pool, post and cables for parking perimeters at various parks, the addition of engineered wood fiber for playgrounds and additional red dirt to ball fields. In addition, the golf course was the recipient of a large resource injection that rebuilt three greens and completed maintenance on targeted pond cleaning to facilitate play. The FY 22-23 budget added a joint Kleberg County and the City project to renovate the remaining 16 greens at the L.E. Ramey Golf Course for \$259,000, and numerous parks improvements. For FY 23-24, the Parks Department completed work on scoreboard maintenance, Brookshire Pool maintenance, fencing at the baseball fields, a new shade structure at the Splash Pad and a similar shade structure at Thompson Park. There was also a joint City/County project that completed the re-seeding of 12 fairways at the L.E. Ramey Golf Course. FY 24-25, the focus will be on routine park maintenance to “take care of what we have,” and working with the Harte Research Institute on estuary reclamation and counter-erosion efforts along the waterways south of Dick Kleberg Park. Going into FY 25-26, efforts will continue to maintain the status quo due to budget constraints. New projects will be completed through donations and grant awards.

City Facility Maintenance & Enhancements

FY 16-17 saw the creation of a Building Maintenance Division and since that time, staffing has increased along with the number of facilities serviced. The division has centralized maintenance operations and creates efficiencies in providing service and acquiring supplies.

City Beautification Projects

The FY 25-26 budget continues highlighting those projects that are intended to beautify the City of Kingsville. Projects include the following:

- Final build-out of the landscape areas in Chamberlain Park and donated park playground equipment.
- Increased effort on property abatement and demolition of unsound structures.
- Tourism will complete a new dog park in conjunction with the Fuel America Truck and Travel facility opening in FY 25-26.
- Public Works will take over sweeping streets as the 3-year contract with a third-party sweeping vendor comes to an end.

Tourism

Tourism’s focus since 2021 was to increase special events and festivals throughout the year, to include promotional packages and advertisement from Austin to the Rio Grande Valley. For FY 24-25, the focus will continue to promote activities to include the following:

- New events
- Viva El Centro
- Butterfly Blitz
- La Posada
- Ranch Hand

- 4th of July Patriotic and City Birthday celebration
- Fundraising for the public-private partnership to restore the Henrietta Memorial Center

Economic Development

The FY 25-26 budget brings economic development efforts directly under the City's direction as the Chamber of Commerce no longer will continue those efforts.

Public Safety

The past few fiscal years, the City has increased annually the Police Department by one officer and the Fire Department by two firefighters. The FY 25-26 budget programs no position increases for either the Police department or the Fire Department.

Health Benefits

Health insurance costs continue to rise, and the City's current United Health Care Provider continues for FY 25-26. With a healthy fund balance in Fund 138-Health Insurance Fund, the City has elected to absorb \$150 per month per employee to offset employer cost increases. The plan rates have the employer rates the same for each of the 3 plans with the employee picking up the difference. The Health Insurance Fund will have approximately \$600,000 left to assist with employer rate increases for next FY 26-27.

Infrastructure

FY 21-22 saw the largest increases in infrastructure improvements in the City's history. In FY 20-21, the City applied for, and was awarded, three major grants and grant/loans for various projects around the City. In FY 24-25, most all General Land Office (GLO) and Texas Water Development Board (TWDB) projects are in some state of planning or construction. Some have been completed. The projects include:

The first of the grants totals \$7,366,778 and is for a General Land Office (GLO) grant, with a 1% City match, to fund various wastewater collection system improvements. These improvements include:

- 18" Wastewater Main Replacement from Corral Ave to 3MGD North WWTP – 4,700 LF: 90% Complete
- Proposed Lift Station and 18" Wastewater Main Rehabilitation – 11,400 LF: 35% Complete
- 8" Wastewater Main Replacement, alley between Johnston St. and Fordyce St. – 1,000 LF: Complete.
- City-wide Manhole Rehabilitation – 78 Each Project: Complete.

The second set of projects is a Texas Water Development Board (TWDB) grant/loan in the total amount of \$6,900,000. This TWDB grant/loan is split three ways with the grants totaling 42% (\$2,898,000), 55% in a 0% loan for 30 years in the amount of \$3,795,000, and the third piece being the City's match of \$207,000. These improvements address five of the seven project areas identified in the City's Master Drainage Plan and include the following locations:

- Location #1 – Fairview Drive: 2,400 LF of drainage pipe, 16 inlets, channel excavation and pavement repairs: Construction on going.

- Location #3 – 21st Street: 2,800 LF of storm drain, 10 inlets and pavement repairs: Construction on going.
- Location #4 – Alexander Avenue: 3,100 LF of storm drain, drainage channel excavation and pavement repairs: Bidding Process
- Location #7 – Pasadena Drive: 2,900 LF of storm drain, 17 inlets, channel excavation and pavement repairs: Bidding Process
- Location #8 – Paulson Falls: 1,200 LF of storm drain, 8 inlets, channel excavation and pavement repairs: Need as-builts, COCC, retainage pay app, payment affidavit.

The third grant totals \$36,311,929 and is from the General Land Office for mitigation following Hurricane Harvey. The City has a 1% match. This grant, funds 13 city-wide drainage system projects. These improvements include:

- 9,000 LF of reinforced concrete pipe and adding 23,100 feet of underground concrete box culverts and 130 inlets. Many of the box culverts are for burying the Caesar Street ditch from 14th Street to the I-69 bypass - Construction on going.
- Install 65 junction boxes and 6,900 feet of curb and gutter to drain and direct water from road surfaces: Construction on going.
- Road repairs to areas in the construction zones to include flex base with geogrid soil stabilization and either 4" of hot mix asphalt or concrete pavements surface
- Replace impacted sidewalks for pedestrian traffic: Construction on going.
- Install concrete headwalls at the ends of drainage pipes and culverts to mitigate erosion: Construction on going.

A concerted effort was undertaken by the Engineering Department to deconflict the three grants and grant/loan project areas from the street project lists using the City's IMS program.

Along with the drainage and sewer project listed above, the City programed and completed several streets that received either chip seal, milling/hot mix overlay, or full depth construction in FY 25-26 totaling 3.182 miles.

The FY 25-26 street list will be more aggressive with the arrival of new street equipment on FY 24-25. For FY 25-26, a two-year running list, the Street Department has identified 75 streets in need of either chip seal, milling& overlay, or full depth construction. This program is designed as a two-year rolling plan, allowing flexibility in scheduling and prioritization. Streets will be selected and addressed at the discretion of the City Engineer and Public works Director, in coordination with the Street Department Supervisor. Please note that the figures related to lengths, widths, and cost are preliminary and subject to adjustment based on material pricing at the time of construction.

BUDGET MESSAGE

Street	From	To	Type of Construction	Priority	Type of Street	Length	Width	Square Yds
Ailsie Ave	Loop 428	14th St	Full Depth Construction		Residential	1238	40	5,502
Henrietta Ave	16th St	17th St	Full Depth Construction		Residential	890	26	2,571
Ave B	7th St	9th St	Full Depth Construction		Collector	935	36	3,740
Ave C	5th St	Railroad St	Full Depth Construction		Residential	660	26	1,907
Ave G	Armstrong Ave	1st St	Full Depth Construction		Residential	875	26	2,528
2nd St	Corral Ave	Mesquite Ave	Full Depth Construction		Residential	295	25	819
17th St	Caesar Ave	Lott Ave	Full Depth Construction		Collector	2490	35	9,683
4th St	Ave C	Santa Gertrudis Ave	Full Depth Construction		Residential	1765	30	5,883
4th St	Henrietta Ave	Yoakum Ave	Full Depth Construction		Residential	340	32	1,209
Yoakum Ave	5th St	PFC Alarcon	Full Depth Construction		Residential	320	45	1,600
Caesar St	6th St	14th St	Chip Seal		Arterial	3650	34	13,789
19th St	Kleberg Ave	Henrietta Ave	Chip Seal		Residential	814	29.5	2,668
Rettye Ave	Palm Ave	Ailsie Ave	Chip Seal		Residential	1075	28	3,344
Santa Anita St	Santa Monica St	Santa Barbara St	Chip Seal		Residential	1475	26	4,261
Santa Dolores St	Santa Monica St	Santa Clara Dr. + Dead End	Chip Seal		Residential	750	26	2,167
Santa Clara Dr	Santa Dolores St	Santa Monica St	Chip Seal		Residential	900	26	2,600
4th St	Alice Ave	Henrietta Ave	Chip Seal		Residential	695	26	2,008
Alice Ave	3rd St	6th St	Chip Seal		Residential	1325	28	4,122
Circle Dr	Carlos Truan Blvd	Lawndale St	Chip Seal		Residential	1600	27	4,800
Warren Ave	14th St	16th St	Chip Seal		Residential	1050	26	3,033
Lawndale Ave	Circle Dr	Kathleen St	Chip Seal		Residential	1360	26	3,929
Michael Dr	Jerome Dr	Elizabeth Ave	Chip Seal		Residential	1045	29	3,367
Windcrest St	Rettye Dr	Sherwood Ave	Chip Seal		Residential	550	27	1,650
Cecil	6th St	East End of street	Chip Seal		Residential	1490	32	5,298
Jay Vee Ave	6th St	East End of street	Chip Seal		Residential	1490	27	4,470
Lee Ave	14th St	17th St	Chip Seal		Residential	1780	27	5,340
5th St	Tranquitas Creek Bridge	Ave D	Chip Seal		Residential	360	28	1,120
10th St	Kenedy Ave	Doddridge Ave	Mill & Overlay		Residential	1800	28	5,600
Kleberg Ave	12th St	14th St.	Mill & Overlay		Collector	875	50	4,861
4th St	King Ave	Kenedy Ave	Mill & Overlay		Residential	300	26	867
5th St	Ave B	Tranquitas Creek Bridge	Mill & Overlay		Residential	360	30	1,200
Billy Evans St	Circle End of Road	East End of road	Mill & Overlay		Residential	1490	35	5,794
Wanda Ave	King Ave	Kenedy Ave	Mill & Overlay		Residential	300	28	933
Fordyce Ave	16 St	East to Dead End	Mill & Overlay		Residential	350	28	1,089
Yoakum Ave	14th St	17th St	Mill & Overlay		Residential	1775	28	5,522
15th St	Johnston Ave	Caesar Ave	Mill & Overlay		Residential	1400	26	4,044
Ragland Ave	15th St	16th St	Mill & Overlay		Residential	700	26	2,022
Doddridge Ave	15th St	16th St	Mill & Overlay		Residential	700	27	2,100
Warren Ave	11th St	14th St	Mill & Overlay		Residential	1325	26	3,828
Yoakum Ave	7th St	9th St	Mill & Overlay		Residential	885	48	4,720
Yoakum Ave	11th St	14th St	Mill & Overlay		Residential	1400	37	5,756
Wells Ave	Kleberg Ave	Yoakum Ave	Mill & Overlay		Residential	325	28	1,011
Wells Ave	Henrietta Ave	Richard Ave	Mill & Overlay		Residential	1020	29	3,287
2nd St	Mesquite Ave	Ave B	Mill & Overlay		Residential	1050	26	3,033
3rd St	Ave D	Mesquite Ave	Mill & Overlay		Residential	320	25	889
Mesquite Ave	3rd Street	2nd/MLK St	Mill & Overlay		Residential	440	25	1,222
12th St	Lee Ave	Henrietta Ave	Mill & Overlay		Residential	350	33	1,283
Huisache Ave	17th St	18th St	Mill & Overlay		Residential	915	27	2,745
Hall Ave	Caesar St	North to the Dead End Culdesac	Mill & Overlay		Residential	1280	34	4,836
18th St	Johnston Ave	Lott Ave	Mill & Overlay		Residential	951	26	2,747
Fordyce Ave	10th St	11th St	Mill & Overlay		Residential	460	36	1,840
Fordyce Ave	13th St	14th St	Mill & Overlay		Residential	460	36	1,840
Railroad St	Corral Ave	Ave C	Mill & Overlay		Residential	1385	26	4,001
Ailsie Ave	14th St	Carlos Truan Blvd	Mill & Overlay		Residential	4038	38	17,049
Palm Dr	Shelly St	Sherwood Ave	Mill & Overlay		Residential	854	28	2,657
16th St	Johnston Ave	Caesar Ave	Mill & Overlay		Residential	1440	28	4,480
Shelton Ave	8th St	13th St	Mill & Overlay		Residential	2750	28	8,556
13th St	Corral Ave	Ave B	Mill & Overlay		Residential	1345	27	4,035
12th St	Yoakum Ave	King Ave	Mill & Overlay		Collector	710	39	3,077
19th St	King Ave	Kleberg Ave	Mill & Overlay		Residential	300	26	867
Lott Ave	11th St	14th St	Mill & Overlay		Residential	1350	26	3,900
Sherwood Ave	Palm Ave	Christy Ave	Mill & Overlay		Residential	550	26	1,589
Billy Evans St	Culdesac by 6th St	East to Yaklin Prop dead end	Mill & Overlay		Residential	1450	28	4,511
Wells	Ave H	Ave I	Mill & Overlay		Residential	330	26	953
4th St	W. Santa Gertrudis	Richard Ave	Mill & Overlay		Residential	325	26	939
Johnston Ave	14th St	16th St	Mill & Overlay		Residential	923	28	2,872
Johnston Ave	17th St	18th St	Mill & Overlay		Residential	923	28	2,872
20th St	Corral Ave	Sage Rd.	Mill & Overlay		Residential	2800	17	5,289
Jamie Rd	Escondido St.	Thomas/Stacie Rd	Mill & Overlay		Residential	850	32	3,022
Thomas/Stacie Rd.	Jamie Rd.	Dead End	Mill & Overlay		Residential	500	24	1,333
E. Johnston Ave	19th	E. Lott	Mill & Overlay		Residential	1275	28	3,967
Louisiana Ave	Johnston Ave	Colorado St.	Mill & Overlay		Residential	925	26	2,672
Fordyce Ave	17th St	18th St	Mill & Overlay		Residential	925	27	2,775
9th St	King Ave	Caesar Ave	Contractor Overlay/Needs Storm Drain Repair 1st		Collector	3200	30	10,667
Escondido Rd	14 St	6th Street (Bus. 77)	Major street expansion project		Collector	3719	48	19,835
					Total Miles	16.158		

Challenges for FY 25-26 & Beyond

The challenges described below are intended to help bring to light issues that need to be addressed and assessed throughout the upcoming fiscal year to ensure adequate funding in FY 25-26 and beyond.

Health Department

The City of Kingsville is currently under construction a new Animal Shelter, scheduled to open in January 2026. The new facility will feature 24 climate-controlled kennels, 25 outdoor covered kennels, and a modern office and administrative space. In addition, the existing shelter building will undergo rehabilitation and be repurposed into a veterinary clinic. A MOU is being developed with Texas A&M University Kingsville (TAMUK) Veterinary Program expanding opportunities for student training, community partnerships, and improved animal care services. This project represents a major step forward in enhancing animal welfare and veterinary education in our community.

Utility Operations

The FY 25-26 budget addresses some items identified as challenges in preceding years' budget with procurement of new blowers and controls, and pump reclamation. In addition, the most pressing need for future planning is the upgrades necessary to both the North and South Wastewater Treatment Plants. The list of urgent items requiring repair/replacement for both plants from the 2022 Garver Engineering Study is over \$33M.

The next major infrastructure project will be assessing and applying for assistance to replace aged water lines throughout the City; more specifically, replacing the cast iron and asbestos concrete lines.

Fire Department

As the City of Kingsville grows and the expansion of the I-69 corridor on the east side, development projections favor the south side of the City. Future planning for a third fire station is a high priority with a projected operational capability in 2026. The City added two firefighters in each of the last four fiscal years and is programming one more for FY 25-26.

Conclusion

This Budget Message, attached exhibits, and the Budget Summary schedules and graphs are intended to provide readers with an informative view of City operations and financial performances for the Fiscal Year beginning October 1, 2026, and ending September 30, 2026. These summaries highlight key trends, funding priorities, and resources allocations to ensure transparency and accountability in the city's financial planning.

Special thanks are extended to all City Directors, the City Secretary, and the dedicated personal of the Finance Department for the invaluable assistance in the preparation of the City's Manager's 2025-2-26 Annual Budget. Their commitment, expertise, and collaboration were essential in producing a document that reflects the City's priorities and ensures responsible stewardship of public resources.

Thank you and please contact me if you have any questions or comments.

Charlie L. Sosa
City Manager

cc: City Manager Directors and Staff / City Attorney / City Secretary / City Employees /
Public Library / City Website / Local Media



CITY OF KINGSVILLE ELECTED OFFICIALS



CITY COMMISSION



Sam Fugate
Mayor



Edna Lopez
City Commissioner-Place 1



Norma Nelda Alvarez
City Commissioner-Place 2



Hector Hinojosa
City Commissioner-Place 3



Leo Alarcon
City Commissioner-Place 4

The City of Kingsville Commission is composed of a mayor & four commission members. The Commission meets the 2nd and 4th Monday each month at 5 p.m. in the City Hall Helen Kleberg Groves Community Room located at 400 West King Avenue. All meetings are open to the public. Citizens and employees are encouraged to attend.



VALUES



PURPOSE

The Kingsville City Commission recognizes that achieving our city's goals and vision hinges on the quality operation of our services and programs. To accomplish this, we foster an organizational culture that is built on the following core values:

WE VALUE:

COMMITMENT

We will promote commitment from all employees to the vision, mission and core values established in this plan. We recognize that our success is dependent on our ability to meet our service commitments in an effective and caring manner. Our dedication and professionalism will be evident as we follow-up on our promises to ensure that our commitments have been met in a customer friendly and quality manner.

INNOVATION

We will continue a tradition of creativity and innovation in the delivery of municipal services. We will seek out and apply innovative approaches in providing the best service to our customers. We will openly share our successes and areas needing improvement with others to affect continuous improvement to the standards of excellence in Kingsville.

INTEGRITY

We will safeguard public trust by ensuring that our actions are consistent with our vision, mission, and core values. We are dedicated to a standard of values that promotes honesty and ethical behavior. We will treat our customers as we would want to be treated and deliver the highest level of customer service possible.

LEADERSHIP

We will build a team of highly qualified individuals to advance our leadership role in the community. We are dedicated to quality-focused principles and performance excellence in everything we do. Each of us will set high individual standards to ensure that our customers are provided quality service in a timely and cost-efficient manner.

SENSITIVITY

We are committed to promote a workforce that respects and values diversity in our community. We must also be respectful and tolerant of the many ideas, emotions, and circumstances of those living and visiting our community. We will promote the highest possible services for all customers while being sensitive to the differences among ourselves.

TEAMWORK

We recognize the strength in teamwork and that our success is dependent on our ability to perform as a highly effective team. Through effective teamwork we can harness our energy, creativity, and resources to design and implement programs and services that are the best that they can be. We will work cooperatively within all levels of our organization and with our partners to achieve this common vision.



CITY COMMISSION



MISSION

The City Commission will promote the safety, health, and general well-being of the community within the bounds of fiscal responsibility while preserving and advancing the quality of life resulting in exceptional civic pride.

VISION STATEMENT

The City Commission strives to afford all residents of Kingsville with the following:

SUPERIOR CITY SERVICES

Access to the highest quality of customer-focused city services available at a reasonable cost.

- Water, Sewer and Stormwater services
 - Rate adjustments determined by rate studies.
 - Meet all TCEQ permitting and inspection requirements.
- Convenience, accessibility to City Staff
 - Access via email, phone appointments.
- Customer service
 - Kiosks, payment windows, hotlines, social media.
- Effective, efficient, professional, competent staff
 - Monthly training schedules by the Risk Manager.
 - Hiring the most qualified for positions.

- Use of technology and media in all areas possible
 - Regular information availability via the City's Website.
 - Social Media.
 - Radio and other advertising.
- Value of Cost
 - Adhere to financial purchasing policies.

SAFE AND SECURE ENVIRONMENT

Live in a safe, secure environment.

- Adequate lighting
 - Quarterly street light assessments.
- Adequate water and services, drainage
 - Engineering and Public Works identify system upgrades.
 - Program repairs through the Capital Improvements Program Manager.
- Community policing
 - Annual National Night Out event and other community/police interactive events.
 - Neighborhood Watch program.
- Effective, efficient fire and police protection
 - Fully staffed and equipped fire and police force.
- Emergency management
 - Designated Emergency Management Coordinator.
 - Maintain current Emergency Services Policy with distribution to all City Department Heads.
- Public health services
 - Maintain a fully staffed City of Kingsville Health Department that is responsible for Animal Control, Restaurant Inspections, Wastewater Septic Inspections and Vector Control.
- Sanitation
 - Operate and maintain a full-service solid waste system with weekly commercial and residential pickup.
 - Operate and maintain a landfill in compliance with TCEQ regulations.

CLEAN AND HEALTHY ENVIRONMENT

Live in a clean environment that enhances and protects the quality of their lives. These services shall be monitored and addressed through respective state and federal agencies policies.

- Air quality
- Litter control
- Recycling
- Water Quality

QUALITY OF LIFE

Live in well-planned neighborhoods suited to community interests and lifestyles. Be enriched by a range of cultural arts and recreational opportunities provided through city-wide initiatives and supported by the collaborative efforts and agreements with other governmental entities, charitable and nonprofit organizations, and private entities.

- Gentrification of older neighborhoods
- Pedestrian mobility
 - Create bicycle lanes in accordance with the Park's Master Plan.
 - Rehabilitation of sidewalks shall incorporate ADA compliant ramps and crossings.
- Planning/zoning
 - Recommend to Commission adoption of the International Code Council family of codes.
 - Maintain a full-service planning department, with a building official, and construction inspectors (in house or contracted).
 - Maintain a full-service code enforcement division to enforce City ordinances.
 - Maintain a Historical Division branch in the Planning Department to address construction, remodeling, and preservation of buildings in the historic district.
- Athletic activities
 - Offer a full range of sporting activities through the Park's Department.
- Festivals
 - Tourism maintains and updates the festival schedule monthly.
- Museums
 - Coordinate promotion of museums through the Tourism Department.
- Parks
 - Adhere to Park's Master Plan.
 - Ensure park amenities are multi-generational.
 - Offer full range of recreational activities.
 - Promote athletic competitions, events, and wildlife & heritage events.
- Performing Arts
 - Advertise and promote those events through Tourism and Texas A&M Kingsville.
- Public Art
 - Coordinated through the Downtown Manager.

COMMUNITY INVOLVEMENT

Participate and contribute to the health and future of our community.

- Advisory boards and committees
 - Board lists maintained by City Secretary and nominations for vacancy's forwarded by the City Manager.

- Community education programs
 - Coordinated through multiple departments in the City, Texas A&M Kingsville, and Kleberg County.
- Focus groups
 - Coordinated by various organizers through the City Manager's office.
- Volunteer programs
 - Keep Kingsville Beautiful volunteer group.
 - Golf Course volunteer group for course maintenance projects.
 - City-wide Spring and Fall "Trash-Off" days.
 - Animal rescue groups to assist with moving animals out of the Animal

RELIABLE & DEPENDABLE INFRASTRUCTURE

Easily travel to, within and from the community.

- Thoroughfare plan
 - Coordinated with TXDOT for any improvements
- Well maintained and clean streets, sidewalks, and pedestrian paths
 - Public Works cleaning schedule for monthly thoroughfare and annual residential sweeps
 - Dedicated maintenance effort with equipment to maintain cleanliness of sidewalks, curbs, and gutters.
- Traffic management
 - Police Department assessments of traffic flow within the City and passing those issues to Engineering for corrective action.

ECONOMIC STABILITY

Contribute to and benefit from living in a strong diverse economic environment.

- Economic development compatible with community values
 - Focus Groups chaired by the EDC Director
- Job opportunities
 - City positions posted online and in the City's HR Department
- Protection of property values
 - Code Enforcement notices to correct dilapidated structures.
 - City infrastructure maintenance to provide quality services to all areas of the City.
- Strong retail environment
 - Economic Development Corporation lead on recruiting, retaining, and expanding retail development in the City.

- Tourism, conventions
 - Coordinated through the Tourism Director.
 - Maintain a business hours Tourism public access building to promote tourism activities in the regional area.
 - Maintain the Train Depot Museum.
 - Coordinate with the County use of the JK Northway Exposition Center.

COMMUNITY PARTNERSHIP

Be enriched by fostering quality and long-term relationships with local, statewide, national, and international interests in the City of Kingsville.

- Community support of military members; their dependents and veterans
- Enhance development opportunities for Texas A&M University-Kingsville
 - Maintain dialogue with Texas A&M Kingsville and the City's Engineering Department for project identification and coordination.
- Preserve and support the U.S. Naval Air Station Kingsville
 - City Manager coordinates with the NAS Kingsville Community Plans and Liaison on City/NAS Kingsville issues.
 - Tourism support with the Wings Over South Texas Air Show.



PROFILE



The City of Kingsville, Texas officially became a city in the year 1911. It is located in Kleberg County on U.S. Highway 77 approximately 45 miles southwest of Corpus Christi. Kingsville has a geographical area of just under 14 square miles with a population of 25,061 people. The City has a labor force of about 13,500 people with an unemployment rate of about 4.0%. The top three major employers are the U.S. Naval Air Station, Texas A&M University-Kingsville, and Celanese. These three employers represent over 24% of the jobs for the local economy. Compared to the rest of the country, Kingsville's cost of living is 17.0% lower than the U.S. average.

HISTORY

In 1904, a rail line was built by the St. Louis, Brownsville and Mexico railway that ran through what is now known as Kingsville. To spur development, Henrietta King put up half of the King Ranch up for sale and the other half was deeded to a construction company to allow it to build a railway. This event is what allowed the city to become established and grow into what it is today. Soon, thereafter, the Railway built their headquarters in Kingsville and economic development followed. Farming, ranching and trading became a big part of the economy in following years. The King Ranch built several businesses in the City. Among them were a newspaper, hotel, cotton gin and an ice plant. Later, oil and gas were discovered and this created even more economic boost for the area.

In the mid-twenties, the South Texas Teachers College was established. A few years later, the college's name was changed to the Texas College of Arts & Industries. In the early 1990's, the name was again changed to Texas A&M University-Kingsville. Today, TAMUK is a university with a population of over 8,300 students. It attracts students from all over the country and from abroad which includes 43 countries.

In the early 1940's, the Naval Air Station-Kingsville was opened. It was one of only a few advanced pilot training facilities in the country. During War World II, jet pilots and crewmen were trained at this installation. Today, Naval Air Station-Kingsville is still one of the top air training facilities in the country.

DEMOGRAPHICS

People Quick Facts	Kingsville	Texas
Hispanic or Latino:	72.7%	39.5%
White alone	33.7%	14.0%
Black or African American	0.2%	0.3%
American Indian & Alaska Native	0.3%	0.5%
Asian	0.0%	0.1%

People Quick Facts	Kingsville	Texas
Native Hawaiian & Other Pacific Islander	0.0%	0.0%
Two or More Races	32.8%	16.3%
White alone, Not Hispanic or Latino	18.7%	39.9%

People Quick Facts	Kingsville	Texas
Living in same house 1 year & over	85.2%	85.7%
Foreign born persons	7.0%	17.9%
Language other than English spoken at home	34.0%	35.4%
High school graduate or higher	84.2%	85.7%
Bachelor's degree or higher	22.5%	34.2%
Veterans 2019-2023	1,758	1,394,897
Mean travel time to work (minutes)	18.3	27.2

Statistics from: data.census.gov and censusreporter.org for Kingsville, Texas

There are approximately 13,011 (52.0%) males vs. 12,050 (48.0%) females

EDUCATION

There are three independent school districts in Kingsville. They are the Kingsville Independent School District, Ricardo Independent School District and Santa Gertrudis Independent School District. Kingsville Independent School District has 5 schools; Ricardo has 2 schools; and Santa Gertrudis has 2 schools. These three independent school districts have approximately 4,065 students. There are 3 private schools with a total student population of approximately 154. Kingsville also has two post-secondary educational institutions. Texas A&M University-Kingsville, a public university, has a population of over 6,128 students. Coastal Bend College is a comprehensive, public community college serving a diverse South Texas area and has a regional campus in the City.

GOVERNMENT

Currently, the City operates under the Commission-Manager form of government. The Commission is comprised of a Mayor and four Commissioners. They are elected by the voters of Kingsville to fulfill the needs and wishes of the public. Their positions are very important because they have the ability to make decisions that affect many aspects of the lives of the residents of the City. The Commission holds public meetings the second and fourth Monday of every month to make decisions regarding many important aspects that affect the community such as passing city ordinances, establishing tax rates, adopting an annual budget and appointing city officials. The city officials the Commission appoints include the City Manager, City Attorney and the Municipal Court Judge.

The City Manager is responsible for overseeing the daily operations of the City as a whole. He/she reports to the Commission for oversight. This position is responsible for the implementation of policies and ordinances established by the Commission. He/she guides and directs department heads to ensure that City policies and ordinances are being followed and that the needs of the citizenry are being met. The City Manager is responsible for the submission of an annual budget

to the Commission for consideration and approval. For the annual budget, he/she explains the major items within the budget and makes recommendations on budget proposals.

TOP TAXPAYERS

The top ten taxpayers for the City are as follows:

Taxpayer	Taxable Assessed Value
1. AEP Texas Inc	\$23,859,860
2. Rockstar Oak Tree LLC	\$14,797,180
3. KL Phase I Owner LTD	\$14,220,010
4. Rockstar Kingsville Pointe LLC	\$14,146,860
5. Apexone Javelina LLC	\$10,602,160
6. Kingsville Two Family Housing LTD	\$10,106,159
7. Kingsville Square LTD	\$9,640,070
8. 2101 Hawks Landing LLC	\$9,161,510
9. LFL Properties Kingsville LLC	\$8,847,290
10. KL Phase II Owner LTD	\$8,756,630

TOP TEN EMPLOYERS

The top ten employers for the City are as follows:

<u>Employer</u>	<u># of Employees</u>
1) NAS Kingsville	1,500
2) Texas A&M Kingsville	950
3) Celanese	600
4) Kingsville ISD	472
5) City of Kingsville	325
6) Kleberg County	268
7) HEB	263
8) Walmart	250
9) Border Patrol	246
10) Christus Spohn	220

ECONOMY

Indicators	Kingsville	U.S.
Unemployment Rate	6.4%	4.1%
Sales Taxes	8.3%	7.3%
Income per Capita	\$24,114	\$43,313
Household Median Income	\$55,649	\$77,719
Family Median Income	\$65,190	\$96,401

Statistics from: data.census.gov and bestplaces.net for Kingsville, Texas

Estimated Households by Household Income	Kingsville	Texas
Income less than 10K	11.4%	5.3%
Income between 10K and 15K	5.5%	3.3%
Income between 15K and 25K	8.8%	6.4%
Income between 25K and 35K	12.4%	6.8%
Income between 35K and 50K	7.5%	10.7%
Income between 50K and 75K	18.3%	17.0%
Income between 75K and 100K	10.3%	12.7%
Income between 100K and 150K	17.5%	17.4%
Income between 150K and 200K	6.2%	8.8%
Income greater than 200K	2.0%	11.6%

Statistics from: data.census.gov for Kingsville, Texas

Population By Occupation	Kingsville	U.S.
Agriculture, forestry, fishing, hunting, and mining	4.3%	1.6%
Construction	8.5%	6.9%
Manufacturing	5.6%	9.9%
Wholesale trade	0.2%	2.0%
Retail trade	18.2%	10.6%
Transportation, warehousing, and utilities	4.0%	6.0%
Information	0.4%	1.9%
Finance, insurance, real estate, rental and leasing	3.5%	6.6%
Professional, scientific, management, administrative and waste mgt svcs	8.5%	12.8%
Educational services, health care and social assistance	24.6%	23.5%
Arts, entertainment, recreation, accommodation, and food services	7.9%	8.8%
Other services, except public admin	4.7%	4.8%
Public administration	9.7%	4.6%

Statistics from: data.census.gov for Kingsville, Texas

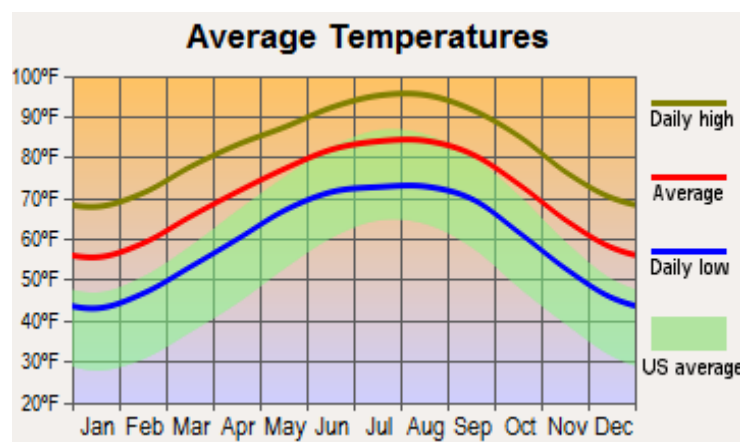
CONSTRUCTION

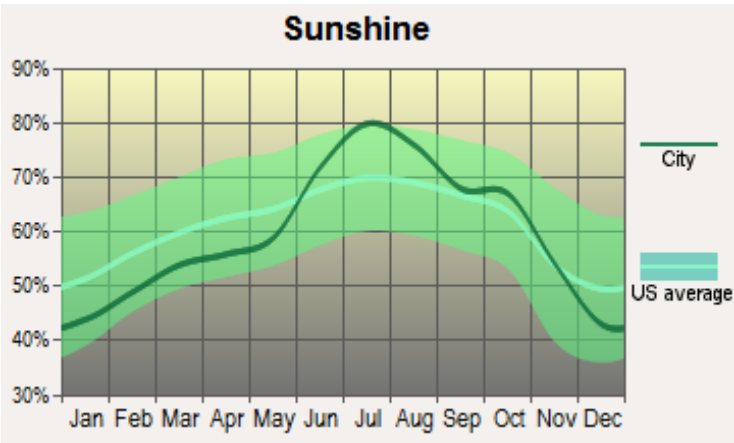
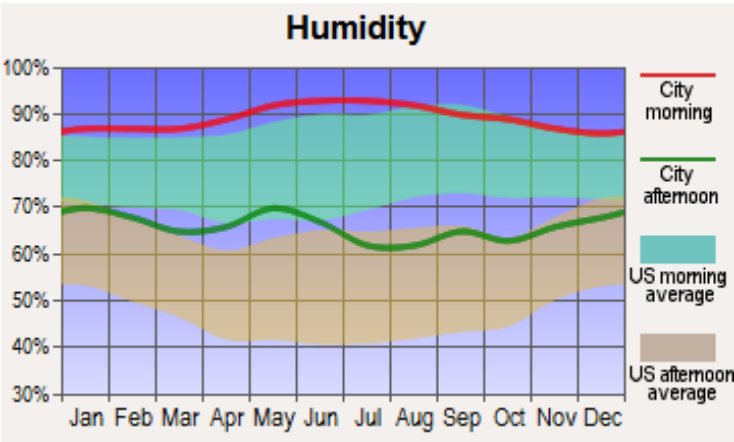
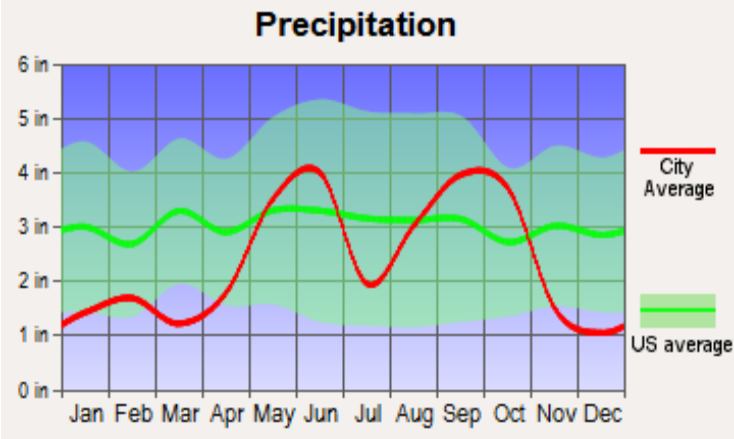
Single-family new house construction building permits:

- 1999: 12 buildings, average cost \$77,100
- 2000: 11 buildings, average cost \$77,100
- 2001: 11 buildings, average cost \$77,100
- 2002: 8 buildings, average cost \$117,600
- 2003: 9 buildings, average cost \$81,900
- 2004: 6 buildings, average cost \$100,000
- 2005: 7 buildings, average cost \$100,000
- 2006: 40 buildings, average cost \$119,000
- 2007: 33 buildings, average cost 119,000
- 2008: 26 buildings, average cost \$70,800
- 2009: 30 buildings, average cost \$133,400
- 2010: 19 buildings, average cost \$113,400
- 2011: 18 buildings, average cost \$241,600
- 2012: 19 buildings, average cost \$241,600
- 2013: 37 buildings, average cost \$191,500
- 2014: 36 buildings, average cost \$161,400
- 2015: 44 buildings, average cost \$167,000
- 2016: 9 buildings, average cost \$163,400
- 2017: 5 buildings, average cost \$100,800
- 2018: 6 buildings, average cost \$100,800
- 2019: 37 buildings, average cost \$126,100
- 2020: 24 buildings, average cost \$120,100
- 2021: 27 buildings, average cost \$167,900
- 2022: 22 buildings, average cost \$185,000
- 2023: 22 buildings, average cost \$180,300

Statistics from: city-data.com for Kingsville, Texas

TEMPERATURE





Graphs from: city-data.com for Kingsville, Texas

HOSPITALS AND MEDICAL CENTERS

- Christus Spohn Hospital Kleberg
- Kingsville Group Home
- Bay Area Dialysis Kingsville
- South Texas Home Health
- Uresti Senior Assistance
- Canterbury Villa of Kingsville
- Kingsville Nursing and Rehabilitation Center
- Kleberg County Nursing and Rehabilitation

RELIGION

68.1% of the people in Kingsville, Texas are religious, meaning they affiliate with a religion. 37.3% are Catholic, 2.0% are Church of Jesus Christ, 2.8% are another Christian and 8.0% affiliates with Islam.

Religion	Kingsville
Religious	68.1%
Catholic	41.3%
Church of Jesus Christ	1.1%
Baptist	9.8%
Episcopalian	0.6%
Pentecostal	2.7%
Lutheran	0.9%
Methodist	3.3%
Presbyterian	0.7%
Other Christian	2.8%
Jewish	0.0%
Eastern	0.0%
Islam	8.0%

Statistics from: bestplaces.net for Kingsville Texas

VOTING

48.6% of the people in Kingsville, Texas are registered as Democrats. 50.3% are registered Republican. Remaining is independent at 1.2%

Affiliation	Kingsville	U.S.
Democrat	48.6%	51.3%
Republican	50.3%	46.8%
Independent Other	1.2%	1.9%

Statistics from: bestplaces.net for Kingsville Texas

HOUSING

The median home value in Kingsville is \$149,907. There are 9,655 occupied housing units in the city. The housing affordability index is 121. Renters make up 54.7% of the population. There are 1,698 vacant housing units.

Housing	Kingsville	U.S.
Median Home Value	\$149,907	\$317,618
Average Home Value	\$166,175	\$389,962
Housing Affordability Index	121	84

Statistics from: hometownlocator.com for Kingsville, Texas

Occupied Units Paying Rent	Kingsville
Less than \$500	9.7%
\$500 to \$999	38.2%
\$1,000 to \$1,499	37.5%
\$1,500 to \$1,999	11.1%
\$2,000 to \$2,999	3.5%
\$2,500 or more	0.0%

Housing Occupancy	Kingsville	U.S.
Occupied Housing Units	9,655	131,332,360
Owner-occupied	45.3%	65.2%
Renter-occupied	54.7%	34.8%
Vacant Housing Units	1,698	14,001,102
Homeowner Vacancy Rate	0.7	0.8
Rental Vacancy Rate	6.1	5.5

Value of Owner-Occupied Housing	Kingsville	U.S.
Less than \$50,000	17.7%	5.4%
\$50,000 to \$99,999	19.9%	5.9%
\$100,000 to \$149,999	17.5%	6.5%
\$150,000 to \$199,999	17.0%	8.4%
\$200,000 to \$299,999	22.1%	17.5%
\$300,000 to \$499,999	3.8%	27.1%
\$500,000 to \$999,999	2.1%	22.1%
\$1,000,000 or more	0.0%	7.1%

Statistics from: data.census.gov for Kingsville, Texas

UTILITIES

The City provides utility services to all the residents within the city limits and to some residents and businesses in the unincorporated areas of the County. These services include water, sewer and garbage. Water is provided to all its users via a total of 123 miles of water lines throughout the City and into portions of the County. A sufficient water supply is provided by seven water wells in the area and by the South Texas Water Authority.

Wastewater service is also provided to City residents. There are two treatment plants that collect and treat wastewater for customers. There are over 96 miles of force mains and gravity lines that carry wastewater away from customers to the treatment plants. Combined these two treatment plants collect over 1.4 million gallons of wastewater per day.

Garbage and recycling are other services provided to the residents of Kingsville. Garbage collection occurs twice a week for residential customers. Each residential customer is provided a garbage rollout for their use. The garbage trucks are equipped with automated equipment which allows for easy and quick collection of garbage. The use of this modern equipment was initiated in 2009 as a more efficient and cost-effective measure to provide garbage services. This has resulted in a substantial cost savings to the City. All the garbage is transported to its regional disposal center for processing.

PUBLIC SAFETY

The Kingsville Police Department is dedicated to providing exemplary law enforcement services and enhancing the safety and security of our community. With a skilled team of 51 sworn officers and a total staff of 74, our department operates from a strategically significant location on US Highway 77. This major corridor plays a crucial role in regional drug trafficking, underscoring the importance of our mission. Our department is committed to upholding the law with integrity, fostering strong community relations, and ensuring a safe environment for all residents.

The Administrative Division serves as the backbone of the Kingsville Police Department, providing essential support and strategic oversight to ensure smooth operations and effective management.

- **Office of the Chief of Police:** Directs overall departmental strategy and policy, establishing long-term goals and ensuring that all operations align with the community's needs and law enforcement best practices.
- **Administrative Coordinator:** Handles daily administrative functions, including coordinating internal processes, managing documentation, and supporting the efficient operation of all departmental units.
- **Training Officer:** Coordinates and provides comprehensive in-service training for both incoming and current officers, ensuring they are equipped with up-to-date knowledge and skills. This role includes overseeing mandated firearms qualifications, managing training equipment inventory, and handling external training requests. The Training Officer ensures that all training meets or exceeds the standards set by the Texas Commission on Law Enforcement.

- **Office of Professional Standards:** Led by a Captain, this unit conducts thorough internal investigations into policy violations and misconduct. It also assists the Criminal Interdiction Unit (CIU) with narcotics investigations, ensuring accountability and adherence to departmental standards.

The Uniformed Patrol Division is the largest and most visible component of the Kingsville Police Department, responsible for maintaining public safety through proactive and responsive policing.

- **Composition:** Includes a Commander, 3 Captains, 3 Lieutenants, 24 officers, 2 K-9 teams (Luca and Krachel), a warrant officer, and the Criminal Interdiction Unit (CIU).
- **Responsibilities:** Engages in routine vehicle and bicycle patrols, criminal enforcement, traffic regulation, and accident investigation. The CIU focuses on identifying and disrupting criminal activities and drug trafficking along US 77, including handling bulk narcotics and currency offenses.

The Criminal Investigations Division is dedicated to the thorough investigation of crimes and the proactive pursuit of criminal activities within the community.

- **Composition:** Headed by a Commander, with a Captain, Lieutenant, and six Detectives, supported by a Crime Scene Specialist and an Evidence Clerk.
- **Responsibilities:** Detectives investigate reported crimes, follow up on leads, and conduct proactive criminal investigations. The Crime Scene Specialist and Evidence Clerk are responsible for processing crime scenes, collecting and managing evidence, and preparing it for forensic analysis to support criminal investigations.

The Communications Division is vital for the coordination of emergency responses and the management of departmental records.

- **Composition:** Managed by a civilian Telecommunications Officer, with 4 lead telecommunicators and 11 telecommunicators.
- **Responsibilities:** Manages all incoming calls, including 911 emergency calls, landline calls, and after-hours inquiries for the City of Kingsville. This division is responsible for maintaining records, managing dispatch services for both the Police and Fire Departments, and ensuring accurate data reporting for DPS validations and NIBRS. Over the past year, the division handled 21,228 calls for the Police Department, 3,741 for the Fire Department, and 17,971 911 calls. The division operates around the clock and is focused on achieving full staffing and implementing digital record-keeping solutions.

Each division within the Kingsville Police Department plays a crucial role in delivering effective law enforcement services and maintaining public safety. Through dedicated efforts and collaborative teamwork, we strive to uphold the highest standards of professionalism and community engagement.

Fire, emergency medical, and emergency management services are provided to the residents of Kingsville by the Fire Department/Office of Emergency Management. Currently, the City of Kingsville Fire Department has two fire stations, two fire engines and two ambulances used to provide frontline emergency services. In addition, other apparatus is available such as: aerial

platform, reserve ambulance, brush vehicle, rescue vehicle, high profile water rescue vehicle, zodiac boat, and an emergency response vehicle & trailer which can be deployed if needed. They have 41 full time staff containing of one fire chief, one fire marshal, two support staff, four captains, three lieutenants, six engineers and twenty-four firefighters. Throughout the ranks there are nineteen paramedics, two intermediates and eighteen EMT's. Over a course of a year, the fire department responds to approximately 4,000 fire and EMS calls within the City of Kingsville and surrounding communities.

RECREATION

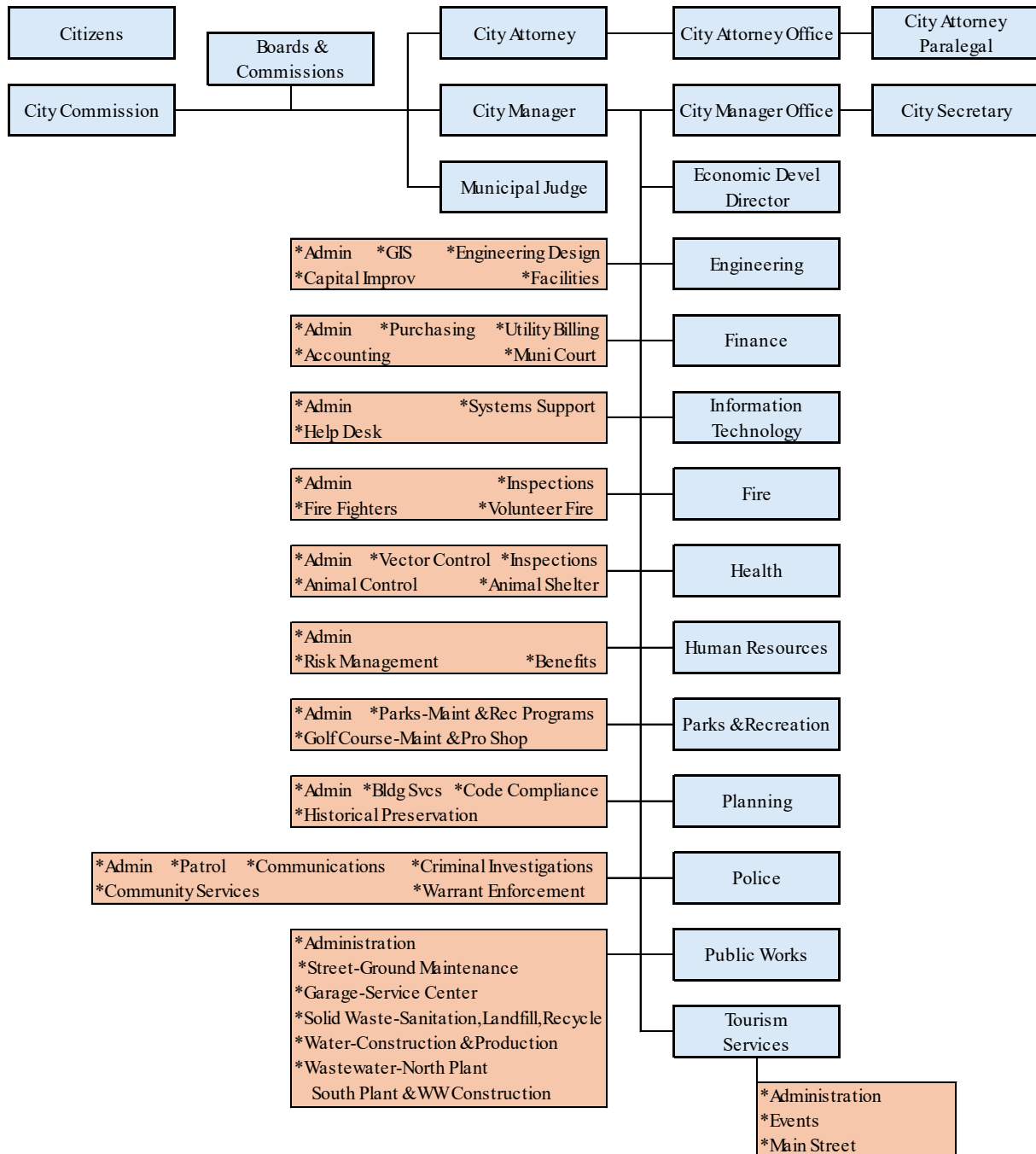
To provide better recreation and leisure services to the community, in October 2014, the City took over control of the parks and golf course from Kleberg County. Under the management of the City, many Park improvements have been made and will continue to be made to improve the quality of life for the residents of the community. In an agreement between the City and County, the County will provide financial contributions to help with the operations and maintenance of the parks and golf course. Recreational and leisure services are provided by 631 acres of parks and playgrounds, 12 baseball and softball fields, 12 multi-purpose fields, a disc golf course, a walking/jogging path, 2 cricket pads, a recreational center, a BBQ hut, a Skate Park, a Splash Pad, a swimming pool and an 18-hole golf course. Recreational programming is provided by Parks Admin and seasonal staff and supported by parks budget, registration fees and community donations.





ORGANIZATION CHART

CITY OF KINGSVILLE FY 25-26 ORGANIZATION CHART





POSITION SUMMARY BY FUND & DEPARTMENT



CITY OF KINGSVILLE POSITION SUMMARY BY FUND/DEPARTMENT FY 2025-2026

Department	Position Title	#FT	#PT (29 hrs per week)	#PT (19 hrs per week)	# Temp Seasonal	Total
001 - General Fund						
1000-City Commission	Mayor	1				
	Commissioner	4				5
1010-City Manager	City Manager	1				
	City Secretary	1				2
1060-Economic Development	Economic Development Director	1				
						1
1100-Human Resources	Human Resources Director	1				
	Human Resource Specialist	4				5
1400-Legal	City Attorney	1				
	Paralegal	1				2
1600-Planning & Development Services						
1601-Development Services	Planning & Development Svcs Director	1				
	Administrative Assistant	1				2
1602-Permits	Administrative Technician	1				
	Building Official	1				2
1603-Code Compliance	Administrative Technician	1				
	Code Compliance Inspector	3				
	Light Equipment Operator	2				
	Maintenance Workers			1		7
1700-Solid Waste Management						
1702-Sanitation Collection	Foreman-Solid Waste	1				
	Title Change - Sr Heavy Equipment Operator	1				
	Title Change - Heavy Equipment Operator	11				
	Recycling Technician	1				14
1703-Landfill	Supervisor	1				
	Foreman	1				
	Title Change - Heavy Equipment Operator	7				9

POSITION SUMMARY BY FUND & DEPARTMENT

CITY OF KINGSVILLE POSITION SUMMARY BY FUND/DEPARTMENT FY 2025-26

Department	Position Title	#FT	#PT	#PT	# Temp	Total
			(29 hrs per week)	(19 hrs per week)		
001 - General Fund						
<u>1800-Finance</u>						
1801-Finance Administration	Accounting Assistant	3				
	Accounting Manager	1				
	Administrative Assistant	1				
	Finance Director	1				
	Payroll Specialist	2				
	Purchasing & Facilities Manager	1				9
1803-Municipal Court	Municipal Court Judge	1				
	Municipal Court Supervisor	1				
	Deputy Clerk	2		1		5
<u>1902-Information Technology</u>						
1902-Information Technology	Help Desk Technician	1				
	Information Technology Director	1				
	System Administrator	2				4
<u>2100-Police</u>						
2101-Police Administration	Administrative Coordinator	1				
	Administrative Assistant	2				
	Chief of Police	1				
	Crime Scene Specialist	1				
	Evidence Clerk			1		6
2102-Police Uniform	Commander	2				
	Captain	6				
	Lieutenant	5				
	Police Officer	37				50
	2103-Police Communications	Communications Supervisor	1			
Lead Telecommunications Operator		4				
Telecommunications Operator		10				15

POSITION SUMMARY BY FUND & DEPARTMENT

CITY OF KINGSVILLE POSITION SUMMARY BY FUND/DEPARTMENT FY 2025-2026

Department	Position Title	#FT	#PT (29 hrs per week)	#PT (19 hrs per week)	# Temp Seasonal	Total
001 - General Fund						
<u>2200-Fire</u>	Administrative Assistant	1				
	Captain	4				
	Customer Billing & Svc Rep II	1				
	Engineer	6				
	Fire Chief	1				
	Fire Marshal	1				
	Firefighter	25				
	Lieutenant	3				42
<u>3000-Public Works Administration</u>	Public Works Director	1				
	Title Change - Administrative Assistant Technician	1				2
3030-Garage	Garage Supervisor	1				
	Inventory Technician	1				
	Lead Maintenance Technician	1				
	Maintenance Technician	3				
	Welder/Fabricator	1				7
3050-Streets	Maintenance Worker	6				
	Title Change - Heavy Equipment Operator	8				
	Title Change - Sr Heavy Equipment Operator	1				
	Street Foreman	1				
	Street Supervisor	1				17
<u>4400-Health</u>	Administrative Assistant	1				
	Animal Care Attendant	1				
	Animal Services Specialist	4				
	Health Director	1				
	Health Inspector I	1				
	Health Inspector II	1				
	Intake & Placement Specialist	1				
	Kennel Attendant	1		2		13
<u>4500-Parks & Recreation</u>						
4501-Parks Administration	Administrative Assistant II	1				
	Parks & Recreation Director	1				
	Recreational Coordinator	1				
	Parks Maintenance Manager	1				4
4502-Golf Course Maintenance	Light Equipment Operator	1				
	Foreman	1				
	Title Change - Grounds Maintenance Worker	2	1	1		6
4503-Parks Maintenance	Light Equipment Operator	2				
	Foreman	1				
	Grounds Maintenance Worker	4	3			10
4512-Golf Course Pro Shop	Golf Course Superintendent	1				
	Pro Shop Attendant	1	2	0		4
4513-Seasonal & Recreation	Seasonal Workers				30	30
	General Fund Totals	231	6	6	30	273

POSITION SUMMARY BY FUND & DEPARTMENT

CITY OF KINGSVILLE POSITION SUMMARY BY FUND/DEPARTMENT FY 2024-2025

Department	Position Title	#FT	#PT (29 hrs per week)	#PT (19 hrs per week)	# Temp Seasonal	Total
002 - Tourism Fund						
1070-Tourism						
1071-Administration	Administrative Assistant			1		
	Media Specialist	1				
	Merchant Svc Coordinator			1		
	PT Seasonal Workers				3	
	Events Coordinator	1				
	Tourism Services Director	1				8
Tourism Fund Totals		3	0	2	3	8
051 - UTILITY FUND						
6001-Water Construction	Heavy Equipment Operator	3				
	Sr. Heavy Equipment Operator	3				
	Utility Worker	6				
	Water Supervisor	1				13
6002-Water Production	Public Maintenance Worker	1				
	Water Production Operator	3				
	Water Production Supervisor	1				5
6101-Grounds Maintenance	Heavy Equipment Operator	1				
	Public Maintenance Worker	3				4
6200-Utility Billing						
6201-Collections	Collections Supervisor	1				
	Customer Billing Specialist II	1				
	Customer Billing & Svc Rep II	3				
	Meter Reader Technician	1				6
7000-Waste Water						
7001-Waste Water Plant	Administrative Assistant	1				
	Foreman	1				
	Lab Technician	1				
	Maintenance Technician	1				
	Plant Helper	1				
	Pump Operator	1				
	Wastewater Supervisor	1				
	Wastewater Operator	2				9
7002-Waste Water South Plant	Wastewater Operator	1				
	Plant Helper	1				2
7003-Sewer Construction	Heavy Equipment Operator	3				
	Sr Heavy Equipment Operator	2				
	Utility Worker	2				
	Title Change - Wastewater Collection/Storm Water Supervisor	1				8
8000-Public Works						
8000-Engineering	City Engineer	1				
	Administrative Assistant	1				
	Capital Improvements Manager	1				
	Engineer Assistant	1				
	Engineering Technician			1		
	GIS Technician	1				
	Project Engineer	1				7

POSITION SUMMARY BY FUND & DEPARTMENT

CITY OF KINGSVILLE
POSITION SUMMARY BY FUND/DEPARTMENT FY 2025-2026

Department	Position Title	#PT (29 hrs per week)		#PT (19 hrs per week)		# Temp Seasonal	Total
		#FT					
8020-Facilities Maintenance	Public Maintenance Worker	3	1	(Prior 2 FT & 2 PT)			
	Service Technician		1				5
	Totals Utility Fund	56	2	1		0	59
City of Kingsville Total Positions		290	8	9		33	340



CITY OF KINGSVILLE
BUDGET CALENDAR FISCAL YEAR 2024-2025
FOR FY 2025-2026 BUDGET

Day	Date	Description
July 28 – August 01:		
Monday	July 28	Regular Commission Meeting Budget Workshop #3 – Fund 051, Utility Rate Increases, Enterprise Fleet Contract, Fund Balance Discussion
		<i>Calculation of effective and rollback tax rates. (Tax Collector)</i>
August 04 – August 08:		
Thursday	August 07	<i>File draft Budget with City Secretary (before 30th day before tax adoption. Section 102.005 (a))</i> Tax Adoption: Mon 9/08 30th day before tax adoption – Sat 8/07 <i>The budget must be filed with the City Secretary by Thurs 8/07 to meet this requirement.</i>
		Finance Prints Workshop #4 Presentation
August 11 – August 15:		
Monday	August 11	Regular Commission Meeting Budget Workshop #4 – General Fund, Rate/Fee Increases, Fund Balance Discussion
		<i>Accept certified tax rolls from Chief Appraiser</i>
		<i>Discuss tax rate, if proposed tax rate will exceed the roll back rate or the effective tax rate whichever is lower, take record vote and schedule public hearings (Wed 09/04)</i>
		<i>Accept certification of anticipated collection rate by tax collector</i>
Wednesday	August 13	Special Commission Meeting Budget Workshop #5 – Budget Summary, Fund Balances, Transfers, Debt Service, Grant Projects Status
August 25 – August 29:		
Monday	August 25	Regular Commission Meeting

CITY OF KINGSVILLE
BUDGET CALENDAR FISCAL YEAR 2024-2025
FOR FY 2025-2026 BUDGET

Day	Date	Description
		<i>Schedule and announce meeting to adopt tax rate 3-14 days from this date. This notice must occur sometime between 8/24 – 09/04.</i> Tax Rate Adoption: Mon 9/08 3rd day from Tax Rate Adoption date: Thurs 09/04 14 days from 9/08: Sun 8/24 <i>Note: Tax Rate Adoption must occur no later than 9/08 to meet this requirement</i>
		<i>Section 102.0065 Notice of Budget Hearing must be published not earlier than the 30th or later than the 10th day before the date of the hearing.</i> Budget Public Hearing: Thurs 9/02 10 days prior to the public hearing on 9/2: Sun 8/23 30 days before the date of hearing on 9/2: Sun 8/03
September 01 – September 05:		
Monday	September 01	City Holiday – Labor Day
Tuesday	September 02	Special Commission Meeting Public Hearing on Tax Rate Public Hearing of City Manager’s FY 25-26 Proposed Annual Budget (as amended) <i>Date must occur after the 15th day after the proposed budget is filed with City Secretary, but before the date the governing body makes its tax levy. Section 102.006 (b)</i> Filed with City Secretary: 8/07 15th day after filed with City Secretary: 8/22 Public Hearing on Tax Rate & Budget: 9/02 Budget & Tax Rate Adoption: 9/08 First Reading of Ordinance on Tax Rate First Reading of Ordinance on Budget Introduce Ordinances for Fee and Rate Increases.
September 08– September 12:		
Monday	Sept 08	Regular Commission Meeting Public Hearing on Tax Rate Public Hearing of City Manager’s FY 25-26

CITY OF KINGSVILLE
BUDGET CALENDAR FISCAL YEAR 2024-2025
FOR FY 2025-2026 BUDGET

Day	Date	Description
		<i>Proposed Annual Budget (as amended)</i> <i>The date must occur after the 15th day after the proposed budget is filed with the City Secretary, but before the date the governing body makes its tax levy.</i> <i>Section 102.006 (b)</i> <i>Filed with City Secretary: 8/07</i> <i>15th day after filed with City Secretary: 8/22</i> <i>Public Hearing on Tax Rate & Budget: 9/02</i> <i>Budget & Tax Rate Adoption: 9/08</i> <i>2nd Reading of Ordinance on Tax Rate</i> <i>2nd Reading of Ordinance on Budget</i> <i>2nd Reading Ordinances for Fee and Rate Increases.</i>
		<i>Separate vote to ratify the property tax increase reflected in the budget</i>
		<i>Adoption of City Manager's FY 25-26 Proposed Annual Budget (as amended)</i>
		<i>Adoption of tax rate:</i> <i>Must adopt tax rate by September 29th or 60 days after receiving certified tax appraisal roll, whichever is later).</i> <i>Must not be held later than the 7th day after the public hearing. Governing Body may vote on the proposed tax rate at the public hearing. If they do not, the governing body may not take a vote later than the 7th day after the public hearing.</i>
		<i>Step 1 – roll call vote on budget</i>
		<i>Step 2 – action item to ratify tax increase</i>
		<i>Step 3 – roll call vote on tax increase</i>
		<i>Introduce the end of FY 23-24 budget amendments</i>
		<i>Second reading (Adoption) of ordinances (if any) for utility rate or permit increases</i>
September 15 – September 19:		
September 22 – September 26:		
Monday	Sept 22	Regular Commission Meeting: <i>Final passage of the end of FY 24-25 budget amendments</i>
Thursday	Sept 25	<i>File FY 25-26 Adopted Annual Budget with City Secretary</i>
		<i>File FY 25-26 Adopted Annual Budget with the County Clerk</i>
		<i>Post FY 25-26 Adopted Annual Budget on city website</i>

CITY OF KINGSVILLE
BUDGET CALENDAR FISCAL YEAR 2024-2025
FOR FY 2025-2026 BUDGET

Day	Date	Description
		<i>File FY 24-25 budget amendments with County Clerk</i>
Friday	Sept 26	<i>Last day for taxing units to adopt tax rate for the current year, or before the 60th day after the date the certified appraisal roll is received by a taxing unit (7/25), whichever is later. Failure to adopt by these required dates results in a unit adopting the lower of its no-new-revenue tax rate for this year or last year's tax rate; unit's governing body must ratify new rate within five days of establishing rate (Sec. 26.05(a) and(c)).</i>

SUPPLEMENTAL REQUESTS-PERSONNEL



CITY OF KINGSVILLE FY 25-26 PERSONNEL SUPPLEMENTAL REQUESTS

Description	Type	Amount	CM Approved
Fund 001 - General Fund			
2102-Patrol Division			
Evidence Clerk Part-Time to Full-Time	New	\$0	\$0
Overtime Increase	Increase	\$200,000	\$0
2103-Police-Communications			
Certification Pay for Communications Tele Operators	Increase	\$50	\$0
Master Certification Pay	Increase	\$75	\$0
Overtime Increase	Increase	\$30,000	\$0
2200-Fire			
Fire Captain to Assistant Fire Chief	Change	\$79,000	\$0
Firefighter Position	New	\$18	\$0
Total General Fund 001		\$309,143	\$0

Fund 051-Utility Fund

8000-Engineering			
Full-Time Construction Field Inspector	New	\$59,435	\$0
Overtime Increase	Increase	\$1,000	\$0
Project Engineer's Current Salary	Increase	\$2.99	\$0
Full-time Grant Writer	New	\$73,314	\$0
Total Utility Fund 051		\$133,752	\$0

Totals		
General Fund	\$309,143	\$0
Utility Fund	\$133,752	\$0
	\$442,895	\$0

Verification \$0 \$0

Supplemental Status		
Submitted	10	
Approved	0	
Percentage	0.00%	





SUPPLEMENTAL REQUESTS EXPENDITURES

CITY OF KINGSVILLE FY 25-26 EXPENDITURES SUPPLEMENTAL REQUESTS

Description	Type	Amount	CM Approved
Fund 001 - General Fund			
1010-City Manager			
Calendar, pens, post-it notes, specialty paper for proclamations, etc... 001-5-1010-21100 Office Supplies	Permanent	\$500	\$0
1030-City Special			
Potential recall election (November) and special election (March) to fill seat(s) for remainder of term 001-5-1030-32600 Elections	One-Time	\$55,000	\$55,000
Provide support to Main Street merchants with their downtown events. 001-5-1030-314441 Special Events & Festivals	Permanent	\$5,000	\$5,000
1601-Planning & Development Services			
Postage Costs and increase in PNZs 001-5-1601-31300 Postage & Freight	Permanent	\$100	\$100
To cover TML travel for Director & travel for Senior Planner 001-5-1601-31600 Training & Travel	One-Time	\$2,400	\$0
1602-Permits & Licenses			
Travel to a conference for building official 001-5-1602-31600 Travel & Training	One-Time	\$2,500	\$2,500
Vehicle Maintenance to older vehicles 001-5-1602-41100 Vehicle Maintenance	Permanent	\$250	\$250
1603-Code Compliance			
Uniforms for new code enforcement officer 001-5-1603-21200 Uniform & Personnel Wear	Permanent	\$200	\$200
Postage for code enforcement letters 001-5-1603-31300 Postage & Freight	Permanent	\$4,500	\$0
Increase cost in Trash Off Events 001-5-1603-31439 Prof Serv-Events & Clean up	Permanent	\$500	\$0
3 code officers need CU's & training 001-5-1603-31600 Travel & Training	One-Time	\$0	\$0
Membership & dues for new enforcement code officer 001-5-1603-31700 Membership & Dues	Permanent	\$175	\$175

SUPPLEMENTAL REQUESTS - EXPENDITURES

CITY OF KINGSVILLE FY 25-26 EXPENDITURES SUPPLEMENTAL REQUESTS

Description	Type	Amount	CM Approved
1801-Finance Admin			
TML, GTOT, and GFOA travel for Finance Director and Accounting Manager 001-5-1801-31640 Training & Travel	One-Time	\$8,870	\$0
Membership increase-additional membership needed for Accounting Manager 001-5-1801-31700 Membership & Dues	One-Time	\$75	\$0
1902-Information Technology			
Overtime to cover hourly staff 001-5-1902-11200 Overtime	Permanent	\$900	\$1,000
2101-Police Administration			
Psychological examinations for Police Officers and Telecommunicator 001-5-2101-32500 Medical Treatment	Permanent	\$1,500	\$1,500
2102-Police-Patrol Division			
Animal care, maintenance, and operational readiness for K-9 teams 001-5-2102-21900 Animal Care	Permanent	\$2,500	\$2,500
Training & Travel Increase 001-5-2102-31600 Training & Travel	Permanent	\$15,000	\$0
2103-Police-Communications			
Pay for Certified Communication Training Officers 001-5-2103-12200	Permanent	\$6,000	\$0
Mandatory state training requirements and rising associated costs. 001-5-2103-31600 Training & Travel	Permanent	\$8,000	\$0
2200- Fire			
Fire Prevention Division- essential supplies, training, and equipment. 001-5-2200-21100 (this is a new line item)	Permanent	\$20,800	\$0
PPE, uniform shirts, and pants, winter coats, dress uniform, badge, name tags, station wear, boots, and caps 001-5-2200-21200 Uniforms & PPE	One-Time	\$31,000	\$0
Rising costs of medical supply necessities 001-5-2200-22400 Medical Supplies	Permanent	\$5,300	\$5,300
4502-Golf Course - Maintenance			
No Irrigation inventory 001-5-4502-21176 Irrigation Supplies	One-Time	\$9,000	\$0
Oil, Chainsaw Chains, Tire Sealant, shop soap & shop towels. Supplies for equipment maintenance. 001-5-4502-21178 Maintenance Supplies	Permanent	\$10,000	\$0
Pin Cutter, Flag Poles, Signage, Flags, Rope and Stakes 001-5-4502-21179 Golf Course Accessories	Permanent	\$5,000	\$0

SUPPLEMENTAL REQUESTS - EXPENDITURES

CITY OF KINGSVILLE FY 25-26 EXPENDITURES SUPPLEMENTAL REQUESTS

Description	Type	Amount	CM Approved
4503-Parks - Maintenance			
Increase in Vehicle Maintenance 001-5-4503-4110 Vehicle Maintenance	Permanent	\$5,000	\$0
Increase in Equip Maintenance 001-5-4503-41400 Equipment Maintenance	Permanent	\$3,000	\$0
Red Dirt for Ballfields & Cricket Field 001-5-4503-59100 Grounds & Perm Fixtures	Permanent	\$12,000	\$0
Xeriscape Park Budget 001-5-4503-59100 Grounds & Perm Fixtures	Permanent	\$1,000	\$0
Sod for Athletic Fields 001-5-4503-59100 Grounds & Perm Fixtures	Permanent	\$5,000	\$0
Picnic Tables 001-5-4503-59100 Grounds & Perm Fixtures	One-Time	\$18,570	\$0
Signage 001-5-4503-59113 Dick Kleberg Park	One-Time	\$500	\$0
Power to Shelter 001-5-4503-59113 Dick Kleberg Park	One-Time	\$5,770	\$0
Dick Kleberg Park Budget 001-5-4503-59113 Dick Kleberg Park	Permanent	\$5,000	\$0
Signage 001-5-4503-59114 Flato Park	One-Time	\$500	\$0
Signage 001-5-4503-59115 Flores Park	One-Time	\$500	\$0
Power to Shelter 001-5-4503-59115 Flores Park	One-Time	\$3,580	\$0
Power to Shelter 001-5-4503-59116 Thompson Park	One-Time	\$2,915	\$0
Signage 001-5-4503-59116 Thompson Park	One-Time	\$500	\$0
Total General Fund 001		\$258,905	\$73,525

Fund 026 - Golf Course Capital Projects

4502-Golf Course Maintenance			
Sand & Top Soil 001-5-4502-21181 Greens Maintenance Supplies	Permanent	\$5,000	\$5,000
Auger Attachment for Skid Steer 001-5-4503-21700 Minor Eq/Furniture	One-Time	\$3,870	\$3,870
Total Golf Course Maintenance Fund 026		\$8,870	\$8,870

SUPPLEMENTAL REQUESTS - EXPENDITURES

CITY OF KINGSVILLE FY 25-26 EXPENDITURES SUPPLEMENTAL REQUESTS

Description	Type	Amount	CM Approved
Fund 051 - Utility Fund			
6001-Water Construction			
Water Line & Street Repair Supplies 051-5-6001-54100 Water Line	Permanent	\$165,000	\$0
6002-Water Productions			
Overtime 051-5-6002-11200 Overtime	Permanent	\$6,000	\$6,000
Chemicals 051-5-6002-21400 Chemicals	Permanent	\$10,000	\$5,000
Postage & Freight 051-5-6002-31300 Postage & Freight	Permanent	\$500	\$0
Printing & Publishing 051-5-6002-31500 Printing & Publishing	Permanent	\$500	\$0
Surface Water 051-5-6002-34301 Other Services-STWA	Permanent	\$10,000	\$10,000
6201-Utility Billing/Collections			
Kamstrup Converter including stubby antenna, 110 vac wall adapter, micro-usb cable & quick guide. 051-5-6201-22800 Water Meters & Parts	One-Time	\$1,061	\$1,061
8000-Engineering			
Increase to supplies budget 051-5-8000-21100 Supplies	Permanent	\$500	\$0
Increase in training for employees 051-5-8000-31660 Training & Travel	Permanent	\$1,000	\$0
Total Utility Fund 051		\$194,561	\$22,061
Fund 097 - Vehicle Replacement - Fire			
2200-Fire			
Vehicle Maintenance 001-5-2200-41100 Vehicle Maintenance	Permanent	\$5,000	\$5,000
Total Vehicle Replacement - Fire Fund 097		\$5,000	\$5,000

SUPPLEMENTAL REQUESTS - EXPENDITURES

CITY OF KINGSVILLE FY 25-26 EXPENDITURES SUPPLEMENTAL REQUESTS

Totals		
001-General Fund	\$258,905	\$73,525
026-Golf Cap Proj	\$8,870	\$8,870
051-Utility Fund	\$194,561	\$22,061
097-Vehicle Replace	\$5,000	\$5,000
	\$467,336	\$109,456
Verification	\$0	\$0

Supplemental Status		
Submitted	52	
Approved	18	
Percentage	34.62%	



SUPPLEMENTAL REQUESTS

INFORMATION TECHNOLOGY



CITY OF KINGSVILLE FY 25-26 INFORMATION TECHNOLOGY SUPPLEMENTAL REQUESTS

Description	Type	Amount	CM Approved
General Fund - Fund 001			
1902-IT			
Year 2 FY 2025-2026 agreement- \$12,161 Year 3 Agreement FY 2026-2027- \$14,225	Recurring	\$12,161	\$1,261
Technology Solution-LEAF /Free it Data Solutions 001-5-1902-31410 Prof. Srv.-Maintenance	Recurring	\$4,405	\$52,860
Security Camera/Monitor for Golf Course 001-5-1902-31410 Prof. Srv.-Maintenance	One-time	\$2,000	\$0
Total General Fund 001		\$18,566	\$54,121

Utility Fund - Fund 051

8000-Engineering			
Upgrade Conference room electronic gear used for meetings & training presentations, web & audio conferencing, and information sharing. 051-5-8000-22600 Computers & Assoc. Equipment	One-Time	\$2,000	\$0
upgrade the Multipurpose large format printer, copier & scanner. \$828.85/month 051-5-8000-22600 Computers & Associated Equip	One-Time	\$9,946	\$0
Construction Cost Estimating Software 051-5-8000-22600	Recurring	\$960	\$0
Total Utility Fund 051		\$12,906	\$0

Totals		
General Fund	\$18,566	\$54,121
Utility Fund	\$12,906	\$0
	\$31,472	\$54,121
Verification	\$0	\$0

Supplemental Status		
Submitted	6	
Approved	2	
Percentage	33.33%	



SUPPLEMENTAL REQUESTS

CAPITAL OUTLAY



CITY OF KINGSVILLE FY 25-26 CAPITAL OUTLAY SUPPLEMENTAL REQUESTS

Description	Type	Amount	CM Approved
Fund 001 - General Fund			
1702 - Sanitation			
Single Cab 4x2, 1/2 Ton Pickup Truck 001-5-1702-71100 Vehicle	Replacement	\$40,000	\$0
1703 - Landfill			
Crew Cab, 1/2 Ton 4x4 001-5-1703-71100 Vehicle	Replacement	\$40,000	\$0
Single Cab, 3/4 Ton 4x4 Pickup Truck 001-5-1703-71100 Vehicle	Replacement	\$52,960	\$0
2101- Police Admin			
Lexipol Policy and Procedure Solutions 001-5-2101-31400 Professional	Addition	\$19,761	\$19,761
3030 - Garage			
Mechanic Service Truck 001-5-3030-71100 Vehicle	Addition	\$110,000	\$0
Replace Service Truck Unit 8002 001-5-3030-71100 Vehicle	Replacement	\$40,000	\$0
Tire Charger 001-5-3030-71200 Machinery/Equipment	Replacement	\$9,500	\$0
Wheel Balancer with Built in Wheel Lift 001-5-3030-71200 Machinery/Equipment	Replacement	\$13,450	\$0
Large Tire Changer 001-5-3030-71200 Machinery/Equipment	Addition	\$9,500	\$0
3050 - Streets			
Replace Supervisor Truck Unit 5101 001-5-3050-71100 Vehicle	Replacement	\$45,000	\$0
72" Asphalt Zipper Reclaimer 001-5-3050-71200 Machinery/Equipment	Replacement	\$331,560	\$0
4502 - Golf Course			
Grass Sod for Bare Areas on Fairways 001-5-4502-71215 Golf Course Projects	Addition	\$50,000	\$0

SUPPLEMENTAL REQUESTS – CAPITAL OUTLAY

CITY OF KINGSVILLE FY 25-26 CAPITAL OUTLAY SUPPLEMENTAL REQUESTS

Description	Type	Amount	CM Approved
4503 - Parks Maintenance			
(1) Ford F 150 Pickup Truck V6 (1) Ford F150 Pickup Truck V8 (1) Ford F250 Pickup Truck Crew Cab 001-5-4503-71100 Vehicles	Addition	\$142,305	\$0
Post & Cable for Parks: Flores, Flato, Opal Chochran, DKP 001-5-4503-71201 Parks Capital Projects	Addition	\$15,786	\$0
Fencing around older division soccer field and multipurpose 001-5-4503-71201 Parks Cap Projects	Addition	\$82,500	\$0
Fencing Around Older Division Soccer Field & Multipurpose 001-5-4503-71201 Parks Capital Projects	Addition	\$165,000	\$0
Swing Set & Playground System for Brookshire 001-5-4503-71200 Machinery/Equipment	Addition	\$28,749	\$0
2 Concrete Pads & Shade, Picnic Tables for Pool 001-5-4503-71200 Machinery/Equipment	Addition	\$18,079	\$0
Playground System for Flato Park 001-5-4503-71201 Park Capital Projects	Addition	\$36,671	\$0
Swing Set with Shade for Flores Park 001-5-4503-71201 Park Capital Projects	Addition	\$17,429	\$0
Replace Damaged Equipment for Dog Park 001-5-4503-71200 Machinery/Equipment	Replacement	\$6,715	\$0
Pro Dragger with Attachments 001-5-4503-71200 Machinery/Equipment	Replacement	\$7,099	\$0
Total General Fund 001		\$1,282,065	\$19,761
Fund 051 - Utility Fund			
7001 - Wastewater North Plant			
Permit Renewal 051-5-7001-31400 Professional Services	Addition	\$ 8,000	\$8,000
Repairs for 6 inch Trash Pump 051-5-7001-41400 Equipment Maintenance	Replacement	\$ 16,000	\$0
SCADA for Wastewater Plants & Liftstations 051-5-7001-72100 Machinery/Equipment	Replacement	\$360,000	\$0
(2) Claifier Control Panels. Allen Bradley Micrologic PLC Processor with Input & Output Modules 051-5-7001-71200 Machinery/Equipment	Replacement	\$103,800	\$0
(2) Clarifier Traveling Bridges 051-5-7001-72100 Machinery/Equipment	Replacement	\$1,500,000	\$0
Generator Shell & Install 051-5-7001-72100 Machinery/Equipment	Replacement	\$45,000	\$0
(2) Ford F 250 4x4 Pickup Trucks 051-5-7001-71100 Vehicles	Replacement	\$97,844	\$0

SUPPLEMENTAL REQUESTS – CAPITAL OUTLAY

CITY OF KINGSVILLE FY 25-26 CAPITAL OUTLAY SUPPLEMENTAL REQUESTS

Description	Type	Amount	CM Approved
7002 - Wastewater South Plant			
200' Chain Link Fence 051-5-7002-72100 Machinery/Equipment	Replacement	\$17,734	\$0
Generator Shell & Install 051-5-7003-54300 Utility Plant	Replacement	\$40,000	\$0
7003 - Wastewater Sewer Collection			
(2) Generator Shell & Install 051-5-7003-71300 Building	Replacement	\$50,000	\$0
8000-Engineering			
Ford F150 Truck 2WD Crew Cab Truck 051-5-8000-71100 Vehicle	Replacement	\$47,000	\$0
Total Utility Fund 051		\$2,285,377	\$8,000

Fund 093 - Parks

4503-Park Maintenance			
John Deere Skid Steer 093-5-4503-71200 Machinery/Equipment	Addition	\$47,200	\$0
(2) John Deere Mowers 093-5-4503-71200 Machinery/Equipment	Replacement	\$34,347	\$0
Requesting replacement of 2011 Chevy Tahoe 093-5-4503-71200 Machinery/Equipment	Replacement	\$38,013	\$0
Total Utility Fund 093		\$119,560	\$0

Fund 097- Vehicle Replacement

2200-Fire			
Replacement 2011 Chevy Tahoe 093-5-2200-41100 Vehicle Maintenance	Replacement	\$80,000	\$0
Total Park Maintenance Fund 097		\$80,000	\$0

Fund 153 - CO Series 2024

2200-Fire			
15-sections 5" sections 13/4" hose 153-5-2200-71200	10- Replacement	\$18,000	\$18,000
Total CO Series 2024 Fund 153		\$18,000	\$18,000

SUPPLEMENTAL REQUESTS – CAPITAL OUTLAY

CITY OF KINGSVILLE
FY 25-26 CAPITAL OUTLAY SUPPLEMENTAL REQUESTS

Totals		
001-General Fund	\$1,282,065	\$19,761
051-Utility Fund	\$2,285,377	\$8,000
093-Park Maint	\$119,560	\$0
097-Veh Replace-Fire	\$80,000	\$0
153-CO Series 2024	\$18,000	\$18,000
	\$3,785,002	\$45,761
Verification	\$0	\$0

Supplemental Status	
Submitted	38
Approved	3
Percentage	7.89%

SUPPLEMENTAL REQUESTS SUMMARY



CITY OF KINGSVILLE FY 25-26 SUPPLEMENTAL REQUESTS SUMMARY

Supplemental Type	Number Submitted	Number Approved	Amount Submitted	Amount Approved
Personnel	10	0	\$442,895	\$0
Expenditures	52	18	\$467,336	\$109,456
Information Technology	6	2	\$31,472	\$54,121
Capital Outlay	38	3	\$3,785,002	\$45,761
Totals	106	23	\$4,726,705	\$209,338

Percentage Approved 21.70%



CHANGES TO PROPOSED REVENUES BUDGET



Changes to Proposed Revenues Budget

Proposed Budget Submitted

\$88,412,800.40

Fund	Line Item	Fund Amount	Amount	Change Description
001-General Fund		25,680,434.69		
	001-4-1800-11111	Current Taxes-Real Prop	557,000.00	Increase due to No-New-Revenue Rate Calculation
	001-4-1600-31110	Plumbing Permits	15,000.00	No longer using 3rd party for inspections
	001-4-1600-31180	Plan Review	3,000.00	No longer using 3rd party for inspections
	001-4-1700-81700	Penalty Fee on Garbage Fees	4,000.00	Based on current activity
	001-4-4400-31154	Annual Food Permits	2,000.00	Based on current activity
	001-4-4502-58009	Rental Fees	(1,455.00)	Based on current activity
	001-4-4513-58058	Adult Softball League	(15,000.00)	No activity thru August
	001-4-4513-58071	Recreation Fees	3,000.00	Based on current activity
	001-4-4513-58075	Scoreboard Advertising	(15,000.00)	Based on current activity
	001-4-8000-75010	Transfer from Fund 051	(170,000.00)	Reduction to balance budget
	Changes	382,545.00		
001-Adjusted Proposed Rev Budget		26,062,979.69		
002 Tourism Fund		740,662.00		
	002-4-1070-81720	Penalty on Hotel/Motel Tax	1,500.00	Based on current activity
	Changes	1,500.00		
002-Adjusted Proposed Rev Budget		742,162.00		
025-Building Security Fund		12,885.00		
	025-4-1800-41116	Technology Fee	10,437.00	Consolidation of Fund 031 to Fund 025
	Changes	10,437.00		
025-Adjusted Proposed Rev Budget		23,322.00		
031 Municipal Court Technology		10,437.00		
	031-4-1800-41106	Technology Fee	(10,437.00)	Consolidation of Fund 031 to Fund 025
	Changes	(10,437.00)		
031-Adjusted Proposed Rev Budget		0.00		

CHANGES TO PROPOSED REVENUES BUDGET

Changes to Proposed Expenditures Budget - con't

Fund	Line Item	Fund Amount	Amount	Change Description
051 Utility Fund		11,338,706.00		
	051-4-6000-81600	Water Sales	22,633.00	Based on current activity
	Changes	22,633.00		
051-Adjusted Proposed Rev Budget		11,361,339.00		
075 SECO Grant		0.00		
	075-4-4503-72010	State Grants	25,000.00	Grant Award in FY 24-25. Work to begin in FY 25-26
	Changes	25,000.00		
075-Adjusted Proposed Rev Budget		25,000.00		
135-GLO Mitigation Grant E998		0.00		
	135-4-7000-72010	State Grants	3,964,573.00	New Grant Award
	Changes	3,964,573.00		
135-Adjusted Proposed Rev Budget		3,964,573.00		

Proposed Revenues Budget	88,412,800.40
Changes	4,396,251.00
Proposed Budget Adjusted	<u>\$92,809,051.40</u>

CHANGES TO PROPOSED EXPENDITURES BUDGET



Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$99,834,230.25

Fund	Line Item	Fund Amount	Amount	Change Description
001 GF Proposed Exp Budget		26,232,109.00		
	001-5-1803-21100	Supplies	500.00	Change in staff requirements
	001-5-1803-21200	Uniforms	500.00	Polos for new employees
	001-5-1803-31600	Training & Tvl	2,000.00	Certifications and other training requirements for new employees
	001-5-4501-11xxx	Personel	53,724.00	Costs for Recreation Coordinator
	001-5-4513-11xxx	Personel	(40,000.00)	Allocation to cover costs for Rec Coordinator
	001-5-2102-34000	Jail Contract	7,500.00	Increase for proposed new contract
	001-5-1602-31400	Professional Services	305.00	Due to current activity
	001-5-1702-11200	Overtime	52,891.00	Due to delay in garbage trucks delivery
	001-5-1702-41100	Vehicle Maintenance	50,000.00	Due to delay in garbage trucks delivery
	001-5-1805-41100	Vehicle Maintenance	2,500.00	Due to additional vehicle responsibility
	001-5-1805-51103	Building Maint-CH	8,000.00	Increase in matenance requests
	001-5-2101-21100	Supplies	1,000.00	Increased costs
	001-5-2102-11200	Overtime	50,000.00	Due to current activity and prior years
	001-5-2200-31451	Prof Svc-Ambulance	25,495.00	Due to new collection service
	00-5-4400-31400	Professional Services	2,000.00	Increased costs
	001-5-4502-21176	Irrigation Supplies	4,160.00	Increased costs
	001-5-4502-21181	Greens Maint Sup	2,000.00	Increased costs
	001-5-1030-64100	Operating Lease	1,474.92	New lease-3 Desktop copiers
	001-5-1400-11xxx	Personnel	11,839.00	Change in Personnel
	001-5-1803-11xxx	Personnel	(13,456.00)	Change in Personnel
	Changes	222,432.92		
001 Adjusted Proposed Exp Budget		26,454,541.92		
012 DS Proposed Exp Budget		1,428,693.73		
	012-5-5100-63100	Paying Agent Fee	2,200.00	Series 2021 Administration Fee
	Changes	2,200.00		
012 Adjusted Proposed Exp Budget		1,430,893.73		
051 UF Proposed Exp Budget		11,237,084.00		
	051-5-6900-80135	Transfer to Fund 135	18,073.00	Transfer To For Local Match
	051-5-6002-54300	Utility Plant	35,000.00	Increased Costs
	051-5-6201-22800	Water Meter Parks	6,439.00	Increased Costs
	051-5-7001-21400	Chemicals	75,000.00	Increased Costs
	051-5-7002-32300	Utilities	8,000.00	Increased Costs
	051-5-7002-54300	Utility Plant	80,000.00	Increased Costs
	051-5-7003-54300	Utility Plant	48,000.00	Increased Costs
	051-5-6900-75001	Transfer to Fund 001	(170,000.00)	Reduction to balance budget
	Changes	100,512.00		
051 Adjusted Proposed Exp Budget		11,337,596.00		

CHANGES TO PROPOSED EXPENDITURES BUDGET

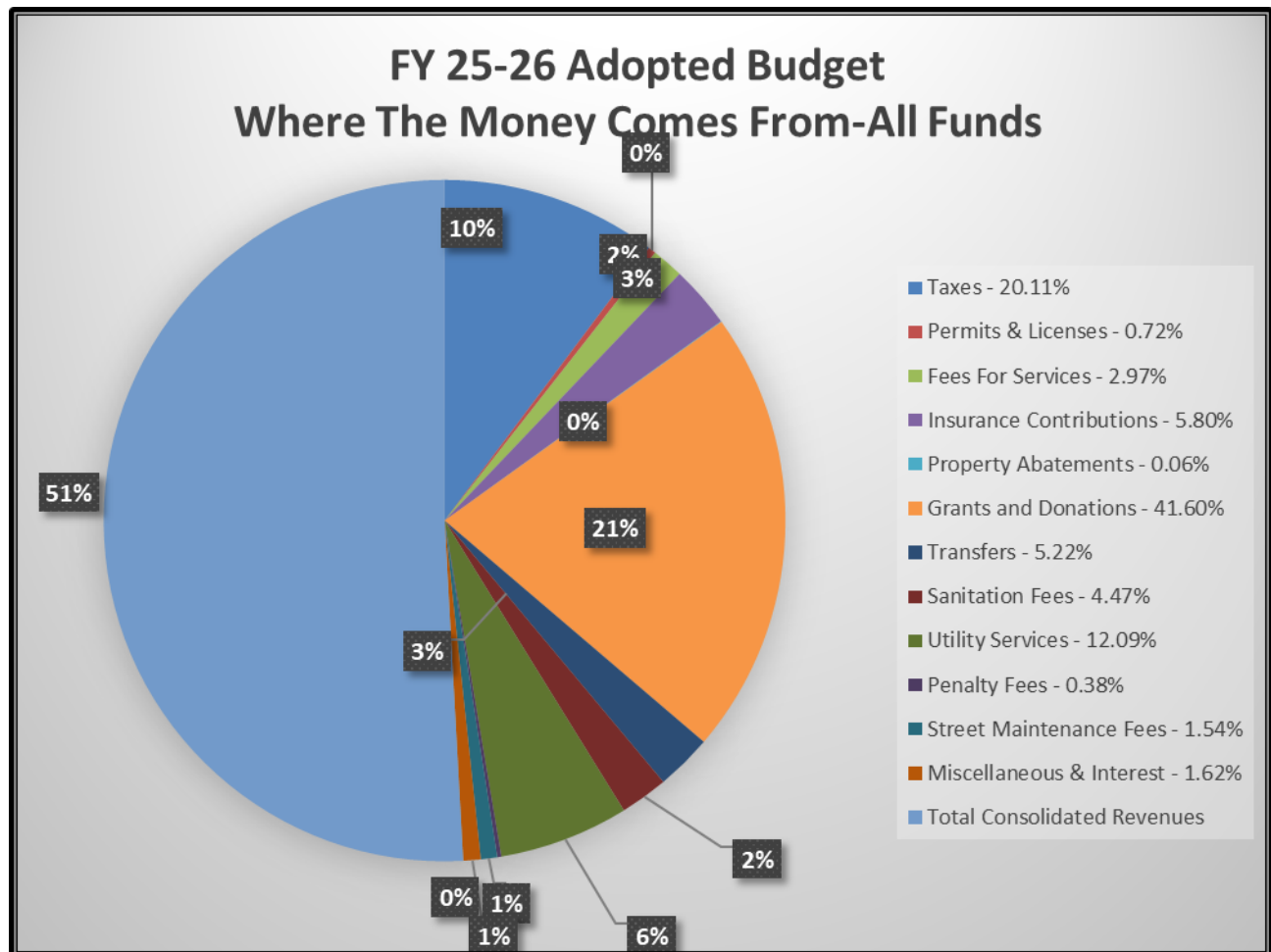
Changes to Proposed Expenditures Budget - con't

Fund	Line Item	Fund Amount	Amount	Change Description
075 SECO Grant Proposed Exp Bud		0.00		
	075-5-4503-71201	Pk Capital Project	25,000.00	Lighting Grant Project-starts FY 25-26
	Changes	25,000.00		
075 Adjusted Proposed Exp Budget		25,000.00		
097 Vehicle Replacement-Fire		5,000.00		
	097-5-2200-41100	Vehicle Maintenance	50,000.00	Increased maintenance costs
	097-5-2200-71100	Vehicle	70,000.00	Purchase of new Tahoe
	Changes	120,000.00		
075 Adjusted Proposed Exp Budget		125,000.00		
113 CW WW Collection Grant		2,571,352.00		
	113-5-7003-72202	CW Collect Improv	(127,301.80)	Adjust budget for CY expenditures
	Changes	(127,301.80)		
113 Adjusted Proposed Exp Budget		2,444,050.20		
135 GLO Mitigation Grant E998		0.00		
	135-5-7001-31400	Professional Services	181,539.00	Engineering Services
	135-5-7001-31400	Professional Services	315,720.00	Grant Administration
	135-5-7001-31400	Professional Services	18,073.00	Local Match Funds
	135-5-7002-71702	Water Storage	1,024,936.00	South Water Storage Tank
	135-5-7001-71200	Machinery & Equip	49,305.00	North WWTP Bridge Replacement
	135-5-7001-71200	Machinery & Equip	1,235,000.00	North WWTP Blower Replacement
	135-5-7002-71200	Machinery & Equip	1,140,000.00	South WWTP Blower Replacement
	Changes	3,964,573.00		
135 Adjusted Proposed Exp Budget		3,964,573.00		

Proposed Expenditures Budget \$99,834,230.25
 Changes 4,307,416.12
 Adjusted Proposed Exp Budget 104,141,646.37

WHERE THE MONEY COMES FROM

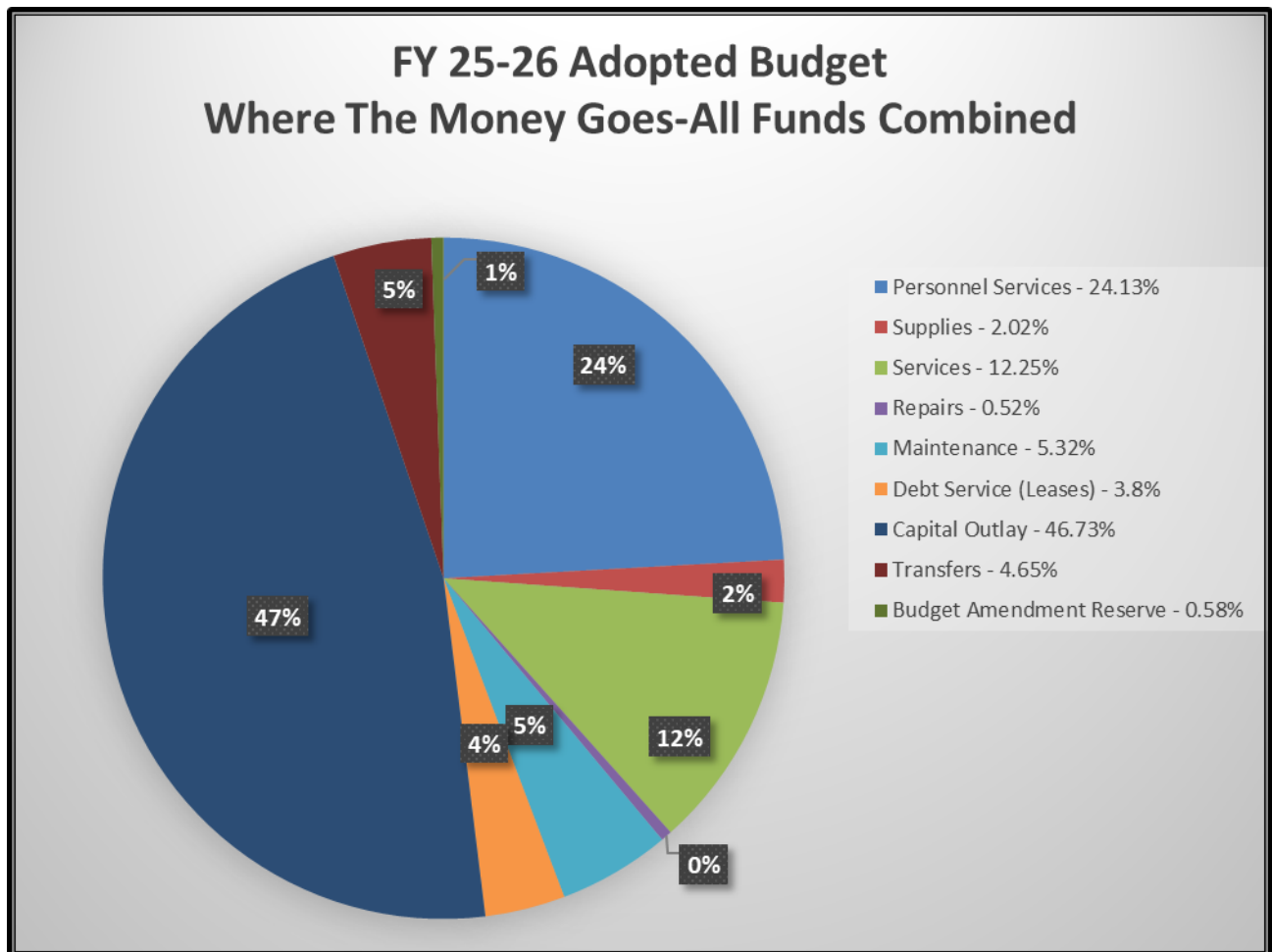
The following graph and table depict where the FY 25-26 sources of revenues come from.



Revenues	Amount
Taxes - 20.11%	18,666,202.00
Permits & Licenses - 0.72%	666,435.00
Fees For Services - 2.97%	2,756,309.00
Insurance Contributions - 5.80%	5,378,358.00
Seizures and Other Recovery - 0.05%	46,685.60
Property Abatements - 0.06%	60,000.00
Grants and Donations - 41.60%	38,612,769.00
Transfers - 5.22%	4,846,239.69
Sanitation Fees - 4.47%	4,148,343.00
Utility Services - 12.09%	11,221,456.00
Penalty Fees - 0.38%	349,057.00
Street Maintenance Fees - 1.54%	1,426,000.00
Miscellaneous & Interest - 1.62%	1,501,029.11
Debt Service Proceeds - 3.37%	3,130,168.00
Total Consolidated Revenues	92,809,051.40

WHERE THE MONEY GOES

The following graph and table depict what the FY 25-26 expenditures are spent on.



Expenditures	Amount
Personnel Services - 24.13%	25,125,093.00
Supplies - 2.02%	2,101,466.08
Services - 12.25%	12,759,254.00
Repairs - 0.52%	545,083.00
Maintenance - 5.32%	5,537,606.00
Debt Service (Leases) - 3.8%	3,960,578.26
Capital Outlay - 46.73%	48,666,326.34
Transfers - 4.65%	4,846,239.69
Budget Amendment Reserve - 0.58%	600,000.00
Total Consolidated Expenditures	104,141,646.37

TRANSFERS



FY 25-26 ADOPTED BUDGET TRANSFERS IN AND OUT

Transfers In			Transfers Out		
Fund	Transfer From	Amount	Fund	Transfer To	Amount
001 - General Fund	Fund 002	94,707.00	002 - Tourism Fund	Fund 001	94,707.00
	Fund 051	1,383,367.00	051 - Utility Fund	Fund 001	1,383,367.00
	Fund 092	346,334.00	092 - Street Fund	Fund 001	346,334.00
	Fund 098	307,773.69	098 - EDC Fund	Fund 001	307,773.69
	Fund 138	417,600.00	138 - Insurance Fund	Fund 001	417,600.00
002 - Tourism	Fund 138	7,200.00	138 - Insurance Fund	Fund 002	7,200.00
011 - GO Debt Service	Fund 087	203,398.00	087 - SW Capital Projects	Fund 011	203,398.00
012 - UF Debt Service	Fund 051	1,506,573.00	051 - Utility Fund	Fund 012	1,506,573.00
	Fund 055	125,000.00	055 - Storm Water Drainage	Fund 012	125,000.00
026 - Golf Course Maint	Fund 001	14,647.00	001- General Fund	Fund 026	14,647.00
051 - Utility Fund	Fund 001	129,676.00	001 - General Fund	Fund 051	129,676.00
	Fund 138	97,200.00	138 - Insurance Fund	Fund 051	97,200.00
090 - Landfill Closure	Fund 087	94,691.00	087 - Solid Waste Cap Projects	Fund 090	94,691.00
106 - Fleet Mgmt Fund	Fund 051	100,000.00	051 - Utility Fund	Fund 106	100,000.00
135 - GLO MIT Program	Fund 051	18,073.00	051 - Utility Fund	Fund 135	18,073.00
Total Transfers In		<u>4,846,239.69</u>	Total Transfers Out		<u>4,846,239.69</u>





Net Fund Balance Usage-All Funds Combined

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Revenues						
Property Taxes	8,501,426.04	8,741,613.05	9,415,543.00	9,415,543.00	9,247,632.02	10,236,772.00
Sales & Franchise Taxes	8,043,824.23	8,024,874.81	7,888,177.00	7,888,177.00	8,217,165.55	8,429,430.00
Permits & Licenses	289,792.38	352,198.76	534,825.00	534,825.00	385,780.48	666,435.00
Municipal Court Fees	602,235.94	657,128.14	657,121.00	657,121.00	579,931.11	654,556.00
Insurance Contributions	2,934,093.57	3,848,547.90	5,399,386.14	5,399,386.14	5,171,423.28	5,378,358.00
Fees For Services	37,295.32	31,055.29	31,955.00	31,955.00	38,464.49	49,391.00
Ambulance Fees	691,615.98	842,960.64	687,846.00	687,846.00	798,064.67	850,000.00
Park Fees	1,144,972.39	973,052.76	1,153,800.00	1,169,800.00	1,077,874.70	1,091,600.00
Tourism Fees	15,125.11	26,273.11	23,000.00	23,000.00	11,349.70	75,684.00
Rental Fees	31,582.61	33,180.72	34,240.44	34,240.44	34,240.44	35,078.00
Seizures and Other Recovery	24,402.26	318,634.60	0.00	0.00	451,341.22	46,685.60
Property Abatements	41,636.60	51,957.27	114,600.00	114,600.00	49,855.59	60,000.00
Grants and Donations	1,752,609.55	4,099,024.78	41,398,964.59	42,511,400.18	6,324,453.28	38,612,769.00
Transfers	12,515,149.28	6,689,255.92	6,807,276.55	6,912,174.94	6,005,913.94	4,846,239.69
Landfill Fees	743,970.86	734,145.26	706,657.00	706,657.00	721,613.51	770,000.00
Sanitation Fees	3,312,747.72	3,283,449.61	3,307,848.00	3,307,848.00	3,348,001.61	3,378,343.00
Water Sales	4,972,934.99	4,716,337.90	5,750,000.00	5,750,000.00	5,085,024.58	5,514,459.00
Penalty Fees	245,593.54	267,442.48	340,296.00	340,296.00	385,562.38	349,057.00
Sewer Sales	4,862,917.36	4,457,572.91	5,455,941.00	5,455,941.00	4,865,473.92	5,106,997.00
Storm Water Sales	426,029.02	432,409.45	569,000.00	569,000.00	565,666.67	600,000.00
Street Maintenance Fees	1,089,702.07	1,128,302.15	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00
Miscellaneous	417,436.93	253,834.11	264,557.00	439,557.00	569,718.25	54,780.00
Interest	1,278,594.33	1,730,320.22	1,364,580.00	1,364,580.00	1,575,237.38	1,446,249.11
Total Intergovernmental Revenue	2,784,240.41	1,176,670.16	0.00	0.00	0.00	0.00
Debt Service Proceeds	4,907,699.20	14,995,962.77	3,012,258.00	3,012,258.00	452,680.31	3,130,168.00
Total Consolidated Revenues	61,667,627.69	67,866,204.77	96,343,339.20	97,751,673.18	57,392,100.12	92,809,051.40
Fund Balance Usage-Surplus (Deficit):						
Operating	(4,199,058.08)	(1,367,211.12)	(2,897,701.90)	(3,080,036.43)	(2,228,169.67)	126,438.94
Non-Operating	10,245,382.20	13,902,658.86	(16,932,771.53)	(20,071,169.80)	(8,129,071.65)	(11,459,033.91)
Total Revenues	55,621,303.57	55,330,757.03	116,173,812.63	120,902,879.41	67,749,341.44	104,141,646.37
Expenditures						
Personnel Services	19,905,455.32	22,831,655.57	25,307,447.58	24,559,808.21	24,551,700.74	25,125,093.00
Supplies	2,040,976.92	1,978,362.20	1,952,121.57	2,075,242.95	2,067,074.16	2,101,466.08
Services	11,078,309.62	11,949,818.82	16,127,262.79	16,407,130.83	14,899,722.07	12,759,254.00
Repairs	820,120.06	744,735.96	566,410.00	733,155.11	706,660.56	545,083.00
Maintenance	2,448,642.64	2,874,610.76	7,761,141.47	7,560,402.76	4,007,210.52	5,537,606.00
Debt Service (Leases)	2,655,354.76	2,897,929.48	4,883,703.21	4,867,804.80	4,867,835.66	3,960,578.26
Capital Outlay	4,104,860.01	5,364,388.32	52,168,449.46	54,995,103.88	10,576,078.79	48,666,326.34
Department Reductions	0.00	0.00	0.00	2,731,171.93	0.00	0.00
Budget Amendment Reserve	0.00	0.00	600,000.00	67,145.00	67,145.00	600,000.00
Prior Year Adjustments	52,434.96	0.00	0.00	0.00	0.00	0.00
Transfers-Out	12,515,149.28	6,689,255.92	6,807,276.55	6,905,913.94	6,005,913.94	4,846,239.69
Total Expenditures	55,621,303.57	55,330,757.03	116,173,812.63	120,902,879.41	67,749,341.44	104,141,646.37



Effect On Fund Balance - All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Operating:						
001-General Fund	1,389,151.83	(825,000.27)	(468,929.77)	(355,895.66)	(766,312.81)	(391,562.23)
002-Tourism	(31,057.04)	70,421.75	(74,870.57)	(74,870.57)	61,357.17	35,932.00
011-GO Debt Service	98,455.81	25,790.74	110,504.47	110,504.47	45,776.50	114,952.00
012-UF Debt Service	(4,656,431.75)	1,926,871.22	195,900.00	195,900.00	195,881.78	201,579.27
025-Building Security Fund	345.35	13,369.71	13,350.00	13,350.00	12,343.22	21,322.00
031-Municipal Court Technology	(4,051.30)	7,202.78	3,700.00	3,700.00	2,825.75	0.00
051-Utility Fund	(982,204.38)	(2,009,207.01)	(1,139,922.18)	(1,149,810.82)	(315,620.68)	23,743.00
055-Stormwater Drainage Capital Proj	215,939.02	(80,603.38)	(126,187.26)	(396,187.26)	(399,520.59)	475,000.00
087-Solid Waste Capital Projects	(219,108.42)	10,047.82	(4,898.19)	(4,898.19)	56,029.67	159,932.39
090-Landfill Closure Fund	265,026.66	313,421.34	(60,350.61)	(60,350.61)	(60,872.77)	370,947.00
092-Street Maintenance Fund	332,070.84	(490,487.23)	(53,032.77)	(53,032.77)	187,064.73	(120,334.00)
093-Park Maintenance Fund	(1,091.04)	(13,784.31)	0.00	(8,980.00)	(8,980.00)	0.00
098-Economic Development	39,200.73	85,535.46	(56,490.56)	(62,990.56)	39,070.96	(307,773.69)
138-Group Insurance Fund	(600,889.58)	(400,789.74)	(1,236,474.46)	(1,236,474.46)	(1,277,212.60)	(457,298.80)
202-Tourism Façade Grant Program	(44,414.81)	0.00	0.00	0.00	0.00	0.00
Total Effect on Fund Balance - Operating	(4,199,058.08)	(1,367,211.12)	(2,897,701.90)	(3,080,036.43)	(2,228,169.67)	126,438.94



Effect On Fund Balance - All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Non-Operating Funds:						
005-PD State Seizure Fund	(104,647.54)	25,824.65	(234,579.00)	(268,244.30)	140,882.61	(231,371.95)
010-Law Enf Off Stand-Fire	0.00	0.00	0.00	(2,656.69)	0.00	0.00
026-Golf Course Capital Maintenance	(17,650.00)	(47,999.13)	15,816.00	1,816.00	15,816.00	5,777.00
028-PD Federal Seizure Fund	127.51	140.42	(29,865.00)	(29,865.00)	(29,846.83)	(29,859.00)
033-CO Series 2016 - GF	(27,444.05)	(17,357.42)	0.00	0.00	0.00	0.00
054-UF Capital Projects	(261,796.33)	(187,851.34)	22,928.00	22,928.00	17,735.44	10.00
062-CO Series 2005 - UF	0.00	(50,468.89)	0.00	0.00	0.00	0.00
066-CO Series 2011 - UF	0.00	(5,684.45)	0.00	0.00	0.00	0.00
068-CO Series 2013 - UF Drainage	(195,980.22)	(1,142.08)	(680,446.49)	(680,446.49)	(684,462.26)	34,971.00
084-DEAAG Grant	0.00	(500,000.00)	(7,500.00)	(7,500.00)	(7,500.00)	0.00
091-GF Capital Projects	(1,572.14)	0.00	0.00	0.00	0.00	0.00
094-Texas Parks & Wildlife Grant	(30,367.07)	0.00	0.00	0.00	0.00	0.00
097-Vehicle Replacement Fund-Fire	45,000.00	(1,266.88)	0.00	(153,000.00)	(78,000.00)	(125,000.00)
100-Safe Routes to School Grant	84,080.10	0.00	0.00	0.00	0.00	0.00
101-TX CDBG Main St #7219192	(484.75)	0.00	0.00	0.00	0.00	0.00
105-Vehicle Replacement Fund-PD	(20,000.00)	10,000.00	0.00	0.00	0.00	0.00
106-Vehicle Replace Fleet Mgmt Fund-PW	32,962.06	(13,486.81)	(38,838.14)	(38,838.14)	0.00	0.00
107-Assistance to Firefighters Grant	(1,869.73)	0.00	0.00	0.00	0.00	0.00
108-Patrick Leahy BVP Fund	(14,170.00)	0.00	0.00	0.00	0.00	0.00
110-Kingsville PD Enhancement BWC Fund	(9.46)	0.00	0.00	0.00	0.00	0.00
113-Citywide Wastewater Coll Sys Imp	397,868.67	2,499,732.05	0.00	0.00	0.00	127,301.80
114-SWB Rural & Tribal Assist. Grant	(13,325.00)	0.00	0.00	0.00	0.00	0.00
115-Tax Notes Series 2021	(541,194.11)	(156,105.32)	(8,790.47)	(8,790.47)	(96.29)	0.00
116-Drainage Mstr Plan-Loc. 7 Proj. #40135	1,047.52	501.39	0.00	0.00	1.08	0.00
117-Drainage Mstr Plan-Loc. 1 Proj. #40142	1,047.37	501.30	0.00	0.00	0.72	0.00
118-Drainage Mstr Plan-Loc. 3 Proj. #40143	1,083.14	501.37	0.00	0.00	0.84	0.00
119-Drainage Mstr Plan-Loc. 4 Proj. #40144	1,452.39	501.77	0.00	0.00	1.20	0.00
120-Property Tax Reserve Fund	0.00	0.00	(403,221.99)	(403,221.99)	(403,221.99)	0.00
121-GF ARP SLF Recovery	0.00	0.00	(241,672.48)	(341,672.48)	(146,819.83)	0.00
122-GLO-Hurricane Harvey Mitigation Fund	0.00	(7,114.00)	(135,801.40)	(135,801.40)	0.00	(338,708.00)
123-Economic Development Grant Program	0.00	0.00	(45,000.00)	(85,000.00)	(85,000.00)	0.00
124-Ed Rachal Foundation Grant Fund	0.00	0.00	(352.62)	(352.62)	0.00	(352.62)
125-UF ARP SLF Recovery	0.00	423,152.99	(740,101.01)	(1,261,673.27)	(1,034,438.00)	0.00
126-GF Tax Note Series 2022 Fund	(213,160.79)	(575.00)	(78,918.59)	(78,918.59)	(78,918.59)	0.00
127-UF Tax Note Series 2022 Fund	(186,304.66)	(149.76)	0.00	0.00	0.00	0.00
128-TWBD Drain Master Plan Loc 8	369,001.81	502.56	75,000.00	(25,570.00)	0.16	0.00
129-TX Severe Winter Storm-Mobile Gen	17,728.00	0.00	(17,728.00)	(17,728.00)	(17,728.00)	0.00
130-TX Severe Winter Storm-Backup Gen	68,894.00	106,106.00	0.00	0.00	(175,000.00)	0.00
134-DEAAG Commitment GF	0.00	500,000.00	0.00	0.00	0.00	0.00
139-Vehicle Replacement Public Works-GF	35,261.32	10,000.00	0.00	0.00	77,759.00	0.00
141-CO Series 2023-UF	6,066,108.65	82,324.10	(93,000.00)	(219,763.05)	(33,099.77)	1,800.00
151-CO Series 2023A-GF	4,753,695.51	(2,588,156.57)	(145,424.67)	(2,165,038.92)	(2,165,538.94)	0.00
153-CO Series 2024	0.00	14,330,674.46	(14,079,877.95)	(14,079,877.95)	(3,396,530.48)	(10,903,602.14)
203-JK Northway EDA Fund	0.00	(537,500.00)	(19,500.00)	(19,500.00)	(19,500.00)	0.00
205-Tourism ARP SLF Recovery	0.00	0.00	(45,897.72)	(72,454.44)	(25,567.72)	0.00
206-Chamberlain Park Project Fund	0.00	27,053.45	0.00	0.00	0.00	0.00
Total Effect on Fund Balance-Capital	10,245,382.20	13,902,658.86	(16,932,771.53)	(20,071,169.80)	(8,129,071.65)	(11,459,033.91)



Effect On Fund Balance - All Funds

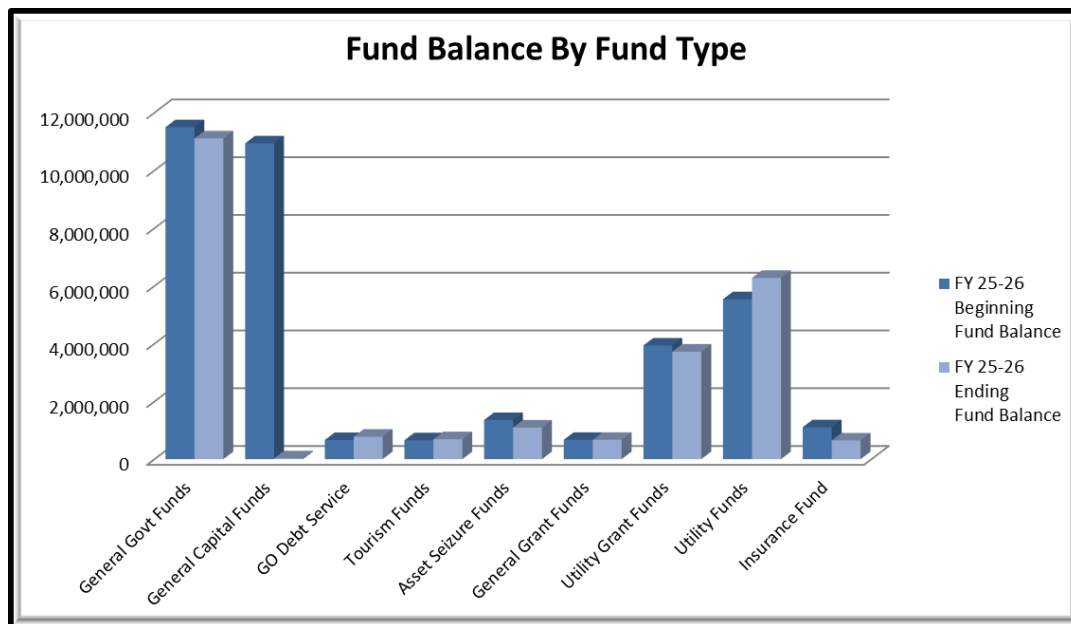
Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Validate:						
Revenues	61,667,627.69	67,866,204.77	96,343,339.20	97,751,673.18	57,392,100.12	92,809,051.40
Expenditures	55,621,303.57	55,330,757.03	116,173,812.63	120,902,879.41	67,749,341.44	104,141,646.37
Net	<u>6,046,324.12</u>	<u>12,535,447.74</u>	<u>(19,830,473.43)</u>	<u>(23,151,206.23)</u>	<u>(10,357,241.32)</u>	<u>(11,332,594.97)</u>
Operating Funds	(4,199,058.08)	(1,367,211.12)	(2,897,701.90)	(3,080,036.43)	(2,228,169.67)	126,438.94
Capital Funds	10,245,382.20	13,902,658.86	(16,932,771.53)	(20,071,169.80)	(8,129,071.65)	(11,459,033.91)
Net	<u>6,046,324.12</u>	<u>12,535,447.74</u>	<u>(19,830,473.43)</u>	<u>(23,151,206.23)</u>	<u>(10,357,241.32)</u>	<u>(11,332,594.97)</u>

FUND BALANCE BY FUND TYPE

Fund Type	FY 25-26 Beginning Fund Balance	FY 25-26 Budgeted Revenues	FY 25-26 Budgeted Expenditures	FY 25-26 Ending Fund Balance
General Govt Funds	11,494,420.97	28,558,826.69	28,945,518.22	11,107,729.44
General Capital Funds	10,934,993.98	150,000.00	11,053,602.14	31,391.84
GO Debt Service	661,657.15	2,333,667.00	2,218,715.00	776,609.15
Tourism Funds	653,253.21	742,162.00	706,230.00	689,185.21
Asset Seizure Funds	1,354,744.22	73,215.51	334,446.46	1,093,513.27
General Grant Funds	667,608.05	39,000.00	39,352.62	667,255.43
Utility Grant Funds	3,935,478.61	41,722,010.00	41,933,416.20	3,724,072.41
Utility Funds	5,539,098.99	13,730,593.00	12,993,489.73	6,276,202.26
Insurance Fund	1,104,168.96	5,459,577.20	5,916,876.00	646,870.16
Total Funds By Fund Type	36,345,424.14	92,809,051.40	104,141,646.37	25,012,829.17



FUND BALANCE BY FUND TYPE

Fund	Fund Name	FY 25-26 Beginning Fund Balance	FY 25-26 Budgeted Revenues	FY 25-26 Budgeted Expenditures	FY 25-26 Ending Fund Balance
001	General Fund	7,173,282.88	26,062,979.69	26,454,541.92	6,781,720.65
025	Building Security Fund	60,550.09	23,322.00	2,000.00	81,872.09
026	Golf Course Cap Project	18,717.85	14,647.00	8,870.00	24,494.85
087	Solid Waste Cap Projects	332,395.69	660,931.00	500,998.61	492,328.08
090	Landfill Closure Fund	2,670,015.65	370,947.00	0.00	3,040,962.65
091	GF Cap Projects Fund	0.00	0.00	0.00	0.00
092	Street Maintenance Fund	602,598.65	1,426,000.00	1,546,334.00	482,264.65
093	Park Maintenance Fund	3,642.19	0.00	0.00	3,642.19
097	Vehicle Replacement Fire	136,361.01	0.00	125,000.00	11,361.01
098	Economic Development	307,773.69	0.00	307,773.69	0.00
105	Vehicle Replacement PD	10,000.00	0.00	0.00	10,000.00
120	Property Tax Reserve FD	29,009.50	0.00	0.00	29,009.50
123	Economic ARP Grant Prog	0.00	0.00	0.00	0.00
139	Vehicle Replace GF-PW	123,020.32	0.00	0.00	123,020.32
206	Chamberlain Park Fund	27,053.45	0.00	0.00	27,053.45
Total General Governmental Funds		11,494,420.97	28,558,826.69	28,945,518.22	11,107,729.44

033	CO 2016	0.00	0.00	0.00	0.00
115	Tax Note 2021 Fund	0.00	0.00	0.00	0.00
126	GF Tax Notes Series 2022	850.00	0.00	0.00	850.00
151	CO Series 2023A-GF	0.00	0.00	0.00	0.00
153	CO Series 2024 Fire	10,934,143.98	150,000.00	11,053,602.14	30,541.84
Total GF Capital Projects Funds		10,934,993.98	150,000.00	11,053,602.14	31,391.84

011	G.O. Debt Service	661,657.15	2,333,667.00	2,218,715.00	776,609.15
Total GO Debt Service Fund		661,657.15	2,333,667.00	2,218,715.00	776,609.15

002	Tourism Fund	653,253.21	742,162.00	706,230.00	689,185.21
202	Façade Grant	0.00	0.00	0.00	0.00
203	JK Northway EDA	0.00	0.00	0.00	0.00
205	Tourism ARP Fund	0.00	0.00	0.00	0.00
Total Tourism Funds		653,253.21	742,162.00	706,230.00	689,185.21

005	PD State Seizure Fund	1,200,637.42	73,074.51	304,446.46	969,265.47
028	PD Federal Seizure Fund	106,764.22	141.00	30,000.00	76,905.22
031	Municipal Court Tech	47,342.58	0.00	0.00	47,342.58
Total Asset Seizure Funds		1,354,744.22	73,215.51	334,446.46	1,093,513.27

FUND BALANCE BY FUND TYPE

FUND BALANCES - GF GRANT FUNDS					
Fund	Fund Name	FY 25-26 Beginning Fund Balance	FY 25-26 Budgeted Revenues	FY 25-26 Budgeted Expenditures	FY 25-26 Ending Fund Balance
009	Law Enf Off Stand-Police	0.00	14,000.00	14,000.00	0.00
010	Law Enf Off Stand-Fire	0.00	0.00	0.00	0.00
015	CBRAC	0.00	0.00	0.00	0.00
016	PD Stonegarden Grant	0.00	0.00	0.00	0.00
017	PD Border Star Grant	0.00	0.00	0.00	0.00
019	PD JAG Grant	0.00	0.00	0.00	0.00
027	EMS Fund	0.00	0.00	0.00	0.00
059	Homeland Security	0.00	0.00	0.00	0.00
075	State Energy Cons(SECO)	0.00	25,000.00	25,000.00	0.00
083	CJD of Gov Grant	0.00	0.00	0.00	0.00
094	TX Parks Wildlife	0.00	0.00	0.00	0.00
100	Safe Routes to School Grnt	161,682.10	0.00	0.00	161,682.10
101	TX CDBG Main Street	0.00	0.00	0.00	0.00
107	Assistance to Firefighters	0.00	0.00	0.00	0.00
108	Patrick Leahy BPV Grant	0.00	0.00	0.00	0.00
110	Kingsville PD Enhancement	0.00	0.00	0.00	0.00
114	SWB Rural & Tribal Grant	0.00	0.00	0.00	0.00
121	GF ARP Fund	5,573.33	0.00	0.00	5,573.33
124	Ed Rachal PD Grant	352.62	0.00	352.62	0.00
133	Border Zone Fire Grant	0.00	0.00	0.00	0.00
134	DEAAG Commitment	500,000.00	0.00	0.00	500,000.00
140	Ed Rachal Grant	0.00	0.00	0.00	0.00
152	Bays & Estuaries Grnt	0.00	0.00	0.00	0.00
207	CJD BW Camera Grant	0.00	0.00	0.00	0.00
208	Lone Star Grant	0.00	0.00	0.00	0.00
601	FEMA Event Beryl	0.00	0.00	0.00	0.00
Total General Grant Funds		667,608.05	39,000.00	39,352.62	667,255.43

113	CW WW Collection Grnt	90,133.64	2,571,352.00	2,444,050.20	217,435.44
116	Drainage MP Loc 7 Grant	709,432.41	1,217,139.00	1,217,139.00	709,432.41
117	Drainage MP Loc 1 Grant	709,432.01	1,222,201.00	1,222,201.00	709,432.01
118	Drainage MP Loc 3 Grant	760,090.42	1,312,801.00	1,312,801.00	760,090.42
119	Drainage MP Loc 4 Grant	963,642.60	1,675,027.00	1,675,027.00	963,642.60
122	GLO Hurr Harvey Grant	359,673.00	29,088,917.00	29,427,625.00	20,965.00
125	UF ARP Fund	0.00	0.00	0.00	0.00
128	Drainage MP Loc 8 Grant	343,074.53	670,000.00	670,000.00	343,074.53
129	TX Severe W Mob Gen Grnt	0.00	0.00	0.00	0.00
130	TX Severe W BK Gen Grnt	0.00	0.00	0.00	0.00
135	GLO Mitigation Grant-E998	0.00	3,964,573.00	3,964,573.00	0.00
Total Utility Grant Funds		3,935,478.61	41,722,010.00	41,933,416.20	3,724,072.41

FUND BALANCE BY FUND TYPE

Fund	Fund Name	FY 25-26 Beginning Fund Balance	FY 25-26 Budgeted Revenues	FY 25-26 Budgeted Expenditures	FY 25-26 Ending Fund Balance
012	UF Debt Service	2,262,835.97	1,632,473.00	1,430,893.73	2,464,415.24
051	Utility Fund	2,815,661.75	11,361,339.00	11,337,596.00	2,839,404.75
054	UF Capital Projects	18,071.15	10.00	0.00	18,081.15
055	Stormwater Drainage	395,010.29	600,000.00	125,000.00	870,010.29
062	CO Series 2005	0.00	0.00	0.00	0.00
066	CO Series 2011 Utility	0.00	0.00	0.00	0.00
068	CO Series 2013-Drainage	983.27	34,971.00	0.00	35,954.27
084	DEAAG Fund	0.00	0.00	0.00	0.00
106	Vehicle Replace Fleet UF	44,736.56	100,000.00	100,000.00	44,736.56
127	UF Tax Note Series 2022	0.00	0.00	0.00	0.00
141	CO Series 2023-UF	1,800.00	1,800.00	0.00	3,600.00
Total Utility Funds		5,539,098.99	13,730,593.00	12,993,489.73	6,276,202.26

138	Health Insurance Fund	1,104,168.96	5,459,577.20	5,916,876.00	646,870.16
Total Insurance Fund		1,104,168.96	5,459,577.20	5,916,876.00	646,870.16

Total All Funds By Type	36,345,424.14	92,809,051.40	104,141,646.37	25,012,829.17



DEBT SERVICE

Debt Issue	Principal Issued	Principal Outstanding 09/30/2025	Interest Outstanding 09/30/2025	Combined Interest & Principal	Final Maturity Date
CO Series 2016	\$6,740,000	\$1,955,000	\$315,825	\$2,270,825	9/30/2036

Proceeds from the sale of the Certificates will be used for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of certain City-owned public property, including (1) park and golf course improvements; (2) downtown revitalization improvements including streets, sidewalks, lighting, and property acquisition; (3) street repairs; (4) improvements to municipal buildings; (5) Public Works department equipment; (6) emergency department vehicles and equipment and (7) payment of contractual obligations for professional services in connection with the issuance of the Certificates.

Payments are 100% General Fund - Tax Supported Debt

2026 Principal - \$260,000.00

2026 Interest - \$57,250.00

Debt Service Schedule - CO Series 2016

Fiscal Year	Principal	Interest	Debt Service
2026-2030	\$1,110,000	\$221,850	\$1,331,850
2031-2035	725,000	89,775	814,775
2036	120,000	4,200	124,200
Total	\$1,955,000	\$315,825	\$2,270,825

Debt Issue	Principal Issued	Principal Outstanding 09/30/2025	Interest Outstanding 09/30/2025	Combined Interest & Principal	Final Maturity Date
LTRF Series 2020	\$5,025,000	\$3,315,000	\$471,600	\$3,786,600	9/30/2032

Proceeds from the sale of the Certificates will be used for the purpose of providing for the payment of contractual obligations to be incurred in connection with street and related drainage system repair and improvements, vehicles and equipment for police, fire, engineering, street, health, utility, and public works departments; drainage improvements to Tranquitas Creek and Caesar Avenue ditch; water and wastewater projects for new water and wastewater lines; acquisition of land for and to construct a new water well, a 500,000 gallon elevated storage tank, new south plant clarifier, rehabilitation of existing water wells, and lift station rehabilitation; improvements to and renovation of new City Hall; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and

Payments are split funded (53.8504%-GF, 46.1496%-UF)

General Fund: 2026 Principal \$455,000 x 53.8504% = \$245,019.32

General Fund: 2026 Interest \$122,600 x 53.8504% = \$66,020.59

Utility Fund: 2026 Principal \$455,000 x 46.1496% = \$209,980.68

Utility Fund: 2026 Interest \$122,600 x 46.1496% = \$56,579.41

Debt Service Schedule - CO Series 2011

Fiscal Year	Principal	Interest	Debt Service
2026-2030	\$2,315,000	\$426,600	\$2,741,600
2031-2032	1,000,000	45,000	1,045,000
Total	\$3,315,000	\$471,600	\$3,786,600

Debt Issue	Principal Issued	Principal Outstanding 09/30/2024	Interest Outstanding 09/30/2024	Combined Interest & Principal	Final Maturity Date
Tax Notes 2021	\$1,310,000	\$380,000	\$7,125	\$387,125	9/30/2027

Proceeds from the sale of this Tax Note 2021 was for the purchase of General Fund Capital Outlay of a Golf Course backhoe, (3) Police Chevy Tahoes, Fire Command Vehicle and (3) Garbage Trucks.

Payments are split funded (42.38%-GF, 57.62%-SW)

General Fund: 2026 Principal \$190,000 x 42.38% = \$80,522.00

General Fund: 2026 Interest \$4,750 x 42.38% = \$2,013.05

Solid Waste: 2026 Principal \$190,000 x 57.62% = \$109,478.00

Solid Waste: 2026 Interest \$4,750 x 57.62% = \$2,736.95

Debt Service Schedule - Tax Note Series 2021

Fiscal Year	Principal	Interest	Debt Service
2026-2027	\$380,000	\$7,125	\$387,125

Debt Issue	Principal Issued	Principal Outstanding 09/30/2024	Interest Outstanding 09/30/2024	Combined Interest & Principal	Final Maturity Date
LTRF 2021	\$3,595,000	\$2,530,000	\$281,700	\$2,811,700	9/30/2033

Proceeds from the sale of this issue will be used to refund a portion of the City's outstanding debt designated as the CO Series 2013 in order to lower the overall debt service requirements of the City and to pay the costs associated with the issuance of the Bonds. The original 2013 issue was for the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of certain City-owned public

Payments are split with Utility Fund (21%-GF, 79%-UF)

General Fund: 2026 Principal \$285,000 x 21% = \$59,850.00

General Fund: 2026 Interest \$65,750 x 21% = \$13,807.50

Utility Fund: 2026 Principal \$285,000 x 79% = \$225,150.00

Utility Fund: 2026 Interest \$65,750 x 79% = \$51,942.50

Debt Service Schedule - LTRF 2021

Fiscal Year	Principal	Interest	Debt Service
2026-2030	\$1,515,000	\$240,700	\$1,755,700
2031-2033	1,015,000	41,000	1,056,000
Total	<u>\$2,530,000</u>	<u>\$281,700</u>	<u>\$2,811,700</u>

Debt Issue	Principal Issued	Principal Outstanding 09/30/2024	Interest Outstanding 09/30/2024	Combined Interest & Principal	Final Maturity Date
LTRF 2021	\$3,595,000	\$2,530,000	\$281,700	\$2,811,700	9/30/2033

Proceeds from the sale of this issue will be used to refund a portion of the City's outstanding debt designated as the CO Series 2013 in order to lower the overall debt service requirements of the City and to pay the costs associated with the issuance of the Bonds. The original 2013 issue was for the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of certain City-owned public

Payments are split with Utility Fund (21%-GF, 79%-UF)

General Fund: 2026 Principal \$285,000 x 21% = \$59,850.00

General Fund: 2026 Interest \$65,750 x 21% = \$13,807.50

Utility Fund: 2026 Principal \$285,000 x 79% = \$225,150.00

Utility Fund: 2026 Interest \$65,750 x 79% = \$51,942.50

Debt Service Schedule - LTRF 2021

Fiscal Year	Principal	Interest	Debt Service
2026-2030	\$1,515,000	\$240,700	\$1,755,700
2031-2033	1,015,000	41,000	1,056,000
Total	<u>\$2,530,000</u>	<u>\$281,700</u>	<u>\$2,811,700</u>

DEBT SERVICE

Debt Issue	Principal Issued	Principal Outstanding 09/30/2024	Interest Outstanding 09/30/2024	Combined Interest & Principal	Final Maturity Date
CTRT Series 2021	\$3,358,000	\$2,914,000	\$0	\$2,914,000	9/30/2051

Proceeds from the sale of this issue will be used for the 0% interest loan from the Texas Development Water Board for the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of the public property.

Payments are Utility System Revenue Supported
2026 Principal - \$111,000.00

Debt Service Schedule - CTRF Taxable Series 2021

Fiscal Year	Principal	Interest	Debt Service
2026-2030	\$555,000	\$0	\$555,000
2031-2035	558,000	0	558,000
2036-2040	560,000	0	560,000
2041-2045	560,000	0	560,000
2046-2050	566,000	0	566,000
2051	115,000	0	115,000
Total	\$2,914,000	\$0	\$2,914,000

DEBT SERVICE

Debt Issue	Principal Issued	Principal Outstanding 09/30/2024	Interest Outstanding 09/30/2024	Combined Interest & Principal	Final Maturity Date
CTRT Series 2022	\$399,000	\$357,000	\$0	\$357,000	9/30/2052

Proceeds from the sale of this issue will be used for the 0% interest loan from the Texas Development Water Board for the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of the public property.

Payments are Utility System Revenue Supported
2026 Principal - \$14,000

Debt Service Schedule - CTRF Taxable Series 2022

Fiscal Year	Principal	Interest	Debt Service
2026-2030	\$70,000	\$0	\$70,000
2031-2035	65,000	0	65,000
2036-2040	65,000	0	65,000
2041-2045	65,000	0	65,000
2046-2050	65,000	0	65,000
2051-2052	27,000	0	27,000
Total	\$357,000	\$0	\$357,000

Debt Issue	Principal Issued	Principal Outstanding 09/30/2024	Interest Outstanding 09/30/2024	Combined Interest & Principal	Final Maturity Date
Tax Notes 2022	\$1,850,000	\$1,100,000	\$71,643	\$1,171,643	9/30/2029

acquiring certain City-owned public property, including (1) vehicles for various City departments; (2) trash compactor; (3) street repair equipment for the Public Works Department; (4) equipment for the Utility Department, and (5) payment of contractual obligations for professional services in connection therewith (to wit; consulting, engineering, financial advisory, and legal).

Payments are split with Utility Fund (35.04%-GF, 31.01%-SW, 33.95%-UF)

General Fund: 2026 Principal \$265,000 x 35.04% = \$92,856.00

General Fund: 2026 Interest \$29,040 x 35.04% = \$10,175.62

Solid Waste Fund: 2026 Principal \$265,000 x 31.01% = \$82,176.50

Solid Waste Fund: 2026 Interest \$29,040 x 31.01% = \$9,005.30

Utility Fund: 2026 Principal \$265,000 x 33.95% = \$89,967.50

Utility Fund: 2026 Interest \$29,040 x 33.95% = \$9,859.08

Debt Service Schedule - Tax Notes 2022

Fiscal Year	Principal	Interest	Debt Service
2026-2029	\$1,100,000	\$71,643	\$1,171,643

Debt Issue	Principal Issued	Principal Outstanding 09/30/2024	Interest Outstanding 09/30/2024	Combined Interest & Principal	Final Maturity Date
CO Series 2023	\$6,100,000	\$5,800,000	\$1,998,450	\$7,798,450	9/30/2038

The proceeds are issued for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, purchasing, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of certain City-owned public property, including (1) improvements to the water and sewer system including water meters and related technology; and (2) payment of contractual obligations for professional services in connection therewith (to wit: consulting, engineering, financial

Payments are Utility System Revenue Supported

2026 Principal - \$300,000.00

2026 Interest - \$261,000.00

Debt Service Schedule - CO Series 2023

Fiscal Year	Principal	Interest	Debt Service
2026-2030	\$1,820,000	\$1,152,225	\$2,972,225
2031-2035	2,325,000	695,250	3,020,250
2036-2038	1,655,000	150,975	1,805,975
Total	\$5,800,000	\$1,998,450	\$7,798,450

DEBT SERVICE

Debt Issue	Principal Issued	Principal Outstanding 09/30/2024	Interest Outstanding 09/30/2024	Combined Interest & Principal	Final Maturity Date
CO Series 2023A	\$4,625,000	\$3,700,000	\$1,997,000	\$5,697,000	9/30/2043

The proceeds from the sale of the Certificates shall be used for: (1) public works department vehicles and equipment including garbage trucks and dump trucks, and (2) paying the costs of issuance of the Certificates.

Payments are General Fund Tax Supported

2026 Principal - \$130,000.00

2026 Interest - \$185,000.00

Debt Service Schedule - CO Series 2023A

Fiscal Year	Principal	Interest	Debt Service
2026-2030	\$725,000	\$856,000	\$1,581,000
2031-2035	930,000	655,250	1,585,250
2036-2040	1,185,000	398,500	1,583,500
2041-2043	860,000	87,250	947,250
Total	<u>\$3,700,000</u>	<u>\$1,997,000</u>	<u>\$5,697,000</u>

Debt Issue	Principal Issued	Principal Outstanding 09/30/2024	Interest Outstanding 09/30/2024	Combined Interest & Principal	Final Maturity Date
CO Series 2024	\$14,335,000	\$14,310,000	\$7,418,650	\$21,728,650	9/30/2044

The proceeds from the sale of the Certificates shall be used for the purpose of providing for the payment of contractual obligations to be incurred in connections with the design, planning, purchasing, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of certain City-owned public property, including: (1) a new Fire Station, (2) a new ambulance, (3) equipment for the Fire Department including fire trucks, and (4) payment of contractual obligations for professional services in connection therewith (to wit: consulting, engineering, financial advisory, and legal.

Payments are General Fund Tax Supported

2026 Principal - \$105,000.00

2026 Interest - \$611,900.00

Debt Service Schedule - CO Series 2024

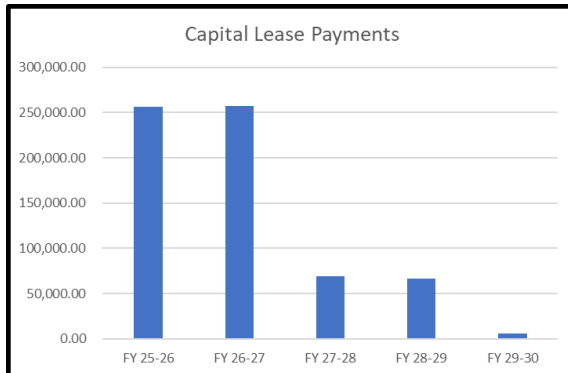
Fiscal Year	Principal	Interest	Debt Service
2026-2030	\$1,265,000	\$2,984,750	\$4,249,750
2031-2035	3,550,000	2,435,500	5,985,500
2036-2040	4,860,000	1,525,600	6,385,600
2041-2044	4,635,000	472,800	5,107,800
Total	<u>\$14,310,000</u>	<u>\$7,418,650</u>	<u>\$21,728,650</u>

DEBT SERVICE

Debt Service Summary

Issue	Outstanding	Principle & Interest			Total
		General Fund	Solid Waste	Utility Fund	
CO Series 2016	2,270,825.00	2,270,825.00			2,270,825.00
LTRF Series 2020	3,786,600.00	2,039,099.24		1,747,500.76	3,786,600.00
Tax Note 2021	387,125.00	164,063.58	223,061.42		387,125.00
LTRF Series 2021	2,811,700.00	590,457.00		2,221,243.00	2,811,700.00
CTRT Series 2021	2,914,000.00			2,914,000.00	2,914,000.00
CTRT Series 2022	357,000.00			357,000.00	357,000.00
Tax Note 2022	1,171,643.00	410,543.71	363,326.49	397,772.80	1,171,643.00
CO Series 2023	7,798,450.00			7,798,450.00	7,798,450.00
CO Series 2023A	5,697,000.00	5,697,000.00			5,697,000.00
CO Series 2024	21,728,650.00	21,728,650.00			21,728,650.00
Total Debt Service Outstanding	48,922,993.00	32,900,638.53	586,387.91	15,435,966.56	48,922,993.00

CAPITAL LEASE PROJECTIONS



Fiscal Year	Total Payments
FY 25-26	256,619.31
FY 26-27	257,619.31
FY 27-28	69,474.24
FY 28-29	66,650.21
FY 29-30	5,532.79
Total	655,895.86

Government Capital - (5) Police Vehicles 97,561.52
001-5-2102-64200 & 64201

Year	Total Payment	Principal	Interest	Balance
25-26	48,280.76	45,030.80	3,249.96	49,280.76
26-27	49,280.76	47,628.08	1,652.68	0.00
	97,561.52	92,658.88	4,902.64	

Govt Capital - Clarifier 175,123.46
012-5-7002-64200 & 64201 - Paid By Utility Fund through transfer

Year	Total Payment	Principal	Interest	Balance
25-26	87,561.73	81,787.22	5,774.51	87,561.73
26-27	87,561.73	84,625.25	2,936.48	(0.00)
	175,123.46	166,412.47	8,710.99	

Govt Capital - Articulated Dump Truck 102,605.16
087-5-1702-64200 & 64201

Year	Total Payment	Principal	Interest	Balance
25-26	51,302.58	47,919.28	3,383.30	51,302.58
26-27	51,302.58	49,582.11	1,720.47	0.00
	102,605.16	97,501.39	5,103.77	

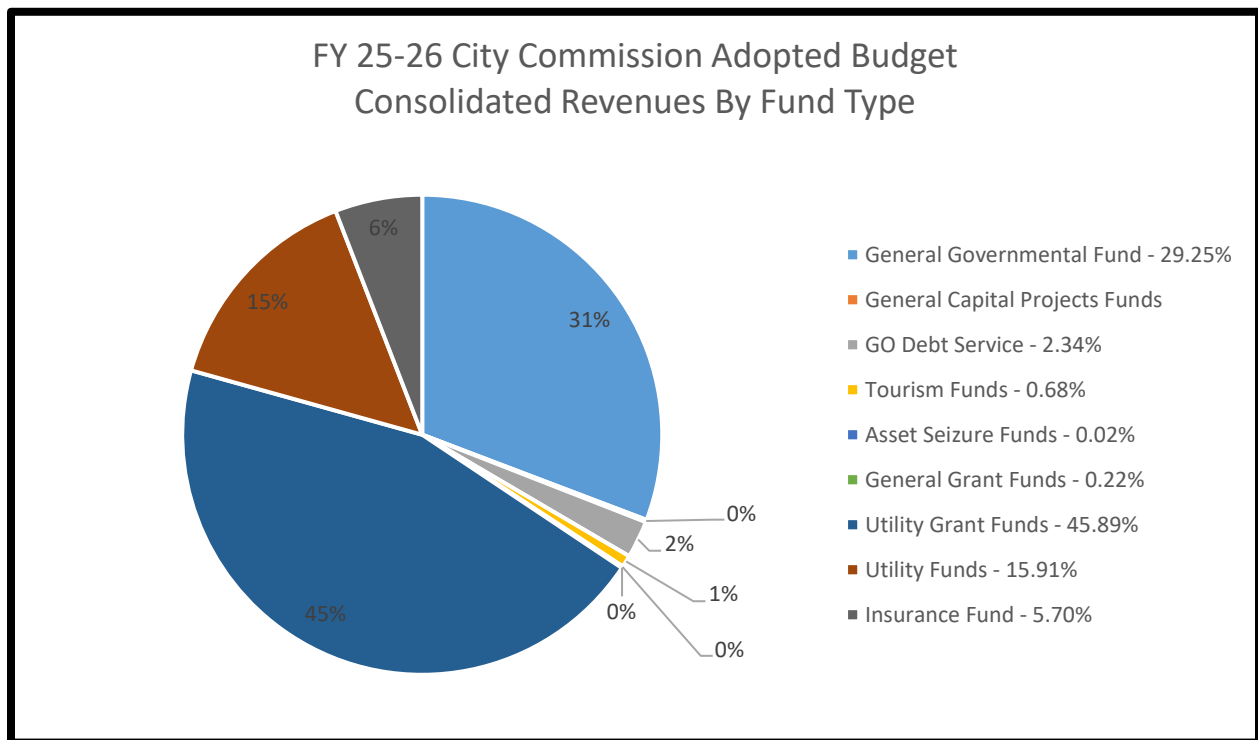
CAPITAL LEASE PROJECTIONS

EZGO (Cushman) - 45 Golf Carts & 1 Utility Cart 280,605.72
001-5-4502-64100

Year	Total Payment	Principal	Interest	Balance
25-26	69,474.24	69,474.24	0.00	211,131.48
26-27	69,474.24	69,474.24	0.00	141,657.24
27-28	69,474.24	69,474.24	0.00	72,183.00
28-29	66,650.21	66,650.21	0.00	5,532.79
29-30	5,532.79	5,532.79	0.00	(0.00)
	<u>280,605.72</u>	<u>280,605.72</u>	<u>0.00</u>	



CONSOLIDATED REVENUES BY FUND TYPE



Fund Types	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
General Governmental Funds	26,464,718.33	26,616,489.86	28,176,796.97	28,497,727.06	27,662,722.55	28,558,826.69
General Capital Projects Funds	4,937,699.20	14,853,019.40	0.00	0.00	298,591.84	150,000.00
GO Debt Service Fund	1,912,012.22	2,106,905.46	2,258,686.00	2,258,686.00	2,193,958.03	2,333,667.00
Tourism Funds	727,248.01	737,073.50	653,410.35	653,410.35	692,885.42	742,162.00
Asset Seizure Funds	65,909.15	247,230.36	14,766.00	14,766.00	402,001.70	73,215.51
General Grant Funds	2,992,365.77	1,802,368.76	212,618.99	1,049,761.88	1,042,719.58	39,000.00
Utility Grant Funds	1,887,695.38	3,914,274.23	44,208,603.60	44,383,603.60	5,798,273.88	41,722,010.00
Utility Funds	19,457,979.66	13,648,575.50	15,328,583.15	15,328,583.15	14,056,007.02	13,730,593.00
Insurance Fund	3,221,999.97	3,940,267.70	5,489,874.14	5,489,874.14	5,244,940.10	5,459,577.20
Total Consol Rev-By Fund Type	61,667,627.69	67,866,204.77	96,343,339.20	97,676,412.18	57,392,100.12	92,809,051.40



Consolidated Revenues-By Fund Type

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Funds	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget	2025 Expected Annual	2026 City Commission Adopted
<u>GENERAL GOVERNMENT FUNDS</u>						
001 - General Fund	23,506,482.05	23,846,351.00	25,556,486.86	25,877,416.95	24,803,101.39	26,062,979.69
025 - Building Security Fund	12,941.27	13,369.71	13,350.00	13,350.00	12,343.22	23,322.00
026 - Golf Course Capital Maintenance	10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00
087 - Solid Waste-Cap Projects	655,097.77	589,087.13	590,485.00	590,485.00	644,835.23	660,931.00
090 - Landfill Closure Fund	370,962.80	363,575.94	366,682.19	366,682.19	366,127.23	370,947.00
092 - Street Fund	1,122,600.02	1,130,324.61	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00
093 - Park Maintenance Fund	55,000.00	29,503.00	0.00	0.00	0.00	0.00
097 - Vehicle Replacement - Fire Fund	45,000.00	45,000.00	0.00	0.00	0.00	0.00
098 - Economic Development Fund	361,123.57	427,604.13	208,509.44	208,509.44	313,109.44	0.00
105 - Vehicle Replacement - Police Fund	10,000.00	10,000.00	0.00	0.00	0.00	0.00
123 - Economic Devel Grant Program	229,999.53	80,000.00	0.00	0.00	0.00	0.00
139 - Vehicle Replacement Pulic Works-GF	35,261.32	10,000.00	0.00	0.00	77,759.00	0.00
206 - Chamberlain Park Project	49,900.00	58,106.34	0.00	0.00	0.00	0.00
Total General Governmental Funds	26,464,718.33	26,616,489.86	28,176,796.97	28,497,727.06	27,662,722.55	28,558,826.69
<u>GENERAL CAPITAL PROJECTS FUNDS</u>						
115 - Tax Notes Series 2021	30,000.00	0.00	0.00	0.00	0.00	0.00
151 - CO Series 2023A-Gf	4,907,699.20	2,000.00	0.00	0.00	0.00	0.00
153 - CO Series 2024 - Fire	0.00	14,851,019.40	0.00	0.00	298,591.84	150,000.00
Total General Capital Projects	4,937,699.20	14,853,019.40	0.00	0.00	298,591.84	150,000.00
<u>GENERAL OBLIGATION DEBT SERVICE FUND</u>						
011 - G.O. Debt Service Fund	1,912,012.22	2,106,905.46	2,258,686.00	2,258,686.00	2,193,958.03	2,333,667.00
Total G.O Debt Service Fund	1,912,012.22	2,106,905.46	2,258,686.00	2,258,686.00	2,193,958.03	2,333,667.00
<u>TOURISM FUNDS</u>						
002 - Tourism Fund	650,999.73	671,920.50	652,421.35	652,421.35	691,896.42	742,162.00
202 - Tourism - Facade Grants Program	14,700.00	0.00	0.00	0.00	0.00	0.00
205 - Tourism ARP SLF Recovery Fund	61,548.28	65,153.00	989.00	989.00	989.00	0.00
Total Tourism Funds	727,248.01	737,073.50	653,410.35	653,410.35	692,885.42	742,162.00
<u>ASSET SEIZURE FUNDS</u>						
005 - PD-State Seizure Fund	54,813.35	235,754.74	3,131.00	3,131.00	392,840.41	73,074.51
028 - PD-Federal Seizure Fund	127.51	140.42	135.00	135.00	153.17	141.00
031 - Municipal Crt Technology	10,968.29	11,335.20	11,500.00	11,500.00	9,008.12	0.00
Total Asset Seizure Funds	65,909.15	247,230.36	14,766.00	14,766.00	402,001.70	73,215.51



Consolidated Revenues-By Fund Type

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Funds	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget	2025 Expected Annual	2026 City Commission Adopted
GENERAL GRANT FUNDS						
009 - Law Enf Off Stand-Police	2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00
010- Law Enf Off Stand- Fire	0.00	0.00	0.00	0.00	2,656.69	0.00
016 - PD - Stonegarden	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00
017 - PD Grant Border Star-LBSP	38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00
019 - PD Grant - JAG	20,585.63	0.00	0.00	0.00	0.00	0.00
027 - EMS Fund	5,050.98	0.00	0.00	0.00	0.00	0.00
059 - HS-Operation Lone Star Grant	13,207.80	0.00	0.00	0.00	0.00	0.00
075- State Energy Conservation Office (SECO)	0.00	0.00	0.00	25,000.00	0.00	25,000.00
083 - Criminal Justice Div Of Governor Grant	50,494.05	0.00	0.00	0.00	0.00	0.00
094 - Texas Parks & Wildlife Grant	20,456.81	60,308.66	0.00	0.00	0.00	0.00
100 - Safe Routes To School Grant	200,000.00	0.00	0.00	0.00	0.00	0.00
108 - Patrick Leahy BP Vest Partnership Fund	13,835.24	7,573.40	0.00	18,168.52	18,168.52	0.00
121 - GF ARP SLF Recovery Fund	2,458,610.12	601,164.17	45,000.00	45,000.00	145,000.00	0.00
124 - Ed Rachal Foundation - Police	1,999.00	0.00	0.00	0.00	0.00	0.00
133- Border Zone Fire Dept Grant Program- 2025	0.00	0.00	0.00	69,000.00	68,920.00	0.00
134- DEAGG Commitment- GF	0.00	500,000.00	0.00	0.00	0.00	0.00
140 - Ed Rachal Foundation - Parks	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
152 - Bays & Estuaries Grant	0.00	6,140.70	0.00	0.00	0.00	0.00
207 - CJD Body Worn Camera Grant	0.00	0.00	0.00	61,972.50	61,972.50	0.00
208 - Lone Star Grant	0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
601-FEMA Event- Beryl	0.00	27,143.20	0.00	0.00	0.00	0.00
Total General Grant Funds	2,992,365.77	1,802,368.76	212,618.99	1,118,761.88	1,042,719.58	39,000.00
UTILITY GRANT FUNDS						
113 - Citywide WW Collect Sys Imp-D218	397,868.67	2,499,732.05	5,654,788.00	5,654,788.00	1,617,587.68	2,571,352.00
116 - Drainage Mstr Plan-Loc 7 Improv #40135	1,047.52	501.39	1,203,843.00	1,203,843.00	102,002.47	1,217,139.00
117 - Drainage Mstr Plan-Loc 1 Improv-#40142	1,047.37	501.30	1,203,490.00	1,203,490.00	102,003.23	1,222,201.00
118 - Drainage Mstr Plan-Loc 3 Improv-#40143	1,083.14	501.37	1,289,924.00	1,289,924.00	108,866.75	1,312,801.00
119 - Drainage Mstr Plan-Loc 4 Improv-#40144	1,452.39	501.77	1,634,001.00	1,634,001.00	139,811.70	1,675,027.00
122 - Glo Hurr. Harvey Mitigation Grant D237	995,490.00	875,574.80	32,574,557.60	32,574,557.60	3,355,431.89	29,088,917.00
125 - UF ARP SLF Recovery Fund	34,082.48	430,352.99	0.00	0.00	0.00	0.00
128 - Drainage Mstr Plan-Loc 8 Improv-#40192	369,001.81	502.56	648,000.00	648,000.00	372,570.16	670,000.00
129 - TX Winter Storm Grant-Mobile Generator	17,728.00	0.00	0.00	0.00	0.00	0.00
130 - TX Winter Storm Grant-Backup Generator	68,894.00	106,106.00	0.00	175,000.00	0.00	0.00
135- GLO MIT Prog Grant #E998	0.00	0.00	0.00	0.00	0.00	3,964,573.00
Total Utility Grant Funds	1,887,695.38	3,914,274.23	44,208,603.60	44,383,603.60	5,798,273.88	41,722,010.00
UTILITY FUNDS						
012 - UF Debt Service Fund	2,134,380.43	2,353,867.76	2,446,444.76	2,446,444.76	2,446,426.54	1,632,473.00
051 - Utility Fund	10,692,643.14	10,535,746.69	12,154,210.39	12,154,210.39	10,892,394.14	11,361,339.00
054 - UF Capital Projects	4,456.64	103,727.39	22,928.00	22,928.00	17,735.44	10.00
055 - Stormwater Drainage Cap Projects	426,029.02	434,385.64	569,000.00	569,000.00	565,666.67	600,000.00
066 - CO Series 2011- Utility	0.00	316.00	0.00	0.00	0.00	0.00
068 - CO Series 2013- Drainage	34,719.78	38,207.92	36,000.00	36,000.00	31,984.23	34,971.00
106 - Vehicle Replace Fleet Mgmt-PW UF	99,642.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
141 - CO Series 2023 - Utility	6,066,108.65	82,324.10	0.00	0.00	1,800.00	1,800.00
Total Utility Funds	19,457,979.66	13,648,575.50	15,328,583.15	15,328,583.15	14,056,007.02	13,730,593.00



Consolidated Revenues-By Fund Type

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Funds	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget	2025 Expected Annual	2026 City Commission Adopted
INSURANCE FUND						
138 - Health Insurance Fund	3,221,999.97	3,940,267.70	5,489,874.14	5,489,874.14	5,244,940.10	5,459,577.20
Total Insurance Fund	3,221,999.97	3,940,267.70	5,489,874.14	5,489,874.14	5,244,940.10	5,459,577.20
Total Revenues - All Funds By Fund Type	61,667,627.69	67,866,204.77	96,343,339.20	97,745,412.18	57,392,100.12	92,809,051.40



Consolidated Revenues- All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
11110 - Current Taxes	1,606,058.73	1,791,235.75	1,944,426.00	1,944,426.00	1,889,999.99	2,024,417.00
11111 - Current Taxes-Real Property	6,378,069.55	6,410,902.76	6,936,846.00	6,936,846.00	6,878,522.93	7,693,930.00
12110 - Delinquent Tax	46,367.68	48,482.38	45,226.00	45,226.00	40,999.99	45,283.00
12111 - Delinquent Taxes-Real Property	188,496.84	191,734.63	201,977.00	201,977.00	158,145.28	184,459.00
13010 - Penalty and Interest	172,710.97	186,576.84	175,487.00	175,487.00	170,233.15	177,894.00
13110 - Late Rendition Penalty	5,456.62	6,751.64	6,981.00	6,981.00	5,130.68	5,857.00
14010 - In Lieu of Tax Pymnts-Celanese	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
14015 - In Lieu of Tax Pymnts-HsngAuth	4,265.65	5,929.05	4,600.00	4,600.00	4,600.00	4,932.00
21110 - City Sales Tax	6,485,867.46	6,474,065.55	6,446,139.00	6,446,139.00	6,649,140.99	6,836,358.00
21120 - Mixed Drink Tax	68,927.19	65,898.23	68,683.00	68,683.00	66,850.17	70,225.00
22210 - Electric Franchise	709,001.29	688,311.01	602,748.00	602,748.00	694,683.04	697,332.00
22220 - Telephone Franchise	44,382.12	52,260.28	45,300.00	45,300.00	39,309.87	45,300.00
22230 - Gas Franchise	102,663.86	96,558.84	80,000.00	80,000.00	91,946.80	100,000.00
22240 - Television Franchise	33,811.65	25,345.47	44,307.00	44,307.00	22,488.67	27,215.00
22500 - Hotel/Motel Tax	599,170.66	622,435.43	601,000.00	601,000.00	652,746.01	653,000.00
31110 - Plumbing Permits	13,104.69	16,606.30	19,000.00	19,000.00	29,931.18	50,000.00
31120 - Electric Permits	20,024.74	29,983.07	35,000.00	35,000.00	20,593.27	30,000.00
31130 - Building Permits	76,623.16	107,308.24	233,550.00	233,550.00	126,988.73	300,000.00
31140 - Moving Permits	972.80	810.00	1,300.00	1,300.00	950.00	1,300.00
31150 - Other Permits	66.00	25.00	5,815.00	5,815.00	2,815.00	500.00
31151 - Food Serv Establishment Permit	60.00	3,100.00	22,050.00	22,050.00	9,214.30	10,000.00
31154 - Mobile Unit Permit	0.00	7,975.00	3,850.00	3,850.00	24,675.00	30,000.00
31155 - Fire Prevention Permits	90,486.00	105,364.50	97,000.00	97,000.00	88,228.30	94,860.00
31157 - Temporary Food Event Permit	170.00	3,470.00	1,600.00	1,600.00	5,160.00	6,000.00
31161 - Produce Stand Permits	0.00	0.00	250.00	250.00	250.00	250.00
31162 - Mechanical Permits	19,315.49	12,301.00	20,360.00	20,360.00	16,687.66	30,000.00
31166 - Street Closure Permit - Small	0.00	225.00	0.00	0.00	0.00	0.00
31170 - Certificate of Occupancy	2,191.00	2,025.00	7,100.00	7,100.00	7,857.74	8,900.00
31180 - Plan Review	3,996.00	7,175.00	5,000.00	5,000.00	9,200.99	18,000.00
31185 - Economic Dev Agreement Fee	25.00	0.00	25.00	25.00	650.80	25.00
31190 - Sign Permits	375.00	2,018.15	8,300.00	8,300.00	1,979.99	10,000.00
32210 - Amusement Licenses	0.00	15.00	50.00	50.00	30.00	32,000.00
32220 - Beer & Liquor Licenses	5,907.50	8,207.50	12,000.00	12,000.00	7,755.00	9,500.00
32240 - Contractors Licenses	27,260.00	28,640.00	32,500.00	32,500.00	32,662.52	35,000.00
32250 - Solicitor Licenses	100.00	175.00	75.00	75.00	150.00	100.00
32260 - Food Licenses	29,115.00	16,275.00	30,000.00	30,000.00	0.00	0.00
32270 - Other Licenses	0.00	500.00	0.00	0.00	0.00	0.00
41110 - Court Fines	473,720.13	503,038.62	510,000.00	510,000.00	436,712.02	500,000.00
41114 - Security Fees	12,941.27	13,369.71	13,350.00	13,350.00	12,343.22	12,885.00
41115 - Warrants	42,841.80	59,477.24	55,000.00	55,000.00	59,231.28	60,000.00
41116 - Technology Fee	10,968.29	11,335.20	11,500.00	11,500.00	9,008.12	10,437.00
41120 - Minor Fines	1,219.00	900.00	1,120.00	1,120.00	1,135.00	1,085.00
41130 - State Service Fee	21,129.68	22,288.33	20,250.00	20,250.00	17,650.00	20,356.00
41155 - Municipal Jury Fund	246.86	254.28	271.00	271.00	217.74	240.00
41170 - Omni Local Fee	1,259.43	1,418.17	1,619.00	1,619.00	1,518.42	1,399.00
41180 - JFC1 and Civil Justice Fee	152.57	165.23	211.00	211.00	145.28	154.00
41185 - Payment Plan Service Fees	15,980.51	17,386.53	16,300.00	16,300.00	16,913.08	20,000.00
41195 - City Court Costs	18,683.02	19,180.50	20,000.00	20,000.00	18,210.70	20,000.00
41197 - Indigent Defense Fee	0.00	0.00	0.00	0.00	2.86	0.00
42060 - Lien Fees-Int - Demolition	3,093.38	8,314.33	7,500.00	7,500.00	6,843.39	8,000.00
45000 - Insurance Contributions	2,933,493.29	3,848,547.90	5,399,386.14	5,399,386.14	5,171,423.28	5,378,358.00
46000 - Stop Loss Reimbursement	600.28	0.00	0.00	0.00	0.00	0.00
53310 - Zoning Fees	4,000.00	1,500.00	3,500.00	3,500.00	4,417.19	7,000.00
53320 - Platting Fees	2,626.00	2,280.00	3,000.00	3,000.00	5,400.00	6,000.00
55002 - Dog Adoption Fee	1,800.00	899.00	1,300.00	1,300.00	552.00	1,084.00



Consolidated Revenues- All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
55003 - Cat Adoption Fee	480.00	333.00	250.00	250.00	78.00	296.00
55004 - Other Animal Adoption Fee	205.00	160.00	200.00	200.00	30.00	132.00
55006 - Dog Released Fee	6,844.00	4,969.00	6,400.00	6,400.00	6,433.99	6,082.00
55007 - Cat Released Fee	129.00	50.00	130.00	130.00	90.00	90.00
55008 - Other Animal Released Fee	25.00	0.00	35.00	35.00	25.00	35.00
55010 - Food Handler Card	1,425.00	1,095.00	1,200.00	1,200.00	1,311.45	1,277.00
55011 - Food Handler Card Duplicate	5.00	0.00	15.00	15.00	5.00	0.00
55012 - Fundraiser Food Handler Class	450.00	175.00	325.00	325.00	295.00	295.00
55015 - Septic Tank Application	10,575.00	11,280.00	7,000.00	7,000.00	10,475.00	15,000.00
55020 - Foster Care Inspection Fee	150.00	150.00	100.00	100.00	50.00	100.00
55025 - Rabies Fees	0.00	0.00	0.00	0.00	3,080.00	4,000.00
56615 - Arrest Fees	8,581.32	8,164.29	8,500.00	8,500.00	6,221.86	8,000.00
57010 - Ambulance Service-Intermedix	691,615.98	842,960.64	687,846.00	687,846.00	798,064.67	850,000.00
58001 - Golf Course Revenue	19,171.28	14,324.75	23,000.00	23,000.00	21,594.30	23,000.00
58002 - Contribution from County	629,760.04	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
58003 - Park User Fees	22,850.00	0.00	0.00	16,000.00	16,000.00	0.00
58004 - Golf Course-Membership Fees	31,489.21	29,115.35	30,000.00	30,000.00	25,673.05	35,000.00
58005 - Golf Course-Merchandise Sales	19,038.34	20,792.98	20,000.00	20,000.00	21,671.52	25,000.00
58006 - Golf Course-Cart Rentals	55,879.24	57,862.53	58,000.00	58,000.00	69,987.49	75,000.00
58007 - Golf Course-Driving Range Fees	25,172.62	29,759.15	26,500.00	26,500.00	33,056.37	33,100.00
58008 - Golf Course-Green Fees	125,994.14	163,521.32	269,000.00	269,000.00	188,399.42	190,000.00
58009 - Golf Course-Rental Fees	5,333.20	32.34	1,000.00	1,000.00	500.00	500.00
58010 - Golf Course-Food & Beverage Sales	17,626.85	25,923.36	23,000.00	23,000.00	22,376.10	25,000.00
58011 - Merchandise Sales	4,923.34	15,156.05	5,500.00	5,500.00	1,702.70	5,500.00
58012 - Merchandise Sales-Train Depot	233.56	179.00	0.00	0.00	0.00	0.00
58013 - Vendor Fees	9,968.21	10,938.06	17,500.00	17,500.00	9,647.00	10,184.00
58014 - Alcohol Sales	37,535.43	41,763.76	41,000.00	41,000.00	42,717.60	45,000.00
58015 - Golf Lessons	480.00	1,320.00	700.00	700.00	350.00	0.00
58016 - Event Sponsorship	0.00	0.00	0.00	0.00	0.00	60,000.00
58050 - Rec Hall Rental Fees	20,480.00	20,725.00	28,000.00	28,000.00	32,982.85	35,000.00
58051 - Field Rental Fees	5,095.50	9,174.75	13,000.00	13,000.00	8,947.30	10,000.00
58053 - BBQ Rental Fees	50.00	50.00	500.00	500.00	0.00	0.00
58054 - Electricity Fees	4,171.50	1,898.50	6,000.00	6,000.00	5,221.70	6,000.00
58056 - Concession Rental Revenue	21,991.55	260.00	2,000.00	2,000.00	0.00	0.00
58058 - Adult Softball League Fees	48,453.49	(280.00)	15,000.00	15,000.00	0.00	0.00
58059 - Tournament Fees	2,120.00	2,400.00	0.00	0.00	0.00	0.00
58060 - Swim Lessons	9,360.00	11,787.97	15,000.00	15,000.00	15,000.00	16,000.00
58061 - Pool Party Rental	5,990.00	3,660.00	8,000.00	8,000.00	8,000.00	8,000.00
58062 - Swim Team Registration	0.00	0.00	9,000.00	9,000.00	9,000.00	9,000.00
58065 - Swimming Pool Admission-Open Sw	11,896.00	12,894.00	15,000.00	15,000.00	15,000.00	15,000.00
58066 - Swimming Pool Admission-Aerobic	45.00	1,324.00	500.00	500.00	500.00	500.00
58067 - Swimming Pool Admission-Nite Swi	10,316.00	2,032.00	10,000.00	10,000.00	10,000.00	10,000.00
58068 - 5k Registration	610.00	6,955.00	8,000.00	8,000.00	8,000.00	8,000.00
58069 - Downtown Pavilion Rental Fees	285.00	35.00	400.00	400.00	400.00	400.00
58070 - Centennial Bandstand Rental Fees	0.00	0.00	100.00	100.00	100.00	100.00
58071 - Recreation Fees	10,851.00	9,857.00	12,000.00	12,000.00	13,387.00	15,000.00
58073 - Senior/Adult Swim	2,278.00	252.00	2,000.00	2,000.00	2,000.00	2,000.00
58074 - Volleyball	519.00	2,942.00	4,000.00	4,000.00	4,000.00	4,000.00
58075 - Scoreboard Advertising Revenue	0.00	2,000.00	12,500.00	12,500.00	2,000.00	0.00
58076 - Pool Season Pass Cards	130.00	670.00	600.00	600.00	1,010.00	1,000.00
58135 - Rent - Water Tower	26,302.61	27,091.69	27,904.44	27,904.44	27,904.44	28,742.00
58137 - Rent - Cell Tower	5,280.00	6,089.03	6,336.00	6,336.00	6,336.00	6,336.00
59943 - OtherInc-Recycling Ins Recovery	0.00	16,273.46	0.00	0.00	77,759.00	0.00
59946 - Other Income-Ins Recovery	0.00	119,500.00	0.00	0.00	0.00	0.00
59990 - Confiscated Revenue	0.00	133,779.20	0.00	0.00	368,230.90	46,685.60



Consolidated Revenues- All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
59991 - Auction Revenue	24,402.26	49,081.94	0.00	0.00	5,351.32	0.00
62110 - Vacant Lot Clearance	12,400.26	6,772.43	15,000.00	15,000.00	14,341.46	20,000.00
62120 - Demolition Recovery Revenue	33,766.23	40,207.90	30,000.00	30,000.00	30,538.08	35,000.00
62130 - Noxious Matter Abatement Rev	(4,529.89)	4,976.94	69,600.00	69,600.00	4,976.05	5,000.00
72000 - State Grants	0.00	0.00	0.00	0.00	2,656.69	0.00
72005 - Federal Grants	1,182,738.30	1,080,106.66	32,574,557.60	32,894,846.86	3,500,721.15	29,088,917.00
72010 - State Grants	505,037.65	2,916,960.32	8,789,406.99	9,500,683.23	2,690,353.92	9,523,852.00
72029 - Salary/Benefits Reimbursement	0.00	0.00	0.00	0.00	11,329.43	0.00
72030 - Donations	37,834.60	101,957.80	35,000.00	90,870.09	94,392.09	0.00
72037 - Grant Revenue	26,999.00	0.00	0.00	25,000.00	25,000.00	0.00
75001 - Transfer In From Fund 001	608,348.37	661,776.59	342,045.70	366,623.09	366,623.09	144,323.00
75002 - Transfer In from Fund 002	35,000.00	35,000.00	100,925.31	100,925.31	100,925.31	94,707.00
75010 - Transfer from Fund 051	3,374,706.74	3,815,677.95	3,950,094.76	4,024,154.76	3,024,154.76	3,008,013.00
75012 - Transfer from Fund 012	6,399,000.00	0.00	0.00	0.00	0.00	0.00
75033 - Transfer From Fund 033	0.00	17,357.42	0.00	0.00	0.00	0.00
75050 - Transfer from Adt Garb Fees087	201,571.00	202,700.00	0.00	0.00	0.00	0.00
75054 - Transfers from Fund 054	174,183.73	193,667.73	0.00	0.00	0.00	0.00
75055 - Transfer in from Fund 55	125,000.00	493,093.52	125,000.00	125,000.00	125,000.00	125,000.00
75062 - Transfer from Fund 062	0.00	45,839.00	0.00	0.00	0.00	0.00
75066 - Transfer From Fund 066	0.00	5,487.49	0.00	0.00	0.00	0.00
75068 - Transfer In From Fund 068	200,000.00	10,100.00	0.00	0.00	0.00	0.00
75084 - Transfer from Fund 084	0.00	500,000.00	7,500.00	7,500.00	7,500.00	0.00
75087 - Transfer From Fund 087	95,758.16	95,402.16	298,799.19	298,799.19	298,799.19	298,089.00
75091 - Transfer From Fund 091	1,572.14	0.00	0.00	0.00	0.00	0.00
75092 - Transfer From Fund 092	150,000.00	150,000.00	165,000.00	165,000.00	165,000.00	346,334.00
75094 - Transfer from Fund 094	9,910.26	0.00	0.00	0.00	0.00	0.00
75098 - Transfer From Fund 098	0.00	0.00	0.00	0.00	0.00	307,773.69
75101 - Transfer from Fund 101	484.75	0.00	0.00	0.00	0.00	0.00
75105 - Transfer from Fund 105	30,000.00	0.00	0.00	0.00	0.00	0.00
75106 - Transfer From Fund 106	35,261.32	0.00	0.00	0.00	0.00	0.00
75107 - Transfer from Fund 107	1,869.73	0.00	0.00	0.00	0.00	0.00
75108 - Transfer From Fund 108	13,927.24	0.00	0.00	0.00	0.00	0.00
75110 - Transfer From Fund 010	9.46	0.00	0.00	0.00	0.00	0.00
75114 - Transfer From Fund 114	13,325.00	0.00	0.00	0.00	0.00	0.00
75115 - Transfer from Fund 115	6,246.25	385.14	0.00	0.00	0.00	0.00
75120 - Transfer from Fund 120	0.00	0.00	403,221.99	403,221.99	403,221.99	0.00
75121 - Transfer from Fund 121	0.00	0.00	989.00	989.00	989.00	0.00
75123 - Transfer from FD 123	0.00	0.00	45,000.00	45,000.00	45,000.00	0.00
75125 - Transfer From Fund 125	0.00	0.00	0.00	0.00	100,000.00	0.00
75126 - Transfer From Fund 126	119,453.44	0.00	0.00	0.00	0.00	0.00
75127 - Transfer From Fund 127	93,523.76	149.76	0.00	0.00	0.00	0.00
75129 - Transfer from Fund 129	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
75138 - Transfer From Insur FD 138	811,297.93	462,619.16	1,331,472.60	1,331,472.60	1,331,472.60	522,000.00
75202 - Transfer from Fund 202	14,700.00	0.00	0.00	0.00	0.00	0.00
75203 - Transfer from 203	0.00	0.00	19,500.00	19,500.00	19,500.00	0.00
81100 - Landfill Fees	407,367.25	449,082.97	440,062.00	440,062.00	456,638.06	500,000.00
81110 - Landfill Surcharge Revenue	266,856.50	264,042.59	266,595.00	266,595.00	264,975.45	270,000.00
81115 - Bad Debt Recovery	69,747.11	21,019.70	0.00	0.00	0.00	0.00
81200 - Garbage Fees	2,732,687.66	2,706,459.82	2,728,343.00	2,728,343.00	2,713,823.93	2,728,343.00
81205 - Garbage Fees - Additional	580,060.06	576,989.79	579,505.00	579,505.00	634,177.68	650,000.00
81600 - Water Sales	4,972,934.99	4,716,337.90	5,750,000.00	5,750,000.00	5,085,024.58	5,514,459.00
81700 - Penalty Fee on Garbage Fees	29,463.06	30,168.06	29,080.00	29,080.00	43,636.44	40,000.00
81701 - Late Charge Fee on Water	210,785.48	230,139.99	306,150.00	306,150.00	332,851.77	300,000.00
81702 - Penalty Fee-Landfill Surcharge	2,712.80	2,630.76	2,641.00	2,641.00	3,905.86	4,000.00
81710 - Penalty Fee on NSF	75.00	0.00	50.00	50.00	50.00	50.00



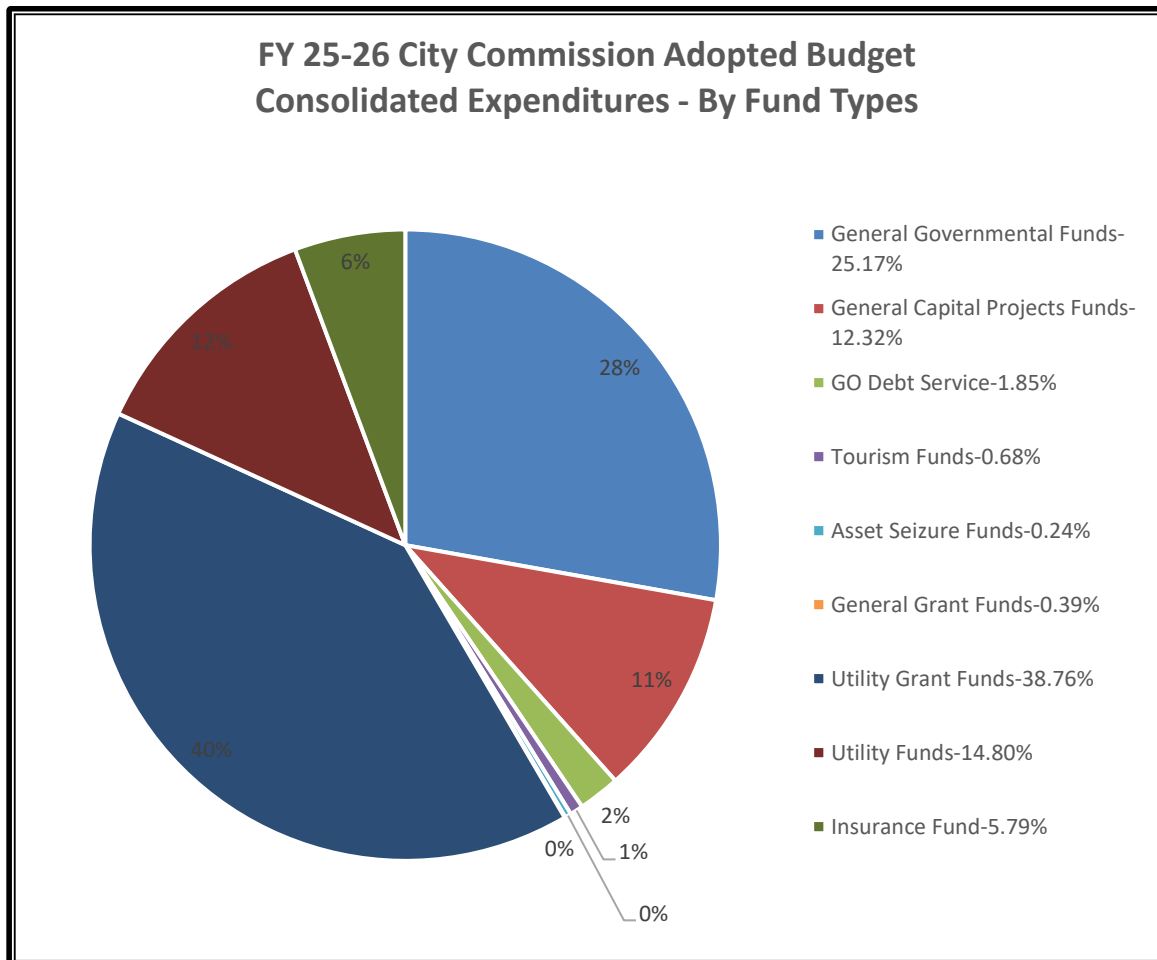
Consolidated Revenues- All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
81720 - Penalty on Hotel/Motel Tax	307.20	373.27	500.00	500.00	2,477.01	2,000.00
81800 - New Customer Tap Fees	15,005.00	18,607.57	21,636.00	21,636.00	42,902.40	43,000.00
82200 - Sewer Sales	4,839,972.36	4,427,150.34	5,424,000.00	5,424,000.00	4,811,425.82	5,051,997.00
82300 - Sewer Taps	6,240.00	4,615.00	10,305.00	10,305.00	7,645.70	8,000.00
82700 - Grease Trap Inspections	1,700.00	7,200.00	0.00	0.00	3,500.00	4,000.00
83100 - Storm Water Sales	426,029.02	432,409.45	569,000.00	569,000.00	565,666.67	600,000.00
83900 - Penalty-Returned Checks	2,250.00	4,130.40	1,875.00	1,875.00	2,641.30	3,007.00
84000 - Street Maintenance Fee	1,089,702.07	1,128,302.15	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00
89000 - Solid Waste Miscellaneous	5,504.98	4,377.00	5,390.00	5,390.00	4,514.55	5,000.00
91000 - Sale of City Property	4,829.25	0.00	218,300.00	393,300.00	480,697.95	0.00
91001 - Solid Waste Metal Revenue	6,658.35	17,921.10	7,500.00	7,500.00	9,644.65	10,000.00
91100 - Sale of City Publications	45.00	180.20	125.00	125.00	191.53	185.00
91200 - Recycling Revenue	5,919.56	6,617.82	5,600.00	5,600.00	8,224.94	8,000.00
91201 - Sale of Open Records Documents	955.52	956.93	951.00	951.00	1,477.38	1,015.00
91300 - Credit Card Fee Revenue	92,159.28	7,748.15	0.00	0.00	16.02	0.00
91301 - Service Fee	(75.00)	0.00	0.00	0.00	0.00	0.00
91400 - Discount Revenue Sales Tax	1,380.72	1,413.71	1,371.00	1,371.00	1,411.45	1,402.00
91500 - Interest Earned	83,592.87	93,157.91	93,954.00	93,954.00	93,134.53	107,999.11
91501 - Interest Earned Cutwater	34,719.63	38,207.92	36,000.00	36,000.00	31,984.23	34,971.00
91503 - Interest Income	1,137,829.47	1,574,530.24	1,209,380.00	1,209,380.00	1,427,613.58	1,280,152.00
91510 - Interest Income	22,452.21	24,424.15	25,246.00	25,246.00	22,505.04	23,127.00
91520 - Interest Earned-Investment	0.15	0.00	0.00	0.00	0.00	0.00
92000 - Auction Revenue	0.00	176,301.35	2,500.00	2,500.00	0.00	0.00
93000 - Prescription Rebate	207,099.11	1,880.56	0.00	0.00	0.00	0.00
94000 - Intergovernmental Revenue	2,784,240.41	1,176,670.16	0.00	0.00	0.00	0.00
99000 - Miscellaneous	92,960.16	34,437.29	22,820.00	22,820.00	63,539.78	29,178.00
99400 - Loan Proceeds	0.00	0.00	1,808,925.00	1,808,925.00	452,680.31	3,130,168.00
99500 - Bond Proceeds	0.00	0.00	1,203,333.00	1,203,333.00	0.00	0.00
99550 - Bond Proceeds-Refunding Bonds	4,625,000.00	14,335,000.00	0.00	0.00	0.00	0.00
99600 - Bond Issuance Premium	282,699.20	362,497.77	0.00	0.00	0.00	0.00
99602 - Lease Proceeds	0.00	298,465.00	0.00	0.00	0.00	0.00
99700 - Gain/Loss on Sale of Assets	0.00	2,000.00	0.00	0.00	0.00	0.00
Total Consolidated Revenues-All Funds	61,667,627.69	67,866,204.77	96,343,339.20	97,745,412.18	57,392,100.12	92,809,051.40

CONSOLIDATED EXPENDITURES BY FUND TYPES



Fund Types	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget	2025 Expected Annual	2026 City Commission Adopted
General Governmental Funds	24,618,083.20	27,525,599.90	29,239,554.86	29,655,930.84	28,677,026.54	28,945,518.22
General Capital Projects Funds	965,802.64	3,284,539.25	14,313,011.68	16,332,625.93	5,939,676.14	11,053,602.14
GO Debt Service	1,813,556.41	2,081,114.72	2,148,181.53	2,148,181.53	2,148,181.53	2,218,715.00
Tourism Funds	802,719.86	1,204,151.75	793,678.64	820,235.36	676,595.97	706,230.00
Asset Seizure Funds	174,480.48	214,062.51	275,510.00	309,175.30	288,140.17	334,446.46
General Grant Funds	2,955,186.68	1,302,368.76	454,644.09	1,463,443.67	1,189,539.41	39,352.62
Utility Grant Funds	1,042,897.48	889,888.80	45,027,234.01	45,824,376.27	7,025,435.88	41,933,416.20
Utility Funds	19,425,687.27	14,487,973.90	17,195,649.22	17,602,300.91	15,282,593.10	12,993,489.73
Insurance Fund	3,822,889.55	4,341,057.44	6,726,348.60	6,726,348.60	6,522,152.70	5,916,894.00
Total Consolidated Exp-By Fund Type	55,621,303.57	55,330,757.03	116,173,812.63	120,882,618.41	67,749,341.44	104,141,664.37



Consolidated Expenditures-By Fund Type

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Funds	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget	2025 Expected Annual	2026 City Commission Adopted
<u>GENERAL GOVERNMENTAL FUNDS</u>						
001 - General Fund	22,117,330.22	24,671,351.27	26,025,416.63	26,233,312.61	25,569,414.20	26,454,541.92
025 - Building Security Fund	12,595.92	0.00	0.00	0.00	0.00	2,000.00
026 - Golf Course Capital Maintenance Fund	28,000.00	61,567.13	0.00	0.00	0.00	8,870.00
087 - Solid Waste-Cap Projects	874,206.19	579,039.31	595,383.19	595,383.19	588,805.56	500,998.61
090 - Landfill Closure Fund	105,936.14	50,154.60	427,032.80	427,032.80	427,000.00	0.00
091 - Gf Capital Projects	1,572.14	0.00	0.00	0.00	0.00	0.00
092 - Street Fund	790,529.18	1,620,811.84	1,478,500.25	1,478,500.25	1,242,566.31	1,546,334.00
093 - Park Maintenance Fund	56,091.04	43,287.31	0.00	8,980.00	8,980.00	0.00
097 - Vehicle Replacement - Fire Fund	0.00	46,266.88	0.00	153,000.00	78,000.00	125,000.00
098 - Economic Development Fund	321,922.84	342,068.67	265,000.00	271,500.00	274,038.48	307,773.69
105 - Vehicle Replacement - Police Fund	30,000.00	0.00	0.00	0.00	0.00	0.00
120 - Property Tax Reserve Fund	0.00	0.00	403,221.99	403,221.99	403,221.99	0.00
123 - Economic Devel Grant Program	229,999.53	80,000.00	45,000.00	85,000.00	85,000.00	0.00
206 - Chamberlain Park Project	49,900.00	31,052.89	0.00	0.00	0.00	0.00
Total General Governmental Funds	24,618,083.20	27,525,599.90	29,239,554.86	29,655,930.84	28,677,026.54	28,945,518.22
<u>GENERAL CAPITAL PROJECTS FUNDS</u>						
033 - CO Series 2016 - General	27,444.05	17,357.42	0.00	0.00	0.00	0.00
115 - Tax Notes Series 2021	571,194.11	156,105.32	8,790.47	8,790.47	96.29	0.00
126 - GF Tax Notes Series 2022	213,160.79	575.00	78,918.59	78,918.59	78,918.59	0.00
151 - CO Series 2023A-GF	154,003.69	2,590,156.57	145,424.67	2,165,038.92	2,165,538.94	0.00
153 - CO Series 2024 - Fire	0.00	520,344.94	14,079,877.95	14,079,877.95	3,695,122.32	11,053,602.14
Total General Capital Projects Funds	965,802.64	3,284,539.25	14,313,011.68	16,332,625.93	5,939,676.14	11,053,602.14
<u>G.O. DEBT SERVICE FUND</u>						
011 - G.O. Debt Service Fund	1,813,556.41	2,081,114.72	2,148,181.53	2,148,181.53	2,148,181.53	2,218,715.00
Total G.O. Debt Service Fund	1,813,556.41	2,081,114.72	2,148,181.53	2,148,181.53	2,148,181.53	2,218,715.00
<u>TOURISM FUNDS</u>						
002 - Tourism Fund	682,056.77	601,498.75	727,291.92	727,291.92	630,539.25	706,230.00
202 - Tourism - Facade Grants Program	59,114.81	0.00	0.00	0.00	0.00	0.00
203 - JK Northway EDA Fund	0.00	537,500.00	19,500.00	19,500.00	19,500.00	0.00
205 - Tourism ARP SLF Recovery Fund	61,548.28	65,153.00	46,886.72	73,443.44	26,556.72	0.00
Total Tourism Funds	802,719.86	1,204,151.75	793,678.64	820,235.36	676,595.97	706,230.00
<u>SEIZURE FUNDS</u>						
005 - PD-State Seizure Fund	159,460.89	209,930.09	237,710.00	271,375.30	251,957.80	304,446.46
028 - PD-Federal Seizure Fund	0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
031 - Municipal Crt Technology	15,019.59	4,132.42	7,800.00	7,800.00	6,182.37	0.00
Total Seizure Funds	174,480.48	214,062.51	275,510.00	309,175.30	288,140.17	334,446.46



Consolidated Expenditures-By Fund Type

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Funds	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget	2025 Expected Annual	2026 City Commission Adopted
<u>GENERAL GRANT FUNDS</u>						
009 - Law Enf Off Stand-Police	2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00
010- Law Enf Off Stand- Fire	0.00	0.00	0.00	2,656.69	2,656.69	0.00
016 - PD - Stonegarden	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00
017 - PD Grant Border Star-LBSP	38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00
019 - PD Grant - JAG	20,585.63	0.00	0.00	0.00	0.00	0.00
027 - EMS Fund	5,050.98	0.00	0.00	0.00	0.00	0.00
059 - HS-Operation Lone Star Grant	13,207.80	0.00	0.00	0.00	0.00	0.00
075- State Energy Conservation Office (SECO)	0.00	0.00	0.00	25,000.00	0.00	25,000.00
083 - Criminal Justice Div Of Governor Grant	50,494.05	0.00	0.00	0.00	0.00	0.00
094 - Texas Parks & Wildlife Grant	50,823.88	60,308.66	0.00	0.00	0.00	0.00
100 - Safe Routes To School Grant	115,919.90	0.00	0.00	0.00	0.00	0.00
101 - Tx CDBG Main Street #7219192	484.75	0.00	0.00	0.00	0.00	0.00
107 - Assistance To Firefighters Grant	1,869.73	0.00	0.00	0.00	0.00	0.00
108 - Patrick Leahy BP Vest Partnership Fund	28,005.24	7,573.40	0.00	18,168.52	18,168.52	0.00
110 - Kingsville PD Enhancement BWC Fund	9.46	0.00	0.00	0.00	0.00	0.00
121 - GF-ARP SLF Recovery Fund	2,458,610.12	601,164.17	286,672.48	386,672.48	291,819.83	0.00
124 - Ed Rachal Foundation - Police	1,999.00	0.00	352.62	352.62	0.00	352.62
133- Border Zone Fire Dept Grant Program- 2025	0.00	0.00	0.00	69,000.00	68,920.00	0.00
140 - Ed Rachal Foundation - Parks	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
152 - Bays & Estuaries Grant	0.00	6,140.70	0.00	0.00	0.00	0.00
207 - CJD Body Worn Camera Grant	0.00	0.00	0.00	61,972.50	61,972.50	0.00
208 - Lone Star Grant	0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
601- FEMA Event- Beryl	0.00	27,143.20	0.00	0.00	0.00	0.00
Total General Fund Grant Funds	2,955,186.68	1,302,368.76	454,644.09	1,463,443.67	1,189,539.41	39,352.62
<u>UTILITY FUND GRANTS</u>						
015- CBCOG	0.00	0.00	0.00	0.00	0.00	0.00
113 - Citywide WW Collect Sys Improv-D218	0.00	0.00	5,654,788.00	5,654,788.00	1,617,587.68	2,444,050.20
114- SWB Rural & Trial Assist. Grant #2019-MU-B>	13,325.00	0.00	0.00	0.00	0.00	0.00
116 - Drainage Mstr Plan-Loc 7 Improv #40135	0.00	0.00	1,203,843.00	1,203,843.00	102,001.39	1,217,139.00
117 - Drainage Mstr Plan-Loc 1 Improv-#40142	0.00	0.00	1,203,490.00	1,203,490.00	102,002.51	1,222,201.00
118 - Drainage Mstr Plan-Loc 3 Improv-#40143	0.00	0.00	1,289,924.00	1,289,924.00	108,865.91	1,312,801.00
119 - Drainage Mstr Plan-Loc 4 Improv-#40144	0.00	0.00	1,634,001.00	1,634,001.00	139,810.50	1,675,027.00
122 - Glo Hurr. Harvey Mitigation Grant D237	995,490.00	882,688.80	32,710,359.00	32,710,359.00	3,355,431.89	29,427,625.00
125 - UF-Arp SLF Recovery Fund	34,082.48	7,200.00	740,101.01	1,261,673.27	1,034,438.00	0.00
128 - Drainage Mstr Plan-Loc 8 Impro- #40192	0.00	0.00	573,000.00	673,570.00	372,570.00	670,000.00
129 - Tx Winter Storm Grant-Mobile Generator	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
130 - Tx Winter Storm Grant-Backup Generator	0.00	0.00	0.00	175,000.00	175,000.00	0.00
135- GLO MIT Prog Grant #E998	0.00	0.00	0.00	0.00	0.00	3,964,573.00
Total Utility Fund Grants	1,042,897.48	889,888.80	45,027,234.01	45,824,376.27	7,025,435.88	41,933,416.20



Consolidated Expenditures-By Fund Type

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Funds	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget	2025 Expected Annual	2026 City Commission Adopted
UTILITY FUNDS						
012 - UF Debt Service Fund	6,790,812.18	426,996.54	2,250,544.76	2,250,544.76	2,250,544.76	1,430,893.73
051 - Utility Fund	11,674,847.52	12,544,953.70	13,294,132.57	13,304,021.21	11,208,014.82	11,337,596.00
054 - UF Capital Projects	266,252.97	291,578.73	0.00	0.00	0.00	0.00
055 - Stormwater Drain Capital Projects	210,090.00	514,989.02	695,187.26	965,187.26	965,187.26	125,000.00
062 - CO Series 2005 - Utility	0.00	50,468.89	0.00	0.00	0.00	0.00
066 - CO Series 2011- Utility	0.00	6,000.45	0.00	0.00	0.00	0.00
068 - CO Series 2013- Drainage	230,700.00	39,350.00	716,446.49	716,446.49	716,446.49	0.00
084 - DEAAG/WWTP Grant Fund	0.00	500,000.00	7,500.00	7,500.00	7,500.00	0.00
106 - Vehicle Replace Fleet Mgmt-Pw UF	66,679.94	113,486.81	138,838.14	138,838.14	100,000.00	100,000.00
127 - UF Tax Notes Series 2022	186,304.66	149.76	0.00	0.00	0.00	0.00
141 - CO Series 2023 - Utility	0.00	0.00	93,000.00	219,763.05	34,899.77	0.00
Total Utility Funds	19,425,687.27	14,487,973.90	17,195,649.22	17,602,300.91	15,282,593.10	12,993,489.73
Health Insurance Fund						
138 - Health Insurance Fund	3,822,889.55	4,341,057.44	6,726,348.60	6,726,348.60	6,522,152.70	5,916,876.00
Total Health Insurance Fund	3,822,889.55	4,341,057.44	6,726,348.60	6,726,348.60	6,522,152.70	5,916,876.00
Total Expenditures - All Funds By Fund Type	55,621,303.57	55,330,757.03	116,173,812.63	120,882,618.41	67,749,341.44	104,141,646.37



Consolidated Expenditures-All Funds

Group Summary

For Fiscal: 10/2023-09/2024 Period Ending: 09/30/2024

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
11100 - Salaries & Wages	12,513,323.34	14,129,088.48	15,576,570.38	14,662,321.79	14,652,321.79	15,545,338.00
11200 - Overtime	1,170,025.29	1,252,301.20	1,033,926.00	1,417,100.53	1,417,627.06	1,117,078.00
11201 - Overtime - PD	33,060.90	65,596.17	0.00	64,796.00	64,796.00	0.00
11206 - Overtime-Swat	31,519.74	43,350.21	50,368.00	67,967.90	67,967.90	50,728.00
11226 - Overtime-2021 Stonegarden	64,570.95	0.00	0.00	0.00	0.00	0.00
11227 - Overtime-2022 Stonegarden	32,061.15	50,507.07	0.00	0.00	0.00	0.00
11228 - Overtime- Stonegarden 2023	0.00	51,500.31	0.00	0.00	0.00	0.00
11300 - Longevity	62,586.68	62,135.15	80,243.00	67,752.42	67,752.48	86,435.00
11301 - Longevity - Non Civil Service	74,042.11	72,918.42	91,134.00	77,640.93	77,640.93	93,049.00
11400 - Retirement - TMRS	1,118,628.73	1,406,698.59	1,548,951.50	1,495,950.02	1,496,677.48	1,654,258.00
11426 - TMRS-2021 Stonegarden	5,404.59	0.00	0.00	0.00	0.00	0.00
11427 - TMRS-2022-PD Stonegarden	3,113.72	4,227.43	0.00	0.00	0.00	0.00
11428 - TMRS-2023-PD Stonegarden	0.00	4,310.57	0.00	0.00	0.00	0.00
11500 - FICA	1,022,094.06	1,158,110.29	1,315,518.95	1,217,876.12	1,218,475.96	1,305,822.00
11527 - FICA-2021 Stonegarden	4,939.71	0.00	0.00	0.00	0.00	0.00
11528 - FICA-2022 Stonegarden	2,845.86	3,863.81	0.00	0.00	0.00	0.00
11529 - FICA-2023-PD Stonegarden	0.00	3,939.79	0.00	0.00	0.00	0.00
11600 - Group Health Insurance	3,306,734.04	3,871,515.95	4,895,650.64	4,744,153.38	4,744,153.38	4,514,298.00
11601 - Group Health Ins-Retirees	11,132.40	11,410.71	15,265.00	10,605.48	10,605.48	15,265.00
11700 - Workers' Compensation	235,179.83	425,472.97	476,854.98	464,006.07	464,006.07	415,785.00
11800 - Unemployment Compensation	3,097.98	39,840.84	40,872.00	36,240.86	36,240.88	41,737.00
11900 - Educational Incentive	25,271.46	27,140.56	27,674.00	27,255.34	27,735.30	32,625.00
12000 - Car Allowance	24,067.15	24,869.35	28,861.00	32,469.46	32,469.46	28,885.00
12100 - Clothing Allowance	8,722.38	7,146.66	7,355.00	7,832.30	7,832.30	8,400.00
12200 - Certification Pay	181,909.64	145,715.50	152,809.00	154,213.67	153,733.71	165,089.00
12300 - Life Insurance	22,919.04	25,686.12	29,220.04	26,173.45	26,212.07	28,931.00
12900 - Safety Incentive	10,905.00	10,270.00	13,500.00	13,500.00	13,500.00	13,500.00
17600 - Volun-Workers' Comp	1,048.18	1,248.17	395.00	2,483.50	2,483.50	370.00
17700 - Volun-Retirement	3,241.39	8,520.06	7,686.00	3,490.02	3,490.02	7,500.00
19900 - Salaries/Benefits (dif Agency)	(66,990.00)	(75,728.81)	(85,406.91)	(34,021.03)	(34,021.03)	0.00
21100 - Supplies	97,661.43	116,799.20	100,952.00	91,311.89	93,692.15	104,221.00
21104 - Supplies - CID	0.00	0.00	1,000.00	1,770.00	1,000.00	0.00
21110 - Employee Recognition Supplies	4,532.09	4,948.56	4,900.00	6,540.78	5,506.23	4,900.00
21114 - Concession Supplies	1,292.13	0.00	0.00	0.00	0.00	0.00
21130 - Supplies - Safety Incentives	3,230.45	3,390.06	3,582.00	3,582.00	3,582.00	3,582.00
21150 - Supplies-Open Records Document	283.59	164.16	250.00	150.00	150.00	250.00
21155 - Supplies-Parade Float	(8.11)	25.00	25.00	0.00	0.00	25.00
21176 - Irrigation Supplies	6,832.04	3,745.00	3,840.00	8,235.15	8,235.15	8,000.00
21177 - Pro Shop Supplies	1,752.86	3,527.03	1,920.00	1,920.00	1,920.00	1,920.00
21178 - Maintenance Supplies	10,041.09	10,872.85	10,000.00	11,242.24	11,620.15	10,000.00
21179 - Golf Course Accessories	971.66	840.70	2,880.00	1,828.34	1,828.34	2,880.00
21181 - Aggregates	4,750.00	3,358.05	3,000.00	7,922.77	7,922.77	5,000.00
21195 - Janitorial Supplies	18,503.02	19,564.89	17,000.00	17,000.00	17,502.05	17,000.00
21200 - Uniforms & Personal Wear	126,073.20	92,253.77	96,999.00	101,463.09	101,546.49	96,617.00
21204 - Uniforms & Personal Wear - CID	0.00	0.00	2,000.00	447.36	447.36	0.00
21400 - Chemicals	362,804.11	436,947.29	489,700.00	573,087.71	573,087.71	571,900.00
21401 - Pool Chemicals	15,439.02	15,473.31	25,500.00	23,614.93	24,211.64	25,500.00
21402 - Weed Control Chemicals	857.04	4,275.69	4,400.00	1,875.00	1,875.00	4,400.00
21403 - Pesticide Chemicals	3,161.16	2,706.42	3,000.00	3,329.63	3,329.63	3,000.00
21404 - Fertilizer Chemicals	18,178.83	17,718.39	19,000.00	16,895.81	16,895.81	19,000.00
21500 - Motor Gas & Oil	667,060.52	642,346.57	617,916.00	569,079.32	569,344.41	552,416.00
21504 - Motor, Gas, & Oil - CID	0.00	0.00	11,500.00	500.00	500.00	0.00
21700 - Minor Eq/Furniture	198,033.14	155,885.06	123,666.57	142,761.00	144,930.97	106,577.62
21800 - Guns & Ammunition	31,275.08	7,615.45	20,767.00	10,767.00	10,767.00	28,767.00
21900 - Animal Care	29,688.01	24,938.13	23,500.00	46,518.43	48,518.43	26,000.00
22000 - Rollouts & Dumpsters	98,133.30	84,356.40	100,000.00	94,825.00	94,825.00	100,000.00
22100 - Lab Supplies/Chemicals	11,014.37	18,095.81	19,500.00	9,500.60	9,500.60	14,000.00
22400 - Medical Supplies	64,511.08	78,672.11	54,659.00	50,141.90	50,141.90	59,959.00
22401 - Safety/First Aid	442.93	0.00	500.00	500.00	500.00	500.00
22402 - Medical Supplies - Veterinary	8,833.89	7,380.09	7,500.00	8,643.79	9,343.79	7,500.00
22500 - Educational Materials/Supplies	3,029.01	2,900.00	1,755.00	0.00	0.00	1,755.00
22501 - Educational-Drug Prevention	2,577.95	4,406.29	11,000.00	11,000.00	5,000.00	11,000.00
22600 - Computers & Associated Equip	171,959.27	159,234.72	135,210.00	213,760.16	210,581.53	147,796.46



Consolidated Expenditures-All Funds

Group Summary

For Fiscal: 10/2023-09/2024 Period Ending: 09/30/2024

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
22604 - Computers & Associated Equip - CID	0.00	0.00	1,200.00	600.00	600.00	0.00
22610 - Computers&Eq--LETPP	0.00	0.00	0.00	0.00	0.00	126,000.00
22800 - Water Meters	10,459.54	0.00	2,500.00	10,191.21	10,191.21	10,000.00
23200 - Promotional Supplies	20,399.64	8,144.06	9,500.00	3,381.17	3,381.17	9,500.00
23300 - Visitor Supplies	940.97	201.41	1,500.00	2,842.49	2,842.49	1,500.00
23500 - Merchandise-Cost of Goods Sold	26,808.19	28,573.76	5,000.00	5,000.00	5,000.00	5,000.00
23501 - Alcohol-Cost of Goods Sold	19,454.42	19,001.97	15,000.00	16,753.18	16,753.18	15,000.00
31100 - Communications	254,129.60	271,206.80	280,107.60	281,784.71	282,052.02	284,442.00
31102 - Communications - Municipal Building	49,438.58	51,185.73	51,504.00	46,303.85	46,303.85	51,888.00
31103 - Communications - City Hall Complex	53,207.02	53,478.21	53,508.00	50,212.10	50,212.10	53,652.00
31104 - Communications - CID	0.00	0.00	5,868.00	4,623.10	4,623.10	0.00
31300 - Postage & Freight	90,251.20	96,638.76	89,220.00	97,802.08	97,827.08	90,225.00
31400 - Professional Services	2,782,578.97	2,668,976.44	5,396,256.90	5,743,679.16	4,419,430.59	1,994,671.00
31401 - PrfSrv-Appraisal Dst	158,969.30	186,914.04	199,440.80	188,728.84	188,728.84	199,442.00
31404 - PrfSrv-Bond IssueCosts/Fees	153,505.69	167,619.82	0.00	0.00	0.00	0.00
31410 - ProfSrv-Sftware Mnt	296,676.00	298,081.79	322,930.00	325,124.85	325,124.85	349,256.00
31425 - Prof. Services-GPS	18,432.00	18,320.00	18,932.00	20,157.46	20,157.46	18,048.00
31427 - Prf Srv-Actuarial Services	4,750.00	4,750.00	5,000.00	5,000.00	5,000.00	5,000.00
31433 - Prof Svcs-TAMUK Stadium Renov	25,000.00	0.00	0.00	0.00	0.00	0.00
31434 - PrfSrv-Rehrig Software Maint	8,187.50	8,250.00	8,100.00	8,100.00	8,100.00	8,250.00
31439 - Prof Serv-Events & Clean Up	5,882.12	9,033.00	7,500.00	7,051.71	7,051.71	7,000.00
31441 - Special Events & Festivals	37,813.99	34,381.18	55,098.00	55,269.66	50,969.66	95,098.00
31442 - Prof Srv-HALO Flight	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
31444 - Prf Svcs - Donations	5,000.00	5,000.00	20,000.00	20,000.00	20,000.00	10,000.00
31445 - Prf Svcs-Administrative Fees	19,753.29	0.00	0.00	0.00	0.00	0.00
31448 - ProfSrv-Health & Wellness Initiative	400.00	793.73	1,300.00	350.00	800.00	1,000.00
31451 - Prof Srv-Amb - Intermedix	69,981.73	80,876.67	61,500.00	77,122.41	77,122.41	65,495.00
31456 - Prof Serv-Bond Cst, Other Fees	0.00	0.00	0.00	0.00	0.00	80,000.00
31458 - Contractual Services	11,090.48	10,896.99	11,712.67	11,712.67	11,712.67	12,038.00
31467 - COBRA - Admin Fees	821.70	0.00	0.00	0.00	0.00	0.00
31470 - Prof Svcs - Audit Services	125,413.59	138,097.07	139,455.00	142,585.35	142,870.35	149,455.00
31475 - Prof Svcs-SWR Collection Expense	0.00	0.00	500.00	0.00	0.00	500.00
31488 - Prof. Services-Minor Vet Care	23,302.38	20,917.89	20,000.00	13,722.88	13,972.88	20,000.00
31493 - Tournament Expenditures	2,950.00	0.00	0.00	0.00	0.00	0.00
31495 - 5K Event	662.42	2,421.08	1,000.00	4,000.00	4,000.00	1,000.00
31496 - Track Team	900.00	900.00	900.00	900.00	900.00	900.00
31497 - Swim Team Program	0.00	0.00	900.00	900.00	900.00	900.00
31498 - Adult Softball Leauge	5,987.47	0.00	8,000.00	8,000.00	8,000.00	8,000.00
31499 - Recreational Programs	25,861.95	37,554.02	7,820.00	31,820.00	31,820.00	7,820.00
31500 - Printing & Publishing	88,056.47	86,912.92	82,893.00	89,889.25	90,142.11	76,808.00
31550 - Printing - Employment Ads	5,755.95	3,154.21	3,247.00	2,874.00	3,247.00	3,247.00
31600 - Membership, Training, Travel	76,046.57	89,201.06	112,433.99	110,969.08	108,501.65	100,660.00
31601 - Mayor Fugate-Training & Travel	4,840.89	4,836.91	5,000.00	4,805.00	4,805.00	5,000.00
31603 - Commissioner Lopez-Training & Travel	1,468.70	3,340.42	5,000.00	2,796.65	2,796.65	5,000.00
31604 - Training & Travel - CID	0.00	0.00	10,168.00	10,698.00	10,168.00	0.00
31606 - CM-Training & Travel	4,163.48	3,251.14	7,000.00	4,889.65	4,998.21	7,000.00
31607 - CS-Training & Travel	4,691.20	4,909.68	7,000.00	5,979.96	5,979.96	7,000.00
31608 - Commissioner Hinojosa-Training & Travel	4,295.03	2,100.16	5,000.00	2,906.36	2,906.36	5,000.00
31610 - Travel - Mileage Reimb	370.29	582.91	500.00	0.00	0.00	0.00
31613 - Training - Academy	21,644.00	17,697.49	20,750.00	28,731.00	28,731.00	20,750.00
31620 - Training & Travel - Fire Chief	3,487.84	5,280.16	5,000.00	5,000.00	5,000.00	5,000.00
31621 - Training & Travel - Civil Service	11,291.68	19,611.36	14,400.00	18,895.43	19,119.44	19,000.00
31622 - Commissioner Alvarez-Training & Travel	6,168.56	4,065.09	5,000.00	2,454.60	2,454.60	5,000.00
31623 - Commissioner Torres-Training & Travel	5,635.65	3,228.05	0.00	0.00	0.00	0.00
31624 - Comm Alarcon-Training & Travel	0.00	1,115.30	5,000.00	2,134.38	2,134.38	5,000.00
31625 - Training & Travel-Special Events	1,924.00	2,325.00	1,250.00	3,396.00	3,396.00	1,250.00
31630 - Training & Travel - Police Chief	2,899.49	40.00	2,782.00	2,643.12	2,643.12	2,782.00
31640 - Training & Travel - Finance Admin	4,802.13	7,001.84	10,420.00	11,240.64	11,285.64	10,520.00
31641 - Training & Travel - Purchasing	1,637.59	2,347.42	2,901.00	1,719.49	1,719.49	2,901.00
31651 - Training & Travel - HR	2,516.11	6,660.74	7,525.00	7,087.40	5,000.00	5,000.00
31652 - Training & Travel - Risk Mgmt	1,406.95	0.00	0.00	0.00	0.00	0.00
31660 - Training & Travel - Engineering	5,532.28	4,694.12	5,000.00	7,143.64	7,143.64	5,000.00
31661 - Training & Travel - Public Works Admin	1,295.00	2,313.43	2,400.00	2,734.75	3,465.18	2,400.00



Consolidated Expenditures-All Funds

Group Summary

For Fiscal: 10/2023-09/2024 Period Ending: 09/30/2024

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
31700 - Memberships & Dues	41,806.59	39,440.36	46,355.00	43,730.28	43,220.28	44,450.00
31800 - Equipment Rent	18,158.90	18,441.47	30,155.00	12,569.86	12,869.86	19,075.00
31900 - Catering	23,560.80	24,072.77	24,090.00	22,957.53	23,443.66	23,640.00
32100 - State Fees	88,724.29	90,559.29	97,156.00	94,260.58	94,260.58	94,756.00
32300 - Utilities	1,138,145.02	1,328,955.21	1,347,385.00	1,354,237.25	1,351,767.89	1,434,280.00
32302 - Utilities - Municipal Building	29,871.60	16,232.26	15,600.00	15,831.01	15,831.01	15,600.00
32303 - Utilities - City Hall Complex	55,887.53	60,841.69	54,000.00	50,627.18	50,627.18	54,000.00
32304 - Utilities - Cottage Building	1,325.62	1,124.20	1,236.00	1,234.14	1,358.09	1,236.00
32400 - Laundry	43,369.61	47,066.00	49,068.00	43,717.29	44,085.36	48,298.00
32404 - Laundry - CID	0.00	0.00	4,000.00	3,999.12	3,999.12	0.00
32500 - Medical Treatment	25,255.85	26,477.53	24,940.00	26,640.20	26,800.00	24,480.00
32600 - Election	923.22	48,662.92	0.00	3,575.00	3,575.00	55,000.00
32800 - Claims Paid Against City	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
32803 - Claims - City Special	384.21	517.05	5,000.00	0.00	0.00	0.00
32816 - Claims - Police Patrol	0.00	3,830.00	0.00	0.00	0.00	0.00
32827 - Claims - Water Construction	0.00	0.00	0.00	0.00	1,070.29	0.00
32831 - Claims - WW North Plant	0.00	1,244.80	0.00	0.00	0.00	0.00
32833 - Claims - Sewer Construction	0.00	200.00	0.00	0.00	0.00	0.00
32839 - Claims-Parks	0.00	0.00	0.00	839.45	839.45	0.00
33100 - Subscriptions	43,124.35	30,087.17	51,535.50	87,726.05	87,726.05	54,212.00
33104 - Subscriptions - CID	0.00	0.00	50.00	0.00	50.00	0.00
33200 - Confidential & Imprest Expense	0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
33500 - Insurance	5,091.00	0.00	0.00	0.00	0.00	0.00
33501 - Insurance-Property/Liability	652,782.31	807,725.01	804,789.00	809,716.54	809,716.54	809,811.00
33502 - Insurance Premium	2,955,043.07	3,858,333.28	5,394,876.00	5,373,701.00	5,169,505.10	5,394,876.00
34000 - Jail Contract Expense	140,525.00	290,360.00	319,375.00	200,000.00	224,350.00	182,500.00
34001 - Advertising Services	190,546.63	137,697.16	124,185.33	135,494.95	135,494.95	124,185.00
34100 - Collection Exp-Tax Office	17,097.00	17,086.50	17,100.00	17,217.00	17,217.00	17,217.00
34200 - Special Services	190,122.83	29,358.63	20,400.00	30,859.76	32,140.25	29,496.00
34300 - Other Services	167.00	167.00	2,144.00	224.60	224.60	2,144.00
34301 - Other Services-STWA	445,093.85	400,000.00	420,000.00	420,000.00	420,000.00	430,000.00
34400 - Keep Kingsville Beautiful	9,591.10	8,027.33	6,600.00	6,600.00	6,600.00	6,600.00
34500 - Community Appearance City/KWOP	6,002.47	0.00	0.00	0.00	0.00	0.00
34502 - Community Appear-Citizens Demo	27,100.00	35,000.02	40,000.00	27,800.00	30,000.00	40,000.00
34600 - Facade Grants	44,414.81	0.00	0.00	0.00	0.00	0.00
34900 - Economic Development Grant	229,999.53	80,000.00	0.00	0.00	0.00	0.00
35501 - Incentive Agreement-Neessen	23,626.99	27,282.28	30,000.00	33,032.45	33,032.45	0.00
35503 - Incentive Agreement-Marshalls	45,468.03	2,361.98	5,000.00	3,110.00	3,110.00	0.00
35504 - Incentive Agreement - Chik-fil-A	60,720.01	60,099.28	65,000.00	59,790.36	59,790.36	0.00
37500 - Miscellaneous Bank Expenses	30.00	0.00	0.00	25.00	25.00	0.00
39000 - Entrust Ins Claims Paid	23,473.56	7,605.00	0.00	8,675.00	8,675.00	0.00
41100 - Vehicle Maintenance	633,495.44	634,615.04	474,584.00	671,999.44	613,060.79	488,203.00
41104 - Vehicle Maintenance - CID	0.00	0.00	16,500.00	5,250.00	6,500.00	0.00
41400 - Equipment Maintenance	184,890.27	110,120.92	63,635.00	49,914.67	81,108.77	56,380.00
41404 - Equipment Maintenance - CID	0.00	0.00	10,665.00	5,665.00	5,665.00	0.00
41600 - Maint - Rollouts & Dumpsters	1,734.35	0.00	1,026.00	326.00	326.00	500.00
51100 - Building Maintenance	148,828.86	160,568.47	96,700.00	129,000.12	129,621.28	93,740.00
51102 - Building Maintenance - Municipal Building	19,242.75	13,207.05	24,000.00	7,904.00	7,904.00	24,000.00
51103 - Building Maintenance - City Hall Complex	15,278.63	35,293.17	17,000.00	81,578.12	85,034.39	25,000.00
52100 - Street & Bridge	771,187.12	1,355,325.55	1,193,518.25	1,158,518.25	965,462.90	1,200,000.00
52105 - Street & Bridge - Alley	47,268.36	49,999.37	50,000.00	48,600.00	48,600.00	50,000.00
52200 - Signs & Signals	33,261.88	15,184.60	20,000.00	32,223.00	32,223.00	20,000.00
52201 - Signs - Wayfinding	10,000.00	0.00	0.00	0.00	0.00	0.00
53100 - Drainage	151,298.96	52,945.50	1,074,268.49	1,068,757.49	715,935.49	353,822.00
53102 - Drainage-Loan	0.00	0.00	2,967,000.00	2,967,000.00	0.00	2,967,000.00
54100 - Water Line	406,075.34	465,100.91	475,000.00	289,341.83	289,341.83	250,000.00
54110 - 8" Water Line Replacement-CDBG	0.00	0.00	0.00	50,000.00	0.00	0.00
54300 - Utility Plant	423,993.86	411,201.18	1,702,401.01	1,453,349.34	1,458,957.02	463,000.00
55100 - Sewer Line	25.20	16,534.56	100.00	744.64	744.64	100.00
55104 - Sewer Lines & Manholes	45,955.30	42,532.88	61,047.00	36,972.91	36,972.91	40,000.00
59100 - Grounds & Perm Fixtures	215,571.70	207,404.59	58,441.72	213,907.45	213,907.45	29,779.00
59105 - Bandstand Relocation	0.00	0.00	500.00	500.00	500.00	0.00
59110 - Brookshire Park-1	494.61	848.59	1,080.00	1,080.00	1,080.00	1,080.00



Consolidated Expenditures-All Funds

Group Summary

For Fiscal: 10/2023-09/2024 Period Ending: 09/30/2024

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
59111 - Brookshire Park-Pool	2,120.71	4,394.08	4,000.00	4,000.00	4,000.00	4,000.00
59112 - Corral Park	0.00	519.78	500.00	500.00	500.00	500.00
59113 - Dick Kleberg Park	155,815.27	37,086.38	7,500.00	8,340.61	8,340.61	7,500.00
59114 - Flato Park	281.67	531.40	605.00	605.00	605.00	605.00
59115 - Flores Park	475.72	4,199.54	5,000.00	5,000.00	5,000.00	5,000.00
59116 - Thompson Park	790.63	1,398.33	2,000.00	2,000.00	2,000.00	2,000.00
59117 - Parks-Dog Park	676.07	334.83	480.00	480.00	480.00	480.00
61100 - Principle	1,570,948.90	1,676,176.60	2,785,002.00	2,785,002.00	2,785,002.00	2,115,002.00
62100 - Interest	493,929.61	829,719.07	1,499,632.53	1,499,632.53	1,499,632.53	1,337,295.00
63100 - Paying Agent Fees	26,973.50	8,000.00	26,530.00	26,530.00	26,530.00	29,750.00
63500 - Pmt to Escrow Agent	0.00	2,200.00	0.00	0.00	0.00	0.00
64000 - Bond Issuance Costs	100,000.00	0.00	0.00	0.00	0.00	0.00
64100 - Operating Lease	131,367.34	125,924.45	180,692.92	164,795.75	164,829.24	180,359.92
64200 - Capital Lease-Principle	291,626.25	225,775.36	369,918.38	368,419.47	366,866.23	281,897.50
64201 - Capital Lease-Interest	40,509.16	30,134.00	21,927.38	23,425.05	24,975.66	16,273.84
71100 - Vehicle	557,535.88	297,371.20	3,017,533.20	3,354,507.99	3,328,241.16	140,000.00
71119 - Vehicle-2022-Stonegarden	0.00	64,680.94	0.00	0.00	0.00	0.00
71200 - Machinery/Equipment	1,038,564.10	3,098,280.37	596,949.67	3,150,113.57	3,012,391.47	3,013,549.22
71201 - Parks Capital Projects	0.00	0.00	0.00	25,000.00	0.00	25,000.00
71215 - Golf Course Capital Projects - Course Improvements	259,520.00	0.00	0.00	0.00	0.00	0.00
71216 - Downtown Revitalization Improvements	10,000.00	0.00	0.00	0.00	0.00	0.00
71228 - Parks-Field Improvements	50,000.00	5,458.44	0.00	18,000.00	18,000.00	0.00
71240 - Parks-Chamberlain Park	6,170.00	13,824.63	0.00	0.00	0.00	0.00
71300 - Building	482,636.68	761,046.45	10,952,985.73	10,789,621.17	488,136.54	10,472,357.92
71310 - City Hall Complex-Landscaping	100,574.56	0.00	0.00	0.00	0.00	0.00
71600 - Drainage	456,300.00	0.00	31,946,192.86	32,316,762.86	2,426,186.06	31,546,433.00
71702 - Water Storage	0.00	0.00	0.00	0.00	0.00	1,024,936.00
72202 - Citywide WW Collection Improvements	0.00	0.00	5,654,788.00	5,324,968.59	1,300,993.86	2,444,050.20
72203 - Citywide WW Collection Improv - Match	0.00	0.00	0.00	2,129.70	2,129.70	0.00
80001 - Transfer Out to Fund 001	2,462,846.34	2,027,949.02	3,255,924.42	2,329,984.42	2,329,984.42	2,549,781.69
80002 - Transfer To Fund 002	33,321.74	15,647.64	22,721.35	22,721.35	22,721.35	7,200.00
80011 - Transfer Out to Fund 011	201,571.00	202,700.01	203,753.00	203,753.00	203,753.00	203,398.00
80012 - Transfer Out to Fund 012	2,106,150.23	2,338,124.73	2,445,544.76	2,445,544.76	2,445,544.76	1,631,573.00
80016 - Transfer Out to Fund 016	2,411.16	0.00	0.00	0.00	0.00	0.00
80019 - Transfer Out to Fund 019	426.12	0.00	0.00	0.00	0.00	0.00
80026 - Transfer Out to Fund 026	10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00
80051 - Transfer Out to Fund 051	265,529.20	639,057.33	396,244.39	396,244.39	396,244.39	226,876.00
80054 - Transfer Out to Fund 054	0.00	99,548.95	17,728.00	17,728.00	17,728.00	0.00
80055 - Transfers to Fund 055	0.00	500.00	0.00	0.00	0.00	0.00
80059 - Transfer to Fund 059	181.10	0.00	0.00	0.00	0.00	0.00
80066 - Transfer Out to Fund 066	0.00	316.00	0.00	0.00	0.00	0.00
80083 - Transfer To Fund 083	2,524.75	0.00	0.00	0.00	0.00	0.00
80087 - Transfer to Fund 087	65,000.00	0.00	0.00	0.00	0.00	0.00
80090 - Transfer To Fund 090	95,758.16	95,402.16	95,046.19	95,046.19	95,046.19	94,691.00
80093 - Transfer To Fund 093	50,000.00	29,503.00	0.00	0.00	0.00	0.00
80094 - Transfer To Fund 094	0.00	60,308.66	0.00	0.00	0.00	0.00
80097 - Transfer Out to Fund 097	45,000.00	45,000.00	0.00	0.00	0.00	0.00
80098 - Transfer Out to Fund 098	256,857.92	321,675.08	208,509.44	208,509.44	208,509.44	0.00
80100 - Transfer to Fund 100	200,000.00	0.00	0.00	0.00	0.00	0.00
80105 - Transfer to Fund 105	10,000.00	10,000.00	0.00	0.00	0.00	0.00
80106 - Transfer to Fund 106	99,642.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
80108 - Transfer to Fund 108	6,796.24	0.00	0.00	9,084.26	9,084.26	0.00
80113 - Transfer to Fund 113	0.00	5,250.00	0.00	0.00	0.00	0.00
80115 - Transfer to Fund 115	30,000.00	0.00	0.00	0.00	0.00	0.00
80116 - Transfer to Fund 116	0.00	500.00	0.00	0.00	0.00	0.00
80117 - Transfer to Fund 117	0.00	500.00	0.00	0.00	0.00	0.00
80118 - Transfer to Fund 118	0.00	500.00	0.00	0.00	0.00	0.00
80119 - Transfer to Fund 119	0.00	500.00	0.00	0.00	0.00	0.00
80121 - Transfer to Fund 121	0.00	0.00	45,000.00	45,000.00	145,000.00	0.00
80122 - Transfer to Fund 122	0.00	7,100.00	0.00	0.00	0.00	0.00
80128 - Transfer to Fund 128	369,000.00	500.00	0.00	0.00	0.00	0.00
80129 - Transfer to Fund 129	17,728.00	0.00	0.00	0.00	0.00	0.00
80130 - Transfer to Fund 130	68,894.00	106,106.00	0.00	0.00	0.00	0.00



Consolidated Expenditures-All Funds

Group Summary

For Fiscal: 10/2023-09/2024 Period Ending: 09/30/2024

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
80134 - Transfer to Fund 134	0.00	500,000.00	0.00	0.00	0.00	0.00
80135 - Transfer to fund 135	0.00	0.00	0.00	0.00	0.00	18,073.00
80139 - Transfer to Fund 139	35,261.32	10,000.00	0.00	0.00	0.00	0.00
80141 - Transfers to Fund 141	6,030,000.00	0.00	0.00	0.00	0.00	0.00
80205 - Transfer to Fund 205	0.00	0.00	989.00	989.00	989.00	0.00
80206 - Transfer to Fund 206	49,900.00	52,213.54	0.00	0.00	0.00	0.00
80207 - Transfer to Fund 207	0.00	0.00	0.00	15,493.13	15,493.13	0.00
80601 - Transfer To Fund 601	0.00	6,785.80	0.00	0.00	0.00	0.00
80999 - Transfer Out YE Reduction	0.00	0.00	0.00	1,000,000.00	0.00	0.00
85000 - Department Year End Reductions	0.00	0.00	0.00	2,731,171.93	0.00	0.00
86000 - Budget Amendment Reserve	0.00	0.00	600,000.00	67,145.00	67,145.00	600,000.00
91000 - Amortization	0.00	55,019.06	0.00	0.00	0.00	0.00
91100 - Depreciation/Other	1,143,558.79	1,068,707.23	0.00	0.00	0.00	0.00
95000 - Bad Debt	52,434.96	0.00	0.00	0.00	0.00	0.00
Total Consolidate Expenditures-All Funds	55,621,303.57	55,330,757.03	116,173,812.63	120,882,618.41	67,749,341.44	104,141,646.37



GENERAL GOVERNMENTAL FUNDS



Fund 001 – General Fund

Main operating fund used to account for and report all financial resources not accounted for in another fund. Funds are appropriated.

Fund 025 – Building Security Fund

This fund is used to purchase items related to building security for the Municipal Court. Revenues are generated from certain fees collected. Funds are appropriated.

Fund 026 – Golf Course Capital Maintenance Fund

This fund is used to account for 3% of the revenues after taxes received at the golf course to be used on golf course capital maintenance.

Fund 087 – Solid Waste Capital Projects

This fund is used to account for solid waste capital projects. Funds are appropriated.

Fund 090 – Landfill Closure Fund

This fund accounts for the funds needed when the landfill will incur closure and post closure costs. Revenues are generated from a fee established to pay for these costs. Funds are appropriated.

Fund 091 – GF Capital Projects

This fund accounts for the funds needed when the landfill will incur closure and post closure costs. Revenue are generated from a fee established to pay for these costs. Funds are appropriated.

Fund 092 – Street Fund

This fund accounts for the street maintenance fees collected from property owners. Expenditures for the street maintenance are handled within this fund. Funds are appropriated.

Fund 093 – Park Maintenance Fund

This fund accounts for park maintenance expenditures.

Fund 097 – Vehicle Replacement-Fire Fund

This fund is used to accumulate funds for future vehicle purchases for the Fire Department. Funds for the Vehicle Replacement Fund are received through General Fund Transfers.

Fund 098 – Economic Development Fund

This fund accounts for the revenues and expenditures related to economic development. Funds are appropriated.

Fund 105 - Vehicle Replacement-Police Fund

This fund is used to accumulate funds for future vehicle purchases for the Police Department. Funds for the Vehicle Replacement Fund are received through General Fund Transfers.



GENERAL GOVERNMENTAL FUNDS

Fund 120 – Property Tax Reserve Fund

This fund is used to accumulate funds to be used to address future budget shortfalls. On a monthly basis, a specific percentage amount of M&O taxes is transferred to this fund.

Fund 123 – Economic Development Program Grant

This fund is used to account for the Economic Development Program sponsored by the City for merchants wanting to improve their businesses or bring a new business into the downtown area. This fund is a one-time program and is currently not slated for funding to continue one funds are expended.

Fund 132 – Public Improvement District- Somerset Fund

This fund is used to account for transactions regarding the Somerset housing development project.

Fund 139 – Vehicle Replacement-Public Works GF

This fund is used to account for vehicle purchases for the General Fund divisions in the Public Works Department.

Fund 206 – Chamberlain Park Project Fund

This fund accounts for expenditures related to the construction of Chamberlain Park which will be located next to City Hall.



FUND BALANCE BY FUND

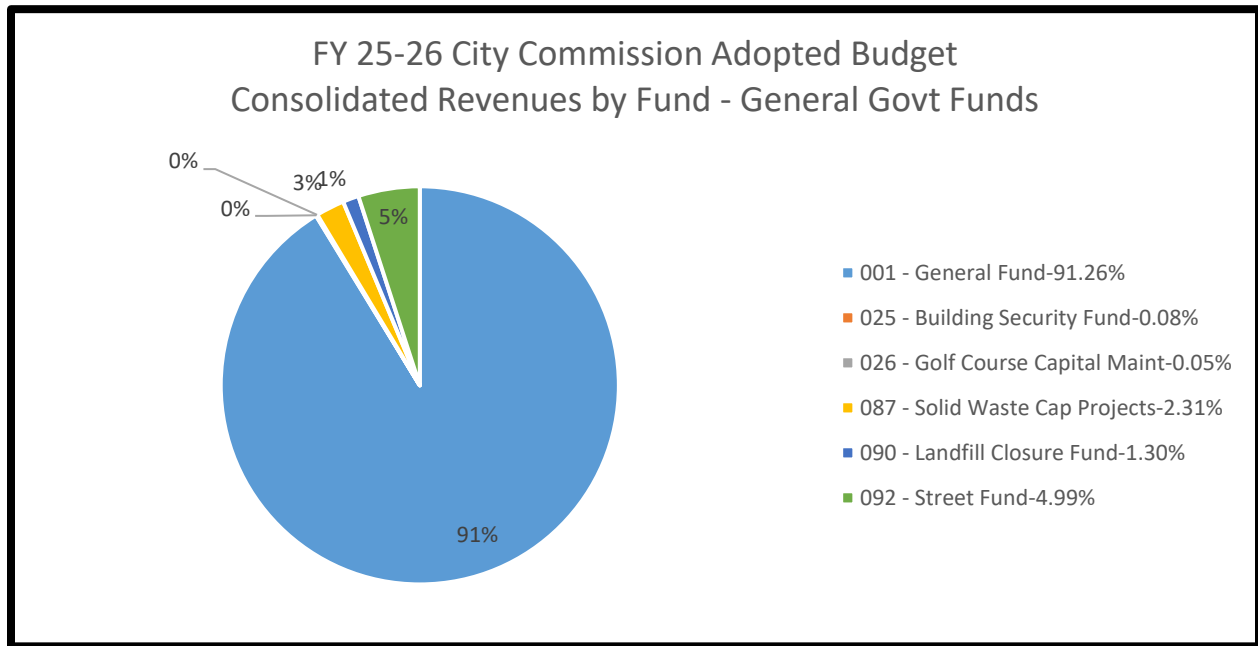
GENERAL GOVERNMENTAL FUNDS

FUND BALANCES - GENERAL GOVERNMENTAL FUNDS							
Fund	Fund Name	FY24-25 Estimated Ending FB		FY25-26 Commission Revenues	FY25-26 Commission Expenditures	FY25-26 Estimated Ending FB	
001	General Fund	7,173,282.88	28.05%	26,062,979.69	26,454,541.92	6,781,720.65	25.64%
025	Building Security Fund	60,550.09		23,322.00	2,000.00	81,872.09	
026	Golf Course Cap Project	18,717.85		14,647.00	8,870.00	24,494.85	
087	Solid Waste Cap Projects	332,395.69		660,931.00	500,998.61	492,328.08	
090	Landfill Closure Fund	2,670,015.65		370,947.00	0.00	3,040,962.65	
091	GF Cap Projects Fund	0.00		0.00	0.00	0.00	
092	Street Maintenance Fund	602,598.65		1,426,000.00	1,546,334.00	482,264.65	
093	Park Maintenance Fund	3,642.19		0.00	0.00	3,642.19	
097	Vehicle Replacement Fire	136,361.01		0.00	125,000.00	11,361.01	
098	Economic Development	307,773.69		0.00	307,773.69	0.00	
105	Vehicle Replacement PD	10,000.00		0.00	0.00	10,000.00	
120	Property Tax Reserve FD	29,009.50		0.00	0.00	29,009.50	
123	Economic ARP Grant Prog	0.00		0.00	0.00	0.00	
139	Vehicle Replace GF-PW	123,020.32		0.00	0.00	123,020.32	
206	Chamberlain Park Fund	27,053.45		0.00	0.00	27,053.45	
Total General Funds		11,494,420.97		28,558,826.69	28,945,518.22	11,107,729.44	



CONSOLIDATED REVENUES

GENERAL GOVERNMENTAL FUNDS



Fund	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001 - General Fund	23,506,482.05	23,846,351.00	25,556,486.86	25,877,416.95	24,803,101.39	26,062,979.69
025 - Building Security Fund	12,941.27	13,369.71	13,350.00	13,350.00	12,343.22	23,322.00
026 - Golf Course Capital Maintenance	10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00
087 - Solid Waste-Cap Projects	655,097.77	589,087.13	590,485.00	590,485.00	644,835.23	660,931.00
090 - Landfill Closure Fund	370,962.80	363,575.94	366,682.19	366,682.19	366,127.23	370,947.00
092 - Street Fund	1,122,600.02	1,130,324.61	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00
093 - Park Maintenance Fund	55,000.00	29,503.00	0.00	0.00	0.00	0.00
097 - Vehicle Replacement - Fire Fund	45,000.00	45,000.00	0.00	0.00	0.00	0.00
098 - Economic Development Fund	361,123.57	427,604.13	208,509.44	208,509.44	313,109.44	0.00
105 - Vehicle Replacement - Police Fund	10,000.00	10,000.00	0.00	0.00	0.00	0.00
123 - Economic Devel Grant Program	229,999.53	80,000.00	0.00	0.00	0.00	0.00
139 - Vehicle Replacement Pulic Works-GF	35,261.32	10,000.00	0.00	0.00	77,759.00	0.00
206 - Chamberlain Park Project	49,900.00	58,106.34	0.00	0.00	0.00	0.00
Total Consolidated Revenues	26,464,718.33	26,616,489.86	28,176,796.97	28,497,727.06	27,662,722.55	28,558,826.69



Consolidated Revenues-All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2025 City Commission Adopted
11111 - Current Taxes-Real Property	6,378,069.55	6,410,902.76	6,936,846.00	6,936,846.00	6,878,522.93	7,693,930.00
12111 - Delinquent Taxes-Real Property	188,496.84	191,734.63	201,977.00	201,977.00	158,145.28	184,459.00
13010 - Penalty and Interest	137,148.37	146,513.69	135,452.00	135,452.00	133,533.14	140,452.00
13110 - Late Rendition Penalty	5,456.62	6,751.64	6,981.00	6,981.00	5,130.68	5,857.00
14010 - In Lieu of Tax Pymnts-Celanese	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
14015 - In Lieu of Tax Pymnts-HsngAuth	4,265.65	5,929.05	4,600.00	4,600.00	4,600.00	4,932.00
21110 - City Sales Tax	6,485,867.46	6,474,065.55	6,446,139.00	6,446,139.00	6,649,140.99	6,836,358.00
21120 - Mixed Drink Tax	68,927.19	65,898.23	68,683.00	68,683.00	66,850.17	70,225.00
22210 - Electric Franchise	709,001.29	688,311.01	602,748.00	602,748.00	694,683.04	697,332.00
22220 - Telephone Franchise	44,382.12	52,260.28	45,300.00	45,300.00	39,309.87	45,300.00
22230 - Gas Franchise	102,663.86	96,558.84	80,000.00	80,000.00	91,946.80	100,000.00
22240 - Television Franchise	33,811.65	25,345.47	44,307.00	44,307.00	22,488.67	27,215.00
31110 - Plumbing Permits	13,104.69	16,606.30	19,000.00	19,000.00	29,931.18	50,000.00
31120 - Electric Permits	20,024.74	29,983.07	35,000.00	35,000.00	20,593.27	30,000.00
31130 - Building Permits	76,623.16	107,308.24	233,550.00	233,550.00	126,988.73	300,000.00
31140 - Moving Permits	972.80	810.00	1,300.00	1,300.00	950.00	1,300.00
31150 - Other Permits	66.00	25.00	5,815.00	5,815.00	2,815.00	500.00
31151 - Food Serv Establishment Permit	60.00	3,100.00	22,050.00	22,050.00	9,214.30	10,000.00
31154 - Mobile Unit Permit	0.00	7,975.00	3,850.00	3,850.00	24,675.00	30,000.00
31155 - Fire Prevention Permits	90,486.00	105,364.50	97,000.00	97,000.00	88,228.30	94,860.00
31157 - Temporary Food Event Permit	170.00	3,470.00	1,600.00	1,600.00	5,160.00	6,000.00
31161 - Produce Stand Permits	0.00	0.00	250.00	250.00	250.00	250.00
31162 - Mechanical Permits	19,315.49	12,301.00	20,360.00	20,360.00	16,687.66	30,000.00
31166 - Street Closure Permit - Small	0.00	225.00	0.00	0.00	0.00	0.00
31170 - Certificate of Occupancy	2,191.00	2,025.00	7,100.00	7,100.00	7,857.74	8,900.00
31180 - Plan Review	3,996.00	7,175.00	5,000.00	5,000.00	9,200.99	18,000.00
31185 - Economic Dev Agreement Fee	25.00	0.00	25.00	25.00	650.80	25.00
31190 - Sign Permits	375.00	2,018.15	8,300.00	8,300.00	1,979.99	10,000.00
32210 - Amusement Licenses	0.00	15.00	50.00	50.00	30.00	32,000.00
32220 - Beer & Liquor Licenses	5,907.50	8,207.50	12,000.00	12,000.00	7,755.00	9,500.00
32240 - Contractors Licenses	27,260.00	28,640.00	32,500.00	32,500.00	32,662.52	35,000.00
32250 - Solicitor Licenses	100.00	175.00	75.00	75.00	150.00	100.00
32260 - Food Licenses	29,115.00	16,275.00	30,000.00	30,000.00	0.00	0.00
32270 - Other Licenses	0.00	500.00	0.00	0.00	0.00	0.00
41110 - Court Fines	473,720.13	503,038.62	510,000.00	510,000.00	436,712.02	500,000.00
41114 - Security Fees	12,941.27	13,369.71	13,350.00	13,350.00	12,343.22	12,885.00
41115 - Warrants	42,841.80	59,477.24	55,000.00	55,000.00	59,231.28	60,000.00
41116 - Technology Fee	0.00	0.00	0.00	0.00	0.00	10,437.00
41120 - Minor Fines	1,219.00	900.00	1,120.00	1,120.00	1,135.00	1,085.00
41130 - State Service Fee	21,129.68	22,288.33	20,250.00	20,250.00	17,650.00	20,356.00
41155 - Municipal Jury Fund	246.86	254.28	271.00	271.00	217.74	240.00
41170 - Omni Local Fee	1,259.43	1,418.17	1,619.00	1,619.00	1,518.42	1,399.00
41180 - JFC1 and Civil Justice Fee	152.57	165.23	211.00	211.00	145.28	154.00
41185 - Payment Plan Service Fees	15,980.51	17,386.53	16,300.00	16,300.00	16,913.08	20,000.00
41195 - City Court Costs	18,683.02	19,180.50	20,000.00	20,000.00	18,210.70	20,000.00
41197 - Indigent Defense Fee	0.00	0.00	0.00	0.00	2.86	0.00
42060 - Lien Fees-Int - Demolition	3,093.38	8,314.33	7,500.00	7,500.00	6,843.39	8,000.00
53310 - Zoning Fees	4,000.00	1,500.00	3,500.00	3,500.00	4,417.19	7,000.00
53320 - Platting Fees	2,626.00	2,280.00	3,000.00	3,000.00	5,400.00	6,000.00
55002 - Dog Adoption Fee	1,800.00	899.00	1,300.00	1,300.00	552.00	1,084.00
55003 - Cat Adoption Fee	480.00	333.00	250.00	250.00	78.00	296.00
55004 - Other Animal Adoption Fee	205.00	160.00	200.00	200.00	30.00	132.00
55006 - Dog Released Fee	6,844.00	4,969.00	6,400.00	6,400.00	6,433.99	6,082.00
55007 - Cat Released Fee	129.00	50.00	130.00	130.00	90.00	90.00
55008 - Other Animal Released Fee	25.00	0.00	35.00	35.00	25.00	35.00
55010 - Food Handler Card	1,425.00	1,095.00	1,200.00	1,200.00	1,311.45	1,277.00
55011 - Food Handler Card Duplicate	5.00	0.00	15.00	15.00	5.00	0.00
55012 - Fundraiser Food Handler Class	450.00	175.00	325.00	325.00	295.00	295.00
55015 - Septic Tank Application	10,575.00	11,280.00	7,000.00	7,000.00	10,475.00	15,000.00
55020 - Foster Care Inspection Fee	150.00	150.00	100.00	100.00	50.00	100.00



Consolidated Revenues-All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2025 City Commission Adopted
55025 - Rabies Fees	0.00	0.00	0.00	0.00	3,080.00	4,000.00
56615 - Arrest Fees	8,581.32	8,164.29	8,500.00	8,500.00	6,221.86	8,000.00
57010 - Ambulance Service-Intermedix	691,615.98	842,960.64	687,846.00	687,846.00	798,064.67	850,000.00
58001 - Golf Course Revenue	19,171.28	14,324.75	23,000.00	23,000.00	21,594.30	23,000.00
58002 - Contribution from County	629,760.04	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
58003 - Park User Fees	22,850.00	0.00	0.00	16,000.00	16,000.00	0.00
58004 - Golf Course-Membership Fees	31,489.21	29,115.35	30,000.00	30,000.00	25,673.05	35,000.00
58005 - Golf Course-Merchandise Sales	19,038.34	20,792.98	20,000.00	20,000.00	21,671.52	25,000.00
58006 - Golf Course-Cart Rentals	55,879.24	57,862.53	58,000.00	58,000.00	69,987.49	75,000.00
58007 - Golf Course-Driving Range Fees	25,172.62	29,759.15	26,500.00	26,500.00	33,056.37	33,100.00
58008 - Golf Course-Green Fees	125,994.14	163,521.32	269,000.00	269,000.00	188,399.42	190,000.00
58009 - Golf Course-Rental Fees	5,333.20	32.34	1,000.00	1,000.00	500.00	500.00
58010 - Golf Course-Food & Beverage Sales	17,626.85	25,923.36	23,000.00	23,000.00	22,376.10	25,000.00
58014 - Alcohol Sales	37,535.43	41,763.76	41,000.00	41,000.00	42,717.60	45,000.00
58015 - Golf Lessons	480.00	1,320.00	700.00	700.00	350.00	0.00
58050 - Rec Hall Rental Fees	20,480.00	20,725.00	28,000.00	28,000.00	32,982.85	35,000.00
58051 - Field Rental Fees	5,095.50	9,174.75	13,000.00	13,000.00	8,947.30	10,000.00
58053 - BBQ Rental Fees	50.00	50.00	500.00	500.00	0.00	0.00
58054 - Electricity Fees	4,171.50	1,898.50	6,000.00	6,000.00	5,221.70	6,000.00
58056 - Concession Rental Revenue	21,991.55	260.00	2,000.00	2,000.00	0.00	0.00
58058 - Adult Softball League Fees	48,453.49	(280.00)	15,000.00	15,000.00	0.00	0.00
58059 - Tournament Fees	2,120.00	2,400.00	0.00	0.00	0.00	0.00
58060 - Swim Lessons	9,360.00	11,787.97	15,000.00	15,000.00	15,000.00	16,000.00
58061 - Pool Party Rental	5,990.00	3,660.00	8,000.00	8,000.00	8,000.00	8,000.00
58062 - Swim Team Registration	0.00	0.00	9,000.00	9,000.00	9,000.00	9,000.00
58065 - Swimming Pool Admission-Open Swim	11,896.00	12,894.00	15,000.00	15,000.00	15,000.00	15,000.00
58066 - Swimming Pool Admission-Aerobic Swim	45.00	1,324.00	500.00	500.00	500.00	500.00
58067 - Swimming Pool Admission-Nite Swim	10,316.00	2,032.00	10,000.00	10,000.00	10,000.00	10,000.00
58068 - Sk Registration	610.00	6,955.00	8,000.00	8,000.00	8,000.00	8,000.00
58069 - Downtown Pavilion Rental Fees	285.00	35.00	400.00	400.00	400.00	400.00
58070 - Centennial Bandstand Rental Fees	0.00	0.00	100.00	100.00	100.00	100.00
58071 - Recreation Fees	10,851.00	9,857.00	12,000.00	12,000.00	13,387.00	15,000.00
58073 - Senior/Adult Swim	2,278.00	252.00	2,000.00	2,000.00	2,000.00	2,000.00
58074 - Volleyball	519.00	2,942.00	4,000.00	4,000.00	4,000.00	4,000.00
58075 - Scoreboard Advertising Revenue	0.00	2,000.00	12,500.00	12,500.00	2,000.00	0.00
58076 - Pool Season Pass Cards	130.00	670.00	600.00	600.00	1,010.00	1,000.00
58135 - Rent - Water Tower	26,302.61	27,091.69	27,904.44	27,904.44	27,904.44	28,742.00
58137 - Rent - Cell Tower	5,280.00	6,089.03	6,336.00	6,336.00	6,336.00	6,336.00
59943 - OtherInc-Recycling Ins Recovery	0.00	16,273.46	0.00	0.00	77,759.00	0.00
62110 - Vacant Lot Clearance	12,400.26	6,772.43	15,000.00	15,000.00	14,341.46	20,000.00
62120 - Demolition Recovery Revenue	33,766.23	40,207.90	30,000.00	30,000.00	30,538.08	35,000.00
62130 - Noxious Matter Abatement Rev	(4,529.89)	4,976.94	69,600.00	69,600.00	4,976.05	5,000.00
72029 - Salary/Benefits Reimbursement	0.00	0.00	0.00	0.00	11,329.43	0.00
72030 - Donations	37,834.60	51,957.80	35,000.00	90,870.09	94,392.09	0.00
75001 - Transfer In From Fund 001	481,250.00	461,427.13	215,816.00	215,816.00	215,816.00	14,647.00
75002 - Transfer In from Fund 002	35,000.00	35,000.00	100,925.31	100,925.31	100,925.31	94,707.00
75010 - Transfer from Fund 051	1,485,000.00	1,485,000.00	1,529,550.00	1,603,610.00	603,610.00	1,383,367.00
75033 - Transfer From Fund 033	0.00	17,357.42	0.00	0.00	0.00	0.00
75087 - Transfer From Fund 087	95,758.16	95,402.16	95,046.19	95,046.19	95,046.19	94,691.00
75091 - Transfer From Fund 091	1,572.14	0.00	0.00	0.00	0.00	0.00
75092 - Transfer From Fund 092	150,000.00	150,000.00	165,000.00	165,000.00	165,000.00	346,334.00
75094 - Transfer from Fund 094	9,910.26	0.00	0.00	0.00	0.00	0.00
75098 - Transfer From Fund 098	0.00	0.00	0.00	0.00	0.00	307,773.69
75101 - Transfer from Fund 101	484.75	0.00	0.00	0.00	0.00	0.00
75106 - Transfer From Fund 106	35,261.32	0.00	0.00	0.00	0.00	0.00
75107 - Transfer from Fund 107	1,869.73	0.00	0.00	0.00	0.00	0.00
75108 - Transfer From Fund 108	13,927.24	0.00	0.00	0.00	0.00	0.00
75110 - Transfer From Fund 010	9.46	0.00	0.00	0.00	0.00	0.00
75114 - Transfer From Fund 114	13,325.00	0.00	0.00	0.00	0.00	0.00
75115 - Transfer from Fund 115	6,246.25	385.14	0.00	0.00	0.00	0.00



Consolidated Revenues-All Funds

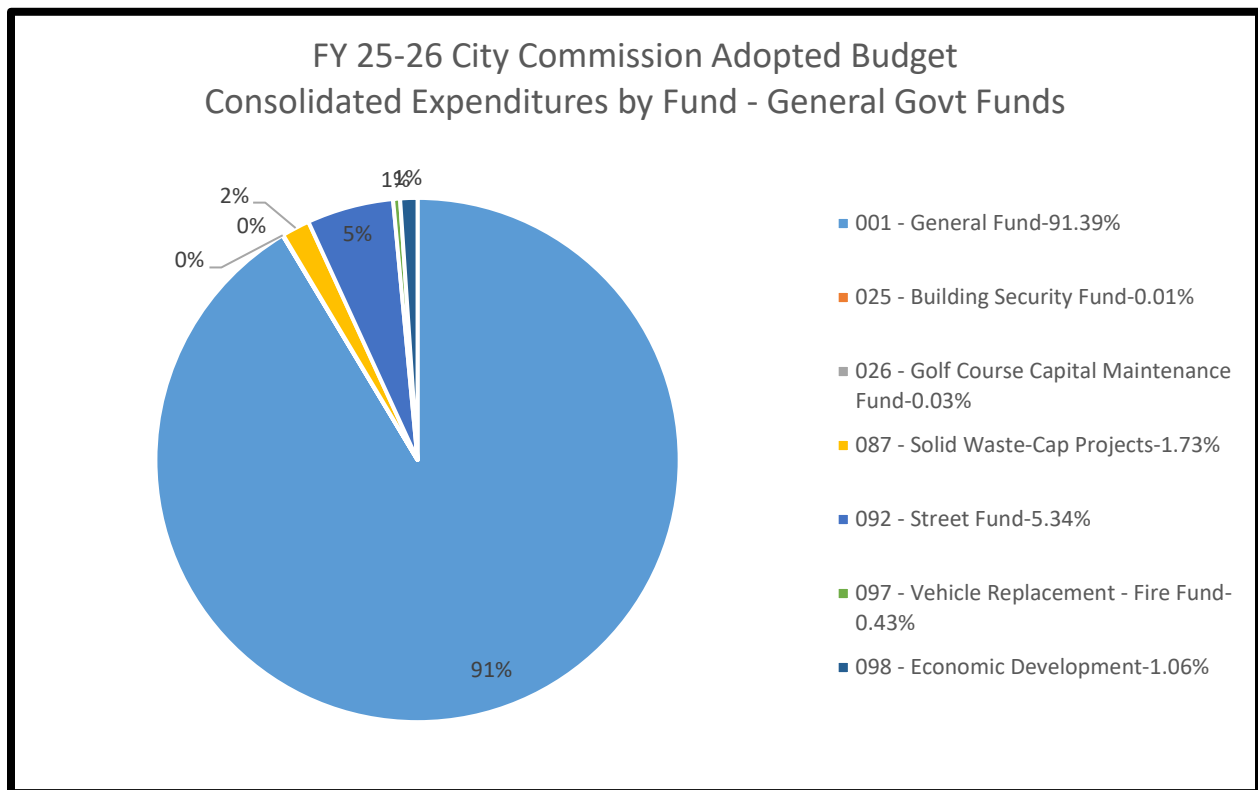
Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2025 City Commission Adopted
75120 - Transfer from Fund 120	0.00	0.00	403,221.99	403,221.99	403,221.99	0.00
75126 - Transfer From Fund 126	119,453.44	0.00	0.00	0.00	0.00	0.00
75138 - Transfer From Insur FD 138	631,905.99	360,738.96	1,051,111.56	1,051,111.56	1,051,111.56	417,600.00
75203 - Transfer from 203	0.00	0.00	14,625.00	14,625.00	14,625.00	0.00
81100 - Landfill Fees	407,367.25	449,082.97	440,062.00	440,062.00	456,638.06	500,000.00
81110 - Landfill Surcharge Revenue	266,856.50	264,042.59	266,595.00	266,595.00	264,975.45	270,000.00
81115 - Bad Debt Recovery	27,408.78	3,290.45	0.00	0.00	0.00	0.00
81200 - Garbage Fees	2,732,687.66	2,706,459.82	2,728,343.00	2,728,343.00	2,713,823.93	2,728,343.00
81205 - Garbage Fees - Additional	580,060.06	576,989.79	579,505.00	579,505.00	634,177.68	650,000.00
81700 - Penalty Fee on Garbage Fees	29,463.06	30,168.06	29,080.00	29,080.00	43,636.44	40,000.00
81702 - Penalty Fee-Landfill Surcharge	2,712.80	2,630.76	2,641.00	2,641.00	3,905.86	4,000.00
81710 - Penalty Fee on NSF	75.00	0.00	50.00	50.00	50.00	50.00
84000 - Street Maintenance Fee	1,089,702.07	1,128,302.15	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00
89000 - Solid Waste Miscellaneous	5,504.98	4,377.00	5,390.00	5,390.00	4,514.55	5,000.00
91000 - Sale of City Property	0.00	0.00	218,300.00	393,300.00	480,697.95	0.00
91001 - Solid Waste Metal Revenue	6,658.35	17,921.10	7,500.00	7,500.00	9,644.65	10,000.00
91100 - Sale of City Publications	45.00	180.20	125.00	125.00	191.53	185.00
91200 - Recycling Revenue	5,919.56	6,617.82	5,600.00	5,600.00	8,224.94	8,000.00
91201 - Sale of Open Records Documents	955.52	956.93	951.00	951.00	1,477.38	1,015.00
91400 - Discount Revenue Sales Tax	1,380.72	1,413.71	1,371.00	1,371.00	1,411.45	1,402.00
91503 - Interest Income	829,981.67	1,058,712.14	959,280.00	959,280.00	917,111.65	917,442.00
92000 - Auction Revenue	0.00	92,198.04	2,500.00	2,500.00	0.00	0.00
94000 - Intergovernmental Revenue	229,999.53	80,000.00	0.00	0.00	0.00	0.00
99000 - Miscellaneous	42,877.95	26,669.73	17,820.00	17,820.00	60,218.49	25,150.00
99602 - Lease Proceeds	0.00	298,465.00	0.00	0.00	0.00	0.00
Total Consolidated Revenues-All Funds	26,464,718.33	26,616,489.86	28,176,796.97	28,497,727.06	27,662,722.55	28,558,826.69

CONSOLIDATED EXPENDITURES

GENERAL GOVERNMENTAL FUNDS



Fund Type	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
GENERAL GOVERNMENTAL FUNDS						
001 - General Fund	22,117,330.22	24,671,351.27	26,025,416.63	26,233,312.61	25,569,414.20	26,454,541.92
025 - Building Security Fund	12,595.92	0.00	0.00	0.00	0.00	2,000.00
026 - Golf Course Capital Maintenance F	28,000.00	61,567.13	0.00	0.00	0.00	8,870.00
087 - Solid Waste-Cap Projects	874,206.19	579,039.31	595,383.19	595,383.19	588,805.56	500,998.61
090 - Landfill Closure Fund	105,936.14	50,154.60	427,032.80	427,032.80	427,000.00	0.00
091 - Gf Capital Projects	1,572.14	0.00	0.00	0.00	0.00	0.00
092 - Street Fund	790,529.18	1,620,811.84	1,478,500.25	1,478,500.25	1,242,566.31	1,546,334.00
093 - Park Maintenance Fund	56,091.04	43,287.31	0.00	8,980.00	8,980.00	0.00
097 - Vehicle Replacement - Fire Fund	0.00	46,266.88	0.00	153,000.00	78,000.00	125,000.00
098 - Economic Development Fund	321,922.84	342,068.67	265,000.00	271,500.00	274,038.48	307,773.69
105 - Vehicle Replacement - Police Fund	30,000.00	0.00	0.00	0.00	0.00	0.00
120 - Property Tax Reserve Fund	0.00	0.00	403,221.99	403,221.99	403,221.99	0.00
123 - Economic Devel Grant Program	229,999.53	80,000.00	45,000.00	85,000.00	85,000.00	0.00
206 - Chamberlain Park Project	49,900.00	31,052.89	0.00	0.00	0.00	0.00
Total General Governmental Funds	24,618,083.20	27,525,599.90	29,239,554.86	29,655,930.84	28,677,026.54	28,945,518.22



Consolidated Expenditures-All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission
11100 - Salaries & Wages	10,143,705.61	11,501,331.47	12,489,591.38	11,878,270.22	11,878,270.22	12,689,549.00
11200 - Overtime	973,488.07	917,153.37	861,009.00	1,108,886.49	1,110,702.88	957,955.00
11206 - Overtime-Swat	31,519.74	43,350.21	50,368.00	67,967.90	67,967.90	50,728.00
11300 - Longevity	62,586.68	62,135.15	80,243.00	67,046.58	67,046.64	86,435.00
11301 - Longevity - Non Civil Service	52,042.89	51,707.67	64,260.00	56,050.58	56,050.58	67,849.00
11400 - Retirement - TMRS	917,436.76	1,136,912.60	1,246,385.08	1,216,818.30	1,216,818.30	1,359,421.00
11500 - FICA	841,959.13	937,169.82	1,058,947.95	990,301.88	990,301.88	1,073,691.00
11600 - Group Health Insurance	2,603,309.84	3,042,797.67	3,809,920.64	3,721,932.29	3,721,932.29	3,593,309.00
11601 - Group Health Ins-Retirees	11,132.40	11,410.71	15,265.00	10,605.48	10,605.48	15,265.00
11700 - Workers' Compensation	195,933.20	349,683.71	386,643.98	375,557.77	375,557.77	328,482.00
11800 - Unemployment Compensation	2,455.90	31,513.13	32,403.00	28,265.75	28,265.77	33,563.00
11900 - Educational Incentive	25,271.46	27,140.56	27,674.00	26,858.45	27,338.41	32,625.00
12000 - Car Allowance	24,067.15	24,869.35	28,861.00	32,469.46	32,469.46	28,885.00
12100 - Clothing Allowance	8,722.38	7,146.66	7,355.00	7,832.30	7,832.30	8,400.00
12200 - Certification Pay	170,018.43	145,599.57	152,809.00	154,213.67	153,733.71	165,089.00
12300 - Life Insurance	18,796.94	20,825.74	23,267.04	20,798.67	20,829.29	23,364.00
12900 - Safety Incentive	10,905.00	10,270.00	13,500.00	13,500.00	13,500.00	13,500.00
17600 - Volun-Workers' Comp	1,048.18	1,248.17	395.00	2,483.50	2,483.50	370.00
17700 - Volun-Retirement	3,241.39	8,520.06	7,686.00	3,490.02	3,490.02	7,500.00
19900 - Salaries/Benefits (dif Agency)	(66,990.00)	(75,728.81)	(85,406.91)	(34,021.03)	(34,021.03)	0.00
21100 - Supplies	76,055.11	79,346.75	74,167.00	69,659.72	71,968.02	74,121.00
21104 - Supplies - CID	0.00	0.00	1,000.00	1,770.00	1,000.00	0.00
21110 - Employee Recognition Supplies	4,532.09	4,948.56	4,900.00	6,540.78	5,506.23	4,900.00
21114 - Concession Supplies	1,292.13	0.00	0.00	0.00	0.00	0.00
21130 - Supplies - Safety Incentives	3,230.45	3,390.06	3,582.00	3,582.00	3,582.00	3,582.00
21150 - Supplies-Open Records Document	283.59	164.16	250.00	150.00	150.00	250.00
21155 - Supplies-Parade Float	(8.11)	25.00	25.00	0.00	0.00	25.00
21176 - Irrigation Supplies	6,832.04	3,745.00	3,840.00	8,235.15	8,235.15	8,000.00
21177 - Pro Shop Supplies	1,752.86	3,527.03	1,920.00	1,920.00	1,920.00	1,920.00
21178 - Maintenance Supplies	10,041.09	10,872.85	10,000.00	11,242.24	11,620.15	10,000.00
21179 - Golf Course Accessories	971.66	840.70	2,880.00	1,828.34	1,828.34	2,880.00
21181 - Aggregates	4,750.00	3,358.05	3,000.00	7,922.77	7,922.77	5,000.00
21195 - Janitorial Supplies	18,503.02	19,564.89	17,000.00	17,000.00	17,502.05	17,000.00
21200 - Uniforms & Personal Wear	106,185.55	79,219.71	88,994.00	77,994.22	78,077.62	90,993.00
21204 - Uniforms & Personal Wear - CID	0.00	0.00	2,000.00	447.36	447.36	0.00
21400 - Chemicals	20,234.77	21,508.40	26,500.00	14,195.95	14,195.95	23,900.00
21401 - Pool Chemicals	15,439.02	15,473.31	25,500.00	23,614.93	24,211.64	25,500.00
21402 - Weed Control Chemicals	857.04	4,275.69	4,400.00	1,875.00	1,875.00	4,400.00
21403 - Pesticide Chemicals	3,161.16	2,706.42	3,000.00	3,329.63	3,329.63	3,000.00
21404 - Fertilizer Chemicals	18,178.83	17,718.39	19,000.00	16,895.81	16,895.81	19,000.00
21500 - Motor Gas & Oil	541,825.70	534,190.85	490,616.00	469,120.43	469,385.52	459,316.00
21504 - Motor, Gas, & Oil - CID	0.00	0.00	11,500.00	500.00	500.00	0.00
21700 - Minor Eq/Furniture	79,278.79	104,854.84	53,749.95	102,268.12	102,626.30	46,969.00
21800 - Guns & Ammunition	20,304.27	7,615.45	20,767.00	10,767.00	10,767.00	20,767.00
21900 - Animal Care	29,688.01	24,938.13	23,500.00	24,500.00	26,500.00	26,000.00
22000 - Rollouts & Dumpsters	98,133.30	84,356.40	100,000.00	94,825.00	94,825.00	100,000.00
22400 - Medical Supplies	59,460.10	78,141.25	54,009.00	49,491.90	49,491.90	59,309.00
22401 - Safety/First Aid	442.93	0.00	500.00	500.00	500.00	500.00
22402 - Medical Supplies - Veterinary	8,833.89	7,380.09	7,500.00	8,643.79	9,343.79	7,500.00
22500 - Educational Materials/Supplies	3,029.01	2,900.00	1,755.00	0.00	0.00	1,755.00
22600 - Computers & Associated Equip	47,477.92	59,726.35	10,680.00	16,151.33	18,546.03	58,280.00
22604 - Computers & Associated Equip - CID	0.00	0.00	1,200.00	600.00	600.00	0.00
22610 - Computers&Eq--LETPP	0.00	0.00	0.00	0.00	0.00	126,000.00



Consolidated Expenditures-All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission
23500 - Merchandise-Cost of Goods Sold	24,964.07	31,540.80	4,000.00	4,000.00	4,000.00	4,000.00
23501 - Alcohol-Cost of Goods Sold	19,454.42	19,001.97	15,000.00	16,753.18	16,753.18	15,000.00
31100 - Communications	228,120.92	244,369.01	251,521.60	255,171.09	255,438.40	284,442.00
31102 - Communications - Municipal Building	49,438.58	51,185.73	51,504.00	46,303.85	46,303.85	51,888.00
31103 - Communications - City Hall Complex	53,207.02	53,478.21	53,508.00	50,212.10	50,212.10	53,652.00
31104 - Communications - CID	0.00	0.00	5,868.00	4,623.10	4,623.10	0.00
31300 - Postage & Freight	41,307.61	46,669.29	34,640.00	30,031.39	30,056.39	26,830.00
31400 - Professional Services	540,251.12	712,452.19	999,588.80	1,039,206.46	1,044,158.07	441,168.00
31401 - PrfSrv-Appraisal Dst	158,969.30	186,914.04	199,440.80	188,728.84	188,728.84	199,442.00
31410 - ProfSrv-Sftware Mnt	278,418.86	274,103.89	299,980.00	296,193.22	296,193.22	326,306.00
31425 - Prof. Services-GPS	11,712.00	11,600.00	12,212.00	12,877.46	12,877.46	11,520.00
31427 - Prf Srv-Actuarial Services	4,750.00	4,750.00	5,000.00	5,000.00	5,000.00	5,000.00
31433 - Prof Srvcs-TAMUK Stadium Renov	25,000.00	0.00	0.00	0.00	0.00	0.00
31434 - PrfSrv-Rehrig Software Maint	8,187.50	8,250.00	8,100.00	8,100.00	8,100.00	8,250.00
31439 - Prof Serv-Events & Clean Up	5,882.12	9,033.00	7,500.00	7,051.71	7,051.71	7,000.00
31441 - Special Events & Festivals	17,995.08	16,878.35	9,500.00	16,136.92	16,136.92	14,500.00
31442 - Prof Srv-HALO Flight	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
31448 - ProfSrv-Health & Wellness Initiative	400.00	793.73	1,300.00	350.00	800.00	1,000.00
31451 - Prof Srv-Amb - Intermedix	69,981.73	80,876.67	61,500.00	77,122.41	77,122.41	65,495.00
31470 - Prof Svcs - Audit Services	64,655.00	69,192.07	70,550.00	74,380.85	74,380.85	78,050.00
31488 - Prof. Services-Minor Vet Care	23,302.38	20,917.89	20,000.00	13,722.88	13,972.88	20,000.00
31493 - Tournament Expenditures	2,950.00	0.00	0.00	0.00	0.00	0.00
31495 - 5K Event	662.42	2,421.08	1,000.00	4,000.00	4,000.00	1,000.00
31496 - Track Team	900.00	900.00	900.00	900.00	900.00	900.00
31497 - Swim Team Program	0.00	0.00	900.00	900.00	900.00	900.00
31498 - Adult Softball Leauge	5,987.47	0.00	8,000.00	8,000.00	8,000.00	8,000.00
31499 - Recreational Programs	25,861.95	37,554.02	7,820.00	31,820.00	31,820.00	7,820.00
31500 - Printing & Publishing	52,196.49	50,987.58	42,943.00	39,718.36	39,965.07	40,008.00
31550 - Printing - Employment Ads	5,755.95	3,154.21	3,247.00	2,874.00	3,247.00	3,247.00
31600 - Membership, Training, Travel	60,662.27	71,361.97	49,060.00	55,562.59	56,095.16	67,114.00
31601 - Mayor Fugate-Training & Travel	4,840.89	4,836.91	5,000.00	4,805.00	4,805.00	5,000.00
31603 - Commissioner Lopez-Training & Travel	1,468.70	3,340.42	5,000.00	2,796.65	2,796.65	5,000.00
31604 - Training & Travel - CID	0.00	0.00	10,168.00	10,698.00	10,168.00	0.00
31606 - CM-Training & Travel	4,163.48	3,251.14	7,000.00	4,889.65	4,998.21	7,000.00
31607 - CS-Training & Travel	4,691.20	4,909.68	7,000.00	5,979.96	5,979.96	7,000.00
31608 - Commissioner Hinojosa-Training & Travel	4,295.03	2,100.16	5,000.00	2,906.36	2,906.36	5,000.00
31610 - Travel - Mileage Reimb	370.29	582.91	500.00	0.00	0.00	0.00
31613 - Training - Academy	21,644.00	17,697.49	20,750.00	28,731.00	28,731.00	20,750.00
31620 - Training & Travel - Fire Chief	3,487.84	5,280.16	5,000.00	5,000.00	5,000.00	5,000.00
31621 - Training & Travel - Civil Service	11,291.68	19,611.36	14,400.00	18,895.43	19,119.44	19,000.00
31622 - Commissioner Alvarez-Training & Travel	6,168.56	4,065.09	5,000.00	2,454.60	2,454.60	5,000.00
31623 - Commissioner Torres-Training & Travel	5,635.65	3,228.05	0.00	0.00	0.00	0.00
31624 - Comm Alarcon-Training & Travel	0.00	1,115.30	5,000.00	2,134.38	2,134.38	5,000.00
31625 - Training & Travel-Special Events	1,924.00	2,325.00	1,250.00	3,396.00	3,396.00	1,250.00
31630 - Training & Travel - Police Chief	2,899.49	40.00	2,782.00	2,643.12	2,643.12	2,782.00
31640 - Training & Travel - Finance Admin	4,802.13	7,001.84	10,420.00	11,240.64	11,285.64	10,520.00
31641 - Training & Travel - Purchasing	1,637.59	2,347.42	2,901.00	1,719.49	1,719.49	2,901.00
31651 - Training & Travel - HR	2,516.11	6,660.74	7,525.00	7,087.40	5,000.00	5,000.00
31652 - Training & Travel - Risk Mgmt	1,406.95	0.00	0.00	0.00	0.00	0.00
31661 - Training & Travel - Public Works Admin	1,295.00	2,313.43	2,400.00	2,734.75	3,465.18	2,400.00
31700 - Memberships & Dues	35,922.59	35,451.17	39,645.00	35,306.59	34,706.59	37,740.00
31800 - Equipment Rent	10,189.45	11,387.26	14,955.00	4,271.86	4,571.86	12,875.00
31900 - Catering	20,704.40	19,977.92	20,392.00	19,199.53	19,685.66	19,942.00



Consolidated Expenditures-All Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission
32100 - State Fees	33,762.68	35,651.41	39,060.00	36,164.58	36,164.58	36,660.00
32300 - Utilities	470,304.28	535,904.23	539,285.00	584,536.67	582,067.31	671,180.00
32302 - Utilities - Municipal Building	29,871.60	16,232.26	15,600.00	15,831.01	15,831.01	15,600.00
32303 - Utilities - City Hall Complex	55,887.53	60,841.69	54,000.00	50,627.18	50,627.18	54,000.00
32304 - Utilities - Cottage Building	1,325.62	1,124.20	1,236.00	1,234.14	1,358.09	1,236.00
32400 - Laundry	28,402.14	30,558.35	30,753.00	28,170.53	28,538.60	32,503.00
32404 - Laundry - CID	0.00	0.00	4,000.00	3,999.12	3,999.12	0.00
32500 - Medical Treatment	25,255.85	26,477.53	24,940.00	26,640.20	26,800.00	24,480.00
32600 - Election	923.22	48,662.92	0.00	3,575.00	3,575.00	55,000.00
32800 - Claims Paid Against City	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
32803 - Claims - City Special	384.21	517.05	5,000.00	0.00	0.00	0.00
32816 - Claims - Police Patrol	0.00	3,830.00	0.00	0.00	0.00	0.00
32827 - Claims - Water Construction	0.00	0.00	0.00	0.00	1,070.29	0.00
32831 - Claims - WW North Plant	0.00	1,244.80	0.00	0.00	0.00	0.00
32833 - Claims - Sewer Construction	0.00	200.00	0.00	0.00	0.00	0.00
32839 - Claims-Parks	0.00	0.00	0.00	839.45	839.45	0.00
33100 - Subscriptions	10,833.00	16,837.17	22,345.50	22,879.75	22,879.75	25,622.00
33104 - Subscriptions - CID	0.00	0.00	50.00	0.00	50.00	0.00
33500 - Insurance	5,091.00	0.00	0.00	0.00	0.00	0.00
33501 - Insurance-Property/Liability	328,133.91	406,250.18	408,384.00	408,383.79	408,383.79	408,384.00
34000 - Jail Contract Expense	140,525.00	290,360.00	319,375.00	200,000.00	224,350.00	182,500.00
34001 - Advertising Services	1,918.01	522.84	2,592.00	2,592.00	2,592.00	2,592.00
34100 - Collection Exp-Tax Office	17,097.00	17,086.50	17,100.00	17,217.00	17,217.00	17,217.00
34200 - Special Services	35,639.43	16,250.81	17,400.00	19,280.54	20,561.03	20,496.00
34300 - Other Services	167.00	167.00	2,144.00	224.60	224.60	2,144.00
34400 - Keep Kingsville Beautiful	9,591.10	8,027.33	6,600.00	6,600.00	6,600.00	6,600.00
34500 - Community Appearance City/KWOP	6,002.47	0.00	0.00	0.00	0.00	0.00
34502 - Community Appear-Citizens Demo	27,100.00	35,000.02	40,000.00	27,800.00	30,000.00	40,000.00
34900 - Economic Development Grant	229,999.53	80,000.00	0.00	0.00	0.00	0.00
35501 - Incentive Agreement-Neessen	23,626.99	27,282.28	30,000.00	33,032.45	33,032.45	0.00
35503 - Incentive Agreement-Marshalls	45,468.03	2,361.98	5,000.00	3,110.00	3,110.00	0.00
35504 - Incentive Agreement - Chik-fil-A	60,720.01	60,099.28	65,000.00	59,790.36	59,790.36	0.00
37500 - Miscellaneous Bank Expenses	30.00	0.00	0.00	25.00	25.00	0.00
41100 - Vehicle Maintenance	467,106.45	563,623.67	393,434.00	590,010.59	531,071.94	432,503.00
41104 - Vehicle Maintenance - CID	0.00	0.00	16,500.00	5,250.00	6,500.00	0.00
41400 - Equipment Maintenance	57,557.54	47,577.20	44,885.00	43,960.57	41,154.67	44,880.00
41404 - Equipment Maintenance - CID	0.00	0.00	10,665.00	5,665.00	5,665.00	0.00
41600 - Maint - Rollouts & Dumpsters	1,734.35	0.00	1,026.00	326.00	326.00	500.00
51100 - Building Maintenance	107,406.36	125,417.47	96,200.00	126,500.12	127,121.28	93,240.00
51102 - Building Maintenance - Municipal Building	19,242.75	13,207.05	24,000.00	7,904.00	7,904.00	24,000.00
51103 - Building Maintenance - City Hall Complex	15,278.63	35,293.17	17,000.00	81,578.12	85,034.39	25,000.00
52100 - Street & Bridge	655,267.22	1,355,325.55	1,193,518.25	1,158,518.25	965,462.90	1,200,000.00
52105 - Street & Bridge - Alley	47,268.36	49,999.37	50,000.00	48,600.00	48,600.00	50,000.00
52200 - Signs & Signals	33,261.88	15,184.60	20,000.00	32,223.00	32,223.00	20,000.00
53100 - Drainage	35,508.96	1,800.00	5,000.00	587.00	587.00	1,000.00
59100 - Grounds & Perm Fixtures	136,633.28	114,191.60	28,874.00	185,850.73	185,850.73	28,279.00
59105 - Bandstand Relocation	0.00	0.00	500.00	500.00	500.00	0.00
59110 - Brookshire Park-1	494.61	848.59	1,080.00	1,080.00	1,080.00	1,080.00
59111 - Brookshire Park-Pool	2,120.71	4,394.08	4,000.00	4,000.00	4,000.00	4,000.00
59112 - Corral Park	0.00	519.78	500.00	500.00	500.00	500.00
59113 - Dick Kleberg Park	6,318.55	9,732.52	7,500.00	8,340.61	8,340.61	7,500.00
59114 - Flato Park	281.67	531.40	605.00	605.00	605.00	605.00
59115 - Flores Park	475.72	4,199.54	5,000.00	5,000.00	5,000.00	5,000.00



Consolidated Expenditures-All Funds

Group Summary

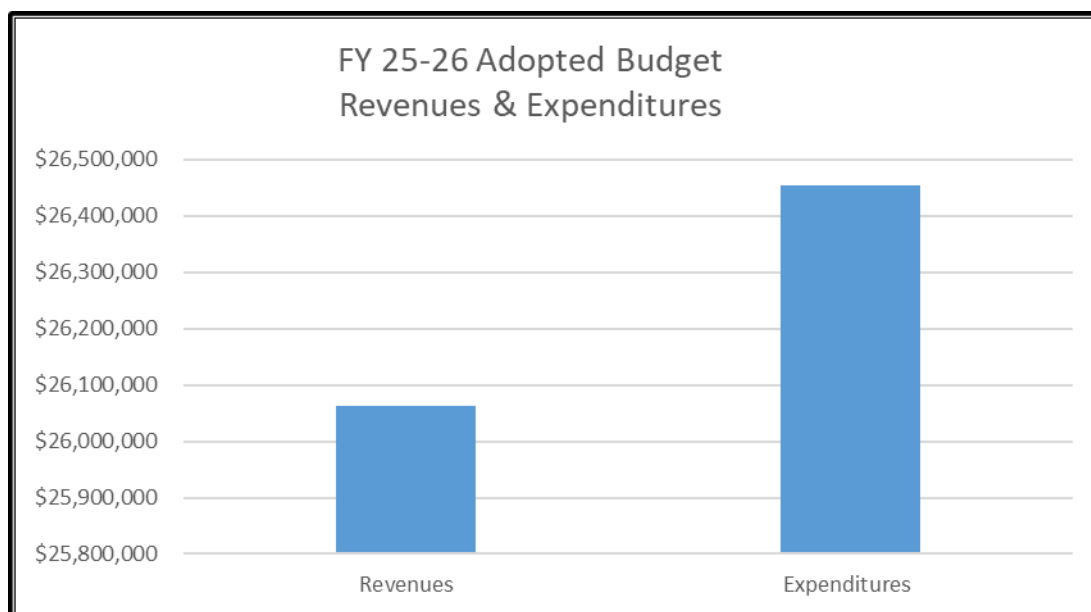
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission
59116 - Thompson Park	790.63	1,398.33	2,000.00	2,000.00	2,000.00	2,000.00
59117 - Parks-Dog Park	676.07	334.83	480.00	480.00	480.00	480.00
64100 - Operating Lease	100,116.33	99,666.36	142,988.92	126,702.16	126,735.65	158,068.92
64200 - Capital Lease-Principle	260,207.63	186,274.84	190,874.00	189,502.19	187,948.95	100,110.28
64201 - Capital Lease-Interest	26,992.58	19,151.18	13,410.00	14,780.57	16,331.18	10,499.33
71100 - Vehicle	284,894.00	0.00	0.00	96,351.98	96,351.98	70,000.00
71200 - Machinery/Equipment	12,091.04	367,860.34	0.00	53,400.00	39,389.00	0.00
71215 - Golf Course Capital Projects - Course Improve	259,520.00	0.00	0.00	0.00	0.00	0.00
71216 - Downtown Revitalization Improvements	10,000.00	0.00	0.00	0.00	0.00	0.00
71228 - Parks-Field Improvements	25,000.00	5,458.44	0.00	0.00	0.00	0.00
71300 - Building	69,772.42	66,487.12	0.00	0.00	0.00	0.00
71310 - City Hall Complex-Landscaping	100,574.56	0.00	0.00	0.00	0.00	0.00
80001 - Transfer Out to Fund 001	151,572.14	150,000.00	568,221.99	568,221.99	568,221.99	654,107.69
80002 - Transfer To Fund 002	12,054.00	12,062.00	12,211.51	12,211.51	12,211.51	0.00
80011 - Transfer Out to Fund 011	201,571.00	202,700.01	203,753.00	203,753.00	203,753.00	203,398.00
80016 - Transfer Out to Fund 016	2,411.16	0.00	0.00	0.00	0.00	0.00
80019 - Transfer Out to Fund 019	426.12	0.00	0.00	0.00	0.00	0.00
80026 - Transfer Out to Fund 026	10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00
80051 - Transfer Out to Fund 051	92,705.00	121,193.00	114,018.19	114,018.19	114,018.19	129,676.00
80059 - Transfer to Fund 059	181.10	0.00	0.00	0.00	0.00	0.00
80083 - Transfer To Fund 083	2,524.75	0.00	0.00	0.00	0.00	0.00
80087 - Transfer to Fund 087	65,000.00	0.00	0.00	0.00	0.00	0.00
80090 - Transfer To Fund 090	95,758.16	95,402.16	95,046.19	95,046.19	95,046.19	94,691.00
80093 - Transfer To Fund 093	50,000.00	29,503.00	0.00	0.00	0.00	0.00
80094 - Transfer To Fund 094	0.00	60,308.66	0.00	0.00	0.00	0.00
80097 - Transfer Out to Fund 097	45,000.00	45,000.00	0.00	0.00	0.00	0.00
80098 - Transfer Out to Fund 098	251,000.00	318,500.00	200,000.00	200,000.00	200,000.00	0.00
80105 - Transfer to Fund 105	10,000.00	10,000.00	0.00	0.00	0.00	0.00
80106 - Transfer to Fund 106	10,000.00	0.00	0.00	0.00	0.00	0.00
80108 - Transfer to Fund 108	6,796.24	0.00	0.00	9,084.26	9,084.26	0.00
80115 - Transfer to Fund 115	30,000.00	0.00	0.00	0.00	0.00	0.00
80121 - Transfer to Fund 121	0.00	0.00	45,000.00	45,000.00	45,000.00	0.00
80139 - Transfer to Fund 139	0.00	10,000.00	0.00	0.00	0.00	0.00
80206 - Transfer to Fund 206	49,900.00	34,856.12	0.00	0.00	0.00	0.00
80207 - Transfer to Fund 207	0.00	0.00	0.00	15,493.13	15,493.13	0.00
80601 - Transfer To Fund 601	0.00	6,785.80	0.00	0.00	0.00	0.00
85000 - Department Year End Reductions	0.00	0.00	0.00	771,986.74	0.00	0.00
86000 - Budget Amendment Reserve	0.00	0.00	300,000.00	0.00	0.00	300,000.00
95000 - Bad Debt	52,434.96	0.00	0.00	0.00	0.00	0.00
Total Consolidated Revenues-All Funds	24,618,083.20	27,525,599.90	29,239,554.86	29,669,930.84	28,677,026.54	28,945,518.22



FUND 001 – GENERAL

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 26,062,980
Expenditures	26,454,542
Net Revenues over (under) Expenditures	<u>\$ (391,562)</u>

Fund Balance

Beginning Fund Balance - (Unaudited)		\$ 7,173,283
Budgeted Revenues	\$ 23,513,198	
Budgeted Transfers In	<u>2,549,782</u>	
Total Budgeted Revenues		26,062,980
Budgeted Expenditures	\$ 26,310,219	
Budgeted Transfers Out	<u>144,323</u>	
Total Budgeted Expenditures		<u>26,454,542</u>
Estimated Ending Fund Balance 09/30/26		<u><u>\$ 6,781,721</u></u>

Minimum Requirements (25% of Operating Expenditures + Transfers Out)		
Total Expenditures (subject to calculation)	\$ 26,454,542	
Minimum Requirements (25% of Expenditures)	\$ 6,613,635	
Estimated Ending Fund Balance 09/30/26	<u>6,781,721</u>	
Above (Below) Minimum Requirements	<u><u>\$ 168,085</u></u>	25.64%



REVENUES AND EXPENDITURES

DEPARTMENT SUMMARY FUND 001

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Revenues						
Fund: 001 - General Fund						
000 - Non-Departmental	3,294,059.32	3,148,135.28	4,464,490.86	4,713,550.86	3,798,772.04	3,510,364.69
103 - City Special	0.00	92,198.04	0.00	0.00	0.00	0.00
160 - Planning /DevlopSvcs	251,432.36	296,340.86	538,675.00	538,675.00	324,769.05	606,325.00
170 - Solid Waste Management	3,211,013.11	3,216,891.40	3,215,975.00	3,215,975.00	3,236,482.57	3,291,343.00
180 - Finance	14,730,438.67	14,783,864.71	15,301,675.00	15,301,675.00	15,292,899.40	16,530,696.00
210 - Police	11,110.92	10,744.29	17,320.00	17,320.00	18,271.90	13,000.00
220 - Fire	798,406.61	948,325.14	784,846.00	805,496.00	917,622.40	944,860.00
440 - Health	44,261.00	33,671.00	44,705.00	46,705.00	61,796.74	74,641.00
450 - Parks & Recreation	1,165,760.06	1,316,180.28	1,188,800.00	1,238,020.09	1,152,487.29	1,091,750.00
Total Revenues By Department	23,506,482.05	23,846,351.00	25,556,486.86	25,877,416.95	24,803,101.39	26,062,979.69

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Expenditures						
Fund: 001 - General Fund						
100 - City Commission	124,642.99	135,919.92	146,476.50	146,476.50	130,176.16	130,315.00
101 - City Manager	336,431.22	337,701.04	345,661.41	427,281.27	425,369.79	380,560.00
103 - City Special	849,974.20	760,425.47	1,003,369.80	698,748.42	685,199.24	1,525,912.92
106 - Economic Development	0.00	0.00	0.00	0.00	0.00	162,108.00
110 - Human Resources	419,904.27	464,133.49	513,957.86	531,381.29	524,482.47	523,787.00
140 - Legal	279,566.25	304,617.11	324,866.36	324,866.36	324,898.26	330,686.00
160 - Planning /DevlopSvcs	812,422.39	970,619.73	964,867.18	1,001,289.05	940,046.57	840,902.00
170 - Solid Waste Management	2,050,686.27	2,157,562.03	2,328,952.11	2,353,036.30	2,357,650.95	2,359,630.00
180 - Finance	1,990,652.51	1,612,571.75	1,563,691.14	1,641,388.50	1,624,023.58	1,568,583.00
190 - Technology Services	0.00	773,680.42	768,339.24	779,051.15	781,482.46	887,314.00
210 - Police	5,837,021.95	6,468,320.49	7,475,802.92	7,511,649.50	7,084,729.67	7,200,735.00
220 - Fire	3,906,410.12	4,392,712.73	4,756,084.92	4,776,734.92	4,717,093.74	4,817,605.00
225 - Volunteer Fire	28,124.88	29,164.50	38,430.00	38,430.00	31,266.13	35,675.00
300 - Public Works	159,433.73	206,956.04	216,170.51	364,390.51	352,658.58	205,661.00
302 - Service Center	61,058.70	55,373.79	58,846.00	61,546.00	59,842.07	34,136.00
303 - Garage	455,771.31	510,340.69	589,393.00	586,693.00	579,014.79	582,053.00
305 - Street	1,414,857.72	1,611,144.39	1,542,437.36	1,518,353.17	1,494,868.90	1,675,927.00
440 - Health	730,274.15	885,139.05	934,377.38	936,617.38	937,551.14	957,853.00
450 - Parks & Recreation	2,051,749.19	2,333,192.05	2,111,647.24	2,168,756.20	2,152,436.61	2,090,776.00
690 - Fund Expense/Transfer	608,348.37	661,776.58	342,045.70	366,623.09	366,623.09	144,323.00
Total Expenditures By Department	22,117,330.22	24,671,351.27	26,025,416.63	26,233,312.61	25,569,414.20	26,454,541.92

Revenues Over (Under) Expenditures	1,389,151.83	(825,000.27)	(468,929.77)	(355,895.66)	(766,312.81)	(391,562.23)



NON-DEPARTMENT

DESCRIPTION

The Non-Department division records revenues that are not tied to any specific division. There are no budgeted expenditures in this Division.

REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
500 - General Svc Fees	\$ 31,582.61	\$ 49,454.18	\$ 34,240.44	\$ 34,240.44	\$ 34,240.44	\$35,078.00
700 - Grants	0.00	0.00	0.00	0.00	0.00	0.00
750 - Transfers	2,462,846.34	2,027,949.02	3,255,924.42	3,329,984.42	2,329,984.42	2,549,781.69
800 - Utility Services	75.00	0.00	50.00	50.00	50.00	50.00
900 - Interest & Other	799,555.37	1,070,732.08	1,174,276.00	1,349,276.00	1,434,497.18	925,455.00
Dept 000 Revenues Total	\$ 3,294,059.32	\$ 3,148,135.28	\$ 4,464,490.86	\$ 4,713,550.86	\$ 3,798,772.04	\$ 3,510,364.69



General Fund 001

Budget Details Revenues-Division 0000

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 500 - General Services Fees							
001-4-0000-58135	Rent - Water Tower	26,302.61	27,091.69	27,904.44	27,904.44	27,904.44	28,742.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual 3% Increase		27,904.44	(0.03)	(837.13)		
City Commission	FY 23-24 Contract Amount		0.00	0.00	(27,904.44)		
City Commission	Whole Dollar Rounding		0.00	0.00	(0.43)		
001-4-0000-58137	Rent - Cell Tower	5,280.00	6,089.03	6,336.00	6,336.00	6,336.00	6,336.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Monthly Rental Fee		12.00	(528.00)	(6,336.00)		
001-4-0000-59943	Other Inc-Insurance Recovery	0.00	16,273.46	0.00	0.00	0.00	0.00
RevCategory: 500 - General Services Fees Total:		31,582.61	49,454.18	34,240.44	34,240.44	34,240.44	35,078.00
RevCategory: 750 - Transfers							
001-4-0000-75002	Transfer From Fund 002	35,000.00	35,000.00	100,925.31	100,925.31	100,925.31	94,707.00
Budget Notes							
Budget Code	Description						
City Commission	Allocation Justification						
	This allocation covers work performed by Finance, Purchasing, IT, HR, Legal, Facilities & City Manager.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Annual Allocation		0.00	0.00	(38,500.00)		
City Commission	2-Increase to annual allocation		0.00	0.00	(11,500.00)		
City Commission	3-Toshiba Copier Lease		0.00	0.00	(4,620.00)		
City Commission	4-Cell Phone Service		0.00	0.00	(87.00)		
City Commission	5-Alloc. for Merchant Services Coord		0.00	0.00	(40,000.00)		
001-4-0000-75010	Transfer From Fund 051	1,485,000.00	1,485,000.00	1,529,550.00	1,603,610.00	603,610.00	1,383,367.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual Allocation		0.00	0.00	(1,529,550.00)		
City Commission	Phone Service		0.00	0.00	(18,084.00)		
City Commission	Reduction to balance budget		0.00	0.00	170,000.00		
City Commission	Toshiba copier lease-Div 6201 & 8000		0.00	0.00	(5,733.00)		
001-4-0000-75091	Transfer From Fund 091	1,572.14	0.00	0.00	0.00	0.00	0.00
001-4-0000-75092	Transfer From Fund 092	150,000.00	150,000.00	165,000.00	165,000.00	165,000.00	346,334.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Crew-(2) Hvy Equip Opr Sal. & Fringe		0.00	0.00	(152,621.00)		
City Commission	Crew-(2) Util. Workers Salary & Fringe		0.00	0.00	(123,062.00)		
City Commission	Crew-100% Foreman Salary & Fringe		0.00	0.00	(70,651.00)		
001-4-0000-75094	Transfer from Fund 094	9,910.26	0.00	0.00	0.00	0.00	0.00
001-4-0000-75098	Transfer From Fund 098	0.00	0.00	0.00	0.00	0.00	307,773.69
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transfer Fund Balance to Close Fund		0.00	0.00	(307,773.69)		



General Fund 001

Budget Details Revenues-Division 0000

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-4-0000-75101	Transfer from Fund 101	484.75	0.00	0.00	0.00	0.00	0.00
001-4-0000-75107	Transfer from Fund 107	1,869.73	0.00	0.00	0.00	0.00	0.00
001-4-0000-75108	Transfer From Fund 108	13,927.24	0.00	0.00	0.00	0.00	0.00
001-4-0000-75110	Transfer From Fund 110	9.46	0.00	0.00	0.00	0.00	0.00
001-4-0000-75114	Transfer from Fund 114	13,325.00	0.00	0.00	0.00	0.00	0.00
001-4-0000-75115	Transfer from Fund 115	6,246.25	385.14	0.00	0.00	0.00	0.00
001-4-0000-75120	Transfer from Fund 120	0.00	0.00	403,221.99	403,221.99	403,221.99	0.00
001-4-0000-75126	Transfer From Fund 126	119,453.44	0.00	0.00	0.00	0.00	0.00
001-4-0000-75138	Transfer from Fund 138	626,048.07	357,563.88	1,042,602.12	1,042,602.12	1,042,602.12	417,600.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Health Care Insur Reimb-13 Waived		13.00	1,800.00	23,400.00		
City Commission	HC Insur Reimb-238 FT EE @ \$150/mo		238.00	(1,800.00)	(428,400.00)		
City Commission	HC Insur Reimb-6 PT EE @ \$150/mo		6.00	(1,800.00)	(10,800.00)		
City Commission	Transfer for ED Director HC Reimb		0.00	0.00	(1,800.00)		
001-4-0000-75203	Transfer from Fund 203	0.00	0.00	14,625.00	14,625.00	14,625.00	0.00
RevCategory: 750 - Transfers Total:		2,462,846.34	2,027,949.02	3,255,924.42	3,329,984.42	2,329,984.42	2,549,781.69
RevCategory: 800 - Utility Services							
001-4-0000-81710	Penalty Fee on NSF	75.00	0.00	50.00	50.00	50.00	50.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	NSF Fees		0.00	0.00	(50.00)		
RevCategory: 800 - Utility Services Total:		75.00	0.00	50.00	50.00	50.00	50.00
RevCategory: 900 - Interest & Other							
001-4-0000-91000	Sale of City Property	0.00	0.00	218,300.00	393,300.00	480,697.95	0.00
001-4-0000-91100	Sale of City Publications	45.00	180.20	125.00	125.00	191.53	185.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Average of last 3 years		0.00	0.00	(185.00)		
001-4-0000-91201	Sale of Open Records Documents	955.52	956.93	951.00	951.00	1,477.38	1,015.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Average of last 3 years		0.00	0.00	(1,015.00)		
001-4-0000-91503	Interest Income	817,871.81	1,044,117.74	945,900.00	945,900.00	904,254.37	904,255.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Expected Revenue		0.00	0.00	(904,255.00)		



General Fund 001

Budget Details Revenues-Division 0000

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

[001-4-0000-99000](#) Miscellaneous

Budget Detail

Budget Code **Description**
City Commission Average of last three years
RevCategory: 900 - Interest & Other Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
(19,316.96)	25,477.21	9,000.00	9,000.00	47,875.95	20,000.00
	Units	Price	Amount		
	0.00	0.00	(20,000.00)		
799,555.37	1,070,732.08	1,174,276.00	1,349,276.00	1,434,497.18	925,455.00
3,294,059.32	3,148,135.28	4,464,490.86	4,713,550.86	3,798,772.04	3,510,364.69
3,294,059.32	3,148,135.28	4,464,490.86	4,713,550.86	3,798,772.04	3,510,364.69
3,294,059.32	3,148,135.28	4,464,490.86	4,713,550.86	3,798,772.04	3,510,364.69

CITY COMMISSION

DESCRIPTION

The City Commission is comprised of a Mayor and four Commissioners who are elected to four-year terms. The core responsibilities of the Commission include determining policies, adopting project budgets, and enacting vital legislation for our government to function both properly and fairly. The City Commission is responsible for appointing a City Manager, City Attorney and Municipal Court Judge.



AUTHORIZED POSITIONS

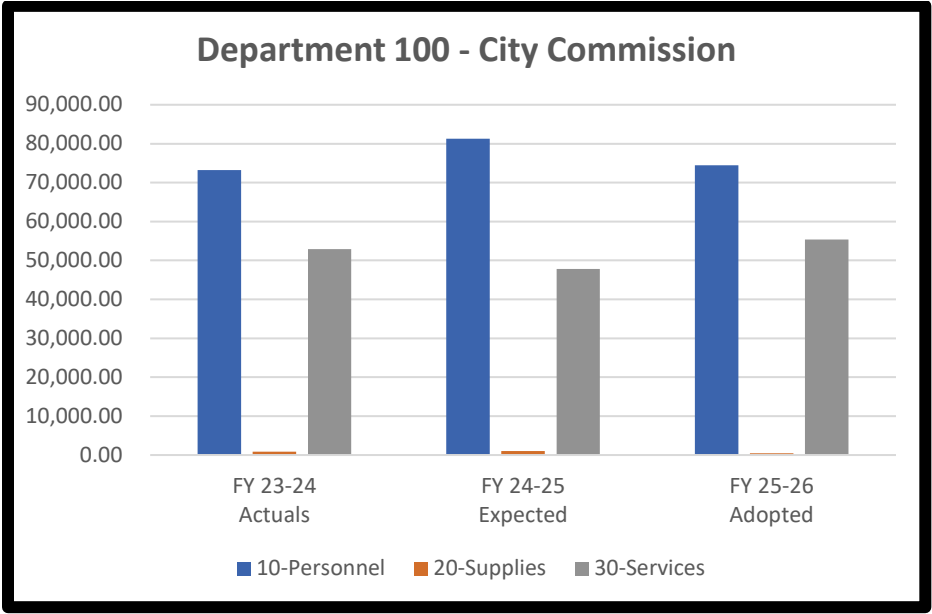
AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Mayor	1	1	1	1
Mayor Pro-Tem	1	1	1	1
Commissioner	3	3	3	3
Total Full-Time Positions	5	5	5	5
Total Part-Time Positions	0	0	0	0

DEPARTMENT SUMMARY

FY 25-26 BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$70,492.86	\$73,250.66	\$91,481.00	\$81,306.26	\$81,306.26	\$74,474.00
20-Supplies	541.42	875.28	700.00	1,024.30	1,024.30	450.00
30-Services	53,608.71	52,916.59	54,295.50	47,845.60	47,845.60	55,391.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	8,877.39	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	16,300.34	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1000 Total	\$124,642.99	\$135,919.92	\$146,476.50	\$146,476.50	\$130,176.16	\$130,315.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 1000 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 100 - City Commission							
Division: 1000 - City Commission							
Category: 10 - Personnel Services							
001-5-1000-11100	Salaries & Wages	3,258.93	3,301.79	7,200.00	5,233.58	5,233.58	7,222.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(4) Commissioners-(4) meetings/mo		192.00	25.00	4,800.00		
City Commission	2-Mayor-4 meetings/mo @ \$50		48.00	50.00	2,400.00		
City Commission	3-FY 25-26 11 day accrual		11.00	21.43	235.73		
City Commission	4-FY 24-25 PY accrual		0.00	0.00	(213.73)		
001-5-1000-11500	FICA	990.69	1,230.53	2,420.00	1,996.41	1,996.41	2,409.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Salary items @ 7.65%		31,200.00	0.08	2,386.80		
City Commission	2-FY 25-26 11 day accrual		11.00	6.56	72.16		
City Commission	3-Less PY accrual		0.00	0.00	(49.96)		
001-5-1000-11600	Group Health Insurance	46,838.58	48,290.24	57,051.00	48,611.59	48,611.59	39,960.00
Budget Notes							
Budget Code	Description						
City Commission	Enrollment						
	(2) PPO Plans						
	(3) Waived Coverage						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(1) EPO		0.00	0.00	9,040.68		
City Commission	(1) HMO		0.00	0.00	9,040.68		
City Commission	(1) PPO		0.00	0.00	21,878.40		
City Commission	Whole Dollar Rounding		0.00	0.00	0.24		
001-5-1000-11700	Workers' Compensation	38.79	64.36	86.00	84.91	84.91	81.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Compensation x WC Rate		312.00	0.43	134.16		
City Commission	2-Experience Modifier		134.16	(0.25)	(33.54)		
City Commission	3-Fund Discount		100.62	(0.20)	(20.12)		
City Commission	Whole Dollar Rounding		0.00	0.00	0.50		
001-5-1000-11800	Unemployment Compensation	22.33	242.58	616.00	239.03	239.03	623.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(5) Employees @ \$122		5.00	122.00	610.00		
City Commission	2-FY 25-26 11 day accrual		1.68	11.00	18.48		
City Commission	4-Less PY accrual		0.00	0.00	(5.48)		
001-5-1000-12000	Car Allowance	19,257.14	20,042.86	24,000.00	25,071.44	25,071.44	24,071.00
Budget Notes							
Budget Code	Description						
City Commission	Car Allowance						
	1 Commissioner car allowance is recorded in Mileage line item.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(5) Commissioners		5.00	4,800.00	24,000.00		
City Commission	2-FY 25-26 11 day accrual		11.00	71.43	785.73		
City Commission	3-FY 24-25 PY accrual		0.00	0.00	(714.73)		



General Fund 001

Budget Details Expenditures-Division 1000 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1000-12300	Life Insurance	86.40	78.30	108.00	69.30	69.30	108.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(5) Commissioners @ \$21.60 ea		5.00	21.60	108.00		
Category: 10 - Personnel Services Total:		70,492.86	73,250.66	91,481.00	81,306.26	81,306.26	74,474.00
Category: 20 - Supplies							
001-5-1000-21100	Supplies	348.93	571.41	450.00	1,024.30	1,024.30	450.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core budget LS		0.00	0.00	450.00		
001-5-1000-21200	Uniforms & Personal Wear	160.00	173.92	250.00	0.00	0.00	0.00
001-5-1000-21700	Minor Eq/Furniture	32.49	129.95	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:		541.42	875.28	700.00	1,024.30	1,024.30	450.00
Category: 30 - Services							
001-5-1000-31100	Communications	2,650.05	2,652.90	2,653.00	2,652.80	2,652.80	0.00
Budget Notes							
Budget Code	Description						
City Commission	Budget Info						
	Communications are a non-core item due to contractual obligations.						
	Divisions control who is issued a city cell phone based on the job requirements.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Cell Phone Service - Alarcon		1.00	530.60	530.60		
City Commission	Cell Phone Service - Alvarez		1.00	530.60	530.60		
City Commission	Cell Phone Service - Fugate		1.00	530.60	530.60		
City Commission	Cell Phone Service - Hinojosa		1.00	530.60	530.60		
City Commission	Cell Phone Service - Lopez		1.00	530.60	530.60		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(2,653.00)		
001-5-1000-31400	Professional Services	450.00	0.00	130.00	0.00	0.00	0.00
001-5-1000-31500	Printing & Publishing	12,326.54	13,472.35	11,000.00	9,627.31	9,627.31	11,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget-Publication of City Ord.		1.00	11,000.00	11,000.00		
001-5-1000-31601	Mayor Fugate-Training & Travel	4,840.89	4,836.91	5,000.00	4,805.00	4,805.00	5,000.00
Budget Notes							
Budget Code	Description						
City Commission	Washington, DC						
	Mayor may use Ntl. League of Cities funds for Washington, DC trips that may come up all of a sudden.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core-Ntl. League of Cities FA/SP Conf.		1.00	2,750.00	2,750.00		
City Commission	Core-Other training(s)		1.00	750.00	750.00		
City Commission	Core-TML Annual Conf.		1.00	1,500.00	1,500.00		



General Fund 001

Budget Details Expenditures-Division 1000 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1000-31603	Comm. Lopez-Training & Travel	1,468.70	3,340.42	5,000.00	2,796.65	2,796.65	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core-Ntl. League of Cities FA/SP Conf.		1.00	2,750.00	2,750.00		
City Commission	Core-Other Training(s)		1.00	750.00	750.00		
City Commission	Core-TML Annual Conf.		1.00	1,500.00	1,500.00		
001-5-1000-31608	Comm. Hinojosa-Training & Travel	4,295.03	2,100.16	5,000.00	2,906.36	2,906.36	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core-Ntl. League of Cities FA/SP Conf.		1.00	2,750.00	2,750.00		
City Commission	Core-Other Training(s)		1.00	750.00	750.00		
City Commission	Core-TML Annual Conf.		1.00	1,500.00	1,500.00		
001-5-1000-31610	Travel-Mileage Reimb	370.29	582.91	500.00	0.00	0.00	0.00
001-5-1000-31622	Comm. Alvarez-Training & Travel	6,168.56	4,065.09	5,000.00	2,454.60	2,454.60	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core-Ntl. League of Cities FA/SP Conf.		1.00	2,750.00	2,750.00		
City Commission	Core-Other Training(s)		1.00	750.00	750.00		
City Commission	Core-TML Annual Conf.		1.00	1,500.00	1,500.00		
001-5-1000-31623	Comm. Torres-Training & Travel	5,635.65	3,228.05	0.00	0.00	0.00	0.00
001-5-1000-31624	Comm. Alarcon-Training & Travel	0.00	1,115.30	5,000.00	2,134.38	2,134.38	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core-Other Training(s)		1.00	750.00	750.00		
City Commission	Core-Ntl. League of Cities FA/SP Conf.		1.00	2,750.00	2,750.00		
City Commission	Core-TML Annual Conf.		1.00	1,500.00	1,500.00		
001-5-1000-31625	Training & Travel - Special Events	1,924.00	2,325.00	1,250.00	3,396.00	3,396.00	1,250.00
Budget Notes							
Budget Code	Description						
City Commission	Core Budget Item						
	Various minor events such as State of the City, State of the District, TML Region Meetings, etc.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TML Reg. Meetings & Special Events		1.00	1,250.00	1,250.00		
001-5-1000-31700	Memberships & Dues	13,304.00	13,250.00	12,765.00	12,765.00	12,765.00	12,765.00
Budget Notes							
Budget Code	Description						
City Commission	HELO Membership - Comm. Alvarez						
City Commission	NALEO Membership - Comm. Alvarez						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Chamber of Commerce Membership		1.00	119.00	119.00		
City Commission	Coastal Bend Council of Gov't (COG)		1.00	2,621.00	2,621.00		
City Commission	Hispanic Elected Local Officials		1.00	50.00	50.00		
City Commission	ICSC Membership		1.00	50.00	50.00		
City Commission	National League of Cities		1.00	2,111.00	2,111.00		
City Commission	Nt'l Assoc. of Latino Elect. & Appt Off.		1.00	100.00	100.00		
City Commission	Other Memberships		1.00	353.00	353.00		
City Commission	Perm-Defense Communities		0.00	0.00	450.00		
City Commission	Texas Municipal League		1.00	3,746.00	3,746.00		
City Commission	TX Mayors of Communities		1.00	3,165.00	3,165.00		



General Fund 001

Budget Details Expenditures-Division 1000

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1000-33100 Subscriptions	175.00	1,947.50	997.50	4,307.50	4,307.50	5,376.00
Budget Detail						
Budget Code						
Description		Units	Price	Amount		
City Commission 1-Civic Plus Admin Fee (11/24-10/25)		12.00	40.00	480.00		
City Commission 2-Civis Plus Subscr. (11/24-10/25)		12.00	320.00	3,840.00		
City Commission 3-Online Hosting (08/25-07/26)		12.00	88.00	1,056.00		
Category: 30 - Services Total:	53,608.71	52,916.59	54,295.50	47,845.60	47,845.60	55,391.00
Category: 70 - Capital Outlay						
001-5-1000-71200 Machinery/Equipment	0.00	8,877.39	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	0.00	8,877.39	0.00	0.00	0.00	0.00
Category: 85 - Department Reductions						
001-5-1000-85000 Department Year End Reductions	0.00	0.00	0.00	16,300.34	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	16,300.34	0.00	0.00
Division: 1000 - City Commission Total:	124,642.99	135,919.92	146,476.50	146,476.50	130,176.16	130,315.00
Department : 100 - City Commission Total:	124,642.99	135,919.92	146,476.50	146,476.50	130,176.16	130,315.00
Expense Total:	124,642.99	135,919.92	146,476.50	146,476.50	130,176.16	130,315.00

CITY MANAGER

DESCRIPTION

The City Manager Division is comprised of a City Manager and a City Secretary. The City Manager is the City's Chief Executive Officer who oversees the city's budget and ensures that all funds and resources are allocated fully and responsibly. The City Manager will also create goals and objectives annually to establish an effective and productive operation. The City Secretary works in direct support of the City Manager while also serving as the Chief Election Official for the City of Kingsville. The City Secretary is responsible for the administration of all city elections and the care and maintenance of all City of Kingsville records.



AUTHORIZED POSITIONS

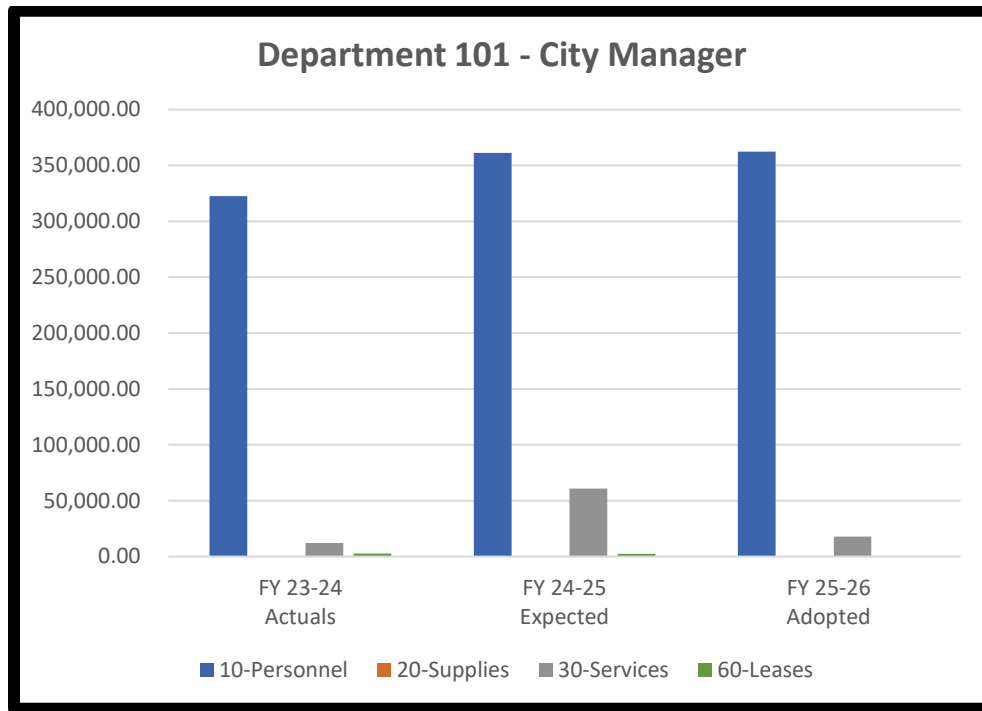
AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
City Manager	1	1	1	1
City Secretary	1	1	1	1
Total Full-Time Positions	2	2	2	2
Total Part-Time Positions	0	0	0	0

DEPARTMENT SUMMARY

FY 25-26 BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$320,901.53	\$322,557.90	\$322,945.69	\$361,351.50	\$361,351.50	\$362,285.00
20-Supplies	380.93	407.76	500.00	\$500.00	\$500.00	\$500.00
30-Services	12,909.05	12,097.40	19,671.00	\$60,865.01	\$60,973.57	\$17,775.00
40-Repairs	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00
50-Maintenance	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00
60-Leases	2,239.71	2,637.98	2,544.72	\$2,544.72	\$2,544.72	\$0.00
70-Capital Outlay	0.00		0.00	\$0.00	0.00	\$0.00
85-Department Reductions	0.00	0.00	0.00	\$2,020.04	0.00	\$0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	\$0.00
Division 1010 Total	\$336,431.22	\$337,701.04	\$345,661.41	\$427,281.27	\$425,369.79	\$380,560.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 1010 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 101 - City Manager							
Division: 1010 - City Manager							
Category: 10 - Personnel Services							
001-5-1010-11100	Salaries & Wages	251,632.75	252,792.92	247,524.00	278,157.28	278,157.28	263,681.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-City Manager & City Secretary		0.00	0.00	260,520.00		
City Commission	2-FY 25-26 11 day accrual		11.00	715.72	7,872.92		
City Commission	3-Less PY accrual		0.00	0.00	(4,711.92)		
001-5-1010-11301	Longevity - Non Civil Service	1,676.27	1,741.39	1,863.00	1,567.35	1,567.35	1,566.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-26 years of service (2) EE		26.00	60.00	1,560.00		
City Commission	2-FY 25-26 11 day accrual		11.00	4.29	47.19		
City Commission	3-Less PY accrual		0.00	0.00	(41.19)		
001-5-1010-11400	Retirement - TMRS	21,281.64	23,215.51	23,574.69	23,491.15	23,491.15	26,679.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Salary Items @ 9.34%		66,720.00	0.09	6,231.65		
City Commission	2-9 months Salary @ 9.56		200,160.00	0.10	19,135.30		
City Commission	3-FY 25-26 11 day accrual		11.00	69.69	766.59		
City Commission	4-Less PY accrual		0.00	0.00	(455.54)		
City Commission	5-TMRS 2:1 inc. (New Rate 10.06%)		0.00	0.00	1,001.00		
001-5-1010-11500	FICA	19,714.08	18,504.34	19,628.00	21,406.72	21,406.72	20,671.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Salary Items @ 7.65%		266,880.00	0.08	20,416.32		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	56.09	616.99		
City Commission	3-Less PY accrual		0.00	0.00	(362.31)		
001-5-1010-11600	Group Health Insurance	18,293.61	20,016.36	24,112.00	28,156.54	28,156.54	43,757.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) PPO		0.00	0.00	43,757.00		
001-5-1010-11700	Workers' Compensation	410.88	680.95	667.00	643.17	643.17	657.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) WC Code 8810		2,668.80	0.41	1,094.21		
City Commission	2-Less Experience Modifier		1,094.21	(0.25)	(273.55)		
City Commission	3-Less Fund Discount		820.66	(0.20)	(164.13)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.47		
001-5-1010-11800	Unemployment Compensation	18.93	285.88	234.00	324.09	324.09	244.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-2 Employees @ \$122		2.00	122.00	244.00		
001-5-1010-12000	Car Allowance	4,810.01	4,826.49	4,861.00	7,398.02	7,398.02	4,814.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-City Manager		0.00	0.00	4,800.00		
City Commission	2-FY 25-26 11 day accrual		11.00	13.19	145.09		
City Commission	3-Less PY accrual		0.00	0.00	(131.09)		



General Fund 001

Budget Details Expenditures-Division 1010 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1010-12200 Certification Pay	2,618.04	25.34	0.00	0.00	0.00	0.00
001-5-1010-12300 Life Insurance	445.32	468.72	482.00	207.18	207.18	216.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-2 EE Max Coverage	2.00	108.00	216.00		
Category: 10 - Personnel Services Total:	320,901.53	322,557.90	322,945.69	361,351.50	361,351.50	362,285.00
Category: 20 - Supplies						
001-5-1010-21100 Supplies	354.94	407.76	500.00	500.00	500.00	500.00
Budget Notes						
Budget Code	Description					
City Commission	Necessary Supplies for CM/CS Office					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Core Budget	0.00	0.00	500.00		
001-5-1010-21700 Minor Eq/Furniture	25.99	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:	380.93	407.76	500.00	500.00	500.00	500.00
Category: 30 - Services						
001-5-1010-31100 Communications	1,934.63	1,883.66	1,896.00	1,877.28	1,877.28	0.00
Budget Notes						
Budget Code	Description					
City Commission	Non-Core Line Item					
	This is a contractual item that					
	Dvisions do not control. Divisions					
	contorl who receives a cell phone and					
	other equipment based on job					
	requirements.					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Cell phone service for City Manager	0.00	0.00	492.00		
City Commission	Cell phone service for City Secretary	12.00	41.00	492.00		
City Commission	IPad Internet Service for CM	0.00	0.00	456.00		
City Commission	IPad Internet Service for CS	12.00	38.00	456.00		
City Commission	Transferred to Div 1030-31100	0.00	0.00	(1,896.00)		
001-5-1010-31400 Professional Services	0.00	0.00	0.00	46,450.00	46,450.00	0.00
001-5-1010-31500 Printing & Publishing	549.89	458.07	400.00	173.12	173.12	400.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Business Cards for CM & CS	2.00	125.00	250.00		
City Commission	Copy overages	1.00	150.00	150.00		
001-5-1010-31606 CM-Training & Travel	4,163.48	3,251.14	7,000.00	4,889.65	4,998.21	7,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core-ICMA Conf.	1.00	2,000.00	2,000.00		
City Commission	Core-ISCS Conf.	1.00	2,000.00	2,000.00		
City Commission	Core-TCMA Conf.	1.00	1,200.00	1,200.00		
City Commission	Core-TML Region Meetings	1.00	300.00	300.00		
City Commission	Core-TMLAnnual Conference	1.00	1,500.00	1,500.00		



General Fund 001

Budget Details Expenditures-Division 1010 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-1010-31607	CS-Training & Travel	4,691.20	4,909.68	7,000.00	5,979.96	5,979.96	7,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core-Coastal Bend CH Mtgs		4.00	50.00	200.00		
City Commission	Core-SOS Election Law Conf-Austin		1.00	1,200.00	1,200.00		
City Commission	Core-TMCA Adv. Institute Conference		1.00	1,240.00	1,240.00		
City Commission	Core-TMCA Election Conference		1.00	1,860.00	1,860.00		
City Commission	Core-TMCA Various Seminars		1.00	1,200.00	1,200.00		
City Commission	Core-TML Annual Conference		1.00	1,300.00	1,300.00		
001-5-1010-31700	Memberships & Dues	1,519.85	1,544.85	2,875.00	1,445.00	1,445.00	2,875.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Coastal Bend CH-CS		1.00	35.00	35.00		
City Commission	ICMA-CM		1.00	1,105.00	1,105.00		
City Commission	ICSC-CM		1.00	1,060.00	1,060.00		
City Commission	IIMC-CS		1.00	200.00	200.00		
City Commission	TCMA-CM		1.00	375.00	375.00		
City Commission	TMCA-CS		1.00	100.00	100.00		
001-5-1010-33100	Subscriptions	50.00	50.00	500.00	50.00	50.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	CC Caller Times Subscriptions		1.00	150.00	150.00		
City Commission	Election Law Manual Updates		1.00	115.00	115.00		
City Commission	KV Record Subscription		1.00	60.00	60.00		
City Commission	Public Mgmnt Subscription		1.00	50.00	50.00		
City Commission	TX State Director		1.00	125.00	125.00		
Category: 30 - Services Total:		12,909.05	12,097.40	19,671.00	60,865.01	60,973.57	17,775.00
Category: 60 - Leases							
001-5-1010-64100	Operating Lease	2,239.71	2,637.98	2,544.72	2,544.72	2,544.72	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Copier Lease-Toshiba		12.00	212.06	2,544.72		
City Commission	Transfer to 1030-64100		0.00	0.00	(2,544.72)		
Category: 60 - Leases Total:		2,239.71	2,637.98	2,544.72	2,544.72	2,544.72	0.00
Category: 85 - Department Reductions							
001-5-1010-85000	Department Year End Reductions	0.00	0.00	0.00	2,020.04	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	2,020.04	0.00	0.00
Division: 1010 - City Manager Total:		336,431.22	337,701.04	345,661.41	427,281.27	425,369.79	380,560.00
Department : 101 - City Manager Total:		336,431.22	337,701.04	345,661.41	427,281.27	425,369.79	380,560.00
Expense Total:		336,431.22	337,701.04	345,661.41	427,281.27	425,369.79	380,560.00





CITY SPECIAL – GENERAL FUND

DESCRIPTION

This department is used to account for those revenues and expenditures that are not tied to specific departments. Expenditures appropriated here serve the organization city wide.

DEPARTMENT SUMMARY

DEPARTMENT BUDGETED REVENUES

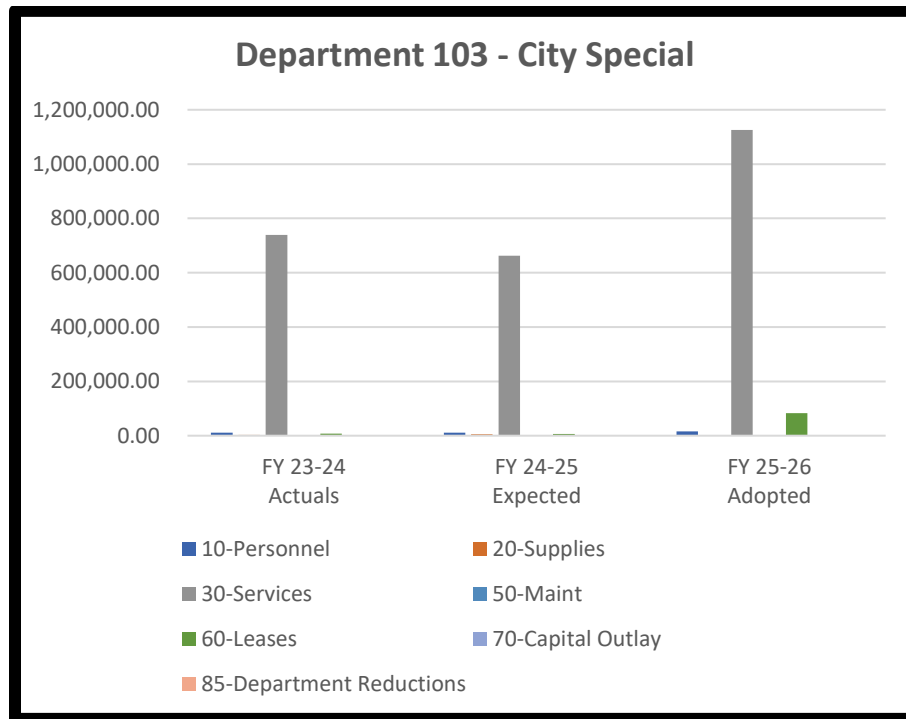
REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
700 - Grants	0.00	92,198.04	0.00	0.00	0.00	0.00
Dept 103 Total	\$0.00	\$92,198.04	\$0.00	\$0.00	\$0.00	\$0.00

DEPARTMENT BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$11,132.40	\$11,410.71	\$15,265.00	\$10,605.48	\$10,605.48	\$15,265.00
20-Supplies	2,804.61	2,689.16	1,675.00	3,035.48	5,280.11	1,675.00
30-Services	592,540.41	738,956.26	679,176.80	661,218.11	662,877.55	1,125,737.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	70,965.00	0.00	0.00	0.00	0.00	0.00
60-Leases	9,522.26	7,369.34	7,253.00	6,436.10	6,436.10	83,235.92
70-Capital Outlay	110,574.56	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	17,453.25	0.00	0.00
86 -Budget Amend Reserve	0.00	0.00	300,000.00	0.00	0.00	300,000.00
95-Prior Year Adjustments	52,434.96	0.00	0.00	0.00	0.00	0.00
Division 1030 Total	\$849,974.20	\$760,425.47	\$1,003,369.80	\$698,748.42	\$685,199.24	\$1,525,912.92

Revenues over (under)	(\$849,974.20)	(\$668,227.43)	(\$1,003,369.80)	(\$698,748.42)	(\$685,199.24)	(\$1,525,912.92)
Expenditures						

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Revenues-Division 1030

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 001 - GENERAL FUND

Revenue

Department : 103 - City Special

Division: 1030 - City Special

RevCategory: 900 - Interest & Other

[001-4-1030-92000](#) Auction Revenue

RevCategory: 900 - Interest & Other Total:

Division: 1030 - City Special Total:

Department : 103 - City Special Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	92,198.04	0.00	0.00	0.00	0.00
0.00	92,198.04	0.00	0.00	0.00	0.00
0.00	92,198.04	0.00	0.00	0.00	0.00
0.00	92,198.04	0.00	0.00	0.00	0.00
0.00	92,198.04	0.00	0.00	0.00	0.00



General Fund 001

Budget Details Expenditures-Division 1030 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 103 - City Special							
Division: 1030 - City Special							
Category: 10 - Personnel Services							
001-5-1030-11601	Group Health Ins-Retirees	11,132.40	11,410.71	15,265.00	10,605.48	10,605.48	15,265.00
Category: 10 - Personnel Services Total:		11,132.40	11,410.71	15,265.00	10,605.48	10,605.48	15,265.00
Category: 20 - Supplies							
001-5-1030-21100	Supplies	2,529.13	0.00	1,000.00	2,885.48	5,130.11	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget & EA'd		0.00	0.00	1,000.00		
001-5-1030-21150	Supplies-Open Records Document	283.59	164.16	250.00	150.00	150.00	250.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Adjusted Core Budget LS		0.00	0.00	250.00		
001-5-1030-21155	Supplies-ParadeFloat	(8.11)	25.00	25.00	0.00	0.00	25.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	25.00		
001-5-1030-21700	Minor Eq/Furniture	0.00	2,500.00	400.00	0.00	0.00	400.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	400.00		
Category: 20 - Supplies Total:		2,804.61	2,689.16	1,675.00	3,035.48	5,280.11	1,675.00
Category: 30 - Services							
001-5-1030-31100	Communications	0.00	0.00	0.00	0.00	0.00	284,442.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	All Divisions Transferred to this Acct.		0.00	0.00	284,442.00		
001-5-1030-31300	Postage & Freight	29,331.67	35,226.25	22,000.00	14,793.96	14,793.96	15,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Adjusted Core Budget		0.00	0.00	22,000.00		
City Commission	Core Reduction		0.00	0.00	(7,000.00)		
001-5-1030-31400	Professional Services	13,714.21	9,871.00	150.00	36.00	36.00	110,150.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	150.00		
City Commission	Estimated ABC Agmt		0.00	0.00	110,000.00		
001-5-1030-31401	PrfSrv-Appraisal Dst	158,969.30	186,914.04	199,440.80	188,728.84	188,728.84	199,442.00
Budget Notes							
Budget Code	Description						
City Commission	Final Letter						
	Final Budget Proration came in at						
	\$190,823.97						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Letter Recd 6/14/24-Prop. Proration		4.00	49,860.50	199,442.00		



General Fund 001

Budget Details Expenditures-Division 1030 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1030-31441	Special Events & Festivals	3,310.08	2,805.14	3,000.00	2,636.92	2,636.92	8,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	La Posada Commission Float		0.00	0.00	3,000.00		
City Commission	Support-DT Merch. Events (Tourism)		0.00	0.00	5,000.00		
001-5-1030-31442	Prof Srv-HALO Flight	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	10,000.00		
001-5-1030-31500	Printing & Publishing	4,464.12	8,269.84	3,500.00	2,217.23	2,217.23	2,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core budget-Legal Ads/Copy Over		0.00	0.00	3,500.00		
City Commission	Core Reduction		0.00	0.00	(1,000.00)		
001-5-1030-31700	Memberships & Dues	100.00	100.00	100.00	100.00	100.00	100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	ERCOT Membership		0.00	0.00	100.00		
001-5-1030-31900	Catering	4,197.91	2,824.60	3,000.00	2,975.32	3,264.47	3,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget-Special Meetings LS		0.00	0.00	3,000.00		
001-5-1030-32600	Election	923.22	48,662.92	0.00	3,575.00	3,575.00	55,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	One-Time Recall Election Nov & May		0.00	0.00	55,000.00		
001-5-1030-32800	Claims Paid Against City	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	For claims not covered by insurance		0.00	0.00	5,000.00		
001-5-1030-32803	Claims - City Special	384.21	517.05	5,000.00	0.00	0.00	0.00
001-5-1030-32816	Claims - Police Patrol	0.00	3,830.00	0.00	0.00	0.00	0.00
001-5-1030-32827	Claims - Water Construction	0.00	0.00	0.00	0.00	1,070.29	0.00
001-5-1030-32831	Claims - WW North Plant	0.00	1,244.80	0.00	0.00	0.00	0.00
001-5-1030-32833	Claims - Sewer Construction	0.00	200.00	0.00	0.00	0.00	0.00
001-5-1030-32839	Claims-Parks	0.00	0.00	0.00	839.45	839.45	0.00
001-5-1030-33100	Subscriptions	2,613.00	1,962.00	1,962.00	1,962.00	1,962.00	1,962.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	E-Gold Fax Service		12.00	163.50	1,962.00		



General Fund 001

Budget Details Expenditures-Division 1030

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-1030-33501	Insurance-Property/Liability	328,133.91	406,250.18	408,384.00	408,383.79	408,383.79	408,384.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Cyber Security Premium Increase		0.00	0.00	1,392.00		
City Commission	Fire Storage Shed		0.00	0.00	132.00		
City Commission	Pollution Underground Fuel Tanks		12.00	395.00	4,740.00		
City Commission	Premium Increase Contingency		0.00	0.00	2,400.00		
City Commission	TML Risk Pool		12.00	12,392.00	148,704.00		
City Commission	Windstorm Insurance		12.00	20,918.00	251,016.00		
001-5-1030-34100	Collection Exp-Tax Office	17,097.00	17,086.50	17,100.00	17,217.00	17,217.00	17,217.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Per Agreement		0.00	0.00	17,217.00		
001-5-1030-34200	CC Discount Fees	19,104.78	3,024.94	3,396.00	2,503.00	2,803.00	3,396.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Shift3-Equipment-Parks		12.00	225.00	2,700.00		
City Commission	Shift4-CC Fees - Parks		12.00	25.00	300.00		
City Commission	Shift4-Equipment-LF		12.00	33.00	396.00		
001-5-1030-34300	Other Services	167.00	167.00	2,144.00	224.60	224.60	2,144.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	CC Gateway Fees		12.00	12.00	144.00		
City Commission	Floral Arrangements		0.00	0.00	1,000.00		
City Commission	Keys to the City		0.00	0.00	1,000.00		
001-5-1030-37500	Miscellaneous Bank Expenses	30.00	0.00	0.00	25.00	25.00	0.00
Category: 30 - Services Total:		592,540.41	738,956.26	679,176.80	661,218.11	662,877.55	1,125,737.00
Category: 50 - Maintenance							
001-5-1030-59100	Grounds & Perm Fixtures	70,965.00	0.00	0.00	0.00	0.00	0.00
Category: 50 - Maintenance Total:		70,965.00	0.00	0.00	0.00	0.00	0.00
Category: 60 - Leases							
001-5-1030-64100	Operating Lease	9,522.26	7,369.34	7,253.00	6,436.10	6,436.10	83,235.92
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Base Scale Maintenance		12.00	164.00	1,968.00		
City Commission	Copy Overages		0.00	0.00	500.00		
City Commission	29 Mo. lease-(3) Desk Top Copiers		12.00	122.91	1,474.92		
City Commission	Toshiba Copier Lease		0.00	0.00	78,828.00		
City Commission	Water Disp. Maint Agmt-City Hall		0.00	0.00	227.00		
City Commission	Water Disp. Maint Agmt-Muni Bldg		0.00	0.00	238.00		
Category: 60 - Leases Total:		9,522.26	7,369.34	7,253.00	6,436.10	6,436.10	83,235.92
Category: 70 - Capital Outlay							
001-5-1030-71216	Downtown Revitalization Improv.	10,000.00	0.00	0.00	0.00	0.00	0.00
001-5-1030-71310	City Hall Complex - Landscaping	100,574.56	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:		110,574.56	0.00	0.00	0.00	0.00	0.00
Category: 85 - Department Reductions							
001-5-1030-85000	Department Year End Reduction	0.00	0.00	0.00	17,453.25	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	17,453.25	0.00	0.00



General Fund 001

Budget Details Expenditures-Division 1030 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Category: 86 - Budget Amendment Reserve							
001-5-1030-86000	Budget Amendment Reserve	0.00	0.00	300,000.00	0.00	0.00	300,000.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	Annual Cushion for Budget Amend.			0.00	0.00	300,000.00	
Category: 86 - Budget Amendment Reserve Total:		0.00	0.00	300,000.00	0.00	0.00	300,000.00
Category: 95 - Prior Yr Adjustments							
001-5-1030-95000	Bad Debt	52,434.96	0.00	0.00	0.00	0.00	0.00
Category: 95 - Prior Yr Adjustments Total:		52,434.96	0.00	0.00	0.00	0.00	0.00
Division: 1030 - City Special Total:		849,974.20	760,425.47	1,003,369.80	698,748.42	685,199.24	1,525,912.92
Department : 103 - City Special Total:		849,974.20	760,425.47	1,003,369.80	698,748.42	685,199.24	1,525,912.92
Expense Total:		849,974.20	760,425.47	1,003,369.80	698,748.42	685,199.24	1,525,912.92



ECONOMIC DEVELOPMENT

DESCRIPTION

The City of Kingsville's Economic Development Department's main goal is to improve the community's economic well-being through efforts to create and retain jobs, improve the local tax base and improve the quality of life for residents. The Department works closely with partners from around the region to develop and implement long-term strategies aimed at fostering a healthy and resilient economic climate that is attractive for business investment.



AUTHORIZED POSITIONS

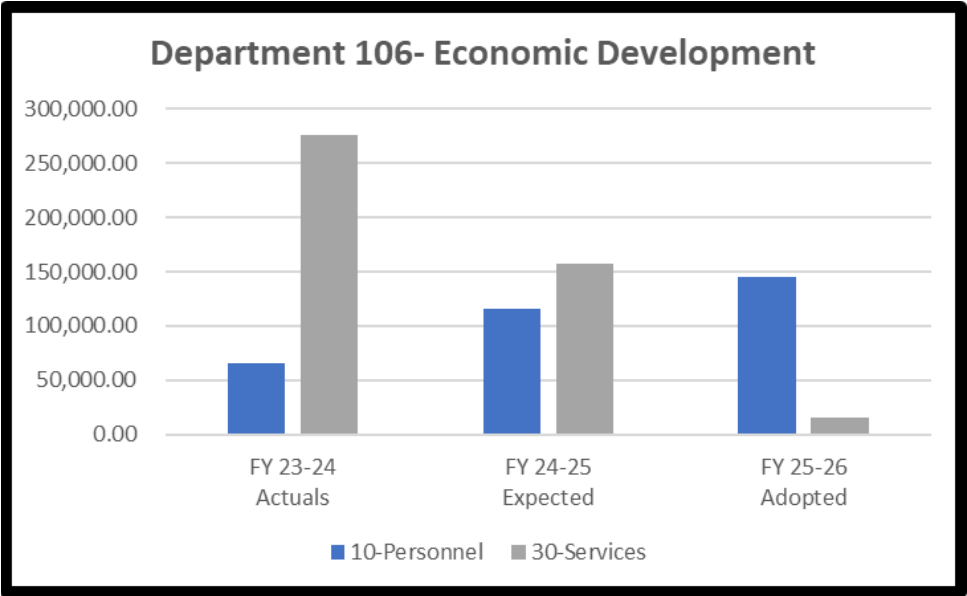
AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Economic Development Director	1	1	1	1
Total Full-Time Positions	1	1	1	1
Total Part-Time Positions	0	0	0	0

DEPARTMENT SUMMARY

FY 25-26 BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$67,107.81	\$66,172.13	\$65,000.00	\$116,385.88	\$116,385.88	\$145,608.00
20-Supplies	0.00	0.00	0.00	0.00	0.00	500.00
30-Services	254,815.03	275,896.54	200,000.00	107,652.60	157,652.60	16,000.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	47,461.52	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1060 Totals	\$321,922.84	\$342,068.67	\$265,000.00	\$271,500.00	\$274,038.48	\$162,108.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 1060 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 106 - Economic Development						
Division: 1060 - Economic Development						
Category: 10 - Personnel Services						
001-5-1060-11100 Salaries & Wages	0.00	0.00	0.00	0.00	0.00	97,195.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Director Position	0.00	0.00	96,928.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	266.29	2,929.19		
City Commission	3-Less PY accrual	0.00	0.00	(2,662.19)		
001-5-1060-11301 Longevity - Non Civil Service		0.00	0.00	0.00	0.00	666.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-11 Years of Service	11.00	60.00	660.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	1.81	19.91		
City Commission	3-Less PY accrual	0.00	0.00	(13.91)		
001-5-1060-11400 Retirement - TMRS		0.00	0.00	0.00	0.00	9,672.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%	24,397.00	0.09	2,278.68		
City Commission	2-9 Months Total Salaries @ 9.56%	73,191.00	0.10	6,997.06		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	25.48	280.28		
City Commission	4-Less PY Accrual	0.00	0.00	(250.02)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	366.00		
001-5-1060-11500 FICA		0.00	0.00	0.00	0.00	7,498.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%	97,588.00	0.08	7,465.48		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	20.51	225.61		
City Commission	3-Less PY accrual	0.00	0.00	(193.09)		
001-5-1060-11600 Group Health Insurance		0.00	0.00	0.00	0.00	30,106.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(1) EPO Plan	0.00	0.00	30,106.00		
001-5-1060-11700 Workers' Compensation		0.00	0.00	0.00	0.00	241.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(1) WC Code 8810	975.88	0.41	400.11		
City Commission	2-Less Experience Modifier	400.11	(0.25)	(100.03)		
City Commission	3-Fund Discount	300.08	(0.20)	(60.02)		
City Commission	4-Whole Dollar Rounding	0.00	0.00	0.94		
001-5-1060-11800 Unemployment Compensation		0.00	0.00	0.00	0.00	122.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(1) Employee	0.00	0.00	122.00		
001-5-1060-12300 Life Insurance		0.00	0.00	0.00	0.00	108.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(1) Max Coverage	0.00	0.00	108.00		
Category: 10 - Personnel Services Total:		0.00	0.00	0.00	0.00	145,608.00



General Fund 001

Budget Details Expenditures-Division 1060 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Category: 20 - Supplies

[001-5-1060-21100](#) Supplies

Budget Detail

Budget Code **Description**
City Commission Core Budget

Category: 20 - Supplies Total:

Category: 30 - Services

[001-5-1060-31400](#) Professional Services

Budget Detail

Budget Code **Description** **Units** **Price** **Amount**
City Commission Core Budget - ED Efforts 0.00 0.00 10,000.00

[001-5-1060-31600](#) Training & Travel

Budget Detail

Budget Code **Description** **Units** **Price** **Amount**
City Commission Core Budget - Attendance TBD 0.00 0.00 5,000.00

[001-5-1060-31700](#) Memberships & Dues

Budget Detail

Budget Code **Description** **Units** **Price** **Amount**
City Commission Core-Enrollment TBD 0.00 0.00 1,000.00

Category: 30 - Services Total:

Division: 1060 - Economic Development Total:

Department : 106 - Economic Development Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	0.00	0.00	500.00
0.00	0.00	0.00	0.00	0.00	500.00
0.00	0.00	0.00	0.00	0.00	10,000.00
0.00	0.00	0.00	0.00	0.00	10,000.00
0.00	0.00	0.00	0.00	0.00	5,000.00
0.00	0.00	0.00	0.00	0.00	5,000.00
0.00	0.00	0.00	0.00	0.00	1,000.00
0.00	0.00	0.00	0.00	0.00	1,000.00
0.00	0.00	0.00	0.00	0.00	16,000.00
0.00	0.00	0.00	0.00	0.00	162,108.00
0.00	0.00	0.00	0.00	0.00	162,108.00
0.00	0.00	0.00	0.00	0.00	162,108.00

HUMAN RESOURCES

DESCRIPTION

The Human Resources Department develops and administers programs and activities to ensure organizational needs are met pertaining to personnel services. Some of those programs include compensation, evaluations, employee training and development, risk assessment, employee relations, benefits, wellness initiatives, recruitment, City compliance with state and federal employment laws and regulation including Civil Service statutes, supporting the Civil Service Commission, Civil Service (fire/police) promotional testing, and City administrative procedures and practices in support of City policies.



AUTHORIZED POSITIONS

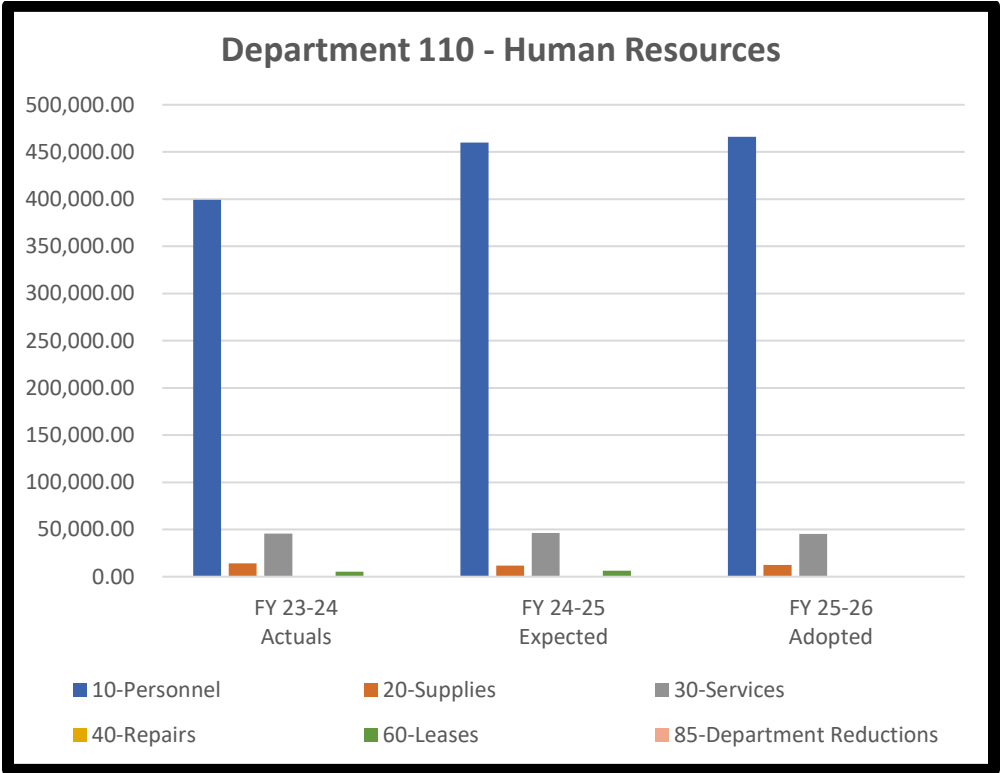
AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Human Resources Director	1	1	1	1
HR Specialist	2	2	4	4
Total Full-Time Positions	3	3	5	5
Total Part-Time Positions	0	0	0	0

DEPARTMENT SUMMARY

FY 25-26 DEPARTMENT BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$353,640.60	\$399,184.18	\$445,093.86	\$460,034.85	\$460,034.85	\$466,059.00
20-Supplies	13,677.01	14,059.09	12,537.00	11,196.06	11,802.29	12,537.00
30-Services	47,704.22	45,712.23	50,063.00	48,731.97	46,381.97	45,191.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	4,882.44	5,177.99	6,264.00	6,263.36	6,263.36	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	5,155.05	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1100 Total	\$419,904.27	\$464,133.49	\$513,957.86	\$531,381.29	\$524,482.47	\$523,787.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 1100 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 110 - Human Resources							
Division: 1100 - Human Resources							
Category: 10 - Personnel Services							
001-5-1100-11100	Salaries & Wages	232,086.96	264,449.62	288,546.00	289,749.01	289,749.01	298,923.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-HR Director & (4) HR Specialists		0.00	0.00	296,192.00		
City Commission	2-(1) Anniversary Increase		0.00	0.00	1,754.13		
City Commission	3-FY 25-26 11 day accrual		11.00	818.54	9,003.94		
City Commission	4-Less PY accrual		0.00	0.00	(8,027.07)		
001-5-1100-11200	Overtime	1,944.91	1,756.15	1,720.00	1,771.39	1,771.39	1,702.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Overtime allotment		0.00	0.00	1,697.00		
City Commission	2-FY 25-26 11 day accrual		11.00	4.67	51.37		
City Commission	3-Less PY accrual		0.00	0.00	(46.37)		
001-5-1100-11301	Longevity - Non Civil Service	2,909.03	3,443.33	3,912.00	3,652.31	3,652.31	4,163.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-69 Years of Service (5) EE		69.00	60.00	4,140.00		
City Commission	2-FY 25-26 11 day accrual		11.00	11.38	125.18		
City Commission	3-Less PY accrual		0.00	0.00	(102.18)		
001-5-1100-11400	Retirement - TMRS	20,382.16	25,426.18	28,447.86	28,307.07	28,307.07	31,499.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Salary Items @ 9.34%		79,320.79	0.09	7,408.56		
City Commission	2-9 Months Salary Items @ 9.56%		237,962.35	0.10	22,749.20		
City Commission	3-FY 25-26 11 day accrual		11.00	82.86	911.46		
City Commission	4-Less PY accrual		0.00	0.00	(760.22)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	1,190.00		
001-5-1100-11500	FICA	18,278.92	20,549.77	23,637.00	24,592.07	24,592.07	24,411.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Salary Items @ 7.65%		317,283.13	0.08	24,272.16		
City Commission	2-FY 25-26 11 day accrual		11.00	66.69	733.59		
City Commission	3-Less PY accrual		0.00	0.00	(594.75)		
001-5-1100-11600	Group Health Insurance	64,106.99	72,000.89	83,413.00	96,409.62	96,409.62	89,936.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) HMO Enrollment		0.00	0.00	19,870.56		
City Commission	2-(4) EPO Enrollments		0.00	0.00	70,065.44		
001-5-1100-11700	Workers' Compensation	391.51	706.78	805.00	843.46	843.46	781.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(5) WC Code 8810		3,172.84	0.41	1,300.86		
City Commission	2-Less Experience Modifier		1,300.86	(0.25)	(325.22)		
City Commission	3-Less Fund Discount		975.64	(0.20)	(195.13)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.49		



General Fund 001

Budget Details Expenditures-Division 1100 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1100-11800	Unemployment Compensation	47.19	84.02	585.00	705.78	705.78	610.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(5) EE @ \$122		5.00	122.00	610.00		
001-5-1100-12200	Certification Pay	2,204.89	21.34	0.00	0.00	0.00	0.00
001-5-1100-12300	Life Insurance	383.04	476.10	528.00	504.14	504.14	534.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(1) Salary Base Only		97,000.00	0.00	209.52		
City Commission	Max Coverage		3.00	108.00	324.00		
City Commission	Whole Dollar Rounding		0.00	0.00	0.48		
001-5-1100-12900	Safety Incentive	10,905.00	10,270.00	13,500.00	13,500.00	13,500.00	13,500.00
Budget Notes							
Budget Code	Description						
City Commission	Amount entered is base wage amount of \$ 12,590 - the benefit portion is NOT accounted for in this calculation.						
Category: 10 - Personnel Services Total:		353,640.60	399,184.18	445,093.86	460,034.85	460,034.85	466,059.00
Category: 20 - Supplies							
001-5-1100-21100	Supplies	2,191.34	2,452.47	2,020.00	2,158.08	2,158.08	2,020.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core budget LS		0.00	0.00	2,020.00		
001-5-1100-21110	Employee Recognition Supplies	4,532.09	4,948.56	4,900.00	6,540.78	5,506.23	4,900.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Anniversay & Birthday Card Program		0.00	0.00	825.00		
City Commission	Frames, Certificates, and Brochures		0.00	0.00	465.00		
City Commission	Retirement Watches		0.00	0.00	1,860.00		
City Commission	Year of Service Awards		0.00	0.00	1,750.00		
001-5-1100-21130	Supplies-Safety Incentive	3,230.45	3,390.06	3,582.00	3,582.00	3,582.00	3,582.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual Banquet LS		0.00	0.00	1,200.00		
City Commission	Banquet Items LS		0.00	0.00	700.00		
City Commission	Banquet/Photo Booth LS		0.00	0.00	550.00		
City Commission	Employee Caps/Hats LS		0.00	0.00	1,132.00		
001-5-1100-21200	Uniforms & Personal Wear	655.13	368.00	280.00	196.60	280.00	280.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Employee City Shirts w/ Logo LS		0.00	0.00	280.00		
001-5-1100-21500	Motor Gas & Oil	0.00	0.00	0.00	150.00	250.00	0.00
001-5-1100-21700	Minor Eq/Furniture	38.99	0.00	0.00	25.98	25.98	0.00
001-5-1100-22500	Educational Materials/Supplies	3,029.01	2,900.00	1,755.00	0.00	0.00	1,755.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core budget LS		0.00	0.00	1,755.00		
Category: 20 - Supplies Total:		13,677.01	14,059.09	12,537.00	12,653.44	11,802.29	12,537.00



General Fund 001

Budget Details Expenditures-Division 1100 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 30 - Services							
001-5-1100-31100	Communications	1,989.20	1,990.32	1,992.00	1,991.04	1,991.04	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Monthly Bill		12.00	166.00	1,992.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(1,992.00)		
001-5-1100-31300	Postage & Freight	0.00	0.00	50.00	25.00	50.00	50.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget LS		0.00	0.00	50.00		
001-5-1100-31400	Professional Services	1,144.41	917.39	1,250.00	500.00	500.00	1,000.00
Budget Notes							
Budget Code	Description						
City Commission	Background checks, notary and professional services for annual banquet.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,250.00		
City Commission	Core Reduction		0.00	0.00	(250.00)		
001-5-1100-31448	ProfSrv-Health & Wellness Initiative	400.00	793.73	1,300.00	350.00	800.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget LS		0.00	0.00	1,300.00		
City Commission	Core Reduction		0.00	0.00	(300.00)		
001-5-1100-31500	Printing & Publishing	2,054.81	1,768.44	1,500.00	1,399.93	1,399.93	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	New Core Budget		0.00	0.00	1,500.00		
001-5-1100-31550	Printing - Employment Ads	5,755.95	3,154.21	3,247.00	2,874.00	3,247.00	3,247.00
Budget Notes							
Budget Code	Description						
City Commission	Job Ads						
	Print and social media advertising.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget LS		0.00	0.00	3,247.00		
001-5-1100-31651	Training & Travel - HR	2,516.11	6,660.74	7,525.00	7,087.40	5,000.00	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Coastal Bend Hurricane Conf-LS		0.00	0.00	105.00		
City Commission	Defensive Drivers Course LS		0.00	0.00	770.00		
City Commission	Hr Training-Jetpack LS		0.00	0.00	299.00		
City Commission	PRIMA Registration LS		2.00	400.00	800.00		
City Commission	Safety & Risk Expo- LS		0.00	0.00	630.00		
City Commission	TEEX Training LS		0.00	0.00	40.00		
City Commission	TML LS		0.00	0.00	1,934.00		
City Commission	Tyler Tutoring LS		0.00	0.00	422.00		
001-5-1100-31652	Training & Travel - Risk Mgmt	1,406.95	0.00	0.00	0.00	0.00	0.00



General Fund 001

Budget Details Expenditures-Division 1100 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1100-31700	Memberships & Dues	1,192.99	599.00	719.00	914.00	914.00	914.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	NPELRA Membership- LS		0.00	0.00	180.00		
City Commission	PSHRA Membership-LS		0.00	0.00	175.00		
City Commission	SHRM Membership- LS		0.00	0.00	264.00		
City Commission	Training Course		0.00	0.00	295.00		
001-5-1100-31900	Catering	9,587.95	9,729.87	10,480.00	10,293.02	10,480.00	10,480.00
Budget Notes							
Budget Code	Description						
City Commission	Annual Safety and Recognition Banquet \$ 9,230						
	Annual employee appreciation breakfast/snacks - \$ 1,250						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual Employee Apprec. Breakfast		0.00	0.00	1,250.00		
City Commission	Annual Safety & Recog Banquet		0.00	0.00	9,230.00		
001-5-1100-32500	Medical Treatment	21,655.85	20,098.53	22,000.00	21,840.20	22,000.00	22,000.00
Budget Notes							
Budget Code	Description						
City Commission	This item is for physicals and drug screens (new hire, random - CDL and non CDL, post accident and reasonable suspicion testing).						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	22,000.00		
Category: 30 - Services Total:		47,704.22	45,712.23	50,063.00	47,274.59	46,381.97	45,191.00
Category: 60 - Leases							
001-5-1100-64100	Operating Lease	4,882.44	5,177.99	6,264.00	6,263.36	6,263.36	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Alpha Card Printer		12.00	80.00	960.00		
City Commission	Alpha Card Printer Trans. to Div 1902		0.00	0.00	(960.00)		
City Commission	Toshiba New Lease		12.00	442.00	5,304.00		
City Commission	Transfer Toshiba to Div 1030		0.00	0.00	(5,304.00)		
Category: 60 - Leases Total:		4,882.44	5,177.99	6,264.00	6,263.36	6,263.36	0.00
Category: 85 - Department Reductions							
001-5-1100-85000	Department Year End Reduction	0.00	0.00	0.00	5,155.05	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	5,155.05	0.00	0.00
Division: 1100 - Human Resources Total:		419,904.27	464,133.49	513,957.86	531,381.29	524,482.47	523,787.00
Department : 110 - Human Resources Total:		419,904.27	464,133.49	513,957.86	531,381.29	524,482.47	523,787.00
Expense Total:		419,904.27	464,133.49	513,957.86	531,381.29	524,482.47	523,787.00

LEGAL

DESCRIPTION

The Legal Department provides legal counsel and representation for all city departments and officials. Our City Commission appoints a City Attorney to act as the chief legal officer and lead counsel for the city. The City Attorney works diligently to review and prepare all legal documents pertaining to the city and is key in other aspects of litigation, such as prosecuting persons in municipal court or representing the city and its officials in any lawsuits. The department also works on contracts, interlocal agreements, agendas, ordinances, resolutions, and policies, as well as ensuring compliance with open government regulations.



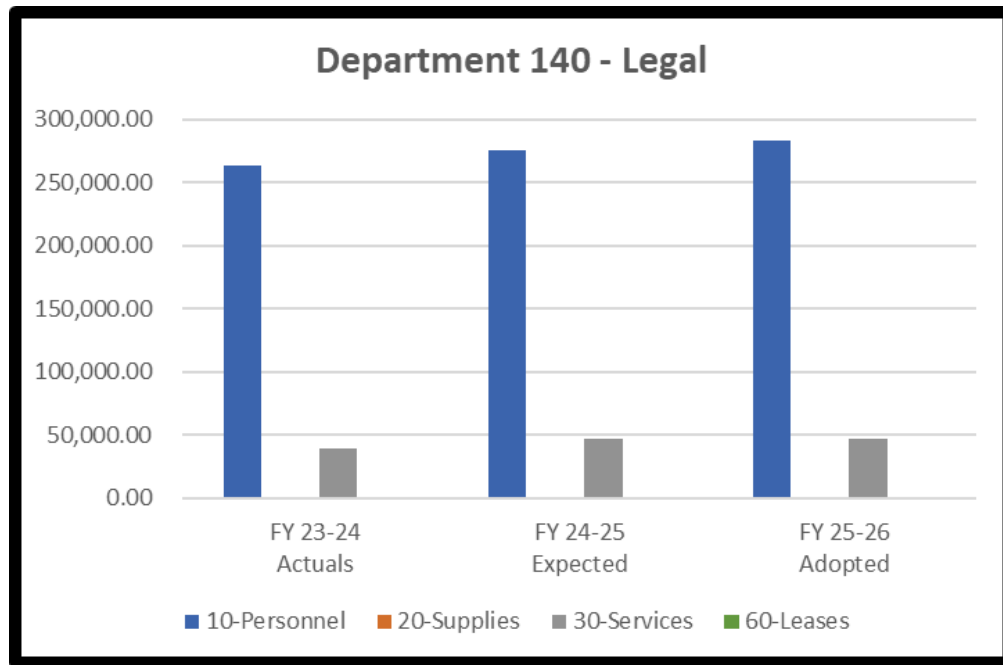
AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
City Attorney	1	1	1	1
Paralegal	1	1	1	1
Total Full-Time Positions	2	2	2	2
Total Part-Time Positions	0	0	0	0

FY 25-26 DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$236,619.06	\$263,850.00	\$273,983.00	\$275,939.31	\$275,939.31	\$283,451.00
20-Supplies	564.60	733.37	500.00	500.00	500.00	500.00
30-Services	41,858.87	38,961.79	49,255.00	47,298.69	47,330.59	46,735.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	523.72	1,071.95	1,128.36	1,128.36	1,128.36	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1400 Total	\$279,566.25	\$304,617.11	\$324,866.36	\$324,866.36	\$324,898.26	\$330,686.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 1400 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 140 - Legal							
Division: 1400 - Legal							
Category: 10 - Personnel Services							
001-5-1400-11100	Salaries & Wages	184,644.98	203,278.02	207,829.00	209,954.36	209,954.36	211,714.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-City Attorney & Paralegal		0.00	0.00	205,712.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	565.15	6,216.65		
City Commission	3-Less PY accrual		0.00	0.00	(5,702.65)		
City Commission	4-Change in Personnel		0.00	0.00	5,488.00		
001-5-1400-11200	Overtime	326.07	700.38	429.00	429.00	429.00	433.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Overtime Core Budget		0.00	0.00	429.00		
City Commission	2-FY 24-25 YE 11 day accrual		11.00	5.11	56.21		
City Commission	3-Less PY accrual		0.00	0.00	(52.21)		
001-5-1400-11301	Longevity - Non Civil Service	1,610.49	1,736.15	1,925.00	1,836.47	1,836.47	1,569.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-33 Years of Service (2) EE		33.00	60.00	1,980.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	5.44	59.84		
City Commission	3-Less PY accrual		0.00	0.00	(50.84)		
City Commission	4-Change in Personnel		0.00	0.00	(420.00)		
001-5-1400-11400	Retirement - TMRS	15,262.92	18,699.87	19,476.00	19,704.02	19,704.02	21,120.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Salary Items @ 9.34%		52,030.26	0.09	4,859.63		
City Commission	2-9 Months Salary Items @9.56%		156,090.75	0.10	14,922.28		
City Commission	3-FY 24-25 YE 11 day accrual		11.00	54.35	597.85		
City Commission	4-Less PY Accrual		0.00	0.00	(540.76)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	781.00		
City Commission	6-Change in Personnel		0.00	0.00	500.00		
001-5-1400-11500	FICA	13,932.28	15,363.51	16,219.00	15,844.91	15,844.91	16,359.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Salary Items		208,121.00	0.08	15,921.26		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	43.74	481.14		
City Commission	3-Less PY accrual		0.00	0.00	(431.40)		
City Commission	4-Change in Personnel		0.00	0.00	388.00		
001-5-1400-11600	Group Health Insurance	19,910.50	22,591.14	27,106.00	27,089.33	27,089.33	31,271.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(2) EPO Plans		0.00	0.00	25,405.00		
City Commission	Change in Personnel		0.00	0.00	5,866.00		
001-5-1400-11700	Workers' Compensation	306.65	539.62	551.00	615.22	615.22	525.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) WC Code 8810		2,081.21	0.41	853.30		
City Commission	2-Less Experience Modifier		853.06	(0.25)	(213.26)		
City Commission	3-Less Fund Discount		640.04	(0.20)	(128.01)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	(0.03)		
City Commission	5-Change in Personnel		0.00	0.00	13.00		



General Fund 001

Budget Details Expenditures-Division 1400 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1400-11800 Unemployment Compensation	17.99	734.99	234.00	252.00	252.00	244.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission 2 EE @ \$122		2.00	122.00	244.00		
001-5-1400-12200 Certification Pay	413.14	4.00	0.00	0.00	0.00	0.00
001-5-1400-12300 Life Insurance	194.04	202.32	214.00	214.00	214.00	216.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission 1-(1) Max Coverage		0.00	0.00	108.00		
City Commission 2-(1) Base Salary		48,000.00	0.00	103.68		
City Commission 3-Whole Dollar Rounding		0.00	0.00	0.32		
City Commission 4-Change in Personnel		0.00	0.00	4.00		
Category: 10 - Personnel Services Total:	236,619.06	263,850.00	273,983.00	275,939.31	275,939.31	283,451.00
Category: 20 - Supplies						
001-5-1400-21100 Supplies	564.60	733.37	500.00	500.00	500.00	500.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Supplies		0.00	0.00	500.00		
Category: 20 - Supplies Total:	564.60	733.37	500.00	500.00	500.00	500.00
Category: 30 - Services						
001-5-1400-31100 Communications	1,058.18	1,058.46	1,068.00	1,058.64	1,058.64	0.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Transferred to Div 1030-31100		0.00	0.00	(1,068.00)		
City Commission Verizon Charge		12.00	48.00	576.00		
City Commission Verizon Charge		12.00	41.00	492.00		
001-5-1400-31400 Professional Services	32,867.00	25,940.00	35,500.00	33,553.05	33,553.05	35,500.00
Budget Notes						
Budget Code Description						
City Commission The amount requested for Contract Attorney Services is the same as FY 2023-24. Anticipate outside services due to the growth and development in the city.						
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Professional Services Core		0.00	0.00	35,500.00		
001-5-1400-31500 Printing & Publishing	768.43	869.78	300.00	318.00	349.90	300.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Printing & Publishing		0.00	0.00	300.00		
001-5-1400-31600 Training & Travel	5,339.26	8,043.55	7,100.00	7,100.00	7,100.00	7,100.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission IMLA/TCAA Fall		0.00	0.00	1,420.00		
City Commission Land Use		0.00	0.00	1,420.00		
City Commission Misc-Seminars/Mediations/Inflation		0.00	0.00	1,420.00		
City Commission TCAA Summer		0.00	0.00	1,420.00		
City Commission TML Annual Conference		0.00	0.00	1,420.00		



General Fund 001

Budget Details Expenditures-Division 1400

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1400-31700	Memberships & Dues	335.00	1,840.00	1,335.00	1,317.00	1,317.00	1,335.00
Budget Notes							
Budget Code	Description						
City Commission	The cost of memberships and dues for FY 2024-2025 may fluctuate due to inflation.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	IMLA		0.00	0.00	625.00		
City Commission	State Bar & TML Dues		0.00	0.00	505.00		
City Commission	TCAA		0.00	0.00	70.00		
City Commission	TMCA		0.00	0.00	60.00		
City Commission	TX Bar College		0.00	0.00	75.00		
001-5-1400-33100	Subscriptions	1,491.00	1,210.00	3,952.00	3,952.00	3,952.00	2,500.00
Budget Notes							
Budget Code	Description						
City Commission	Law books, statutory updates from 2024 legislative sessions.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Reduction		0.00	0.00	(1,452.00)		
City Commission	Subscriptions		0.00	0.00	3,952.00		
Category: 30 - Services Total:		41,858.87	38,961.79	49,255.00	47,298.69	47,330.59	46,735.00
Category: 60 - Leases							
001-5-1400-64100	Operating Lease	523.72	1,071.95	1,128.36	1,128.36	1,128.36	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba New Lease		12.00	94.03	1,128.36		
City Commission	Toshiba transferred to Div 1030		0.00	0.00	(1,128.36)		
Category: 60 - Leases Total:		523.72	1,071.95	1,128.36	1,128.36	1,128.36	0.00
Division: 1400 - Legal Total:		279,566.25	304,617.11	324,866.36	324,866.36	324,898.26	330,686.00
Department : 140 - Legal Total:		279,566.25	304,617.11	324,866.36	324,866.36	324,898.26	330,686.00
Expense Total:		279,566.25	304,617.11	324,866.36	324,866.36	324,898.26	330,686.00



PLANNING

DESCRIPTION

The Planning & Development Services department is the lead agency for both physical and economic development of the city as well as Code Enforcement. The staff is responsible for planning, zoning and preservation committees and reviews all residential and commercial development plans, all zoning and subdivision platting, and provides all long-range planning for the city. In addition, the department provides inspection services for residential and commercial structures. The staff focus on compliance with all city ordinances, state and federal regulations as well as International Building Code, while preserving community appearance, development design and historic significance.



PLANNING AND DEVELOPMENT SERVICES

The Planning & Development Services division oversees the city-wide planning and zoning administration. The City's Planning Division, together with the Planning and Zoning Commission, is responsible for the production, review and updating the Comprehensive Plan for the city. This division is also responsible for regulating subdivisions and administering the Comprehensive Plan., The Comprehensive Plan is the "go to" Led new initiative to revamp/bolster the existing historic downtown area with town halls, surveys, interaction with current merchants and economic and realistic efforts to improve the appearance and luster of the entire downtown area.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Planning & Development Services Director	1	1	1	1
Senior Planner/Historic Preservation Officer	1	1	1	0
Administrative Assistant II	1	1	1	1
Total Full-Time Positions	3	3	3	2
Total Part-Time Positions	0	0	0	0

FY 25-26 DIVISION BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$224,729.81	\$257,604.67	\$280,162.48	\$279,626.39	\$279,626.39	\$199,281.00
20-Supplies	1,693.73	1,148.30	1,050.00	1,052.44	963.43	1,000.00
30-Services	18,161.49	15,995.78	12,478.00	11,371.77	11,641.13	9,700.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	11,369.63	11,062.60	11,672.00	7,397.04	7,397.04	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	4,406.58	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1601 Total	\$255,954.66	\$285,811.35	\$305,362.48	\$303,854.22	\$299,627.99	\$209,981.00

BUILDING SERVICES

The Building Services Division oversees the permitting and inspection services for all construction activities within the city. Building permits ensure the minimum acceptable standards of codes are applied before and after construction. In addition to ensuring minimum code compliance, life safety measures and quality workmanship are top priorities for our customers, including understanding by all parties of why existing codes/regulations are in place. Building permits are required for almost all remodeling projects, repairs, replacements, new structures, and additions.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Building Official	1	1	1	1
Building Inspector	0	0	1	0
Administrative Technician	1	1	1	1
Total Full-Time Positions	2	2	3	2
Total Part-Time Positions	0	0	0	0

FY 25-26 DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$131,281.13	\$146,177.45	\$153,126.18	\$122,782.06	\$122,782.08	\$147,638.00
20-Supplies	3,086.12	2,078.60	2,700.00	2,349.06	2,349.06	1,900.00
30-Services	20,140.58	27,001.28	5,320.00	36,907.87	36,907.87	5,447.00
40-Repairs	1,034.77	636.88	750.00	250.00	250.00	1,000.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	33,545.63	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1602 Total	\$155,542.60	\$175,894.21	\$161,896.18	\$195,834.62	\$162,289.01	\$155,985.00

CODE COMPLIANCE

The Code Compliance Division provides code enforcement services with the goal of improving the overall appearance of the community and ensuring the health, safety, and welfare of the City of Kingsville. This division takes a proactive approach to code enforcement and other community appearance activities. The programs are designed to educate the public and ensure compliance with the City's Property Maintenance and Nuisance codes.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Code Compliance Inspector	2	3	3	3
Administrative Assistant Technician	1	1	1	1
Light Equipment Operator	2	2	2	2
PT-Maintenance Worker	0	0	1	1
Total Full-Time Positions	5	6	6	6
Total Part-Time Positions	0	0	1	1
Total Seasonal Positions	2	2	0	0
Total Positions	7	8	7	7

FY 25-26 DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$312,220.26	\$399,666.59	\$407,567.52	\$375,325.41	\$375,325.41	\$394,326.00
20-Supplies	12,491.91	12,433.29	13,000.00	10,545.07	10,545.07	10,900.00
30-Services	68,951.00	76,869.54	69,041.00	60,057.02	60,239.70	61,710.00
40-Repairs	7,261.96	9,094.75	8,000.00	12,053.89	12,630.39	8,000.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	10,850.00	0.00	19,400.00	19,389.00	0.00
85-Department Reductions	0.00	0.00	0.00	24,218.82	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1603 Total	\$400,925.13	\$508,914.17	\$497,608.52	\$501,600.21	\$478,129.57	\$474,936.00

DEPARTMENT SUMMARY

FY 25-26 BUDGETED REVENUES

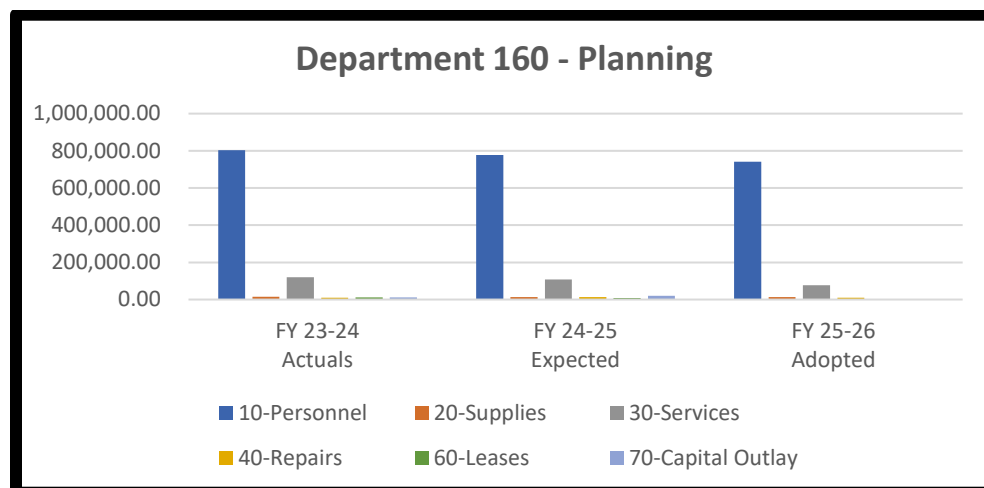
REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
300 - Permits & Licenses	\$199,076.38	\$232,289.26	\$410,075.00	\$410,075.00	\$258,252.88	\$525,325.00
400 - Fines	3,093.38	8,314.33	7,500.00	7,500.00	6,843.39	8,000.00
500 - General Services Fees	6,626.00	3,780.00	6,500.00	6,500.00	9,817.19	13,000.00
600 - City Services	41,636.60	51,957.27	114,600.00	114,600.00	49,855.59	60,000.00
700 - Grants	1,000.00	0.00	0.00	0.00	0.00	0.00
800 - Utility Services	0.00	0.00	0.00	0.00	0.00	0.00
Dept 160 Total	\$251,432.36	\$296,340.86	\$538,675.00	\$538,675.00	\$324,769.05	\$606,325.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$668,231.20	\$803,448.71	\$840,856.18	\$777,733.86	\$777,733.88	\$741,245.00
20-Supplies	17,271.76	15,660.19	16,750.00	13,946.57	13,857.56	13,800.00
30-Services	107,253.07	119,866.60	86,839.00	108,336.66	108,788.70	76,857.00
40-Repairs	8,296.73	9,731.63	8,750.00	12,303.89	12,880.39	9,000.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	11,369.63	11,062.60	11,672.00	7,397.04	7,397.04	0.00
70-Capital Outlay	0.00	10,850.00	0.00	19,400.00	19,389.00	0.00
85-Department Reductions	0.00	0.00	0.00	62,171.03	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Department 160 Total	\$812,422.39	\$970,619.73	\$964,867.18	\$1,001,289.05	\$940,046.57	\$840,902.00

Revenues over (under) Expenditures	(\$560,990.03)	(\$674,278.87)	(\$426,192.18)	(\$462,614.05)	(\$615,277.52)	(\$234,577.00)

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Revenues-Division 1600

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Revenue							
Department : 160 - Planning /DevelopSvcs							
Division: 1600 - Planning/DevelopSvcs							
RevCategory: 300 - Permits & Licenses							
001-4-1600-31110	Plumbing Permits	13,104.69	16,606.30	19,000.00	19,000.00	29,931.18	50,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Increase based on FY 24-25 EA		0.00	0.00	(16,000.00)		
City Commission	Inc. due to no longer using third party		0.00	0.00	(15,000.00)		
City Commission	Somerset Subdivision to bring \$2K		1.00	(19,000.00)	(19,000.00)		
001-4-1600-31120	Electric Permits	20,024.74	29,983.07	35,000.00	35,000.00	20,593.27	30,000.00
Budget Notes							
Budget Code	Description						
City Commission	Justification for increased amount						
	Increased amount based on expected permits at new subdivision (Somerset at Kingsville); ~ 235 new homes						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Expected Revenue		0.00	0.00	(30,000.00)		
001-4-1600-31130	Building Permits	76,623.16	107,308.24	233,550.00	233,550.00	126,988.73	300,000.00
Budget Notes							
Budget Code	Description						
City Commission	Justification for increased amount						
	Increased amount based on expected permits at new subdivision (Somerset at Kingsville); ~ 235 new homes						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Commercial Construction Permit		0.00	0.00	(4,800.00)		
City Commission	Commercial Remodel Permit		0.00	0.00	(8,000.00)		
City Commission	Driveway Permits		0.00	0.00	(1,800.00)		
City Commission	Fence Permits		0.00	0.00	(9,000.00)		
City Commission	Inc.-not using outside inspect svc		0.00	0.00	(110,000.00)		
City Commission	New Developments		0.00	0.00	(50,000.00)		
City Commission	New Residential Construction Permits		0.00	0.00	(9,250.00)		
City Commission	Permit Renewal		0.00	0.00	(750.00)		
City Commission	Re-Inspect Fee		0.00	0.00	(52,000.00)		
City Commission	Residential Remodel Permit		0.00	0.00	(15,000.00)		
City Commission	Roof Permit		0.00	0.00	(12,300.00)		
City Commission	Somerset Subdivision addt'l permits		0.00	0.00	(24,450.00)		
City Commission	Swimming Pool Permit		0.00	0.00	(2,650.00)		
001-4-1600-31140	Moving Permits	972.80	810.00	1,300.00	1,300.00	950.00	1,300.00
Budget Notes							
Budget Code	Description						
City Commission	Justification for increased amount						
	Slight increase from last years projected moving permits, no substantial increase for FY25						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	(1,300.00)		



General Fund 001

Budget Details Revenues-Division 1600

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-4-1600-31150	Other Permits	66.00	25.00	5,815.00	5,815.00	2,815.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Estimated Revenue		0.00	0.00	(500.00)		
001-4-1600-31160	Mechanical Permits	19,315.49	12,301.00	20,360.00	20,360.00	16,687.66	30,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Estimated Increase		0.00	0.00	(14,000.00)		
City Commission	Estimated Revenue		0.00	0.00	(16,000.00)		
001-4-1600-31166	Street Closure Permit-Small Event	0.00	225.00	0.00	0.00	0.00	0.00
001-4-1600-31170	Certificate of Occupancy	2,191.00	2,025.00	7,100.00	7,100.00	7,857.74	8,900.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	(2,600.00)		
City Commission	New Certificate of Occupancy		0.00	0.00	(6,300.00)		
001-4-1600-31180	Plan Review	3,996.00	7,175.00	5,000.00	5,000.00	9,200.99	18,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 Revenues		0.00	0.00	(7,000.00)		
City Commission	Estimated Increase		0.00	0.00	(11,000.00)		
001-4-1600-31185	Economic Dev Agreement Fee	25.00	0.00	25.00	25.00	650.80	25.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	(25.00)		
001-4-1600-31190	Sign Permits	375.00	2,018.15	8,300.00	8,300.00	1,979.99	10,000.00
Budget Notes							
Budget Code	Description						
City Commission	Justification for expected increase FY 24 numbers indicate trend will increase for FY 25						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 revenues		0.00	0.00	(1,500.00)		
City Commission	Estimated increase		0.00	0.00	(8,500.00)		
001-4-1600-32210	Amusement Licenses	0.00	15.00	50.00	50.00	30.00	32,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 Revenues		0.00	0.00	(30.00)		
City Commission	CM-Est. increase due to ordinance		0.00	0.00	(31,970.00)		
001-4-1600-32220	Beer & Liquor Licenses	5,907.50	8,207.50	12,000.00	12,000.00	7,755.00	9,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 revenues		0.00	0.00	(8,000.00)		
City Commission	Estimated Increase		0.00	0.00	(1,500.00)		
001-4-1600-32240	Contractors Licenses	27,260.00	28,640.00	32,500.00	32,500.00	32,662.52	35,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 revenues		0.00	0.00	(30,000.00)		
City Commission	CM-Estimated Increase		0.00	0.00	(5,000.00)		



General Fund 001

Budget Details Revenues-Division 1600

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-4-1600-32250	Solicitor Licenses	100.00	175.00	75.00	75.00	150.00	100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Est. Revenues based on FY 24-25		0.00	0.00	(100.00)		
001-4-1600-32260	Food Licenses	29,115.00	16,275.00	30,000.00	30,000.00	0.00	0.00
001-4-1600-32270	Other Licenses	0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 300 - Permits & Licenses Total:		199,076.38	232,289.26	410,075.00	410,075.00	258,252.88	525,325.00
RevCategory: 400 - Fines							
001-4-1600-42060	Lien Fees-Interest	3,093.38	8,314.33	7,500.00	7,500.00	6,843.39	8,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	CM-Estimated Increase		0.00	0.00	(4,500.00)		
City Commission	Estimated Revenue		0.00	0.00	(3,500.00)		
RevCategory: 400 - Fines Total:		3,093.38	8,314.33	7,500.00	7,500.00	6,843.39	8,000.00
RevCategory: 500 - General Services Fees							
001-4-1600-53310	Zoning Fees	4,000.00	1,500.00	3,500.00	3,500.00	4,417.19	7,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 est. revenues		0.00	0.00	(4,200.00)		
City Commission	CM-Estimated Increase		0.00	0.00	(2,800.00)		
001-4-1600-53320	Platting Fees	2,626.00	2,280.00	3,000.00	3,000.00	5,400.00	6,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 EA		0.00	0.00	(6,000.00)		
RevCategory: 500 - General Services Fees Total:		6,626.00	3,780.00	6,500.00	6,500.00	9,817.19	13,000.00
RevCategory: 600 - City Services							
001-4-1600-62110	Vacant Lot Clearance	12,400.26	6,772.43	15,000.00	15,000.00	14,341.46	20,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 EA		0.00	0.00	(13,000.00)		
City Commission	Estimated Increase		0.00	0.00	(7,000.00)		
001-4-1600-62120	Demolition Recovery Revenue	33,766.23	40,207.90	30,000.00	30,000.00	30,538.08	35,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Estmated Revenue		0.00	0.00	(35,000.00)		
001-4-1600-62130	Noxious Matter Abatement Rev	(4,529.89)	4,976.94	69,600.00	69,600.00	4,976.05	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 25-25 EA		0.00	0.00	(5,000.00)		
RevCategory: 600 - City Services Total:		41,636.60	51,957.27	114,600.00	114,600.00	49,855.59	60,000.00
RevCategory: 900 - Interest & Other							
001-4-1600-99000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:		0.00	0.00	0.00	0.00	0.00	0.00
Division: 1600 - Planning/DevelopSvcs Total:		250,432.36	296,340.86	538,675.00	538,675.00	324,769.05	606,325.00



General Fund 001

Budget Details Revenues-Division 1603

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 001 - GENERAL FUND

Revenue

Department : 160 - Planning /DevlopSvc

Division: 1603 - Code Compliance

RevCategory: 700 - Grants

[001-4-1603-72030](#) Donations

RevCategory: 700 - Grants Total:

Division: 1603 - Code Compliance Total:

Department : 160 - Planning /DevlopSvc Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
1,000.00	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00	0.00	0.00
251,432.36	296,340.86	538,675.00	538,675.00	324,769.05	606,325.00
251,432.36	296,340.86	538,675.00	538,675.00	324,769.05	606,325.00



General Fund 001

Budget Details Expenditures-Division 1601 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2026
		Total	Total	Original	Total Budget	2025
		Activity	Activity	Budget	(Amended)	Expected
						Annual
						City Commission
						Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 160 - Planning /DevelopSvcs						
Division: 1601 - Planning/DevelopSvcs						
Category: 10 - Personnel Services						
001-5-1601-11100	Salaries & Wages	161,603.50	195,786.72	208,655.01	208,677.87	208,677.87
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	1-Sr Planner-Director-Admin Asst II		0.00	0.00	210,267.20	
City Commission	2- FY 25-26 YE 11 day accrual		11.00	577.66	6,354.26	
City Commission	3-Less PY accrual		0.00	0.00	(5,733.46)	
City Commission	Unfunded Sr Planner Position		0.00	0.00	(62,415.00)	
001-5-1601-11200	Overtime	162.06	112.98	715.00	300.00	300.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	1-Core Budget		0.00	0.00	715.00	
City Commission	2-FY 25-26 YE 11 day accrual		11.00	4.26	46.86	
City Commission	3-Less PY accrual		0.00	0.00	(39.86)	
001-5-1601-11301	Longevity - Non Civil Service	529.93	587.53	906.00	762.05	762.05
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	1-18 Years of service (3) EE		18.00	60.00	1,080.00	
City Commission	2-FY 25-26 YE 11 day accrual		11.00	2.97	32.67	
City Commission	3-Less PY accrual		0.00	0.00	(20.67)	
City Commission	4-Unfunded Position		0.00	0.00	(240.00)	
001-5-1601-11400	Retirement - TMRS	13,246.70	17,860.76	19,472.47	19,472.47	19,472.47
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	1-3 Months Salary Items @ 9.34%		53,015.55	0.09	4,951.65	
City Commission	2-9 Months Salary Items @ 9.56%		159,046.65	0.10	15,204.86	
City Commission	3-FY 25-26 YE 11 day accrual		11.00	55.38	609.18	
City Commission	4-Less PY accrual		0.00	0.00	(536.69)	
City Commission	5-Unfunded position		0.00	0.00	(6,143.00)	
City Commission	6-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	554.00	
001-5-1601-11500	FICA	11,908.88	14,604.25	16,209.00	16,209.00	16,209.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	1-Salary Items @ 7.65%		212,062.20	0.08	16,222.76	
City Commission	2-FY 25-26 YE 11 day accrual		11.00	44.57	490.27	
City Commission	3-Less PY accrual		0.00	0.00	(427.03)	
City Commission	4-Unfunded position		0.00	0.00	(4,375.00)	
001-5-1601-11600	Group Health Insurance	36,529.68	27,494.87	33,000.00	33,000.00	33,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	(2) EPO Plans & (1) Waived		0.00	0.00	30,920.00	
City Commission	Unfunded position		0.00	0.00	(9,041.00)	
001-5-1601-11700	Workers' Compensation	277.30	515.86	551.00	551.00	551.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	1-(3) WC Code 8810		1,475.30	0.41	604.87	
City Commission	2-Less Experience Modifier		604.87	(0.25)	(151.22)	
City Commission	3-Less Fund Discount		453.65	(0.20)	(90.73)	
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.08	



General Fund 001

Budget Details Expenditures-Division 1601 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1601-11800 Unemployment Compensation	32.84	360.00	351.00	351.00	351.00	244.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		3.00	122.00	366.00		
City Commission		0.00	0.00	(122.00)		
001-5-1601-12200 Certification Pay	201.14	0.00	0.00	0.00	0.00	0.00
001-5-1601-12300 Life Insurance	237.78	281.70	303.00	303.00	303.00	197.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		2.00	108.00	216.00		
City Commission		41,000.00	0.00	88.56		
City Commission		0.00	0.00	0.44		
City Commission		0.00	0.00	(108.00)		
Category: 10 - Personnel Services Total:	224,729.81	257,604.67	280,162.48	279,626.39	279,626.39	199,281.00
Category: 20 - Supplies						
001-5-1601-21100 Supplies	1,438.80	715.15	750.00	902.44	902.44	1,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	750.00		
City Commission		0.00	0.00	250.00		
001-5-1601-21700 Minor Eq/Furniture	254.93	433.15	300.00	150.00	60.99	0.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(300.00)		
City Commission		0.00	0.00	300.00		
Category: 20 - Supplies Total:	1,693.73	1,148.30	1,050.00	1,052.44	963.43	1,000.00
Category: 30 - Services						
001-5-1601-31100 Communications	1,541.85	1,869.31	1,428.00	1,936.10	1,936.10	0.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(1,920.00)		
City Commission		12.00	119.00	1,428.00		
City Commission		12.00	41.00	492.00		
001-5-1601-31300 Postage & Freight	64.20	44.88	100.00	100.00	100.00	300.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	200.00		
City Commission		0.00	0.00	100.00		
001-5-1601-31400 Professional Services	5,389.48	6,343.87	1,000.00	1,125.00	1,125.00	800.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	800.00		
001-5-1601-31500 Printing & Publishing	6,721.99	5,384.90	5,000.00	5,714.29	5,283.65	5,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	5,000.00		
001-5-1601-31600 Training & Travel	2,461.14	934.52	1,600.00	2,057.08	2,057.08	2,100.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	45.00		
City Commission		0.00	0.00	2,055.00		



General Fund 001

Budget Details Expenditures-Division 1601 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1601-31700	Memberships & Dues	1,082.00	327.88	2,500.00	739.30	739.30	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	APA		0.00	0.00	122.00		
City Commission	ICC		0.00	0.00	470.00		
City Commission	Miscellaneous		0.00	0.00	228.00		
City Commission	TML Quarterly Regional		4.00	45.00	180.00		
001-5-1601-31900	Catering	900.83	844.42	850.00	400.00	400.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	500.00		
001-5-1601-33100	Subscriptions	0.00	246.00	0.00	0.00	0.00	0.00
Category: 30 - Services Total:		18,161.49	15,995.78	12,478.00	12,071.77	11,641.13	9,700.00
Category: 60 - Leases							
001-5-1601-64100	Operating Lease	11,369.63	11,062.60	11,672.00	7,397.04	7,397.04	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba Lease		12.00	442.00	5,304.00		
City Commission	Toshiba transferred to Div 1030		0.00	0.00	(5,304.00)		
Category: 60 - Leases Total:		11,369.63	11,062.60	11,672.00	7,397.04	7,397.04	0.00
Category: 85 - Department Reductions							
001-5-1601-85000	Department Year End Reduction	0.00	0.00	0.00	4,406.58	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	4,406.58	0.00	0.00
Division: 1601 - Planning/DevelopSvcs Total:		255,954.66	285,811.35	305,362.48	304,554.22	299,627.99	209,981.00
Department : 160 - Planning /DevlopSvcs Total:		255,954.66	285,811.35	305,362.48	304,554.22	299,627.99	209,981.00
Expense Total:		255,954.66	285,811.35	305,362.48	304,554.22	299,627.99	209,981.00



General Fund 001

Budget Details Expenditures-Division 1602 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 160 - Planning /DevlopSvcs						
Division: 1602 - Building Services						
Category: 10 - Personnel Services						
001-5-1602-11100 Salaries & Wages	97,504.04	109,614.74	111,797.26	87,243.39	87,243.39	107,503.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Bldg Official, Bldg Insp., Admin Asst I	0.00	0.00	105,976.00		
City Commission	2-(1) Anniversary Increase	0.00	0.00	1,161.33		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	294.34	3,237.74		
City Commission	4-Less PY accrual	0.00	0.00	(2,872.07)		
001-5-1602-11200 Overtime	259.13	293.63	800.00	400.00	400.00	803.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Core Budget Allotment	0.00	0.00	800.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	2.20	24.20		
City Commission	3-Less PY accrual	0.00	0.00	(21.20)		
001-5-1602-11301 Longevity - Non Civil Service	891.04	972.59	1,166.00	1,013.52	1,013.52	1,147.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-19 Years of Service (2) EE	19.00	60.00	1,140.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	3.14	34.54		
City Commission	3-Less PY accrual	0.00	0.00	(27.54)		
001-5-1602-11400 Retirement - TMRS	8,049.59	10,079.15	10,440.05	8,185.95	8,185.95	10,820.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Salary Items @ 9.34%	27,269.34	0.09	2,546.96		
City Commission	2-9 Months Salary Items @ 9.56%	81,808.00	0.10	7,820.84		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	28.49	313.39		
City Commission	4-Less PY accrual	0.00	0.00	(270.19)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	409.00		
001-5-1602-11500 FICA	7,316.68	8,213.78	8,692.07	7,493.53	7,493.53	8,382.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Salary Items @ 7.65%	109,077.33	0.08	8,344.42		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	22.93	252.23		
City Commission	3-Less PY accrual	0.00	0.00	(214.65)		
001-5-1602-11600 Group Health Insurance	16,792.55	16,074.50	19,288.72	17,660.58	17,660.58	18,082.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(2) EPO Plan	0.00	0.00	18,082.00		
001-5-1602-11700 Workers' Compensation	284.45	510.02	519.28	428.38	428.38	466.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(1) WC Code 8810	375.84	0.41	154.09		
City Commission	2-(2) WC Code 4511	714.94	0.87	622.00		
City Commission	3-Less Experience Modifier	776.09	(0.25)	(194.02)		
City Commission	4-Less Fund Discount	582.07	(0.20)	(116.41)		
City Commission	5-Whole Dollar Rounding	0.00	0.00	0.34		



General Fund 001

Budget Details Expenditures-Division 1602 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1602-11800 Unemployment Compensation	26.51	234.00	234.00	211.43	211.45	244.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission (2) EE @ \$122		2.00	122.00	244.00		
001-5-1602-12300 Life Insurance	157.14	185.04	188.80	145.28	145.28	191.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission 1-(1) Max Coverage		0.00	0.00	108.92		
City Commission 2-(2) Base Salary Coverage & rounding		38,000.00	0.00	82.08		
Category: 10 - Personnel Services Total:	131,281.13	146,177.45	153,126.18	122,782.06	122,782.08	147,638.00
Category: 20 - Supplies						
001-5-1602-21100 Supplies	1,088.75	875.35	900.00	662.36	662.36	900.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission Core Budget		0.00	0.00	900.00		
001-5-1602-21500 Motor Gas & Oil	1,997.37	1,203.25	1,800.00	800.00	800.00	1,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission Core Budget		0.00	0.00	1,800.00		
City Commission Reduced Core		0.00	0.00	(800.00)		
001-5-1602-21700 Minor Eq/Furniture	0.00	0.00	0.00	886.70	886.70	0.00
Category: 20 - Supplies Total:	3,086.12	2,078.60	2,700.00	2,349.06	2,349.06	1,900.00
Category: 30 - Services						
001-5-1602-31100 Communications	1,420.48	1,421.04	1,428.00	1,428.00	1,428.00	0.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission Cell Phones		12.00	119.00	1,428.00		
City Commission Transferred to Div 1030-31100		0.00	0.00	(1,428.00)		
001-5-1602-31300 Postage & Freight	9.65	0.00	0.00	0.00	0.00	0.00
001-5-1602-31400 Professional Services	12,760.33	22,728.12	695.00	33,116.87	33,116.87	1,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission 08/13-Increase per ICM		0.00	0.00	305.00		
City Commission Core Budget		0.00	0.00	695.00		
001-5-1602-31425 Prof. Services-GPS	192.00	192.00	192.00	208.00	208.00	192.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission GPS Service		12.00	16.00	192.00		
001-5-1602-31500 Printing & Publishing	2,982.72	1,893.62	2,000.00	1,300.00	1,300.00	1,500.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission Core Budget		0.00	0.00	1,000.00		
City Commission Increased Core		0.00	0.00	500.00		
001-5-1602-31600 Training & Travel	2,312.90	541.50	750.00	600.00	600.00	2,500.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission FY 24-25 Perm Suppl.-Building Official		0.00	0.00	2,500.00		



General Fund 001

Budget Details Expenditures-Division 1602

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

[001-5-1602-31700](#) Memberships & Dues

Category: 30 - Services Total:

Category: 40 - Repairs

[001-5-1602-41100](#) Vehicle Maintenance

Budget Detail

Budget Code **Description**

City Commission Core Budget

City Commission FY 24-25 Perm Supplemental

Category: 40 - Repairs Total:

Category: 85 - Department Reductions

[001-5-1602-85000](#) Department Year End Reduction

Category: 85 - Department Reductions Total:

Division: 1602 - Building Services Total:

Department : 160 - Planning /DevlopSvcs Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
462.50	225.00	255.00	255.00	255.00	255.00
20,140.58	27,001.28	5,320.00	36,907.87	36,907.87	5,447.00
1,034.77	636.88	750.00	250.00	250.00	1,000.00
0.00	0.00	0.00	750.00		
0.00	0.00	0.00	250.00		
1,034.77	636.88	750.00	250.00	250.00	1,000.00
0.00	0.00	0.00	33,545.63	0.00	0.00
0.00	0.00	0.00	33,545.63	0.00	0.00
155,542.60	175,894.21	161,896.18	195,834.62	162,289.01	155,985.00
155,542.60	175,894.21	161,896.18	195,834.62	162,289.01	155,985.00
155,542.60	175,894.21	161,896.18	195,834.62	162,289.01	155,985.00



General Fund 001

Budget Details Expenditures-Division 1603 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 160 - Planning /DevlopSvcs							
Division: 1603 - Code Compliance							
Category: 10 - Personnel Services							
001-5-1603-11100	Salaries & Wages	211,928.89	265,389.37	259,072.40	237,595.80	237,595.80	255,761.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1)Admin Assist, (1)Temp Maint Wkr		0.00	0.00	50,354.20		
City Commission	2-(3) Code Compliance Inspectors		0.00	0.00	125,715.20		
City Commission	3-(2) Heavy Equip Operators		0.00	0.00	78,291.20		
City Commission	4-Anniversary Increases		0.00	0.00	235.73		
City Commission	5-FY 25-26 YE 11 day accrual		11.00	699.44	7,693.84		
City Commission	6-Less PY accrual		0.00	0.00	(6,529.17)		
001-5-1603-11200	Overtime	1,743.42	2,215.78	1,269.00	1,582.30	1,582.30	1,486.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	1,269.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	45.33	498.63		
City Commission	3-Less PY accrual		0.00	0.00	(281.63)		
001-5-1603-11301	Longevity - Non Civil Service	2,733.59	2,840.83	2,952.00	2,314.56	2,314.56	2,963.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-49 Years of Service		49.00	60.00	2,940.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	8.08	88.88		
City Commission	3-Less PY accrual		0.00	0.00	(65.88)		
001-5-1603-11400	Retirement - TMRS	16,885.13	23,530.16	22,807.86	22,431.24	22,431.24	24,140.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Salary Items @ 9.34%		60,870.19	0.09	5,685.28		
City Commission	2-9 Months Salary Items @ 9.56%		182,610.55	0.10	17,457.57		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	63.58	699.38		
City Commission	4-Less PY accrual		0.00	0.00	(615.23)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	913.00		
001-5-1603-11500	FICA	15,931.23	19,706.38	20,107.26	17,494.14	17,494.14	19,921.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Salary Items @ 7.65%		258,805.33	0.08	19,798.61		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	54.39	598.29		
City Commission	3-Less PY accrual		0.00	0.00	(475.90)		
001-5-1603-11600	Group Health Insurance	59,071.75	80,297.92	95,305.00	88,438.48	88,438.48	84,421.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) EPO Plans		0.00	0.00	39,146.04		
City Commission	2-(2) HMO Plans		0.00	0.00	28,911.40		
City Commission	3-(1) PPO Plan		0.00	0.00	16,363.56		



General Fund 001

Budget Details Expenditures-Division 1603 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1603-11700	Workers' Compensation	2,156.09	4,209.57	4,653.00	4,236.43	4,236.43	4,248.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) WC Code 8810		355.05	0.41	145.57		
City Commission	2-(3) WC Code 4511		1,273.35	0.87	1,107.81		
City Commission	3-(4) WC Code 9014		959.65	6.07	5,825.08		
City Commission	4-Less Experience Modifier		7,078.46	(0.25)	(1,769.62)		
City Commission	5-Less Fund Discount		5,308.84	(0.20)	(1,061.77)		
City Commission	6-Whole Dollar Rounding		0.00	0.00	0.93		
001-5-1603-11800	Unemployment Compensation	71.35	920.58	863.00	756.00	756.00	854.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(7) EE @ \$122		7.00	122.00	854.00		
001-5-1603-12200	Certification Pay	1,259.43	16.00	0.00	0.00	0.00	0.00
001-5-1603-12300	Life Insurance	439.38	540.00	538.00	476.46	476.46	532.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Salary Base		246,000.00	0.00	531.36		
City Commission	Whole Dollar Rounding		0.00	0.00	0.64		
Category: 10 - Personnel Services Total:		312,220.26	399,666.59	407,567.52	375,325.41	375,325.41	394,326.00
Category: 20 - Supplies							
001-5-1603-21100	Supplies	2,180.53	2,008.65	2,000.00	1,643.97	1,643.97	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	2,000.00		
City Commission	Core Reduction		0.00	0.00	(500.00)		
001-5-1603-21200	Uniforms & Personal Wear	439.63	511.28	500.00	401.48	401.48	900.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	700.00		
City Commission	FY 24-25 Perm Supplemental		0.00	0.00	200.00		
001-5-1603-21500	Motor Gas & Oil	8,686.26	8,371.79	9,500.00	7,499.62	7,499.62	7,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	9,500.00		
City Commission	Core Reduction		0.00	0.00	(2,000.00)		
001-5-1603-21700	Minor Eq/Furniture	1,185.49	1,541.57	1,000.00	1,000.00	1,000.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,000.00		
Category: 20 - Supplies Total:		12,491.91	12,433.29	13,000.00	10,545.07	10,545.07	10,900.00
Category: 30 - Services							
001-5-1603-31100	Communications	6,291.41	6,608.41	6,756.00	4,976.95	5,159.63	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Cell Service		12.00	563.00	6,756.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(6,756.00)		
001-5-1603-31300	Postage & Freight	9,104.28	10,500.00	10,500.00	14,500.00	14,500.00	10,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	10,500.00		



General Fund 001

Budget Details Expenditures-Division 1603 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1603-31400	Professional Services	0.00	4,450.00	0.00	0.00	0.00	0.00
001-5-1603-31425	Prof. Services-GPS	960.00	960.00	960.00	1,040.00	1,040.00	960.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS Service		12.00	80.00	960.00		
001-5-1603-31439	Prof Serv-Events & Clean Up	5,882.12	9,033.00	7,500.00	7,051.71	7,051.71	7,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	8,000.00		
City Commission	Reduced Core		0.00	0.00	(1,000.00)		
001-5-1603-31500	Printing & Publishing	2,296.14	884.96	1,700.00	1,016.87	1,016.87	1,400.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,700.00		
City Commission	Reduced core		0.00	0.00	(300.00)		
001-5-1603-31600	Training & Travel	75.00	0.00	0.00	0.00	0.00	0.00
001-5-1603-31700	Memberships & Dues	246.36	50.00	325.00	325.00	325.00	650.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	475.00		
City Commission	FY24-25 Perm Code Comp Officer		0.00	0.00	175.00		
001-5-1603-31900	Catering	562.32	403.59	500.00	353.06	353.06	400.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	500.00		
City Commission	Core Reduction		0.00	0.00	(100.00)		
001-5-1603-32400	Laundry	839.80	952.23	800.00	793.43	793.43	800.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	800.00		
001-5-1603-34400	Keep Kingsville Beautiful	9,591.10	8,027.33	0.00	0.00	0.00	0.00
001-5-1603-34500	Code Compliance Beautification	6,002.47	0.00	0.00	0.00	0.00	0.00
001-5-1603-34502	Code Compliance-Demo	27,100.00	35,000.02	40,000.00	27,800.00	30,000.00	40,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget for Demos		0.00	0.00	40,000.00		
Category: 30 - Services Total:		68,951.00	76,869.54	69,041.00	57,857.02	60,239.70	61,710.00
Category: 40 - Repairs							
001-5-1603-41100	Vehicle Maintenance	2,915.12	5,778.05	5,500.00	7,440.66	6,517.16	5,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	5,500.00		
001-5-1603-41400	Equipment Maintenance	4,346.84	3,316.70	2,500.00	6,113.23	6,113.23	2,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	2,500.00		
Category: 40 - Repairs Total:		7,261.96	9,094.75	8,000.00	13,553.89	12,630.39	8,000.00



General Fund 001

Budget Details Expenditures-Division 1603
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 70 - Capital Outlay						
001-5-1603-71200 Machinery/Equipment	0.00	10,850.00	0.00	19,400.00	19,389.00	0.00
Category: 70 - Capital Outlay Total:	0.00	10,850.00	0.00	19,400.00	19,389.00	0.00
Category: 85 - Department Reductions						
001-5-1603-85000 Department Year End Reduction	0.00	0.00	0.00	24,218.82	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	24,218.82	0.00	0.00
Division: 1603 - Code Compliance Total:	400,925.13	508,914.17	497,608.52	500,900.21	478,129.57	474,936.00
Department : 160 - Planning /DevlopSvcs Total:	812,422.39	970,619.73	964,867.18	1,001,289.05	940,046.57	840,902.00
Expense Total:	812,422.39	970,619.73	964,867.18	1,001,289.05	940,046.57	840,902.00

SOLID WASTE

DESCRIPTION

The Solid Waste Management Department supervises all aspects of waste management for the City of Kingsville to include Recycle Center, Sanitation Collection, brush pickup, hazardous material, burn permits, and Landfill operations. Divisions included in this department are the Recycling Center, Sanitation Collection, and the Landfill.



RECYCLING CENTER

The Recycling Center collaborates with Sanitation Division and Landfill Division to collect City's recycling. Materials accepted include:

- Aluminum cans & scraps
- Foil, pie tins, and soda cans (to be free of food residues).
- Bi-Metal, steel, & tin cans
- Metal lids; soup, fruit, vegetable, & pet food cans, etc. (to be free of food residues).
- Corrugated Cardboard
- Paper – Computer, mixed, & newspaper

The Recycling Center also offers document shredding services by appointment and offers a Recycled Reading Room where books are available to take, return, keep or share. Recycling will soon relocate to 1300 E Corral, Nerio C. Garza Public Works Service Center.

The Recycling Center Division has been consolidated with Sanitation Collection Division.

SANITATION COLLECTION

The Sanitation Collection division collects garbage from over 7,500 homes and businesses each month. Sanitation Collection has divided the City of Kingsville into six (6) zones. Residential rollouts in Zones 1-3 are serviced on Mondays and Thursdays while Zones 4-6 are serviced on Tuesday and Friday. Commercial pick up is available six days a week.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Senior Heavy Equipment Operator	1	1	3	1
Heavy Equipment Operator	12	12	9	11
Solid Waste Foreman	1	1	1	1
Recycling Technician	1	1	1	1
PT-Heavy Equipment Operator	0	0	1	0
Total Full-Time Positions	15	15	15	14
Total Part-Time Positions	0	0	0	0

FY 25-26 DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$726,982.35	\$835,399.25	\$947,903.00	\$1,014,719.76	\$1,014,719.76	\$1,029,680.00
20-Supplies	147,710.10	129,393.11	131,600.00	120,227.57	120,588.57	124,466.00
30-Services	30,772.43	35,510.42	28,991.00	31,836.73	31,475.73	27,049.00
40-Repairs	180,039.48	184,827.43	151,361.00	177,950.23	177,950.23	150,600.00
50-Maintenance	61.49	615.46	500.00	500.00	500.00	500.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1702 Total	\$1,085,565.85	\$1,185,745.67	\$1,260,355.00	\$1,345,234.29	\$1,345,234.29	\$1,332,295.00

LANDFILL

The Landfill Division provides a safe and efficient way to dispose of the refuse from the City and surrounding rural areas. The Landfill Division closely works with the Recycling Center and the Sanitation Collection Division to collect the City's solid waste, brush, and recycling.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Solid Waste Supervisor	1	1	1	1
Heavy Equipment Operator	7	7	7	7
Landfill Foreman	1	1	1	1
Total Full-Time Positions	9	9	9	9
Total Part-Time Positions	0	0	0	0

FY 25-26 DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$619,238.59	\$653,546.72	\$737,686.11	\$695,957.07	\$695,957.07	\$721,268.00
20-Supplies	97,728.68	87,750.35	85,360.00	80,413.08	80,413.08	84,360.00
30-Services	155,807.66	148,566.89	161,411.00	163,342.75	163,342.75	156,707.00
40-Repairs	81,281.74	73,178.69	76,000.00	62,210.97	67,054.17	61,000.00
50-Maintenance	10,131.31	7,632.28	7,000.00	4,521.23	4,521.23	4,000.00
60-Leases	932.44	1,141.43	1,140.00	1,128.36	1,128.36	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	228.55	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1703 Total	\$965,120.42	\$971,816.36	\$1,068,597.11	\$1,007,802.01	\$1,012,416.66	\$1,027,335.00

DEPARTMENT SUMMARY

FY 25-26 BUDGETED REVENUES

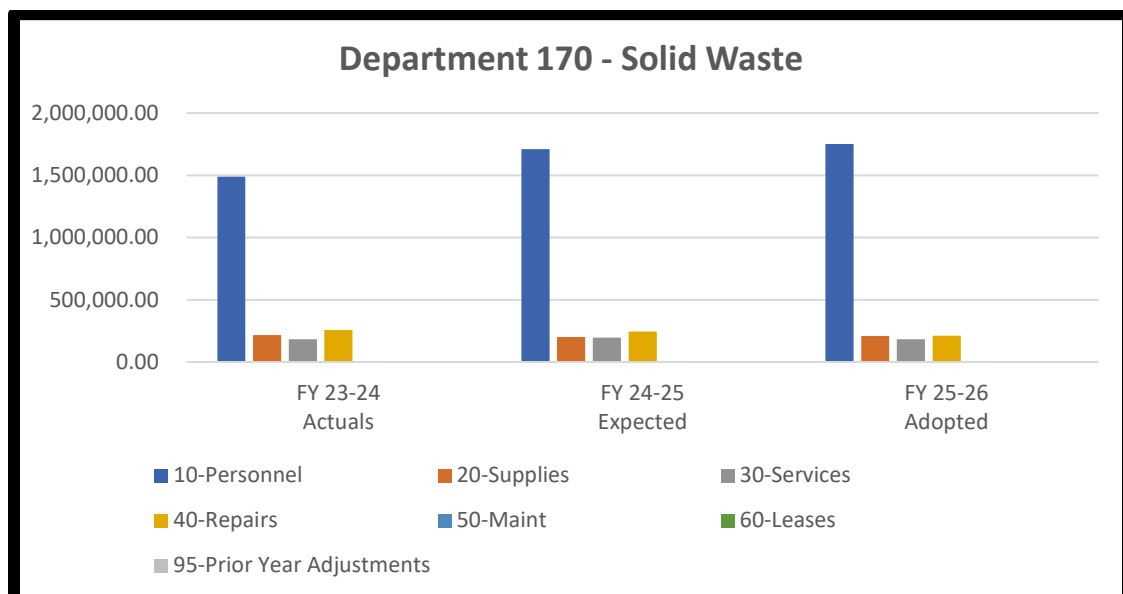
REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
500 - General Services Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
800 - Utility Services	\$3,198,435.20	\$3,192,352.48	\$3,202,875.00	\$3,202,875.00	\$3,218,612.98	\$3,273,343.00
900 - Interest & Other	\$12,577.91	\$24,538.92	\$13,100.00	\$13,100.00	\$17,869.59	\$18,000.00
Dept 107 Total	\$3,211,013.11	\$3,216,891.40	\$3,215,975.00	\$3,215,975.00	\$3,236,482.57	\$3,291,343.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$1,346,220.94	\$1,488,945.97	\$1,685,589.11	\$1,710,676.83	\$1,710,676.83	\$1,750,948.00
20-Supplies	245,438.78	217,143.46	216,960.00	200,640.65	201,001.65	208,826.00
30-Services	186,580.09	184,077.31	190,402.00	195,179.48	194,818.48	183,756.00
40-Repairs	261,321.22	258,006.12	227,361.00	240,161.20	245,004.40	211,600.00
50-Maintenance	10,192.80	8,247.74	7,500.00	5,021.23	5,021.23	4,500.00
60-Leases	932.44	1,141.43	1,140.00	1,128.36	1,128.36	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	228.55	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Department 170 Total	\$2,050,686.27	\$2,157,562.03	\$2,328,952.11	\$2,353,036.30	\$2,357,650.95	\$2,359,630.00

Revenues over (under) Expenditures	\$1,160,326.84	\$1,059,329.37	\$887,022.89	\$862,938.70	\$878,831.62	\$931,713.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Revenues-Division 1700

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Revenue						
Department : 170 - Solid Waste Management						
Division: 1700 - Solid Waste Managmnt						
RevCategory: 800 - Utility Services						
001-4-1700-81100 Landfill Fees	407,367.25	449,082.97	440,062.00	440,062.00	456,638.06	500,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	CM Estimated Increase		0.00	0.00	(59,938.00)	
City Commission	Estimated Revenues		0.00	0.00	(440,062.00)	
001-4-1700-81115 Bad Debt Recovery	23,412.25	2,264.63	0.00	0.00	0.00	0.00
001-4-1700-81200 Garbage Fees	2,732,687.66	2,706,459.82	2,728,343.00	2,728,343.00	2,713,823.93	2,728,343.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Estimated Revenues		0.00	0.00	(2,728,343.00)	
001-4-1700-81700 Penalty Fee on Garbage Fees	29,463.06	30,168.06	29,080.00	29,080.00	43,636.44	40,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	08/12-Increase per ICM		0.00	0.00	(4,000.00)	
City Commission	Based on last 3 years		0.00	0.00	(36,000.00)	
001-4-1700-89000 Solid Waste Miscellaneous	5,504.98	4,377.00	5,390.00	5,390.00	4,514.55	5,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Based on FY 24-25 EA		0.00	0.00	(5,000.00)	
RevCategory: 800 - Utility Services Total:	3,198,435.20	3,192,352.48	3,202,875.00	3,202,875.00	3,218,612.98	3,273,343.00
RevCategory: 900 - Interest & Other						
001-4-1700-91001 Solid Waste Metal Revenue	6,658.35	17,921.10	7,500.00	7,500.00	9,644.65	10,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Based on FY 24-25 EA		0.00	0.00	(10,000.00)	
001-4-1700-91200 Recycling Revenue	5,919.56	6,617.82	5,600.00	5,600.00	8,224.94	8,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Based on FY 24-25 EA		0.00	0.00	(8,000.00)	
RevCategory: 900 - Interest & Other Total:	12,577.91	24,538.92	13,100.00	13,100.00	17,869.59	18,000.00
Division: 1700 - Solid Waste Managmnt Total:	3,211,013.11	3,216,891.40	3,215,975.00	3,215,975.00	3,236,482.57	3,291,343.00
Department : 170 - Solid Waste Management Total:	3,211,013.11	3,216,891.40	3,215,975.00	3,215,975.00	3,236,482.57	3,291,343.00
Revenue Total:	3,211,013.11	3,216,891.40	3,215,975.00	3,215,975.00	3,236,482.57	3,291,343.00



General Fund 001

Budget Details Expenditures-Division 1702 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 170 - Solid Waste Management							
Division: 1702 - Sanitation Collection							
Category: 10 - Personnel Services							
001-5-1702-11100	Salaries & Wages	415,018.51	470,457.55	564,812.00	555,739.32	555,739.32	591,451.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	1-Foreman & Recycling Tech			0.00	0.00	85,737.60	
City Commission	2-(13) Equipment Operators			0.00	0.00	502,403.20	
City Commission	3-(3)Anniversary Increases			0.00	0.00	1,813.07	
City Commission	4-FY 25-26 YE 11 day accrual			11.00	1,620.75	17,828.25	
City Commission	5-Less PY accrual			0.00	0.00	(16,331.12)	
001-5-1702-11200	Overtime	59,598.38	78,419.69	16,690.00	79,621.63	79,621.63	70,000.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	08/13-Inc. per ICM based on trend			0.00	0.00	52,891.00	
City Commission	1-Core Budget			0.00	0.00	16,690.00	
City Commission	2-FY 25-26 YE 11 day accrual			11.00	298.04	3,278.44	
City Commission	3-Less PY accruals			0.00	0.00	(2,859.44)	
001-5-1702-11301	Longevity - Non Civil Service	3,639.19	2,169.68	3,000.00	2,312.71	2,312.71	3,765.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	2-FY 25-26 YE 11 day accrual			11.00	10.22	112.42	
City Commission	3-Less PY accrual			0.00	0.00	(67.42)	
City Commission	62 Years of Service			62.00	60.00	3,720.00	
001-5-1702-11400	Retirement - TMRS	37,612.05	48,206.52	52,225.00	60,800.68	60,800.68	60,319.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	1-3 Months Total Salary @ 9.34%			152,590.97	0.09	14,252.00	
City Commission	2-9 Months Total Salary @ 9.56%			457,772.94	0.10	43,763.09	
City Commission	3-FY 25-26 YE 11 day accrual			11.00	159.38	1,753.18	
City Commission	4-Less PY accrual			0.00	0.00	(1,738.27)	
City Commission	5-TMRS 2:1 (New Rate 10.06%)			0.00	0.00	2,289.00	
001-5-1702-11500	FICA	34,201.11	39,704.52	44,993.00	47,394.64	47,394.64	46,778.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	1-Total Salary @ 7.65%			610,363.87	0.08	46,692.84	
City Commission	2-FY YE 11 day accrual			11.00	128.28	1,411.08	
City Commission	3-Less PY accrual			0.00	0.00	(1,325.92)	
001-5-1702-11600	Group Health Insurance	155,469.86	166,106.86	232,847.00	231,194.75	231,194.75	227,725.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	1-(6) EPO Plans			0.00	0.00	102,792.24	
City Commission	2-(5) HMO			0.00	0.00	42,029.28	
City Commission	3-(4) PPO Plans			0.00	0.00	82,902.84	
City Commission	4-Whole Dollar Rounding			0.00	0.00	0.64	



General Fund 001

Budget Details Expenditures-Division 1702

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1702-11700	Workers' Compensation	15,160.50	27,534.97	30,507.00	35,007.27	35,007.27	26,728.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) WC Code 7590		371.40	8.24	3,060.34		
City Commission	2-(14) WC Code 9403		5,732.24	7.31	41,902.67		
City Commission	3-Less Experience Modifier		44,963.01	(0.25)	(11,240.75)		
City Commission	4-Less Fund Discount		34,974.19	(0.20)	(6,994.84)		
City Commission	5-Whole Dollar Rounding		0.00	0.00	0.58		
001-5-1702-11800	Unemployment Compensation	144.89	1,818.02	1,638.00	1,479.66	1,479.66	1,708.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(14) Employees @ \$122		14.00	122.00	1,708.00		
001-5-1702-12200	Certification Pay	5,244.88	40.94	0.00	0.00	0.00	0.00
001-5-1702-12300	Life Insurance	892.98	940.50	1,191.00	1,169.10	1,169.10	1,206.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) Max Coverage		2.00	108.00	216.00		
City Commission	2-Base Salary		458,000.00	0.00	989.28		
City Commission	3-Whole Dollar Rounding		0.00	0.00	0.72		
Category: 10 - Personnel Services Total:		726,982.35	835,399.25	947,903.00	1,014,719.76	1,014,719.76	1,029,680.00
Category: 20 - Supplies							
001-5-1702-21100	Supplies	1,012.00	1,439.15	2,000.00	2,361.28	2,361.28	2,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	2,000.00		
001-5-1702-21200	Uniforms & Personal Wear	1,066.28	827.10	1,500.00	465.00	465.00	1,366.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Boot reimbursement 1 year		7.00	75.00	525.00		
City Commission	Boot reimbursement 2 year		2.00	100.00	200.00		
City Commission	Safety glasses, vests & gloves		1.00	641.00	641.00		
001-5-1702-21400	Chemicals	180.05	0.00	250.00	0.00	0.00	250.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	250.00		
001-5-1702-21500	Motor Gas & Oil	144,967.00	126,158.50	127,000.00	116,551.29	116,551.29	120,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	127,000.00		
City Commission	Core Reduction		0.00	0.00	(7,000.00)		
001-5-1702-21700	Minor Eq/Furniture	484.77	884.54	750.00	750.00	750.00	750.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Hand tool & debris grabbers		1.00	450.00	450.00		
City Commission	Vhf radio		1.00	300.00	300.00		
001-5-1702-22400	Medical Supplies	0.00	83.82	100.00	100.00	100.00	100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	First aid supplies		1.00	100.00	100.00		
Category: 20 - Supplies Total:		147,710.10	129,393.11	131,600.00	120,227.57	120,227.57	124,466.00



General Fund 001

Budget Details Expenditures-Division 1702 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 30 - Services							
001-5-1702-31100	Communications	2,024.45	2,064.82	2,076.00	1,986.75	1,986.75	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	AT&T Service		12.00	31.00	372.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(2,076.00)		
City Commission	Verizon Services		12.00	142.00	1,704.00		
001-5-1702-31400	Professional Services	9,736.60	14,755.65	9,315.00	11,137.96	11,137.96	9,315.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Service for bailer & compactor		1.00	9,315.00	9,315.00		
001-5-1702-31425	Prof. Services-GPS	3,456.00	3,344.00	3,700.00	4,007.00	4,007.00	3,264.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Vehicle GPS service		12.00	272.00	3,264.00		
001-5-1702-31434	PrfSrv-Rehrig Software Maint	8,187.50	8,250.00	8,100.00	8,100.00	8,100.00	8,250.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Rehrig Software		12.00	687.50	8,250.00		
001-5-1702-31500	Printing & Publishing	2,202.61	2,094.89	1,500.00	1,933.00	1,933.00	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,500.00		
001-5-1702-31600	Training & Travel	1,035.00	1,086.00	500.00	200.00	200.00	200.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	200.00		
001-5-1702-32300	Utilities	383.08	405.74	500.00	472.06	472.06	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	500.00		
001-5-1702-32400	Laundry	3,747.19	3,509.32	3,300.00	3,999.96	3,999.96	4,020.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Laundry service for uniforms		12.00	335.00	4,020.00		
Category: 30 - Services Total:		30,772.43	35,510.42	28,991.00	31,836.73	31,836.73	27,049.00
Category: 40 - Repairs							
001-5-1702-41100	Vehicle Maintenance	178,178.01	184,802.44	150,235.00	177,524.23	177,524.23	150,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Increase per ICM-due to delay		0.00	0.00	50,000.00		
City Commission	Budget Reduct-New garbage trucks		0.00	0.00	(50,235.00)		
City Commission	Core Budget		0.00	0.00	150,235.00		
001-5-1702-41400	Equipment Maintenance	127.12	24.99	100.00	100.00	100.00	100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	100.00		



General Fund 001

Budget Details Expenditures-Division 1702

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1702-41600 Maint - Rollouts & Dumpsters	1,734.35	0.00	1,026.00	326.00	326.00	500.00
Budget Detail						
Budget Code						
City Commission						
City Commission						
Category: 40 - Repairs Total:	180,039.48	184,827.43	151,361.00	177,950.23	177,950.23	150,600.00
Category: 50 - Maintenance						
001-5-1702-59100 Grounds & Perm Fixtures	61.49	615.46	500.00	500.00	500.00	500.00
Budget Detail						
Budget Code						
City Commission						
Category: 50 - Maintenance Total:	61.49	615.46	500.00	500.00	500.00	500.00
Division: 1702 - Sanitation Collection Total:	1,085,565.85	1,185,745.67	1,260,355.00	1,345,234.29	1,345,234.29	1,332,295.00
Department : 170 - Solid Waste Management Total:	1,085,565.85	1,185,745.67	1,260,355.00	1,345,234.29	1,345,234.29	1,332,295.00
Expense Total:	1,085,565.85	1,185,745.67	1,260,355.00	1,345,234.29	1,345,234.29	1,332,295.00



General Fund 001

Budget Details Expenditures-Division 1703 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 170 - Solid Waste Management						
Division: 1703 - Landfill						
Category: 10 - Personnel Services						
001-5-1703-11100 Salaries & Wages	360,142.07	382,003.53	434,129.00	392,493.56	392,493.56	424,575.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(7) Heavy Equip Operators	0.00	0.00	296,046.40		
City Commission	2-Foreman & Supervisor	0.00	0.00	122,636.80		
City Commission	3-(4) Anniversary Increases	0.00	0.00	4,794.40		
City Commission	4-FY 25-26 YE 11 day accrual	11.00	1,163.40	12,797.40		
City Commission	5-Less PY accrual	0.00	0.00	(11,700.00)		
001-5-1703-11200 Overtime		42,952.11	39,080.67	19,024.00	28,000.00	20,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Core Budget	0.00	0.00	19,024.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	52.35	575.85		
City Commission	3-Less PY accrual	0.00	0.00	(314.85)		
City Commission	4-Increased core budget	0.00	0.00	715.00		
001-5-1703-11301 Longevity - Non Civil Service		3,458.65	2,922.28	3,883.00	2,627.48	3,573.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-59 Years of Service	59.00	60.00	3,540.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	9.73	107.03		
City Commission	3-Less PY accrual	0.00	0.00	(74.03)		
001-5-1703-11400 Retirement - TMRS		33,486.39	38,545.37	42,269.11	40,090.41	44,221.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Total Salary @ 9.34%	111,510.40	0.09	10,415.07		
City Commission	29 Months Total Salary @ 9.56%	334,531.20	0.10	31,981.18		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	116.47	1,281.17		
City Commission	4-Less PY accrual	0.00	0.00	(1,128.42)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	1,672.00		
001-5-1703-11500 FICA		29,305.26	30,554.13	35,186.00	31,112.82	34,285.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Total Salary @ 7.65%	446,041.60	0.08	34,122.18		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	93.74	1,031.14		
City Commission	3-Less PY accrual	0.00	0.00	(868.32)		
001-5-1703-11600 Group Health Insurance		130,808.14	134,461.14	174,575.00	173,683.96	170,588.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(5) EPO Plans	0.00	0.00	107,494.04		
City Commission	2-(3) HMO Plans	0.00	0.00	32,988.60		
City Commission	3-(1) PPO Plan	0.00	0.00	30,105.36		
001-5-1703-11700 Workers' Compensation		14,515.38	24,107.43	26,681.00	26,320.50	22,053.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(9) WC Code 7590	4,460.42	8.24	36,753.86		
City Commission	2-Less Experience Modifier	36,753.86	(0.25)	(9,188.46)		
City Commission	3-Less Fund Discount	27,565.40	(0.20)	(5,513.08)		
City Commission	4-Whole Dollar Rounding	0.00	0.00	0.68		



General Fund 001

Budget Details Expenditures-Division 1703 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1703-11800	Unemployment Compensation	87.90	1,053.00	1,053.00	815.10	815.10	1,098.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(9) Employees @ \$122		9.00	122.00	1,098.00		
001-5-1703-12200	Certification Pay	3,754.95	36.35	0.00	0.00	0.00	0.00
001-5-1703-12300	Life Insurance	727.74	782.82	886.00	813.24	813.24	875.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Base Coverage		305,000.00	0.00	658.80		
City Commission	2-(2) Max Coverage		2.00	108.00	216.00		
City Commission	3-Whole Dollar Rounding		0.00	0.00	0.20		
Category: 10 - Personnel Services Total:		619,238.59	653,546.72	737,686.11	695,957.07	695,957.07	721,268.00
Category: 20 - Supplies							
001-5-1703-21100	Supplies	2,184.94	2,403.47	1,800.00	1,800.00	1,800.00	1,800.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Field, office & cleaning supplies		1.00	1,800.00	1,800.00		
001-5-1703-21200	Uniforms & Personal Wear	1,067.95	1,314.68	800.00	800.00	800.00	800.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Boot reimbursement 1 year		5.00	75.00	375.00		
City Commission	Boot reimbursement 2 year		2.00	100.00	200.00		
City Commission	PPE		1.00	225.00	225.00		
001-5-1703-21400	Chemicals	132.51	282.62	200.00	200.00	200.00	200.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Oxygen Acetylene tanks & Insecticides		1.00	200.00	200.00		
001-5-1703-21500	Motor Gas & Oil	92,358.72	82,822.63	80,000.00	77,153.08	77,153.08	80,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Trend analysis		1.00	80,000.00	80,000.00		
001-5-1703-21700	Minor Eq/Furniture	1,984.56	885.04	2,500.00	400.00	400.00	1,500.00
Budget Notes							
Budget Code	Description						
City Commission	Transfer in \$1500 from account 59100						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	2,500.00		
City Commission	Core Reduction		0.00	0.00	(1,000.00)		
001-5-1703-22400	Medical Supplies	0.00	41.91	60.00	60.00	60.00	60.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	First aid supplies		1.00	60.00	60.00		
Category: 20 - Supplies Total:		97,728.68	87,750.35	85,360.00	80,413.08	80,413.08	84,360.00



General Fund 001

Budget Details Expenditures-Division 1703 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 30 - Services							
001-5-1703-31100	Communications	1,140.63	1,160.25	1,176.00	1,021.41	1,021.41	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Mitel cloud service		12.00	57.00	684.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(1,176.00)		
City Commission	Verizon Cell phone service		12.00	41.00	492.00		
001-5-1703-31400	Professional Services	106,389.63	103,392.19	110,000.00	116,569.36	116,569.36	110,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	110,000.00		
001-5-1703-31425	Prof. Services-GPS	384.00	384.00	612.00	416.00	416.00	384.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Vehicle GPS service		12.00	32.00	384.00		
001-5-1703-31500	Printing & Publishing	163.93	175.85	150.00	150.00	150.00	150.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Public notifications		1.00	150.00	150.00		
001-5-1703-31600	Training & Travel	1,341.00	115.00	700.00	700.00	700.00	700.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TCEQ license renewals, training, CEU's		1.00	700.00	700.00		
001-5-1703-31800	Equipment Rent	3,500.00	0.00	1,300.00	640.05	640.05	1,300.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,300.00		
001-5-1703-31900	Catering	684.50	306.11	269.00	425.45	425.45	269.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	269.00		
001-5-1703-32100	State Fees	32,709.80	33,801.82	38,000.00	34,604.58	34,604.58	35,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TCEQ quarterly & annual fees		1.00	35,000.00	35,000.00		
001-5-1703-32300	Utilities	7,126.97	6,936.62	6,804.00	6,804.00	6,804.00	6,804.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Electric service		12.00	487.00	5,844.00		
City Commission	Water service		12.00	80.00	960.00		
001-5-1703-32400	Laundry	2,367.20	2,295.05	2,400.00	2,011.90	2,011.90	2,100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Reduction		0.00	0.00	(300.00)		
City Commission	Laundry uniform services		1.00	2,400.00	2,400.00		
Category: 30 - Services Total:		155,807.66	148,566.89	161,411.00	163,342.75	163,342.75	156,707.00



General Fund 001

Budget Details Expenditures-Division 1703 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 40 - Repairs						
001-5-1703-41100 Vehicle Maintenance	80,638.44	72,040.72	75,000.00	61,210.97	66,054.17	60,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core Reduction	0.00	0.00	(15,000.00)		
City Commission	Equipment repair & maintenance	1.00	75,000.00	75,000.00		
001-5-1703-41400 Equipment Maintenance	643.30	1,137.97	1,000.00	1,000.00	1,000.00	1,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Mower & air compressor maint.	1.00	1,000.00	1,000.00		
Category: 40 - Repairs Total:	81,281.74	73,178.69	76,000.00	62,210.97	67,054.17	61,000.00
Category: 50 - Maintenance						
001-5-1703-51100 Building Maintenance	4.17	0.00	0.00	0.00	0.00	0.00
001-5-1703-59100 Grounds & Perm Fixtures	10,127.14	7,632.28	7,000.00	4,521.23	4,521.23	4,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core Reduction	0.00	0.00	(3,000.00)		
City Commission	Fencing and concrete drive repairs	1.00	7,000.00	7,000.00		
Category: 50 - Maintenance Total:	10,131.31	7,632.28	7,000.00	4,521.23	4,521.23	4,000.00
Category: 60 - Leases						
001-5-1703-64100 Operating Lease	932.44	1,141.43	1,140.00	1,128.36	1,128.36	0.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Toshiba new lease	12.00	95.00	1,140.00		
City Commission	Transferred to Div 1030	0.00	0.00	(1,140.00)		
Category: 60 - Leases Total:	932.44	1,141.43	1,140.00	1,128.36	1,128.36	0.00
Category: 85 - Department Reductions						
001-5-1703-85000 Department Year End Reduction	0.00	0.00	0.00	228.55	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	228.55	0.00	0.00
Division: 1703 - Landfill Total:	965,120.42	971,816.36	1,068,597.11	1,007,802.01	1,012,416.66	1,027,335.00
Department : 170 - Solid Waste Management Total:	2,050,686.27	2,157,562.03	2,328,952.11	2,353,036.30	2,357,650.95	2,359,630.00
Expense Total:	2,050,686.27	2,157,562.03	2,328,952.11	2,353,036.30	2,357,650.95	2,359,630.00



FINANCE



DESCRIPTION

The Finance Department is comprised of Finance Administration, Municipal Court, and the Utility Business Office in the Utility Fund.



FINANCE ADMINISTRATION

Finance Administration is responsible for accounting, accounts payable, payroll, purchasing, budget preparation, fiscal reporting, grant accounting, debt service and internal audit. Finance Administration also oversees Municipal Court and the Utility Billing/Collections office.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Finance Director	1	1	1	1
Administrative Assistant	1	1	1	1
Accounting Manager	1	1	1	1
Purchasing Manager	1	1	1	1
Payroll Specialist	1	1	2	2
Accounting Assistants	3	3	2	3
Total Full-Time Positions	8	8	8	9
Total Part-Time Positions	0	0	0	0

FY 25-26 DIVISION BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$863,099.31	\$733,843.84	\$791,722.97	\$788,882.27	\$788,912.89	\$792,025.00
20-Supplies	42,623.56	7,372.82	5,000.00	5,702.98	5,746.67	5,000.00
30-Services	373,555.32	95,316.84	99,433.00	101,362.27	101,854.90	106,160.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	19,481.55	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	4,025.81	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1801 Total	\$1,298,759.74	\$836,533.50	\$896,155.97	\$899,973.33	\$896,514.46	\$903,185.00

MUNICIPAL COURT

The Municipal Court is the judicial branch of the government of the City of Kingsville. The court adjudicates Class C misdemeanor cases, including traffic, city ordinances, state code, juvenile, parking and disabled parking.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Municipal Court Supervisor	1	1	1	1
Deputy Clerk	4	4	3	2
Municipal Court Judge	1	1	1	1
PT-Deputy Clerk	0	0	1	1
Total Full-Time Positions	6	6	6	5
Total Part-Time Positions	1	1	1	1

FY 25-26 DIVISION BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$314,028.31	\$337,903.66	\$312,372.17	\$321,034.47	\$321,034.47	\$297,759.00
20-Supplies	1,422.50	1,442.35	2,000.00	1,250.00	1,250.00	2,800.00
30-Services	5,229.24	3,345.10	4,852.00	3,842.00	3,842.00	6,042.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	85.30	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1803 Total	\$320,680.05	\$342,691.11	\$319,224.17	\$326,211.77	\$326,126.47	\$306,601.00

FACILITIES MAINTENANCE

The Facilities Maintenance Department is responsible for providing facility and property management services to all City owned facilities. These services include maintenance, repair, custodial, landscaping, and mowing services. The Department is also responsible for the centralized purchase and distribution of all janitorial supplies. The Facilities Maintenance Department is comprised of (6) part-time Facilities Manager who reports directly to the Finance Director. Employee costs are recorded in Utility Fund and General Fund transfers 50% of all Personnel costs to the Utility Fund.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Facilities Manager	0	0	0	0
Maintenance Worker	0	0	0	0
Service Technician	0	0	0	0
Equipment Operator 1	0	0	0	0
Total Full-Time Positions	0	0	0	0
Total Part-Time Positions	0	0	0	0

The Facilities Manager position is combined with the Purchasing Manager and is included in the Finance Administration division. All other positions are budgeted in the Utility Fund – Division 8020 and General Fund transfers 50% of the payroll costs to the Utility Fund. This is done so that employees do not have to be split funded in the payroll system and results in easier reporting and budgeting.

FY 25-26 DIVISION BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-Supplies	28,361.19	33,913.30	29,015.00	25,808.00	26,512.33	28,473.00
30-Services	193,942.60	187,026.33	180,017.00	168,524.43	169,009.58	180,545.00
40-Repairs	7,772.99	2,393.47	4,000.00	5,234.69	5,564.22	6,500.00
50-Maintenance	141,135.94	173,408.04	135,279.00	195,561.51	200,296.52	143,279.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	36,606.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	20,074.77	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1805 Total	\$371,212.72	\$433,347.14	\$348,311.00	\$415,203.40	\$401,382.65	\$358,797.00

DEPARTMENT SUMMARY

FY 25-26 BUDGETED REVENUES

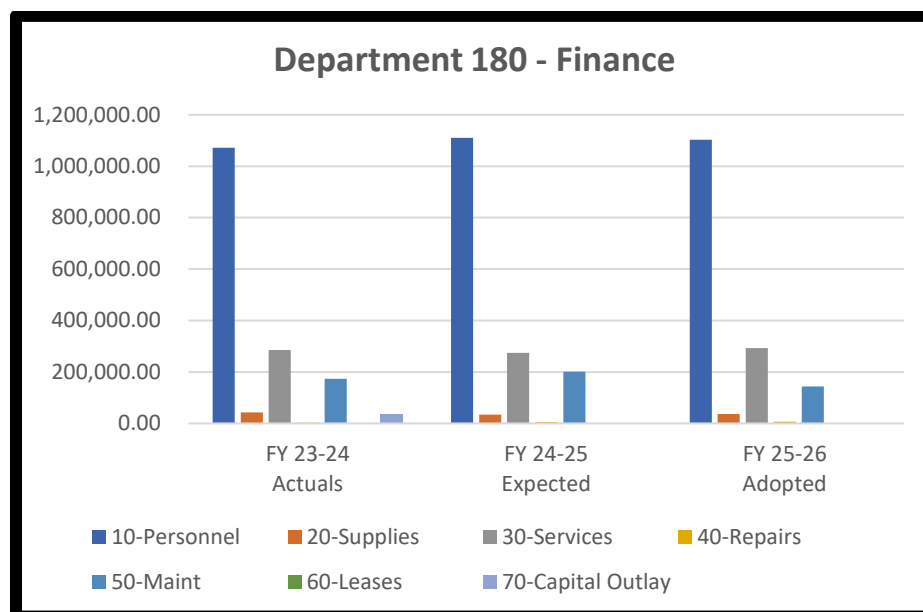
REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
100 - Ad Valorem Taxes	\$6,709,171.38	\$6,755,902.72	\$7,285,856.00	\$7,285,856.00	\$7,175,332.03	\$8,029,630.00
140-In Lieu of Tax Pmt	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00
200 - Non-Property Taxes	\$7,444,653.57	\$7,402,439.38	\$7,287,177.00	\$7,287,177.00	\$7,564,419.54	\$7,776,430.00
400 - Fines	\$575,233.00	\$624,108.90	\$624,771.00	\$624,771.00	\$551,743.65	\$623,234.00
500 - General Services Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
900 - Interest & Fees	\$1,380.72	\$1,413.71	\$3,871.00	\$3,871.00	\$1,411.45	\$1,402.00
Dept 180 Total	\$14,730,438.67	\$14,783,864.71	\$15,301,675.00	\$15,301,675.00	\$15,292,906.67	\$16,530,696.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$1,177,127.62	\$1,071,747.50	\$1,104,095.14	\$1,109,916.74	\$1,109,947.36	\$1,089,784.00
20-Supplies	72,407.25	42,728.47	36,015.00	32,760.98	33,509.00	36,273.00
30-Services	572,727.16	285,688.27	284,302.00	273,728.70	274,706.48	292,747.00
40-Repairs	7,772.99	2,393.47	4,000.00	5,234.69	5,564.22	6,500.00
50-Maintenance	141,135.94	173,408.04	135,279.00	195,561.51	200,296.52	143,279.00
60-Leases	19,481.55	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	36,606.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	24,185.88	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Department 180 Total	\$1,990,652.51	\$1,612,571.75	\$1,563,691.14	\$1,641,388.50	\$1,624,023.58	\$1,568,583.00

Revenues over (under) Expenditures	(\$1,989,271.79)	(\$1,611,158.04)	(\$1,559,820.14)	(\$1,637,517.50)	(\$1,622,612.13)	(\$1,567,181.00)

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Revenues-Division 1800

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND							
Revenue							
Department : 180 - Finance							
Division: 1800 - Finance							
RevCategory: 100 - Advalorem Taxes							
001-4-1800-11111	Current Taxes-Real Property	6,378,069.55	6,410,902.76	6,936,846.00	6,936,846.00	6,878,522.93	7,693,930.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Add'l rev due to No-New-Rev Calc		0.00	0.00	(557,000.00)		
City Commission	Add'l rev from Preliminary Value		0.77	(335,593.00)	(258,406.61)		
City Commission	FY 24-25 estimated revenues		0.00	0.00	(6,878,523.39)		
001-4-1800-12111	Delinquent Taxes-Real Property	188,496.84	191,734.63	201,977.00	201,977.00	158,145.28	184,459.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(184,459.00)		
001-4-1800-13010	Penalty and Interest	137,148.37	146,513.69	135,452.00	135,452.00	133,533.14	140,452.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Estimated Revenue		0.00	0.00	(140,452.00)		
001-4-1800-13110	Late Rendition Penalty	5,456.62	6,751.64	6,981.00	6,981.00	5,130.68	5,857.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(5,857.00)		
RevCategory: 100 - Advalorem Taxes Total:		6,709,171.38	6,755,902.72	7,281,256.00	7,281,256.00	7,175,332.03	8,024,698.00
RevCategory: 140 - In Lieu of Taxes							
001-4-1800-14010	In Lieu of Tax Pymnts-Celanese	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Celanese Agmt		0.00	0.00	(100,000.00)		
001-4-1800-14015	In Lieu of Tax Pymnts-HsngAuth	0.00	0.00	4,600.00	4,600.00	0.00	4,932.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual Pymt from Housing Auth.		0.00	0.00	(4,932.00)		
RevCategory: 140 - In Lieu of Taxes Total:		0.00	0.00	104,600.00	104,600.00	0.00	104,932.00
RevCategory: 200 - Non-Property Taxes							
001-4-1800-21110	City Sales Tax	6,485,867.46	6,474,065.55	6,446,139.00	6,446,139.00	6,649,140.99	6,836,358.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(6,536,358.00)		
City Commission	Increased Estimate		0.00	0.00	(300,000.00)		
001-4-1800-21120	Mixed Drink Tax	68,927.19	65,898.23	68,683.00	68,683.00	66,850.17	70,225.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(70,225.00)		
001-4-1800-22210	Electric Franchise	709,001.29	688,311.01	602,748.00	602,748.00	694,683.04	697,332.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(697,332.00)		



General Fund 001

Budget Details Revenues-Division 1800 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-4-1800-22220	Telephone Franchise	44,382.12	52,260.28	45,300.00	45,300.00	39,309.87	45,300.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Estimated Revenue		0.00	0.00	(45,300.00)		
001-4-1800-22230	Gas Franchise	102,663.86	96,558.84	80,000.00	80,000.00	91,946.80	100,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(97,057.00)		
City Commission	CM-Estimated Increase		0.00	0.00	(2,943.00)		
001-4-1800-22240	Television Franchise	33,811.65	25,345.47	44,307.00	44,307.00	22,488.67	27,215.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(27,215.00)		
RevCategory: 200 - Non-Property Taxes Total:		7,444,653.57	7,402,439.38	7,287,177.00	7,287,177.00	7,564,419.54	7,776,430.00
RevCategory: 400 - Fines							
001-4-1800-41110	Court Fines	473,720.13	503,038.62	510,000.00	510,000.00	436,712.02	500,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(471,157.00)		
City Commission	CM-Estimated Increase		0.00	0.00	(28,843.00)		
001-4-1800-41115	Warrants	42,841.80	59,477.24	55,000.00	55,000.00	59,231.28	60,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(53,850.00)		
City Commission	Inc. Est. based on FY 24-25 EA		0.00	0.00	(6,150.00)		
001-4-1800-41120	Minor Fines	1,219.00	900.00	1,120.00	1,120.00	1,135.00	1,085.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(1,085.00)		
001-4-1800-41130	State Service Fee	21,129.68	22,288.33	20,250.00	20,250.00	17,650.00	20,356.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(20,356.00)		
001-4-1800-41155	Municipal Jury Fund	246.86	254.28	271.00	271.00	217.74	240.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(240.00)		
001-4-1800-41170	Omni Local Fee	1,259.43	1,418.17	1,619.00	1,619.00	1,518.42	1,399.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on last 3 years		0.00	0.00	(1,399.00)		
001-4-1800-41180	JFC1 and Civil Justice Fee	152.57	165.23	211.00	211.00	145.28	154.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(154.00)		
001-4-1800-41185	Payment Plan Service Fees	15,980.51	17,386.53	16,300.00	16,300.00	16,913.08	20,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(16,760.00)		
City Commission	Inc. Est. based on FY 24-25 EA		0.00	0.00	(3,240.00)		



General Fund 001

Budget Details Revenues-Division 1800

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-4-1800-41195	City Court Costs	18,683.02	19,180.50	20,000.00	20,000.00	18,210.70	20,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(18,691.00)		
City Commission	Inc. Est. based on FY 24-25 EA		0.00	0.00	(1,309.00)		
001-4-1800-41197	Indigent Defense Fee	0.00	0.00	0.00	0.00	2.86	0.00
RevCategory: 400 - Fines Total:		575,233.00	624,108.90	624,771.00	624,771.00	551,736.38	623,234.00
RevCategory: 900 - Interest & Other							
001-4-1800-91400	Discount Revenue Sales Tax	1,380.72	1,413.71	1,371.00	1,371.00	1,411.45	1,402.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(1,402.00)		
001-4-1800-92000	Auction Revenue	0.00	0.00	2,500.00	2,500.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:		1,380.72	1,413.71	3,871.00	3,871.00	1,411.45	1,402.00
Division: 1800 - Finance Total:		14,730,438.67	14,783,864.71	15,301,675.00	15,301,675.00	15,292,899.40	16,530,696.00
Department : 180 - Finance Total:		14,730,438.67	14,783,864.71	15,301,675.00	15,301,675.00	15,292,899.40	16,530,696.00
Revenue Total:		14,730,438.67	14,783,864.71	15,301,675.00	15,301,675.00	15,292,899.40	16,530,696.00



General Fund 001

Budget Details Expenditures-Division 1801 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 180 - Finance							
Division: 1801 - Finance Admin.							
Category: 10 - Personnel Services							
001-5-1801-11100	Salaries & Wages	633,823.43	525,059.66	541,106.00	546,459.10	546,459.10	537,210.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) Accounting Assistants		0.00	0.00	122,428.80		
City Commission	2-Acct. Manager & Finance Director		0.00	0.00	206,190.40		
City Commission	3-(2) Payroll Specialists		0.00	0.00	84,760.00		
City Commission	4-Admin Asst & Purch./Facilities Mgr		0.00	0.00	121,596.80		
City Commission	5-(2) Anniversay Increases		0.00	0.00	939.47		
City Commission	6-FY 25-26 YE 11 day accrual		11.00	1,469.71	16,166.81		
City Commission	7-Less PY accrual		0.00	0.00	(14,872.28)		
001-5-1801-11200	Overtime	385.08	1,282.41	3,800.00	3,800.00	3,800.00	3,821.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	3,800.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	10.44	114.84		
City Commission	3-Less PY accrual		0.00	0.00	(93.84)		
001-5-1801-11301	Longevity - Non Civil Service	5,253.64	4,504.82	5,280.00	5,216.85	5,216.85	4,744.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-79 Years of Service		79.00	60.00	4,740.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	13.02	143.22		
City Commission	3-Less PY accrual		0.00	0.00	(139.22)		
001-5-1801-11400	Retirement - TMRS	52,389.18	48,256.16	50,919.97	50,869.71	50,869.71	53,954.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		136,113.87	0.09	12,713.04		
City Commission	2-9 Months Total Salaries @ 9.56%		408,341.60	0.10	39,037.46		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	142.17	1,563.87		
City Commission	4-Less PY accrual		0.00	0.00	(1,402.37)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	2,042.00		
001-5-1801-11500	FICA	47,349.83	38,899.15	42,515.00	40,857.73	40,857.73	41,809.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		544,455.47	0.08	41,650.84		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	114.43	1,258.73		
City Commission	3-Less PY accrual		0.00	0.00	(1,100.57)		
001-5-1801-11600	Group Health Insurance	119,131.06	112,479.44	144,634.00	138,359.65	138,359.65	147,163.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) EPO Plans		0.00	0.00	30,919.08		
City Commission	2-(2) HMO Plan		0.00	0.00	29,814.48		
City Commission	3-(5) PPO Plans		0.00	0.00	86,429.44		
001-5-1801-11700	Workers' Compensation	1,048.06	1,400.92	1,441.00	1,592.03	1,592.03	1,340.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(9) WC Code 8810		5,444.55	0.41	2,232.27		
City Commission	2-Less Experience Modifier		2,232.27	(0.25)	(558.07)		
City Commission	3-Less Fund Discount		1,674.20	(0.20)	(334.84)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.64		



General Fund 001

Budget Details Expenditures-Division 1801 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1801-11800	Unemployment Compensation	108.19	1,062.04	1,128.00	1,004.70	1,004.70	1,098.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(9) Employees @ \$122		9.00	122.00	1,098.00		
001-5-1801-12200	Certification Pay	2,562.52	24.80	0.00	0.00	0.00	0.00
001-5-1801-12300	Life Insurance	1,048.32	874.44	899.00	722.50	753.12	886.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Base Coverages		260,000.00	0.00	561.60		
City Commission	2-(3) Max Coverage		3.00	108.00	324.00		
City Commission	Whole Dollar Rounding		0.00	0.00	0.40		
Category: 10 - Personnel Services Total:		863,099.31	733,843.84	791,722.97	788,882.27	788,912.89	792,025.00
Category: 20 - Supplies							
001-5-1801-21100	Supplies	4,793.46	6,817.36	5,000.00	5,702.98	5,746.67	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	5,000.00		
001-5-1801-21700	Minor Eq/Furniture	426.79	555.46	0.00	0.00	0.00	0.00
001-5-1801-22600	Computers & Associated Equip	37,403.31	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:		42,623.56	7,372.82	5,000.00	5,702.98	5,746.67	5,000.00
Category: 30 - Services							
001-5-1801-31100	Communications	4,573.07	1,730.11	1,512.00	1,511.29	1,595.92	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Cell Service		12.00	164.00	1,968.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(1,968.00)		
001-5-1801-31400	Professional Services	2,877.42	4,808.86	3,076.00	2,486.00	2,849.00	4,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	ACFR Award Submittal (\$60 inc.)		1.00	590.00	590.00		
City Commission	Bond Renewal-Finance Director		1.00	260.00	260.00		
City Commission	Investment Policy Certification		1.00	150.00	150.00		
City Commission	Shredding Service		0.00	0.00	3,500.00		
001-5-1801-31410	ProfSrv-Software Maint	278,418.86	0.00	0.00	0.00	0.00	0.00
001-5-1801-31427	Prof Srv-Actuarial Services	4,750.00	4,750.00	5,000.00	5,000.00	5,000.00	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	New arbitrage contract		0.00	0.00	5,000.00		
001-5-1801-31470	Prof Svcs - Audit Services	64,655.00	69,192.07	70,550.00	74,380.85	74,380.85	78,050.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Arbitrage Calculation 50%		7,200.00	0.50	3,600.00		
City Commission	Audit Allocation 50%		140,000.00	0.50	70,000.00		
City Commission	MDA Document Review 50%		1,900.00	0.50	950.00		
City Commission	Single Audit Increase (50%)		0.00	0.00	2,500.00		
City Commission	Year-End Inventory Observation		1.00	1,000.00	1,000.00		



General Fund 001

Budget Details Expenditures-Division 1801 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-1801-31500	Printing & Publishing	4,829.52	2,367.41	3,585.00	1,785.00	1,785.00	2,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Reduction		0.00	0.00	(1,085.00)		
City Commission	Leg. ads, Ck. stock, ACFR, Bgt. books		0.00	0.00	3,585.00		
001-5-1801-31600	Training & Travel - IT	3,796.01	0.00	0.00	0.00	0.00	0.00
001-5-1801-31640	Training & Travel - Finance Admin	4,802.13	7,001.84	10,420.00	11,240.64	11,285.64	10,520.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(2) GFOAT Fall - TX		2.00	1,680.00	3,360.00		
City Commission	(2) GFOAT Spring - TX		2.00	1,680.00	3,360.00		
City Commission	GTOT Conference		0.00	0.00	1,700.00		
City Commission	PFA - Online		0.00	0.00	400.00		
City Commission	TML Conference		0.00	0.00	1,700.00		
001-5-1801-31641	Training & Travel - Purchasing	1,637.59	2,347.42	2,901.00	1,719.49	1,719.49	2,901.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TML Annual - TX		0.00	0.00	1,651.00		
City Commission	TXPPA Fall		0.00	0.00	1,250.00		
001-5-1801-31700	Memberships & Dues	2,288.67	2,334.00	1,364.00	2,364.00	2,364.00	1,364.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(2) GFOA		0.00	0.00	375.00		
City Commission	(2) GFOAT		2.00	80.00	160.00		
City Commission	Amazon Prime		0.00	0.00	139.00		
City Commission	CGFO		0.00	0.00	40.00		
City Commission	CPA License		0.00	0.00	100.00		
City Commission	GTOT		0.00	0.00	75.00		
City Commission	NIGP		0.00	0.00	190.00		
City Commission	Sams Club		0.00	0.00	110.00		
City Commission	State Co-OP		0.00	0.00	100.00		
City Commission	TXPPA		0.00	0.00	75.00		
001-5-1801-33100	Subscriptions	927.05	785.13	1,025.00	875.00	875.00	1,325.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Adobe Acrobat DC Pro - Charlie		12.00	21.50	258.00		
City Commission	2-Adobe Acrobat DC Pro - Deborah		12.00	16.00	192.00		
City Commission	3-Adobe Acrobat DC Pro - Jessica		12.00	16.50	198.00		
City Commission	4-Adobe Acrobat DC Pro - Leticia		12.00	20.00	240.00		
City Commission	5-GASB		0.00	0.00	307.00		
City Commission	6-GAAFR		0.00	0.00	65.00		
City Commission	6-Kingsville Record		0.00	0.00	50.00		
City Commission	7-Town & City Subscription		0.00	0.00	15.00		
Category: 30 - Services Total:		373,555.32	95,316.84	99,433.00	101,362.27	101,854.90	106,160.00
Category: 60 - Leases							
001-5-1801-64100	Operating Lease	1,896.48	0.00	0.00	0.00	0.00	0.00
001-5-1801-64200	Capital Lease - Principle	16,718.83	0.00	0.00	0.00	0.00	0.00
001-5-1801-64201	Capital Lease-Interest	866.24	0.00	0.00	0.00	0.00	0.00
Category: 60 - Leases Total:		19,481.55	0.00	0.00	0.00	0.00	0.00



General Fund 001

Budget Details Expenditures-Division 1801 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Category: 85 - Department Reductions

[001-5-1801-85000](#) Department Year End Reduction

Category: 85 - Department Reductions Total:

Division: 1801 - Finance Admin. Total:

Department : 180 - Finance Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	4,025.81	0.00	0.00
0.00	0.00	0.00	4,025.81	0.00	0.00
1,298,759.74	836,533.50	896,155.97	899,973.33	896,514.46	903,185.00
1,298,759.74	836,533.50	896,155.97	899,973.33	896,514.46	903,185.00
1,298,759.74	836,533.50	896,155.97	899,973.33	896,514.46	903,185.00



General Fund 001

Budget Details Expenditures-Division 1803

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 180 - Finance						
Division: 1803 - Municipal Court						
Category: 10 - Personnel Services						
001-5-1803-11100 Salaries & Wages	211,961.26	234,492.74	214,972.60	222,886.95	222,886.95	211,144.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(3) Deputy Clerks	0.00	0.00	97,221.28		
City Commission	2-Supervisor & MC Judge	0.00	0.00	118,241.34		
City Commission	3-(2) Anniversary Increases	0.00	0.00	507.13		
City Commission	4-FY 25-26 YE 11 day accrual	11.00	593.32	6,526.52		
City Commission	5-Less PY accrual	0.00	0.00	(6,325.27)		
City Commission	6-Change in Personnel	0.00	0.00	(5,027.00)		
001-5-1803-11200 Overtime		385.59	834.26	2,000.00	1,490.04	2,041.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Core Budget	0.00	0.00	2,000.00		
City Commission	2-FY 25-26 YE 11 accrual	11.00	5.49	60.39		
City Commission	3-Less PY accrual	0.00	0.00	(19.39)		
001-5-1803-11301 Longevity - Non Civil Service		2,966.27	3,047.51	3,360.00	3,268.96	3,505.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-61 Years of Service	61.00	60.00	3,660.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	10.06	110.66		
City Commission	3-Less PY accrual	0.00	0.00	(85.66)		
City Commission	4-Change in Personnel	0.00	0.00	(180.00)		
001-5-1803-11400 Retirement - TMRS		16,444.87	20,170.75	18,605.92	19,160.23	19,447.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%	50,509.08	0.09	4,717.55		
City Commission	2-9 Months Total Salaries @ 9.56%	151,527.24	0.10	14,486.00		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	52.76	580.36		
City Commission	4-Less PY accrual	0.00	0.00	(548.91)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	727.00		
City Commission	6-Change in Personnel	0.00	0.00	(515.00)		
001-5-1803-11500 FICA		15,453.66	17,459.95	17,009.60	17,248.98	16,597.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Total Salaries @7.65%	221,629.75	0.08	16,954.68		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	46.58	512.38		
City Commission	3-Less PY accrual	0.00	0.00	(472.06)		
City Commission	4-Change in Personnel	0.00	0.00	(398.00)		
001-5-1803-11600 Group Health Insurance		64,486.22	60,221.91	54,832.92	55,342.56	43,486.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(1) EPO Plan	0.00	0.00	16,363.56		
City Commission	2-(3) PPO Plans	0.00	0.00	34,445.44		
City Commission	3-Change in Personnel	0.00	0.00	(7,323.00)		



General Fund 001

Budget Details Expenditures-Division 1803 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1803-11700	Workers' Compensation	355.82	625.69	577.89	636.14	636.14	533.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(5) WC Code 8810		2,216.30	0.41	908.68		
City Commission	2-Less Experience Modifier		908.68	(0.25)	(227.17)		
City Commission	3-Less Fund Discount		681.51	(0.20)	(136.30)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.79		
City Commission	5-Change in Personnel		0.00	0.00	(13.00)		
001-5-1803-11800	Unemployment Compensation	60.23	682.49	622.00	610.13	610.13	610.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(5) Employees @ \$122		5.00	122.00	610.00		
001-5-1803-12200	Certification Pay	1,541.53	14.92	0.00	0.00	0.00	0.00
001-5-1803-12300	Life Insurance	372.86	353.44	391.24	390.48	390.48	396.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Base Coverage Salaries		83,000.00	0.00	179.28		
City Commission	2-(2) Max Coverage		2.00	108.00	216.00		
City Commission	3-Whole Dollar Rounding		0.00	0.00	0.72		
Category: 10 - Personnel Services Total:		314,028.31	337,903.66	312,372.17	321,034.47	321,034.47	297,759.00
Category: 20 - Supplies							
001-5-1803-21100	Supplies	720.23	1,218.37	1,500.00	1,250.00	1,250.00	1,800.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,300.00		
City Commission	New staff needs		0.00	0.00	500.00		
001-5-1803-21200	Uniforms & Personal Wear	447.28	223.98	500.00	0.00	0.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Additional budget for new employees		0.00	0.00	500.00		
City Commission	Core Budget - Polos for staff		0.00	0.00	500.00		
001-5-1803-21700	Minor Eq/Furniture	254.99	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:		1,422.50	1,442.35	2,000.00	1,250.00	1,250.00	2,800.00
Category: 30 - Services							
001-5-1803-31300	Postage & Freight	1,097.70	0.00	510.00	0.00	0.00	0.00
001-5-1803-31400	Professional Services	300.00	183.10	342.00	342.00	342.00	342.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	7/30 - Budget Reduction		0.00	0.00	(500.00)		
City Commission	Court Interpreter		0.00	0.00	322.00		
City Commission	Notary Fees		0.00	0.00	188.00		
City Commission	Translator Services		0.00	0.00	332.00		
001-5-1803-31500	Printing & Publishing	1,128.29	656.88	1,000.00	500.00	500.00	700.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Copy Overages		0.00	0.00	700.00		



General Fund 001

Budget Details Expenditures-Division 1803 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

[001-5-1803-31600](#) Training & Travel

Budget Detail

Budget Code	Description
City Commission	Core Budget
City Commission	New staff certif. & other trainings
Category: 30 - Services Total:	

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
2,703.25	2,505.12	3,000.00	3,000.00	3,000.00	5,000.00
5,229.24	3,345.10	4,852.00	3,842.00	3,842.00	6,042.00
Category: 85 - Department Reductions					
001-5-1803-85000 Department Year End Reduction	0.00	0.00	85.30	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	85.30	0.00	0.00
Division: 1803 - Municipal Court Total:	320,680.05	342,691.11	319,224.17	326,211.77	326,126.47
Department : 180 - Finance Total:	320,680.05	342,691.11	319,224.17	326,211.77	326,126.47
Expense Total:	320,680.05	342,691.11	319,224.17	326,211.77	326,126.47



General Fund 001

Budget Details Expenditures-Division 1805 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 180 - Finance							
Division: 1805 - Facilities Maintenance-GF							
Category: 20 - Supplies							
001-5-1805-21100	Supplies	3,611.95	5,351.35	5,000.00	4,500.00	4,500.00	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	5,000.00		
001-5-1805-21195	Janitorial Supplies	18,503.02	19,564.89	17,000.00	17,000.00	17,502.05	17,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	17,000.00		
001-5-1805-21200	Uniforms & Personal Wear	278.81	5.94	842.00	135.00	135.00	300.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core-uniforms for staff		0.00	0.00	300.00		
001-5-1805-21500	Motor Gas & Oil	3,004.58	4,076.91	2,800.00	2,800.00	2,965.09	2,800.00
001-5-1805-21700	Minor Eq/Furniture	2,962.83	4,914.21	3,373.00	1,373.00	1,410.19	3,373.00
Category: 20 - Supplies Total:		28,361.19	33,913.30	29,015.00	25,808.00	26,512.33	28,473.00
Category: 30 - Services							
001-5-1805-31102	Communications - Muni. Building	49,438.58	51,185.73	51,504.00	46,303.85	46,303.85	51,888.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	AT&T		12.00	1,679.00	20,148.00		
City Commission	Foremost		12.00	715.00	8,580.00		
City Commission	Mitel		12.00	56.00	672.00		
City Commission	Telecom		12.00	1,874.00	22,488.00		
001-5-1805-31103	Communications - City Hall Complex	53,207.02	53,478.21	53,508.00	50,212.10	50,212.10	53,652.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Foremost		12.00	2,997.00	35,964.00		
City Commission	Telecom		12.00	1,474.00	17,688.00		
001-5-1805-31400	Professional Services	239.00	0.00	0.00	658.64	658.64	0.00
001-5-1805-31425	Prof. Services-GPS	384.00	384.00	384.00	416.00	416.00	384.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS Services		12.00	32.00	384.00		
001-5-1805-31800	Equipment Rent	0.00	0.00	285.00	0.00	0.00	285.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Generator & Minor Equipment		0.00	0.00	285.00		
001-5-1805-32302	Utilities - Municipal Building	29,871.60	16,232.26	15,600.00	15,831.01	15,831.01	15,600.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GEXA & COK Water Service		12.00	1,300.00	15,600.00		



General Fund 001

Budget Details Expenditures-Division 1805 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-1805-32303	Utilities - City Hall Complex	55,887.53	60,841.69	54,000.00	50,627.18	50,627.18	54,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	COK Water Service		12.00	500.00	6,000.00		
City Commission	GEXA Electric		12.00	4,000.00	48,000.00		
001-5-1805-32304	Utilities - Cottage Building	1,325.62	1,124.20	1,236.00	1,234.14	1,358.09	1,236.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	COK Water Service		12.00	103.00	1,236.00		
001-5-1805-32400	Laundry	3,589.25	3,780.24	3,500.00	3,241.51	3,602.71	3,500.00
Category: 30 - Services Total:		193,942.60	187,026.33	180,017.00	168,524.43	169,009.58	180,545.00
Category: 40 - Repairs							
001-5-1805-41100	Vehicle Maintenance	3,874.81	1,043.84	2,500.00	4,377.58	4,657.98	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Increase per ICM due to trend		0.00	0.00	2,500.00		
City Commission	Core Budget		0.00	0.00	2,500.00		
001-5-1805-41400	Equipment Maintenance	3,898.18	1,349.63	1,500.00	857.11	906.24	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,500.00		
Category: 40 - Repairs Total:		7,772.99	2,393.47	4,000.00	5,234.69	5,564.22	6,500.00
Category: 50 - Maintenance							
001-5-1805-51100	Building Maintenance	102,481.08	120,107.82	90,000.00	106,079.39	107,358.13	90,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	90,000.00		
001-5-1805-51102	Building Maint. - Municipal Building	19,242.75	13,207.05	24,000.00	7,904.00	7,904.00	24,000.00
001-5-1805-51103	Building Maint. - City Hall Complex	15,278.63	35,293.17	17,000.00	81,578.12	85,034.39	25,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Increase per ICM due to trend		0.00	0.00	8,000.00		
City Commission	Core Budget		0.00	0.00	17,000.00		
001-5-1805-59100	Grounds & Perm Fixtures	4,133.48	4,800.00	4,279.00	0.00	0.00	4,279.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	4,279.00		
Category: 50 - Maintenance Total:		141,135.94	173,408.04	135,279.00	195,561.51	200,296.52	143,279.00
Category: 70 - Capital Outlay							
001-5-1805-71300	Building	0.00	36,606.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:		0.00	36,606.00	0.00	0.00	0.00	0.00



General Fund 001

Budget Details Expenditures-Division 1805 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 85 - Department Reductions						
001-5-1805-85000 Department Year End Reduction	0.00	0.00	0.00	20,074.77	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	20,074.77	0.00	0.00
Division: 1805 - Facilities Maintenance-GF Total:	371,212.72	433,347.14	348,311.00	415,203.40	401,382.65	358,797.00
Department : 180 - Finance Total:	1,990,652.51	1,612,571.75	1,563,691.14	1,641,388.50	1,624,023.58	1,568,583.00
Expense Total:	1,990,652.51	1,612,571.75	1,563,691.14	1,641,388.50	1,624,023.58	1,568,583.00



In FY 23-24 Information Technology (IT) Division was separated from Finance Administration. IT provides support to City of Kingsville employee's desktop and laptop computers; as well as mobile devices such as tablets, cellular phones, and radios. Our fully staffed IT department makes quick work of problem troubleshooting, software installations, and technical maintenance. We are responsible for providing a solid network infrastructure secured with multiple firewalls, software antivirus, anti-ransomware software, multifactor authentication, and user's security requirements to ensure City data is safe from breeches. We are also responsible for providing telephone capabilities at all city allows, as well as cellular phone service and device management. We all software; whether for the entire city userbase (such as Incode department-only software (such as AutoCAD, ShelterPro, or Fuel Department technology needs, we are also responsible for procuring services radios and base-stations.

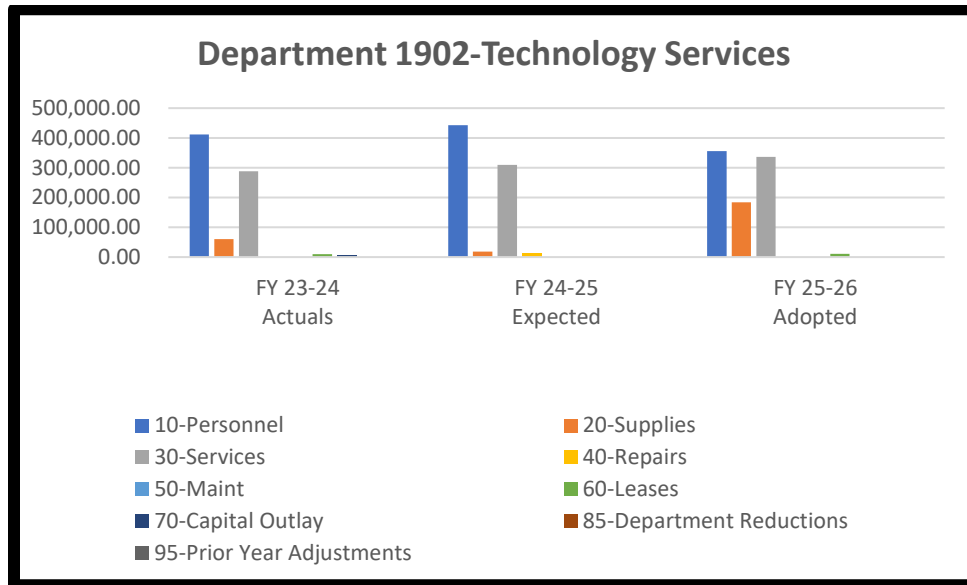


are also responsible for providing telephone capabilities at all city sites; with VoIP phones where network service allows, as well as cellular phone service and device management. We evaluate, purchase, and assist with configuring all software; whether for the entire city userbase (such as Incode and Time & Attendance), or specialized single department-only software (such as AutoCAD, ShelterPro, or FuelMaster). Since taking on the Kingsville Police Department technology needs, we are also responsible for procuring, repairing, and programming emergency services radios and base-stations.

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Information Technology Director	0	0	1	1
Systems Administrations	0	0	2	2
Help Desk Technicians	0	0	2	1
Total Full-Time Positions	0	0	5	4
Total Part-Time Positions	0	0	0	0

<i>EXPENDITURES</i>	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$0.00	\$411,261.30	\$440,964.29	\$443,256.09	\$443,256.09	\$355,933.00
20-Supplies	0.00	59,963.20	4,447.95	15,966.98	18,361.68	183,448.00
30-Services	0.00	287,639.95	312,610.00	309,212.19	309,215.31	336,656.00
40-Repairs	0.00	0.00	0.00	10,615.89	10,649.38	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	9,690.97	10,317.00	0.00	0.00	11,277.00
70-Capital Outlay	0.00	5,125.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 1902 Total	\$0.00	\$773,680.42	\$768,339.24	\$779,051.15	\$781,482.46	\$887,314.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 1902 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 190 - Technology Services						
Division: 1902 - Technology Services						
Category: 10 - Personnel Services						
001-5-1902-11100 Salaries & Wages	0.00	299,987.98	313,587.34	314,278.89	314,278.89	268,218.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(1) IT Director (2) System Admin	0.00	0.00	221,312.00		
City Commission	2-(2) Help Desk Technicians	0.00	0.00	89,564.80		
City Commission	3-(2) Anniversary Increases	0.00	0.00	2,534.13		
City Commission	4-FY 25-26 YE 11 day accrual	11.00	861.02	9,471.22		
City Commission	5-Less PY accrual	0.00	0.00	(8,540.15)		
City Commission	6-Unfunded Help Desk Tech Position	0.00	0.00	(46,124.00)		
001-5-1902-11200 Overtime		0.00	837.65	0.00	800.00	1,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	FY 25-26 Perm Supplemental	0.00	0.00	1,000.00		
001-5-1902-11300 Longevity		0.00	0.00	0.00	1,315.31	0.00
001-5-1902-11301 Longevity - Non Civil Service		0.00	1,023.68	1,500.00	1,500.00	1,637.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-30 Years of Service	30.00	60.00	1,800.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	4.95	54.45		
City Commission	3.-Less PY accrual	0.00	0.00	(37.45)		
City Commission	4-Unfunded position	0.00	0.00	(180.00)		
001-5-1902-11400 Retirement - TMRS		0.00	27,437.84	29,161.95	29,469.84	26,672.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%	78,802.74	0.09	7,360.18		
City Commission	2-9 Months Total Salaries @ 9.56%	236,408.22	0.10	22,600.63		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	82.31	905.41		
City Commission	4-Less PY accrual	0.00	0.00	(801.22)		
City Commission	5-Unfunded position	0.00	0.00	(4,402.00)		
City Commission	6-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	1,009.00		
001-5-1902-11500 FICA		0.00	22,356.68	24,224.00	23,469.84	20,667.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%	315,210.93	0.08	24,113.64		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	66.25	728.75		
City Commission	3-Less PY accrual	0.00	0.00	(633.39)		
City Commission	4-Unfunded position	0.00	0.00	(3,542.00)		
001-5-1902-11600 Group Health Insurance		0.00	57,757.68	70,519.00	70,444.46	36,163.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(5) EPO Plans	0.00	0.00	66,269.00		
City Commission	Unfunded Position	0.00	0.00	(30,106.00)		



General Fund 001

Budget Details Expenditures-Division 1902 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-1902-11700	Workers' Compensation	0.00	792.93	825.00	829.35	829.35	662.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(5) WC Cod 8810		2,689.07	0.41	1,102.52		
City Commission	2-Less Experience Modifier		1,102.52	(0.25)	(275.63)		
City Commission	3-Fund Discount		826.89	(0.20)	(165.38)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.49		
001-5-1902-11800	Unemployment Compensation	0.00	592.92	622.00	630.00	630.00	488.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(5) Employess @ \$122		5.00	122.00	610.00		
City Commission	Unfunded position		0.00	0.00	(122.00)		
001-5-1902-12300	Life Insurance	0.00	473.94	525.00	518.40	518.40	426.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) Max Coverage		3.00	108.00	324.00		
City Commission	2-(2) Salary Coverages		94,000.00	0.00	203.04		
City Commission	3-Whole Dollar Rounding		0.00	0.00	0.96		
City Commission	4-Unfunded position		0.00	0.00	(102.00)		
Category: 10 - Personnel Services Total:		0.00	411,261.30	440,964.29	443,256.09	443,256.09	355,933.00
Category: 20 - Supplies							
001-5-1902-21100	Supplies	0.00	0.00	200.00	165.33	165.33	200.00
001-5-1902-21700	Minor Eq/Furniture	0.00	250.43	167.95	305.79	305.79	168.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget-Misc Phone Equipment		0.00	0.00	168.00		
001-5-1902-22600	Computers & Associated Equip	0.00	59,712.77	4,080.00	15,495.86	17,890.56	57,080.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	From Div 2101		0.00	0.00	6,600.00		
City Commission	From Div 2102		0.00	0.00	1,400.00		
City Commission	From PD 2103-Core Budget		0.00	0.00	1,000.00		
City Commission	From PD 2103-Laserfiche Maint Agmt		0.00	0.00	7,972.00		
City Commission	Peripheral Equipment & Cables		0.00	0.00	5,000.00		
City Commission	Recurr. All Data Repair Mobile Device		0.00	0.00	3,108.00		
City Commission	Repl. Desk/Laptops,Servers,Hardware		0.00	0.00	32,000.00		
001-5-1902-22610	Computers-Public Safety Equipment	0.00	0.00	0.00	0.00	0.00	126,000.00
Budget Notes							
Budget Code	Description						
City Commission	Payment Information						
	This budget is part of the recurring amount of \$182,627.40 needed for 5 years (FY 24-25, FY 25-26, FY 26-27, FY 27-28 & FY 28-29)						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Radio System & Dash/Body Cameras		0.00	0.00	126,000.00		
Category: 20 - Supplies Total:		0.00	59,963.20	4,447.95	15,966.98	18,361.68	183,448.00



General Fund 001

Budget Details Expenditures-Division 1902 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 30 - Services						
001-5-1902-31100 Communications	0.00	3,757.14	2,280.00	5,063.26	5,063.26	0.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(1) Cell Phone	12.00	46.00	552.00		
City Commission	(2) Cell Phone Lines	24.00	41.00	984.00		
City Commission	Mi-Fi Device	12.00	62.00	744.00		
City Commission	Transferred to Div 1030-31100	0.00	0.00	(2,280.00)		
001-5-1902-31400 Professional Services	0.00	4,747.50	5,400.00	1,751.82	1,751.82	5,400.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	IT Infrastructure Install & Maint	0.00	0.00	5,400.00		
001-5-1902-31410 ProfSrv-Software Mnt	0.00	274,103.89	299,980.00	296,193.22	296,193.22	326,306.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	API Maintenance	0.00	0.00	1,100.00		
City Commission	Autodesk Annual Renewal-Facilities	0.00	0.00	3,000.00		
City Commission	Backup Software Renewal	0.00	0.00	6,500.00		
City Commission	Cummins Engine Diagnostic Software	0.00	0.00	1,804.00		
City Commission	Executime Software/Hardware Supp.	0.00	0.00	12,600.00		
City Commission	Firewall & Antivirus Support	0.00	0.00	29,335.00		
City Commission	Freeit Data Solutions	12.00	4,495.00	53,940.00		
City Commission	Garage Software	0.00	0.00	3,108.00		
City Commission	GIS License Renewal	0.00	0.00	10,500.00		
City Commission	GOV QA Renewal	0.00	0.00	14,000.00		
City Commission	HR MGMT System Appl. Tracking	0.00	0.00	10,500.00		
City Commission	HR Neogov Applicant Tracking	0.00	0.00	12,161.00		
City Commission	HR Software Maintenance Increase	0.00	0.00	5,906.00		
City Commission	Incode Maintenance	0.00	0.00	68,000.00		
City Commission	Items From Police IT Budget	0.00	0.00	7,972.00		
City Commission	Laserfiche Renewal	0.00	0.00	18,880.00		
City Commission	Microsoft 365 Licensing	0.00	0.00	32,800.00		
City Commission	Offsite Backup Storage	0.00	0.00	10,000.00		
City Commission	Operative IQ Narcotics Tracking	0.00	0.00	5,500.00		
City Commission	Recurring Software Maint Increase	0.00	0.00	10,000.00		
City Commission	Shelter Pro License Renewal	0.00	0.00	2,700.00		
City Commission	Web Hosting City Website	0.00	0.00	6,000.00		
001-5-1902-31500 Printing & Publishing	0.00	2.63	0.00	6.88	10.00	0.00
001-5-1902-31600 Training & Travel	0.00	4,718.79	3,400.00	6,022.01	6,022.01	3,400.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(2) TAGIT Conferences	2.00	1,700.00	3,400.00		
001-5-1902-31700 Memberships & Dues	0.00	310.00	350.00	175.00	175.00	350.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(2) TAGIT Memberships	2.00	175.00	350.00		
001-5-1902-33100 Subscriptions	0.00	0.00	1,200.00	0.00	0.00	1,200.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	E Learning Subscription	0.00	0.00	1,200.00		
Category: 30 - Services Total:	0.00	287,639.95	312,610.00	309,212.19	309,215.31	336,656.00



General Fund 001

Budget Details Expenditures-Division 1902 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Category: 60 - Leases							
001-5-1902-64100	Operating Lease	0.00	1,273.73	1,899.00	2,197.89	2,231.38	2,859.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Fire & HR ID Equip. & Software (100%)		0.00	0.00	2,859.00		
001-5-1902-64200	Capital Lease Principal	0.00	7,703.00	7,703.00	7,703.00	7,703.00	7,703.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Nimble Storage Lease-Payment 4 of 4		0.00	0.00	7,703.00		
001-5-1902-64201	Capital Lease Interest	0.00	714.24	715.00	715.00	715.00	715.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Nimble Storage - Payment 4 of 4		0.00	0.00	715.00		
Category: 60 - Leases Total:		0.00	9,690.97	10,317.00	10,615.89	10,649.38	11,277.00
Category: 70 - Capital Outlay							
001-5-1902-71200	Machinery/Equipment	0.00	5,125.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:		0.00	5,125.00	0.00	0.00	0.00	0.00
Division: 1902 - Technology Services Total:		0.00	773,680.42	768,339.24	779,051.15	781,482.46	887,314.00
Department : 190 - Technology Services Total:		0.00	773,680.42	768,339.24	779,051.15	781,482.46	887,314.00
Expense Total:		0.00	773,680.42	768,339.24	779,051.15	781,482.46	887,314.00

POLICE

DESCRIPTION

The Kingsville Police Department is composed of six divisions: Administration, Patrol, Communications, Criminal Investigations, Community Services/Training, and Warrant Enforcement. Our department is dedicated to making Kingsville the safest community in the country by adhering to the following principles:

- **Ensuring Life Safety and Property Protection:** We prioritize the safety of all residents and visitors, vigilantly protecting life and property with proactive and responsive policing.
- **Providing High-Quality Service:** We are committed to excellence in service, consistently delivering high standards of professional and compassionate assistance to our community.
- **Fostering a Positive Work Environment:** We embrace an environment of civility and respect, making the Kingsville Police Department a place where our officers are motivated to succeed, and our citizens feel welcome and valued in their interactions with law enforcement.
- **Enhancing Quality of Life:** We strive to improve the overall quality of life in Kingsville by addressing community concerns, reducing crime, and promoting a safe and peaceful environment.
- **Building Trust through Partnership:** We actively partner with the citizens of our community to build trust and mutual respect, working together to identify and solve problems, ensuring a collaborative approach to community safety.



The Kingsville Police Department's mission is rooted in a commitment to these principles, guiding our efforts to serve and protect our community effectively and with integrity.

POLICE ADMINISTRATION

The Kingsville Police Department's administration is dedicated to setting policies and making operational decisions that best achieve our core objectives: maintaining peace, enhancing public safety, and preventing crime. A fundamental aspect of our administration is the recruitment of outstanding personnel and the effective management, retention, and discipline of these individuals to fulfill the department's mission and uphold its policies. To ensure our officers are well-equipped to perform their duties effectively and within established parameters, we provide comprehensive and ongoing training. This training emphasizes not only adherence to policy but also the importance of fostering positive relationships within the community. Additionally, we are committed to equipping our officers with the best tools and resources available. By doing so, we empower them to achieve our goals of maintaining public safety, preventing crime, and building trust with the citizens of Kingsville. Our administration's approach is holistic, prioritizing both the professional development of our officers and the well-being of the community we serve.

ADMINISTRATION (OFFICE OF PROFESSIONAL STANDARDS)

The Office of Professional Standards at the Kingsville Police Department is dedicated to maintaining the highest levels of integrity and accountability within the force. This office is tasked with the critical responsibility of receiving, processing, and overseeing internal affairs investigations concerning allegations of criminal conduct and misconduct by officers.

Our primary mission is to ensure that all allegations against members of the Kingsville Police Department are investigated thoroughly, objectively, and impartially, reaching a logical conclusion. By adhering to these principles, we uphold the trust and confidence of the community we serve. The Office of Professional Standards is unwavering in its commitment to transparency, fairness, and justice, thereby reinforcing our department's dedication to professional excellence and ethical conduct.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Chief of Police	1	1	1	1
Administrative Assistant	0	0	2	2
Administrative Coordinator	1	1	1	1
Crime Scene Specialist	0	0	1	1
Sergeant/Captain	1	1	0	0
IT Manager	1	1	0	0
Help Desk Technician	1	1	0	0
PT-Evidence Clerk	0	0	1	1
Total Full-Time Positions	5	5	5	5
Total Part-Time Positions	0	0	1	1
Total Positions	5	5	6	6

2101 Division has all non-civil service positions except for Division 2103

DIVISION BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$453,689.49	\$339,398.75	\$464,401.00	\$418,289.09	\$418,289.09	\$442,119.00
20-Supplies	14,602.70	5,805.04	15,834.00	7,657.53	7,604.91	6,000.00
30-Services	26,265.02	25,521.75	68,582.00	73,157.63	73,387.19	84,939.00
40-Repairs	1,840.40	3,153.26	1,583.00	1,000.00	1,000.00	1,583.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	14,884.00	10,688.28	10,688.28	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	45,317.20	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 2101 Total	\$496,397.61	\$373,878.80	\$565,284.00	\$556,109.73	\$510,969.47	\$534,641.00

POLICE PATROL

The Uniformed Patrol Division stands as the backbone of the Kingsville Police Department, embodying our commitment to the safety and well-being of our community. As the largest division within the department, its primary mission is to protect life and property while promoting the safety and welfare of the public.

Our dedicated officers enforce city, state, and federal laws, patrolling the streets of Kingsville to uphold traffic regulations, deter criminal activity, and maintain a vigilant watch for any suspicious behavior. They are trained to take swift, safe, and decisive action whenever necessary, ensuring the community's security. The goal of the Patrol Division extends beyond mere enforcement; it aims to reduce crime and enhance the quality of life for all citizens. Our patrol officers are the first responders to calls for service and emergencies, consistently demonstrating a proactive approach to preventing and addressing crime. Through their tireless efforts, they strive to create a safer, more peaceful environment for everyone in Kingsville.

With a steadfast commitment to service, the Uniformed Patrol Division remains dedicated to fostering trust and building strong relationships within the community, reflecting the values and dedication of the Kingsville Police Department.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Police Officer	27	27	37	37
Captain	4	4	6	6
Corporal/Lieutenant	3	3	0	0
Commander	1	1	2	2
Lieutenant	0	0	5	5
Administrative Assistant 1	1	1	0	0
Total Full-Time Positions	36	36	50	50
Total Part-Time Positions	0	0	0	0

Division 2102 merged with last year's divisions 2104, 2105, and 2106. All civil-service positions are in Division 2102.

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$2,812,391.34	\$3,315,378.05	\$5,043,342.00	\$4,640,274.21	\$4,714,918.38	\$5,015,712.00
20-Supplies	151,040.12	170,796.10	182,817.00	225,456.28	224,686.28	170,617.00
30-Services	181,106.13	333,730.63	383,243.00	270,582.86	294,950.82	264,761.00
40-Repairs	42,016.73	46,840.54	76,765.00	70,932.06	76,892.43	49,600.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	49,280.76	49,280.76	49,282.00	49,280.76	49,280.76	49,282.00
70-Capital Outlay	0.00	0.00	0.00	170,996.09	96,351.98	0.00
85-Department Reductions	0.00	0.00	0.00	353,747.59	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 2102 Total	\$3,235,835.08	\$3,916,026.08	\$5,735,449.00	\$5,781,269.85	\$5,457,080.65	\$5,549,972.00

POLICE COMMUNICATIONS/RECORDS

The Communications and Records Division of the Kingsville Police Department is a vital component in our mission to serve and protect the community. Comprising 15 dedicated professionals and one experienced supervisor, all licensed by the Texas Commission on Law Enforcement (TCOLE), this division operates as the nerve center of our department, ensuring seamless communication and meticulous record-keeping.

Our responsibilities include handling 911 and landline calls, providing after-hours support for the City of Kingsville, and managing dispatch services for the Kingsville Police Department, as well as the Kingsville Fire and EMS departments. The division also conducts thorough background checks, processes open records requests, and performs DPS records validation checks.

In addition, we are responsible for compiling and submitting state and federal National Incident-Based Reporting System (NIBRS) reports, ensuring accurate and timely processing of all case files. This comprehensive scope of duties ensures that our operations are efficient, transparent, and in compliance with all legal standards.

Working in a fast-paced and dynamic environment, our operators must complete rigorous annual training to maintain their state licenses, reflecting our commitment to professional excellence and public safety. The Communications and Records Division stands as a cornerstone of the Kingsville Police Department, dedicated to fostering a secure and well-informed community through exceptional service and unwavering dedication.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Telecommunications Operator	11	11	11	10
Lead Telecommunications Operator	4	4	4	4
Communications Supervisor	1	1	1	1
Total Full-Time Positions	16	16	16	15
Total Part-Time Positions	0	0	0	0

DIVISION BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$789,715.13	\$940,853.07	\$993,743.00	\$939,666.80	\$939,666.80	\$1,014,179.00
20-Supplies	2,323.41	3,208.97	3,316.00	1,780.33	1,780.33	2,316.00
30-Services	155,568.19	131,551.12	176,260.92	174,632.42	174,632.42	46,512.00
40-Repairs	2,153.52	0.00	0.00	600.00	600.00	1,750.00
50-Maintenance	0.00	0.00	1,750.00	0.00	0.00	0.00
60-Leases	0.00	3,562.76	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	57,590.37	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 2103 Total	\$949,760.25	\$1,079,175.92	\$1,175,069.92	\$1,174,269.92	\$1,116,679.55	\$1,064,757.00

POLICE CRIMINAL INVESTIGATIONS (Former Division 2104)

The Criminal Investigation Division (CID) of the Kingsville Police Department is at the forefront of our efforts to ensure justice and maintain public safety. This dedicated unit is tasked with the meticulous investigation of all criminal cases, ranging from misdemeanors to felonies, ensuring that each case is handled with the highest level of expertise and commitment.

Our investigators are responsible for cases filed across three courts: municipal (Class C misdemeanors), county (Class B misdemeanors), and district (felonies). Each investigator is entrusted with an annual caseload of 160 to 187 cases, reflecting the rigorous demands and high stakes of their work.

The CID operates with an unwavering commitment to uncovering the truth, employing advanced investigative techniques and comprehensive strategies to solve crimes and bring perpetrators to justice. Our investigators work tirelessly, often going beyond the call of duty, to gather evidence, interview witnesses, and build robust cases that stand up in court.

Through their relentless pursuit of justice, the Criminal Investigation Division not only solves crimes but also provides closure and support to victims and their families. Their work is a testament to the Kingsville Police Department's dedication to upholding the law and protecting our community.

The CID's commitment to excellence and integrity ensures that every investigation is conducted thoroughly and impartially, reinforcing the public's trust in our ability to deliver justice. By maintaining the highest standards of professionalism, the Criminal Investigation Division plays a crucial role in enhancing the quality of life for all residents of Kingsville.

POLICE ACCIDENT INVESTIGATIONS/TRAFFIC ENFORCEMENT

CRIMINAL INTERDICTION UNIT

The Criminal Interdiction Unit (CIU) of the Kingsville Police Department is a specialized, proactive patrol unit operating under the strategic direction of the Chief of Police. Our mission is to disrupt and dismantle criminal activities along Highway 77, both north and southbound, as well as within the city limits of Kingsville.

The CIU plays a critical role in seizing U.S. currency, narcotics, vehicles, and other properties used in criminal enterprises. We work collaboratively with local, state, and federal law enforcement agencies to disrupt, displace, and dismantle various criminal networks, enhancing the overall safety and security of our community.

Our unit expertly manages confidential informants and conducts controlled narcotic purchases, leading to in-depth investigations and the execution of narcotic search warrants. This meticulous approach ensures that we effectively target and eliminate criminal activities at their source.

Beyond enforcement, the CIU is deeply committed to community engagement and education. We actively participate in schools and community programs, addressing crucial topics such as drug awareness, bullying prevention, stranger danger, and active shooter preparedness. These initiatives aim to foster a safer, more informed community, empowering citizens with the knowledge and tools to protect themselves and others.

The Criminal Interdiction Unit exemplifies the Kingsville Police Department's dedication to safeguarding our community, blending tactical enforcement with proactive education to combat crime and enhance public safety. Our unwavering commitment to excellence and community involvement sets the standard for proactive policing in Kingsville.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Sergeant/Captain	1	1	0	0
Lieutenant/Commander	1	1	0	0
Police Officer	9	9	0	0
Corporal/Lieutenant	2	2	0	0
Crime Scene Specialist	1	1	0	0
Administrative Assistant 1	1	1	0	0
Evidence Clerk	1	1	0	0
Total Full-Time Positions	16	16	0	0
Total Part-Time Positions	1	1	1	0

Positions have been merged into Divisions 2101 and 2102.

DIVISION BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$993,920.02	\$979,594.12	\$0.00	\$0.00	\$0.00	\$0.00
20-Supplies	16,384.70	10,441.05	0.00	0.00	0.00	19,906.00
30-Services	25,096.92	34,143.73	0.00	0.00	0.00	25,459.00
40-Repairs	8,672.79	7,911.75	0.00	0.00	0.00	6,000.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	14,905.98	11,092.79	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 2104 Total	\$1,058,980.41	\$1,043,183.44	\$0.00	\$0.00	\$0.00	\$51,365.00

POLICE COMMUNITY SERVICES

The Community Services Unit of the Kingsville Police Department is dedicated to building strong, positive relationships between law enforcement and the residents we serve. This dynamic unit is the heart of our community engagement efforts, striving to create a safe, supportive, and connected Kingsville.

Our mission is to foster trust and collaboration through a wide range of programs and initiatives designed to address the unique needs and concerns of our community. The Community Services Unit actively works with schools, neighborhood associations, local businesses, and civic organizations to promote safety, awareness, and mutual respect.

POLICE SPECIAL WEAPONS AND TACTICS

The Special Weapons and Tactics Team (SWAT) of the Kingsville Police Department is an elite, highly trained unit operating under the strategic direction of the Chief of Police. Our primary mission is the preservation of life, responding decisively to major and critical incidents to ensure the safety and security of our community.

The SWAT team is equipped and prepared to handle a wide array of high-stakes situations, including:

- **Hostage Rescue:** Swift and strategic interventions to safely resolve hostage situations and protect innocent lives.
- **Barricaded Gunmen:** Tactical responses to neutralize threats posed by armed individuals in fortified positions.
- **High-Risk Search and Arrest Warrants:** Executing complex and dangerous operations to apprehend suspects involved in severe criminal activities.
- **Rural Terrain Operations:** Conducting missions in challenging and remote environments, ensuring law enforcement presence and effectiveness across all terrains.
- **Search and Rescue:** Coordinating efforts to locate and rescue individuals in peril, including during natural disasters or critical emergencies.

In addition to serving the city of Kingsville, our SWAT team extends its tactical support to the surrounding region, responding to requests for assistance with the approval of the Chief of Police. This collaboration enhances regional security and ensures a unified approach to managing critical incidents.

The SWAT team's dedication to excellence, rigorous training, and unwavering commitment to the preservation of life underscores our role as a cornerstone of public safety. We are steadfast in our mission to protect and serve, prepared to face the most challenging scenarios with courage, precision, and professionalism. The Kingsville Police Department's SWAT team stands ready to respond, ensuring the highest standards of safety and security for our community.

All positions have been merged into Divisions 2101 and 2102.

DIVISION BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-Supplies	20,452.38	7,634.71	0.00	0.00	0.00	0.00
30-Services	36,512.65	43,716.29	0.00	0.00	0.00	0.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 2105 Total	\$56,965.03	\$51,351.00	\$0.00	\$0.00	\$0.00	\$0.00

All non-payroll expenditures have been consolidated into Division 2102.

POLICE WARRANT ENFORCEMENT

The Police Warrant Enforcement Unit of the Kingsville Police Department plays a crucial role in upholding the law and maintaining public safety. This specialized unit is tasked with providing essential support to the Municipal Court by diligently serving and clearing outstanding Class "C" misdemeanor warrants and ensuring security during court proceedings.

Our officers operate under minimal supervision, guided by standardized training methods established by the Texas Commission on Law Enforcement. They are committed to performing their duties with the highest level of professionalism and ethical standards, making rational and sound decisions in every situation.

Assignments within the Warrant Enforcement Unit are accomplished through a combination of supervisory direction, self-initiative, and community calls for assistance. Each task requires a unique blend of skills, including the ability to listen closely, discern and remember pertinent facts, document them accurately, and take appropriate action.

Officers in this unit are not only responsible for warrant enforcement but also for ensuring the safety and security of courtroom environments during legal proceedings. Their presence and vigilance help maintain order and protect all participants in the judicial process.

The Warrant Enforcement Unit exemplifies the Kingsville Police Department's dedication to justice, accountability, and community service. By effectively managing warrants and safeguarding our courts, we contribute to a safer, more orderly community. Our commitment to professional excellence ensures that we serve the citizens of Kingsville with integrity, respect, and unwavering dedication.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Police Officer	1	1	0	0
Total Full-Time Positions	1	1	0	0
Total Part-Time Positions	0	0	0	0

All positions have been merged into Divisions 2101 and 2102.

DIVISION BUDGETARY EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$32,220.28	\$9.00	\$0.00	\$0.00	\$0.00	\$0.00
20-Supplies	2,098.16	63.88	0.00	0.00	0.00	0.00
30-Services	3,211.64	3,306.46	0.00	0.00	0.00	0.00
40-Repairs	1,553.49	1,325.91	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 2106 Total	\$39,083.57	\$4,705.25	\$0.00	\$0.00	\$0.00	\$0.00

All expenditures have been consolidated into Division 2102.

DEPARTMENTAL SUMMARY

FY 25-26 BUDGETED REVENUES

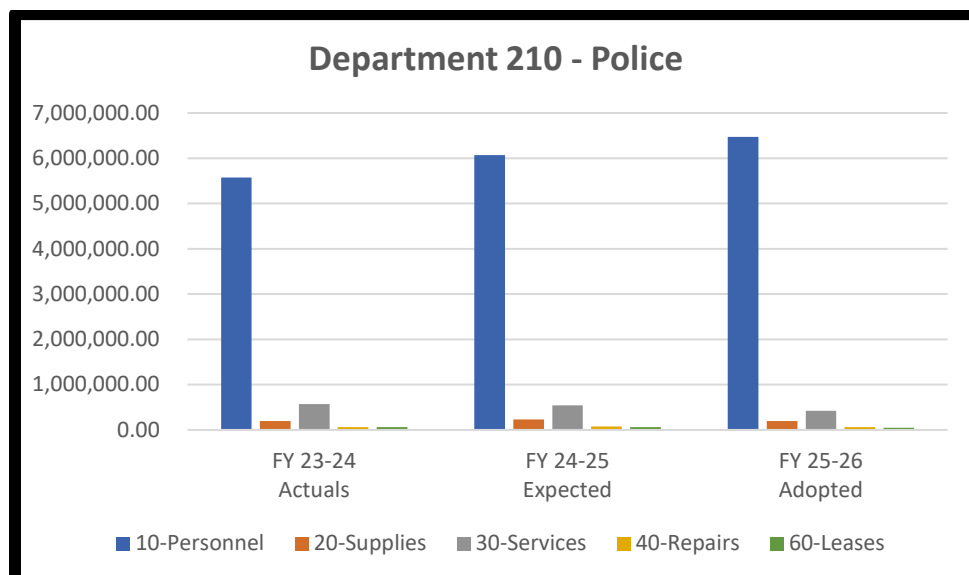
REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
500 - General Services Fees	\$8,581.32	\$8,164.29	\$8,500.00	\$8,500.00	\$6,221.86	\$8,000.00
700 - Grants	2,529.60	580.00	8,820.00	8,820.00	12,050.04	5,000.00
900 - Interest & Other	0.00	2,000.00	0.00	0.00	0.00	0.00
Dept 210 Total	\$11,110.92	\$10,744.29	\$17,320.00	\$17,320.00	\$18,271.90	\$13,000.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$5,081,936.26	\$5,575,232.99	\$6,501,486.00	\$5,998,230.10	\$6,072,874.27	\$6,472,010.00
20-Supplies	206,901.47	197,949.75	201,967.00	234,894.14	234,071.52	198,839.00
30-Services	427,760.55	571,969.98	628,085.92	518,372.91	542,970.43	421,671.00
40-Repairs	56,236.93	59,231.46	78,348.00	72,532.06	78,492.43	58,933.00
50-Maintenance	0.00	0.00	1,750.00	0.00	0.00	0.00
60-Leases	64,186.74	63,936.31	64,166.00	59,969.04	59,969.04	49,282.00
70-Capital Outlay	0.00	0.00	0.00	170,996.09	96,351.98	0.00
85-Department Reductions	0.00	0.00	0.00	456,655.16	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Dept 210 Total	\$5,837,021.95	\$6,468,320.49	\$7,475,802.92	\$7,511,649.50	\$7,084,729.67	\$7,200,735.00

Revenues over (under) Expenditures	(\$5,825,911.03)	(\$6,457,576.20)	(\$7,458,482.92)	(\$7,494,329.50)	(\$7,066,457.77)	(\$7,187,735.00)

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Revenues-Division 2100

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Revenue							
Department : 210 - Police							
Division: 2100 - Police							
RevCategory: 500 - General Services Fees							
001-4-2100-56615	Arrest Fees	8,581.32	8,164.29	8,500.00	8,500.00	6,221.86	8,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(7,656.00)		
City Commission	Increased est. due to FY 24-25 EA		0.00	0.00	(344.00)		
RevCategory: 500 - General Services Fees Total:		8,581.32	8,164.29	8,500.00	8,500.00	6,221.86	8,000.00
RevCategory: 900 - Interest & Other							
001-4-2100-92000	Auction Revenue	0.00	0.00	0.00	0.00	0.00	0.00
001-4-2100-99000	Miscellaneous	0.00	580.00	8,820.00	8,820.00	12,050.04	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Increased est. based on FY 24-25 EA		0.00	0.00	(5,000.00)		
RevCategory: 900 - Interest & Other Total:		0.00	580.00	8,820.00	8,820.00	12,050.04	5,000.00
Division: 2100 - Police Total:		8,581.32	8,744.29	17,320.00	17,320.00	18,271.90	13,000.00



General Fund 001

Budget Details Revenues-Division 2102

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 001 - GENERAL FUND

Revenue

Department : 210 - Police

Division: 2102 - Patrol

RevCategory: 700 - Grants

[001-4-2102-72030](#) Donations

RevCategory: 700 - Grants Total:

Division: 2102 - Patrol Total:

Department : 210 - Police Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
2,529.60	2,000.00	0.00	0.00	0.00	0.00
2,529.60	2,000.00	0.00	0.00	0.00	0.00
2,529.60	2,000.00	0.00	0.00	0.00	0.00
11,110.92	10,744.29	17,320.00	17,320.00	18,271.90	13,000.00
11,110.92	10,744.29	17,320.00	17,320.00	18,271.90	13,000.00



General Fund 001

Budget Details Expenditures-Division 2101 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 210 - Police							
Division: 2101 - Administration							
Category: 10 - Personnel Services							
001-5-2101-11100	Salaries & Wages	329,272.38	224,136.17	302,781.00	278,748.11	278,748.11	309,349.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) Admin Asst & Admin Coord.		0.00	0.00	118,393.60		
City Commission	2-PD Chief, Crime Scene Spec, Evid Clk		0.00	0.00	186,470.96		
City Commission	3-(3) Anniversay Increases		0.00	0.00	2,953.60		
City Commission	4-FY 25-26 YE 11 day accrual		11.00	845.65	9,302.15		
City Commission	5-Less PY accrual		0.00	0.00	(7,771.31)		
001-5-2101-11200	Overtime	1,061.87	3,370.17	4,544.00	1,517.73	1,517.73	4,647.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	4,538.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	12.48	137.28		
City Commission	3-Less PY accrual		0.00	0.00	(28.28)		
001-5-2101-11300	Longevity	1,775.54	2,361.67	0.00	0.00	0.00	0.00
001-5-2101-11301	Longevity - Non Civil Service	1,621.42	175.16	1,800.00	985.39	985.39	2,204.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-36 Years of Service		36.00	60.00	2,160.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	5.93	65.23		
City Commission	3-Less PY accrual		0.00	0.00	(21.23)		
001-5-2101-11400	Retirement - TMRS	27,703.20	21,227.85	26,963.00	25,502.48	25,502.48	32,142.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		73,989.30	0.09	6,910.60		
City Commission	2-9 Months Total Salaries @ 9.56%		221,967.90	0.10	21,220.13		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	77.28	850.08		
City Commission	4-Less PY accrual		0.00	0.00	(728.81)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	3,890.00		
001-5-2101-11500	FICA	25,051.68	16,937.27	23,977.00	20,981.92	20,981.92	24,204.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		314,516.16	0.08	24,060.49		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	66.10	727.10		
City Commission	3-Less PY accrual		0.00	0.00	(583.59)		
001-5-2101-11600	Group Health Insurance	55,363.49	60,719.61	96,928.00	83,709.73	83,709.73	63,094.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) EPO Plans		0.00	0.00	30,105.36		
City Commission	2-(3) HMO Plan		0.00	0.00	32,988.60		
City Commission	3-1 PT & 1 Waived + Rounding		0.00	0.00	0.04		



General Fund 001

Budget Details Expenditures-Division 2101 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-2101-11700	Workers' Compensation	4,901.86	6,639.07	6,222.00	5,826.85	5,826.85	5,256.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) WC Code 7720		1,745.14	4.69	8,184.71		
City Commission	2-(3) WC Code 8810		1,400.03	0.41	574.01		
City Commission	3-Less Experience Modifier		8,758.72	(0.25)	(2,189.68)		
City Commission	4-Less Fund Discount		6,569.04	(0.20)	(1,313.81)		
City Commission	5-Whole Dollar Rounding		0.00	0.00	0.77		
001-5-2101-11800	Unemployment Compensation	44.98	359.99	702.00	509.76	509.76	732.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(6) Employees @ \$122		6.00	122.00	732.00		
001-5-2101-11900	Educational Incentive	774.79	1,030.27	0.00	0.00	0.00	0.00
001-5-2101-12100	Clothing Allowance	1,035.08	0.00	0.00	0.00	0.00	0.00
001-5-2101-12200	Certification Pay	4,635.00	2,127.24	0.00	0.00	0.00	0.00
001-5-2101-12300	Life Insurance	448.20	314.28	484.00	507.12	507.12	491.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) Max Coverages		1.00	108.00	108.00		
City Commission	2-(4) Base Coverage		177,000.00	0.00	382.32		
City Commission	3-Whole Dollar Rounding		0.00	0.00	0.68		
Category: 10 - Personnel Services Total:		453,689.49	339,398.75	464,401.00	418,289.09	418,289.09	442,119.00
Category: 20 - Supplies							
001-5-2101-21100	Supplies	2,263.87	2,087.64	4,441.00	2,546.53	2,546.53	2,500.00
Budget Notes							
Budget Code	Description						
City Commission	Budget Transfer from 2104						
	Evidence supplies bags, tapes, scales, brushes, drug kits, blood kits, gloves, etc.						
City Commission	Copy paper, binders, folders for policy manuals and employee files, general office supplies						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Increase per ICM due to trend		0.00	0.00	1,000.00		
City Commission	Core Budget		0.00	0.00	1,500.00		
001-5-2101-21200	Uniforms & Personal Wear	300.23	188.00	675.00	580.00	580.00	0.00
Budget Notes							
Budget Code	Description						
City Commission	Budget Transfer from 2104						
	Uniforms for Evidence Specialist						
	Uniforms for Evidence Clerk						
001-5-2101-21500	Motor Gas & Oil	2,587.84	3,043.26	3,750.00	3,692.91	3,692.91	3,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	3,500.00		



General Fund 001

Budget Details Expenditures-Division 2101 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-2101-21700	Minor Eq/Furniture	1,280.41	472.56	368.00	230.00	230.00	0.00
Budget Notes							
Budget Code	Description						
City Commission	Budget Transfer from 2104						
	Tools, Evidence Tools, & Camera						
City Commission	Office chair						
001-5-2101-22600	Computers & Associated Equip	8,170.35	13.58	6,600.00	555.47	555.47	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	6,600.00		
City Commission	Moved to Div 1902		0.00	0.00	(6,600.00)		
Category: 20 - Supplies Total:		14,602.70	5,805.04	15,834.00	7,604.91	7,604.91	6,000.00
Category: 30 - Services							
001-5-2101-31400	Professional Services	11,926.50	10,498.30	6,866.00	10,810.80	10,810.80	25,163.00
Budget Notes							
Budget Code	Description						
City Commission	Promotional Exams						
	Transunion Risk						
	Electrical Work						
	Fire Extinguishers Annual Inspection						
	Network Diagnostic						
	Phone System Configuration						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	5,402.00		
City Commission	Lexipol Policy & Procedure Solution		0.00	0.00	19,761.00		
001-5-2101-31500	Printing & Publishing	0.00	0.00	2,000.00	4,391.98	4,391.98	0.00
001-5-2101-31600	Training & Travel	5,486.64	5,570.94	3,865.00	4,278.10	4,455.04	3,865.00
Budget Notes							
Budget Code	Description						
City Commission	Training and Travel Costs for I.A. Officer & Admin Coordinator						
001-5-2101-31630	Training & Travel - Police Chief	2,899.49	40.00	2,782.00	2,643.12	2,643.12	2,782.00
001-5-2101-31700	Memberships & Dues	865.00	971.00	1,033.00	1,198.00	1,198.00	1,093.00
Budget Notes							
Budget Code	Description						
City Commission	"Membership fees for: TX Tactical Police Officers Assn (TTPOA) FBI Natl Academy Assn (FBINAA) Int'l Assn of Chief of Police (IACP) TX Police Chief Assn (TPCA) Regional Org Crime Inform Center (ROCIC) Coastal Bend Police Chief Assn.						



General Fund 001

Budget Details Expenditures-Division 2101 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	CB Police Chief Assn		0.00	0.00	40.00		
City Commission	FBI Nationa'l		0.00	0.00	135.00		
City Commission	IOMGIA		0.00	0.00	35.00		
City Commission	Regional Organized Crime Info		0.00	0.00	300.00		
City Commission	Texas Gang Investigator		0.00	0.00	20.00		
City Commission	TPCA		0.00	0.00	363.00		
City Commission	TTPOA		0.00	0.00	200.00		
001-5-2101-31900	Catering	1,487.39	2,062.51	1,759.00	1,429.14	1,429.14	1,759.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,759.00		
001-5-2101-32300	Utilities	0.00	0.00	48,777.00	43,659.11	43,659.11	48,777.00
Budget Notes							
Budget Code	Description						
City Commission	Budget Transfer from 2104						
	Utilities for KPD West						
City Commission	Budget Transfer from 2105						
	CM Reduction \$2,500						
	COK Water Service - \$8,700						
	GEXA Electric - \$12 @ \$2,900 =						
	\$34,800						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Transfer from 2104		0.00	0.00	7,777.00		
City Commission	Budget Transfer from 2105		0.00	0.00	41,000.00		
001-5-2101-32500	Medical Treatment	3,600.00	6,379.00	1,500.00	4,800.00	4,800.00	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	FY 24-25 Perm Psychological Exams		0.00	0.00	1,500.00		
Category: 30 - Services Total:		26,265.02	25,521.75	68,582.00	73,210.25	73,387.19	84,939.00
Category: 40 - Repairs							
001-5-2101-41100	Vehicle Maintenance	1,840.40	3,153.26	1,583.00	1,000.00	1,000.00	1,583.00
Category: 40 - Repairs Total:		1,840.40	3,153.26	1,583.00	1,000.00	1,000.00	1,583.00
Category: 60 - Leases							
001-5-2101-64100	Operating Lease	0.00	0.00	14,884.00	10,688.28	10,688.28	0.00
Budget Notes							
Budget Code	Description						
City Commission	Budget Transfer from 2104						
	Lease on NDS Copier						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Property Tax on copier lease		0.00	0.00	736.00		
City Commission	Transferred to Div 1030		0.00	0.00	(736.00)		
Category: 60 - Leases Total:		0.00	0.00	14,884.00	10,688.28	10,688.28	0.00



General Fund 001

Budget Details Expenditures-Division 2101 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Category: 85 - Department Reductions

[001-5-2101-85000](#) Department Year End Reduction

Category: 85 - Department Reductions Total:

Division: 2101 - Administration Total:

Department : 210 - Police Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	45,317.20	0.00	0.00
0.00	0.00	0.00	45,317.20	0.00	0.00
496,397.61	373,878.80	565,284.00	556,109.73	510,969.47	534,641.00
496,397.61	373,878.80	565,284.00	556,109.73	510,969.47	534,641.00
496,397.61	373,878.80	565,284.00	556,109.73	510,969.47	534,641.00



General Fund 001

Budget Details Expenditures-Division 2102

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 210 - Police							
Division: 2102 - Patrol							
Category: 10 - Personnel Services							
001-5-2102-11100	Salaries & Wages	1,665,276.86	2,019,791.18	3,065,777.00	2,675,784.23	2,675,784.23	3,075,207.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	A-(6) Captains			0.00	0.00	445,660.80	
City Commission	B-(2) Commanders			0.00	0.00	169,728.00	
City Commission	C-(5) Lieutenants			0.00	0.00	341,536.00	
City Commission	D-(37) Police Officers			0.00	0.00	2,034,905.60	
City Commission	E-K-9 Stipend			0.00	0.00	11,347.90	
City Commission	F-FTO			0.00	0.00	2,000.00	
City Commission	G-Shift Differential			0.00	0.00	29,028.00	
City Commission	H-Anniversary Increases			0.00	0.00	20,243.60	
City Commission	I-FY 25-26 YE 11 day accrual			11.00	8,391.35	92,304.85	
City Commission	J-Less PY accrual			0.00	0.00	(71,547.75)	
001-5-2102-11200	Overtime	253,738.96	175,264.23	195,249.00	385,732.57	385,732.57	250,540.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	08/10-Increase per ICM due to trend			0.00	0.00	50,000.00	
City Commission	1-Core of 7,565 hrs @ Avg \$26.44/hr			7,565.00	26.44	200,018.60	
City Commission	2-FY 25-26 YE 11 day accrual			11.00	535.13	5,886.43	
City Commission	3-Less PY accrual @ 40%			0.00	0.00	(5,365.43)	
City Commission	4-Whole Dollar Rounding			0.00	0.00	0.40	
001-5-2102-11206	Overtime-SWAT	23,776.30	37,580.06	50,368.00	67,967.90	67,967.90	50,728.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	1-Core Budget			0.00	0.00	50,000.00	
City Commission	2-FY 25-26 YE 11 day accrual			11.00	137.36	1,510.96	
City Commission	3-Less PY accrual @ 40%			0.00	0.00	(782.96)	
001-5-2102-11300	Longevity	23,923.29	25,754.75	52,466.00	40,344.50	40,344.56	53,672.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	2-FY 25-26 YE 11 day accrual			11.00	146.04	1,606.44	
City Commission	3-Less PY accrual			0.00	0.00	(1,094.44)	
City Commission	443 Years of Service			443.00	120.00	53,160.00	
001-5-2102-11301	Longevity - Non Civil Service	384.46	26.90	0.00	197.82	197.82	0.00
001-5-2102-11400	Retirement - TMRS	162,280.17	208,876.96	314,949.00	296,452.72	296,452.72	339,463.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	1-3 Months Total Salaries @ 9.34%			855,307.97	0.09	79,885.76	
City Commission	2-9 Months Total Salaries @ 9.56%			2,565,923.92	0.10	245,302.33	
City Commission	3-FY 25-26 YE 11 day accrual			11.00	893.37	9,827.07	
City Commission	4-Less PY accrual			0.00	0.00	(8,382.16)	
City Commission	5-TMRS 2:1 (New Rate 10.06%)			0.00	0.00	12,830.00	
001-5-2102-11500	FICA	145,531.32	168,225.03	261,024.00	234,346.87	234,346.87	263,034.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	1-Total Salaries @ 7.65%			3,421,231.90	0.08	261,724.24	
City Commission	2-FY 25-26 YE 11 day accrual			11.00	719.02	7,909.22	
City Commission	3-Less PY accrual			0.00	0.00	(6,599.46)	



General Fund 001

Budget Details Expenditures-Division 2102 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-2102-11600	Group Health Insurance	461,654.02	556,949.96	915,719.00	840,064.86	840,064.86	806,056.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(34) EPO Plans		0.00	0.00	602,288.52		
City Commission	2-(8) HMO Plans		0.00	0.00	78,192.76		
City Commission	3-(7) PPO Plans		0.00	0.00	125,574.72		
001-5-2102-11700	Workers' Compensation	41,168.76	79,946.09	115,802.00	108,003.20	108,003.20	96,274.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(50) WC Code 7720		34,212.32	4.69	160,455.78		
City Commission	2-Less Experience Modifier		160,455.78	(0.25)	(40,113.94)		
City Commission	3-Less Fund Discount		120,341.84	(0.20)	(24,068.37)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.53		
001-5-2102-11800	Unemployment Compensation	384.71	5,213.63	5,850.00	4,313.30	4,313.30	6,100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(50) Employees @ \$122		50.00	122.00	6,100.00		
001-5-2102-11900	Educational Incentive	12,732.05	12,898.37	19,873.00	18,434.76	18,914.72	24,183.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Based on degrees officers hold		0.00	0.00	24,001.12		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	65.94	725.34		
City Commission	3-Less PY accrual		0.00	0.00	(543.46)		
001-5-2102-12100	Clothing Allowance	0.00	0.00	7,355.00	7,832.30	7,832.30	8,400.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(7) Clothing Allowance		7.00	1,199.90	8,399.30		
City Commission	2-Whole Dollar Rounding		0.00	0.00	0.70		
001-5-2102-12200	Certification Pay	18,261.74	21,066.03	33,510.00	30,787.29	30,307.33	36,655.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Certifications		1.00	1,104.22	1,104.22		
City Commission	2-Total Certifications		5.00	1,680.12	8,400.60		
City Commission	3-Total Certifications		1.00	840.06	840.06		
City Commission	4-Total Certifications		4.00	479.96	1,919.84		
City Commission	5-Total Certifications		12.00	744.12	8,929.44		
City Commission	5-Total Certifications		11.00	1,320.02	14,520.22		
City Commission	6-Total Certifications		2.00	360.10	720.20		
City Commission	7-FY 25-26 YE 11 day accrual		11.00	100.10	1,101.10		
City Commission	8-Less PY accrual		0.00	0.00	(880.68)		
001-5-2102-12300	Life Insurance	3,278.70	3,784.86	5,400.00	4,656.00	4,656.00	5,400.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(50) Max Coverage Rates		50.00	108.00	5,400.00		
Category: 10 - Personnel Services Total:		2,812,391.34	3,315,378.05	5,043,342.00	4,714,918.32	4,714,918.38	5,015,712.00



General Fund 001

Budget Details Expenditures-Division 2102 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 20 - Supplies							
001-5-2102-21100	Supplies	3,049.55	8,103.02	4,850.00	3,850.00	3,850.00	3,850.00
Budget Notes							
Budget Code	Description						
City Commission	Div 2102-Supplies Info						
	Copy paper case, paper clips, folders, envelopes, pens, notepads, markers, DVD's, flash drives, etc, Radio Holsters, Flashlights.						
City Commission	Div 2104-Supply Info						
	Copy Paper						
	Office supplies-folders, pens, markers, tape, etc						
City Commission	Div 2105-Supply Info						
	CD's, DVD's paper, training materials, supplies for range.						
City Commission	Div 2106 Supply Info						
	General Office Supplies						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	3,850.00		
001-5-2102-21104	Supplies - CID	0.00	0.00	1,000.00	1,770.00	1,000.00	0.00
001-5-2102-21200	Uniforms & Pers Wear	22,829.16	16,557.53	22,000.00	16,116.24	16,116.24	24,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	24,000.00		
001-5-2102-21204	Uniforms & Pers Wear - CID	0.00	0.00	2,000.00	447.36	447.36	0.00
001-5-2102-21500	Motor Gas & Oil	115,095.60	139,100.61	113,000.00	138,484.83	138,484.83	113,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	113,000.00		
001-5-2102-21504	Motor Gas & Oil - CID	0.00	0.00	11,500.00	500.00	500.00	0.00
001-5-2102-21700	Minor Equip/Furniture	5,154.78	3,642.40	4,000.00	49,420.85	49,420.85	4,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	4,000.00		
001-5-2102-21800	Guns & Ammunitio	0.00	0.00	20,767.00	10,767.00	10,767.00	20,767.00
Budget Notes							
Budget Code	Description						
City Commission	Budget Transfer from 2104						
	Ammunition for bi-annual qualification of officers as well as reserve officers.						
	Purchase of duty ammunition.						
	Purchase of simulation as well as pepperball.						
	Specialized munitions for SWAT, etc.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core budget		0.00	0.00	20,767.00		
001-5-2102-21900	Animal Care	4,911.03	3,392.54	2,500.00	3,500.00	3,500.00	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	2,500.00		
City Commission	FY 24-25 Perm - For additional K-9		0.00	0.00	2,500.00		



General Fund 001

Budget Details Expenditures-Division 2102 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-2102-22604	Computers & Assoc Eq - CID	0.00	0.00	1,200.00	600.00	600.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,200.00		
City Commission	Transferred to Div 1902		0.00	0.00	(1,200.00)		
Category: 20 - Supplies Total:		151,040.12	170,796.10	182,817.00	225,456.28	224,686.28	170,617.00
Category: 30 - Services							
001-5-2102-31100	Communications	0.00	0.00	456.00	455.88	455.88	0.00
Budget Notes							
Budget Code	Description						
City Commission	Div 2104-Comm Info						
	Internet for KPD west						
City Commission	Div 2106-Comm Info						
	Monthly payment for warrant officer cell phone						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		12.00	38.00	456.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(456.00)		
001-5-2102-31104	Communications - CID	0.00	0.00	5,868.00	4,623.10	4,623.10	0.00
001-5-2102-31400	Professional Services	1,992.39	2,016.90	2,000.00	2,000.00	2,000.00	2,000.00
Budget Notes							
Budget Code	Description						
City Commission	A-Z Radar Certfications and Fire Extinguishers						
001-5-2102-31500	Printing & Publishing	1,626.00	1,397.34	1,000.00	1,000.00	1,142.33	1,000.00
Budget Notes							
Budget Code	Description						
City Commission	Forms for public and filing cases, CTW, Impound Forms, etc.						
001-5-2102-31600	Training & Travel	12,427.59	16,102.79	9,596.00	11,615.48	11,671.11	9,596.00
Budget Notes							
Budget Code	Description						
City Commission	Div 2102-Training/Tvl Info						
	Required re-certification, mandatory and specialty training, travel to and from classes and to include per diem.						
City Commission	Div 2104-Training/Tvl Info						
	Working with half staff that should be in the investigations unit. As positions are filled, police officers & investigators will have to be sent to specialized investigations training.						
City Commission	Div 2105-Training/TVL Info						
	Attend TCOLE Conference as well as specialized trainings to teach other officers of the department.						
City Commission	Div 2106-Training/Tvl Info						
	Annual training for Bailiff for Municipal Court as required by state.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	9,596.00		
001-5-2102-31604	Training & Travel - CID	0.00	0.00	10,168.00	10,698.00	10,168.00	0.00
001-5-2102-31613	Training & Travel - Academy	21,644.00	17,697.49	20,750.00	28,731.00	28,731.00	20,750.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	20,750.00		



General Fund 001

Budget Details Expenditures-Division 2102 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 60 - Leases							
001-5-2102-64200	Capital Lease-Principle	41,553.26	43,055.20	44,488.00	43,055.20	43,055.20	44,488.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Last Pymt FY 26-27		0.00	0.00	44,488.00		
001-5-2102-64201	Capital Lease-Interest	7,727.50	6,225.56	4,794.00	6,225.56	6,225.56	4,794.00
Budget Notes							
Budget Code	Description						
City Commission	(5) Police Vehicles						
	12/31/22 - \$7,727.50						
	12/31/23 - \$6,285.60						
	12/31/24 - \$4,793.67						
	12/31/25 - \$3,249.96						
	12/31/26 - \$1,652.68						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Last Payment FY 26-27		0.00	0.00	4,794.00		
Category: 60 - Leases Total:		49,280.76	49,280.76	49,282.00	49,280.76	49,280.76	49,282.00
Category: 70 - Capital Outlay							
001-5-2102-71100	Vehicle	0.00	0.00	0.00	96,351.98	96,351.98	0.00
Category: 70 - Capital Outlay Total:		0.00	0.00	0.00	96,351.98	96,351.98	0.00
Category: 85 - Department Reductions							
001-5-2102-85000	Department Year End Reduction	0.00	0.00	0.00	353,747.59	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	353,747.59	0.00	0.00
Division: 2102 - Patrol Total:		3,235,835.08	3,916,026.08	5,735,449.00	5,781,269.85	5,457,080.65	5,549,972.00
Department : 210 - Police Total:		3,235,835.08	3,916,026.08	5,735,449.00	5,781,269.85	5,457,080.65	5,549,972.00
Expense Total:		3,235,835.08	3,916,026.08	5,735,449.00	5,781,269.85	5,457,080.65	5,549,972.00



General Fund 001

Budget Details Expenditures-Division 2103 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 210 - Police							
Division: 2103 - Communications							
Category: 10 - Personnel Services							
001-5-2103-11100	Salaries & Wages	523,434.40	619,246.85	659,288.00	585,860.14	585,860.14	666,545.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Supervisor & (4) Lead Telecom Opr		0.00	0.00	262,953.60		
City Commission	2-(10) Telecom Operators		0.00	0.00	393,515.20		
City Commission	3-Shift Differential		0.00	0.00	5,460.00		
City Commission	4-(5) Anniversary Increases		0.00	0.00	95.77		
City Commission	5-FY 24-26 YE 11 day accrual		11.00	1,818.75	20,006.25		
City Commission	6-Less PY accrual		0.00	0.00	(15,485.82)		
001-5-2103-11200	Overtime	56,308.01	64,614.44	32,724.00	60,790.66	60,790.66	32,789.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	32,724.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	89.90	988.90		
City Commission	Less PY accrual		0.00	0.00	(923.90)		
001-5-2103-11301	Longevity - Non Civil Service	3,568.87	3,987.16	5,617.00	4,415.38	4,415.38	6,183.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-102 Years of Service		102.00	60.00	6,120.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	16.81	184.91		
City Commission	3-Less PY accrual		0.00	0.00	(121.91)		
001-5-2103-11400	Retirement - TMRS	47,454.25	62,534.34	64,578.00	60,427.66	60,427.66	69,613.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		175,217.13	0.09	16,365.28		
City Commission	2-9 Months Total Salaries @ 9.56%		525,651.43	0.10	50,252.28		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	183.02	2,013.22		
City Commission	4-Less PY accrual		0.00	0.00	(1,645.78)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	2,628.00		
001-5-2103-11500	FICA	44,094.14	50,941.61	53,788.00	48,064.86	48,064.86	53,937.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		700,868.57	0.08	53,616.45		
City Commission	2-FY25-26 YE 11 day accrual		11.00	147.30	1,620.30		
City Commission	3-Less PY accrual		0.00	0.00	(1,299.75)		
001-5-2103-11600	Group Health Insurance	102,101.71	134,348.55	172,601.00	174,883.69	174,883.69	180,081.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(8) EPO Plans		0.00	0.00	107,132.64		
City Commission	2-(2) HMO Plan		0.00	0.00	23,947.92		
City Commission	3-(4) PPO Plan		0.00	0.00	49,000.44		
001-5-2103-11700	Workers' Compensation	943.73	1,749.93	1,827.00	1,963.17	1,963.17	1,725.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(15) WC Code 8810		7,008.69	0.41	2,873.56		
City Commission	2-Less Experience Modifier		2,873.56	(0.25)	(718.39)		
City Commission	3-Less Fund Discount		2,155.17	(0.20)	(431.03)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.86		



General Fund 001

Budget Details Expenditures-Division 2103 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-2103-11800	Unemployment Compensation	148.46	2,061.55	1,855.00	2,016.36	2,016.36	1,830.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	15 Employees @ \$122		15.00	122.00	1,830.00		
001-5-2103-12200	Certification Pay	10,603.70	97.48	0.00	0.00	0.00	0.00
001-5-2103-12300	Life Insurance	1,057.86	1,271.16	1,465.00	1,244.88	1,244.88	1,476.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(4) Max Coverages		4.00	108.00	432.00		
City Commission	2-(11) Base Coverages		483,000.00	0.00	1,043.28		
City Commission	3-Whole Dollar Rounding		0.00	0.00	0.72		
Category: 10 - Personnel Services Total:		789,715.13	940,853.07	993,743.00	939,666.80	939,666.80	1,014,179.00
Category: 20 - Supplies							
001-5-2103-21100	Supplies	866.59	1,222.04	1,500.00	944.34	944.34	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	5,000.00		
City Commission	Core Reduction		0.00	0.00	(3,500.00)		
001-5-2103-21200	Uniforms & Personal Wear	(85.00)	0.00	500.00	0.00	0.00	0.00
Budget Notes							
Budget Code	Description						
City Commission	Need to replace uniforms for current employees. Also purchase new uniforms for new employees.						
City Commission	Replacing all uniforms, old one need replacing after repeated use.						
001-5-2103-21500	Motor Gas & Oil	75.36	452.20	216.00	335.99	335.99	216.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	216.00		
001-5-2103-21700	Minor Eq/Furniture	810.78	1,534.73	1,100.00	500.00	500.00	600.00
Budget Notes							
Budget Code	Description						
City Commission	New chairs or any other equipment that may need to be replaced due to every day use.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	600.00		
001-5-2103-22600	Computers & Associated Equip	655.68	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:		2,323.41	3,208.97	3,316.00	1,780.33	1,780.33	2,316.00
Category: 30 - Services							
001-5-2103-31100	Communications	111,525.46	123,685.97	130,012.92	127,366.42	127,366.42	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Phone Service		12.00	10,834.50	130,014.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(130,014.00)		



General Fund 001

Budget Details Expenditures-Division 2103 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-2103-31400	Professional Services	37,632.91	306.86	38,500.00	38,500.00	38,500.00	38,764.00
Budget Notes							
Budget Code	Description						
City Commission	Auto Increase						
	Per Contract, price increases by 3% annual						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Eforce Subscription		0.00	0.00	38,500.00		
City Commission	Increase based on new rate		0.00	0.00	264.00		
001-5-2103-31500	Printing & Publishing	0.00	1,915.11	0.00	0.00	0.00	0.00
001-5-2103-31600	Training & Travel	5,624.49	4,751.55	5,229.00	6,229.00	6,229.00	5,229.00
Budget Notes							
Budget Code	Description						
City Commission	Used to keep the dispatchers current on their license mandated by the State (example: CPR / TCPR) to take current classes each year. New employees are mandated to take current classes before taking the State exam.						
City Commission	TCOLE is requiring more training from the Dispatchers and a lot of the systems are being updated. Training is required to make sure that we stay up to date with all the State systems.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	5,229.00		
001-5-2103-31800	Equipment Rent	159.34	159.34	150.00	168.00	168.00	150.00
Budget Notes							
Budget Code	Description						
City Commission	Yearly rental payment required for the propane tank that is located at Dick Kleberg Park for the Radio Tower						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	150.00		
001-5-2103-32400	Laundry	625.99	732.29	2,369.00	2,369.00	2,369.00	2,369.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	2,369.00		
Category: 30 - Services Total:		155,568.19	131,551.12	176,260.92	174,632.42	174,632.42	46,512.00
Category: 40 - Repairs							
001-5-2103-41400	Equipment Maintenance	2,153.52	0.00	1,750.00	600.00	600.00	1,750.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,750.00		
Category: 40 - Repairs Total:		2,153.52	0.00	1,750.00	600.00	600.00	1,750.00
Category: 60 - Leases							
001-5-2103-64100	Operating Lease	0.00	3,562.76	0.00	0.00	0.00	0.00
Category: 60 - Leases Total:		0.00	3,562.76	0.00	0.00	0.00	0.00



General Fund 001

Budget Details Expenditures-Division 2103

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Category: 85 - Department Reductions

[001-5-2103-85000](#) Department Year End Reduction

Category: 85 - Department Reductions Total:

Division: 2103 - Communications Total:

Department : 210 - Police Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	57,590.37	0.00	0.00
0.00	0.00	0.00	57,590.37	0.00	0.00
949,760.25	1,079,175.92	1,175,069.92	1,174,269.92	1,116,679.55	1,064,757.00
949,760.25	1,079,175.92	1,175,069.92	1,174,269.92	1,116,679.55	1,064,757.00
949,760.25	1,079,175.92	1,175,069.92	1,174,269.92	1,116,679.55	1,064,757.00



General Fund 001

Budget Details Expenditures-Division 2104 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 210 - Police							
Division: 2104 - Crim Investigation Div							
Category: 10 - Personnel Services							
001-5-2104-11100	Salaries & Wages	650,179.14	626,009.69	0.00	0.00	0.00	0.00
001-5-2104-11200	Overtime	7,257.05	5,453.32	0.00	0.00	0.00	0.00
001-5-2104-11206	Overtime-SWAT	7,743.44	5,770.15	0.00	0.00	0.00	0.00
001-5-2104-11300	Longevity	14,456.06	11,969.66	0.00	0.00	0.00	0.00
001-5-2104-11301	Longevity - Non Civil Service	842.23	1,031.70	0.00	0.00	0.00	0.00
001-5-2104-11400	Retirement - TMRS	56,413.55	59,866.82	0.00	0.00	0.00	0.00
001-5-2104-11500	FICA	51,391.19	49,533.59	0.00	0.00	0.00	0.00
001-5-2104-11600	Group Health Insurance	167,038.96	171,779.52	0.00	0.00	0.00	0.00
001-5-2104-11700	Workers' Compensation	14,359.94	21,975.28	0.00	0.00	0.00	0.00
001-5-2104-11800	Unemployment Compensation	125.77	1,417.73	0.00	0.00	0.00	0.00
001-5-2104-11900	Educational Incentive	4,961.22	6,230.53	0.00	0.00	0.00	0.00
001-5-2104-12100	Clothing Allowance	7,687.30	7,146.66	0.00	0.00	0.00	0.00
001-5-2104-12200	Certification Pay	10,277.25	10,272.95	0.00	0.00	0.00	0.00
001-5-2104-12300	Life Insurance	1,186.92	1,136.52	0.00	0.00	0.00	0.00
Category: 10 - Personnel Services Total:		993,920.02	979,594.12	0.00	0.00	0.00	0.00
Category: 20 - Supplies							
001-5-2104-21100	Supplies	171.24	2,257.24	0.00	0.00	0.00	3,963.00
Budget Notes							
Budget Code	Description						
City Commission	Evidence Supplies						
	Bags, tapes, scales, brushes, drug kits, blood kits, etc.						
	Gloves						
	Copy paper, binders, folders for policy manuals and employee files, general office supplies						
City Commission	Copy paper						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	3,963.00		
001-5-2104-21200	Uniforms & Personal Wear	2,309.01	526.49	0.00	0.00	0.00	2,675.00
Budget Notes							
Budget Code	Description						
City Commission	Uniforms for Evidence specialist and evidence clerk						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	2,675.00		



General Fund 001

Budget Details Expenditures-Division 2104 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-2104-21500	Motor Gas & Oil	11,651.39	7,451.38	0.00	0.00	0.00	11,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	11,500.00		
001-5-2104-21700	Minor Eq/Furniture	1,197.79	205.94	0.00	0.00	0.00	568.00
Budget Notes							
Budget Code	Description						
City Commission	Tools, evidence tools & Camera Office Chair						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	568.00		
001-5-2104-22600	Computers & Associated Equip	1,055.27	0.00	0.00	0.00	0.00	1,200.00
Budget Notes							
Budget Code	Description						
City Commission	Monitor's, CD's, DVD's, and hard drives for cases						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,200.00		
Category: 20 - Supplies Total:		16,384.70	10,441.05	0.00	0.00	0.00	19,906.00
Category: 30 - Services							
001-5-2104-31100	Communications	5,868.00	5,868.00	0.00	0.00	0.00	0.00
Budget Notes							
Budget Code	Description						
City Commission	Internet for KPD west						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	5,868.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(5,868.00)		
001-5-2104-31400	Professional Services	1,845.00	7,020.12	0.00	0.00	0.00	1,464.00
Budget Notes							
Budget Code	Description						
City Commission	Vehicle tows for evidence purposes, e- signature renewal, officer exams, Transunion						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,464.00		
001-5-2104-31500	Printing & Publishing	1,334.46	190.19	0.00	0.00	0.00	2,000.00
Budget Notes							
Budget Code	Description						
City Commission	Prosecution charge reports, evidence tags Evidence forms, copier overages						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	2,000.00		
001-5-2104-31600	Training & Travel	9,269.50	13,281.72	0.00	0.00	0.00	10,168.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	10,168.00		



General Fund 001

Budget Details Expenditures-Division 2104 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-2104-31700	Membership & Dues	0.00	50.00	0.00	0.00	0.00	0.00
001-5-2104-32300	Utilities	4,444.29	5,234.42	0.00	0.00	0.00	7,777.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	7,777.00		
001-5-2104-32400	Laundry	2,285.68	2,429.29	0.00	0.00	0.00	4,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	4,000.00		
001-5-2104-33100	Subscriptions	49.99	69.99	0.00	0.00	0.00	50.00
Budget Notes							
Budget Code	Description						
City Commission	Quill subscription for copy paper						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	50.00		
Category: 30 - Services Total:		25,096.92	34,143.73	0.00	0.00	0.00	25,459.00
Category: 40 - Repairs							
001-5-2104-41100	Vehicle Maintenance	8,672.79	7,911.75	0.00	0.00	0.00	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	16,500.00		
City Commission	Core Reduction		0.00	0.00	(11,500.00)		
001-5-2104-41400	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,000.00		
Category: 40 - Repairs Total:		8,672.79	7,911.75	0.00	0.00	0.00	6,000.00
Category: 60 - Leases							
001-5-2104-64100	Operating Lease	14,905.98	11,092.79	0.00	0.00	0.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Lease on NDS Copier		12.00	1,179.00	14,148.00		
City Commission	Transfer to Div 1030		0.00	0.00	(14,148.00)		
Category: 60 - Leases Total:		14,905.98	11,092.79	0.00	0.00	0.00	0.00
Division: 2104 - Crim Investigation Div Total:		1,058,980.41	1,043,183.44	0.00	0.00	0.00	51,365.00
Department : 210 - Police Total:		1,058,980.41	1,043,183.44	0.00	0.00	0.00	51,365.00
Expense Total:		1,058,980.41	1,043,183.44	0.00	0.00	0.00	51,365.00



General Fund 001

Budget Details Expenditures-Division 2105 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 210 - Police						
Division: 2105 - Community Services						
Category: 20 - Supplies						
001-5-2105-21100 Supplies	148.11	0.00	0.00	0.00	0.00	0.00
Budget Notes						
Budget Code Description						
City Commission CD's, DVD's paper, training material, supplies for range						
001-5-2105-21500 Motor Gas & Oil	0.00	19.26	0.00	0.00	0.00	0.00
001-5-2105-21800 Guns & Ammunition	20,304.27	7,615.45	0.00	0.00	0.00	0.00
Budget Notes						
Budget Code Description						
City Commission Purchase-duty ammunition, simulation as well as pepperball, and specialized ammunicions for SWAT						
Category: 20 - Supplies Total:	20,452.38	7,634.71	0.00	0.00	0.00	0.00
Category: 30 - Services						
001-5-2105-31600 Training & Travel	252.45	1,246.32	0.00	0.00	0.00	0.00
Budget Notes						
Budget Code Description						
City Commission Attend TCOLE Conference						
001-5-2105-32300 Utilities	36,260.20	42,469.97	0.00	0.00	0.00	0.00
Category: 30 - Services Total:	36,512.65	43,716.29	0.00	0.00	0.00	0.00
Division: 2105 - Community Services Total:	56,965.03	51,351.00	0.00	0.00	0.00	0.00
Department : 210 - Police Total:	56,965.03	51,351.00	0.00	0.00	0.00	0.00
Expense Total:	56,965.03	51,351.00	0.00	0.00	0.00	0.00



General Fund 001

Budget Details Expenditures-Division 2106 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 210 - Police						
Division: 2106 - Warrant Enforcement						
Category: 10 - Personnel Services						
001-5-2106-11100 Salaries & Wages	22,880.46	0.00	0.00	0.00	0.00	0.00
001-5-2106-11200 Overtime	333.54	0.00	0.00	0.00	0.00	0.00
001-5-2106-11300 Longevity	863.06	0.00	0.00	0.00	0.00	0.00
001-5-2106-11400 Retirement - TMRS	2,006.59	0.00	0.00	0.00	0.00	0.00
001-5-2106-11500 FICA	1,751.75	0.00	0.00	0.00	0.00	0.00
001-5-2106-11600 Group Health Insurance	3,000.73	0.00	0.00	0.00	0.00	0.00
001-5-2106-11700 Workers' Compensation	789.68	0.00	0.00	0.00	0.00	0.00
001-5-2106-12200 Certification Pay	558.47	0.00	0.00	0.00	0.00	0.00
001-5-2106-12300 Life Insurance	36.00	9.00	0.00	0.00	0.00	0.00
Category: 10 - Personnel Services Total:	32,220.28	9.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies						
001-5-2106-21500 Motor Gas & Oil	1,904.85	63.88	0.00	0.00	0.00	0.00
001-5-2106-22600 Computers & Associated Equip	193.31	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:	2,098.16	63.88	0.00	0.00	0.00	0.00
Category: 30 - Services						
001-5-2106-31100 Communications	455.88	455.88	0.00	0.00	0.00	0.00
001-5-2106-31600 Training & Travel	1,261.80	1,187.28	0.00	0.00	0.00	0.00
001-5-2106-31700 Memberships & Dues	50.00	0.00	0.00	0.00	0.00	0.00
001-5-2106-33100 Subscriptions	1,443.96	1,663.30	0.00	0.00	0.00	0.00
Category: 30 - Services Total:	3,211.64	3,306.46	0.00	0.00	0.00	0.00
Category: 40 - Repairs						
001-5-2106-41100 Vehicle Maintenance	1,553.49	1,325.91	0.00	0.00	0.00	0.00
Category: 40 - Repairs Total:	1,553.49	1,325.91	0.00	0.00	0.00	0.00
Division: 2106 - Warrant Enforcement Total:	39,083.57	4,705.25	0.00	0.00	0.00	0.00
Department : 210 - Police Total:	5,837,021.95	6,468,320.49	7,475,802.92	7,511,649.50	7,084,729.67	7,200,735.00
Expense Total:	5,837,021.95	6,468,320.49	7,475,802.92	7,511,649.50	7,084,729.67	7,200,735.00

FIRE



DESCRIPTION

The Kingsville Fire Department is a multifaceted agency responsible for overseeing Fire Administration, Emergency Operations, Fire Prevention and Planning, Emergency Management, and the coordination and management of the Kingsville Volunteer Fire Fighters. Each division plays a critical role in safeguarding the city and its residents.

Emergency Operations Division:

The Emergency Operations Division handles a broad range of critical response services, including:

- **Fire Suppression:** Responding to residential, commercial, and wildland fires.
- **First Responder and EMS:** Delivering both Advanced Life Support (ALS) and Basic Life Support (BLS) through qualified EMS personnel, specialized apparatus, and equipment.
- **Rescue Response:** Offering technical rescue capabilities and hazardous materials expertise.
- **Inspections:** Assist the Fire Marshal with inspections.
- **Mutual Assistance:** Providing aid to the Naval Air Station Kingsville through a Memorandum of Understanding (MOU).

Fire Prevention and Planning Division:

This division is responsible for:

- **Fire Code Enforcement:** Ensuring that new and existing city developments comply with fire codes.
- **Fire Inspections and Plan Reviews:** Conducting inspections and reviewing plans for new constructions and developments.
- **Fire Investigations:** Investigating the cause and origin of structure fires and collaborating with the police department in arson cases.
- **Ambulance Inspections:** Registering and inspecting private ambulance services operating within the city.

Emergency Management Division:

This division focuses on:

- **Preparedness:** Conducting assessments to identify threats, vulnerabilities, and needs within the city.
- **Planning:** Preparing and updating the city's emergency operations plan to reflect current best practices.
- **Coordination:** Managing emergency operations center activities during exercises and real incidents, whether natural or manmade.

Together, these divisions ensure the safety and well-being of Kingsville's residents through comprehensive emergency services, prevention efforts, and coordinated response strategies.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Fire Chief	1	1	1	1
Firefighter	23	24	26	25
Lieutenant	3	3	3	3
Engineer	6	6	6	6
Captain	3	4	4	4
Fire Marshall	1	1	1	1
Customer Billing & Service Representative	1	1	1	1
Administrative Assistant	1	1	1	1
Total Full-Time Positions	39	41	43	42
Total Part-Time Positions	0	0	0	0

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$3,518,449.02	\$3,866,470.63	\$4,336,009.00	\$4,255,617.50	\$4,255,617.50	\$4,429,191.00
20-Supplies	165,140.88	206,568.39	156,818.00	142,831.38	142,831.38	162,118.00
30-Services	177,559.59	232,310.12	204,730.12	222,357.49	222,581.50	174,016.00
40-Repairs	41,722.82	64,220.48	52,280.00	58,390.56	58,390.56	52,280.00
50-Maintenance	0.00	0.00	0.00	15,000.00	15,000.00	0.00
60-Leases	3,537.81	3,643.11	6,247.80	2,672.80	2,672.80	0.00
70-Capital Outlay	0.00	19,500.00	0.00	20,000.00	20,000.00	0.00
85-Department Reductions	0.00	0.00	0.00	59,865.19	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 2200 Total	\$3,906,410.12	\$4,392,712.73	\$4,756,084.92	\$4,776,734.92	\$4,717,093.74	\$4,817,605.00

VOLUNTEER FIRE

The management of the Kingsville Volunteer Fire Division is coordinated through the Kingsville FD to ensure safety, accountability, and consistency of all fire personnel responding to our city's emergencies.

DIVISION BUDGETARY INFORMATION – VOLUNTEER FIRE

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$7,931.65	\$12,257.53	\$14,838.00	\$10,087.22	\$10,087.22	\$14,803.00
20-Supplies	5,028.01	3,865.38	9,500.00	8,156.70	8,179.80	8,580.00
30-Services	14,311.00	11,327.62	12,592.00	10,642.88	10,642.88	10,792.00
40-Repairs	854.22	1,713.97	1,500.00	2,356.23	2,356.23	1,500.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	7,186.97	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 2250 Total	\$28,124.88	\$29,164.50	\$38,430.00	\$38,430.00	\$31,266.13	\$35,675.00

DEPARTMENT SUMMARY

Summary will include Fire and Voluntary Fire Divisions.

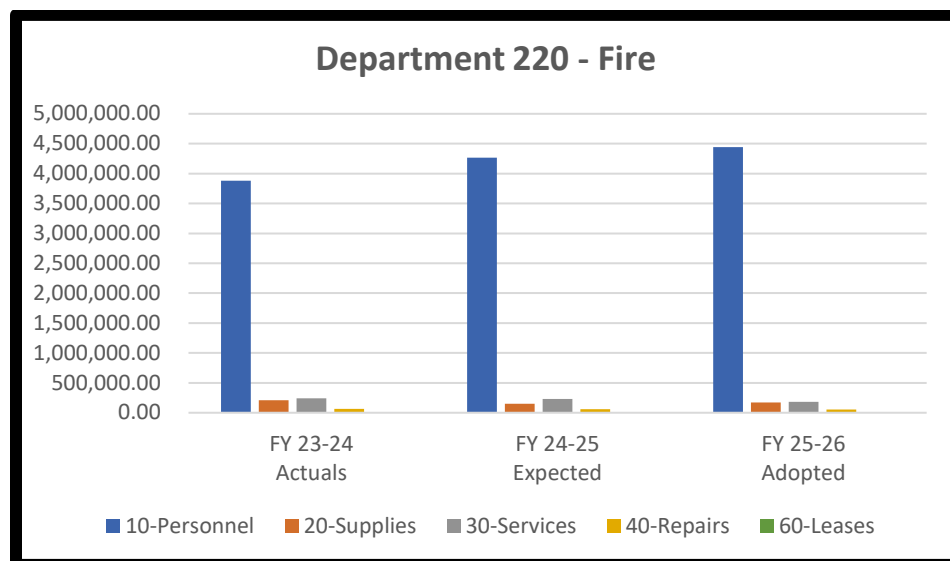
FY 25-26 BUDGETED REVENUES

REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
300 - Permits & Licenses	\$90,486.00	\$105,364.50	\$97,000.00	\$97,000.00	\$88,228.30	\$94,860.00
500 - General Services Fees	691,615.98	842,960.64	687,846.00	687,846.00	798,064.67	850,000.00
700 - Grants	10,000.00	0.00	0.00	20,650.00	31,329.43	0.00
900 - Interest & Other	6,304.63	0.00	0.00	0.00	0.00	0.00
Dept 220 Total	\$798,406.61	\$948,325.14	\$784,846.00	\$805,496.00	\$917,622.40	\$944,860.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$3,526,380.67	\$3,878,728.16	\$4,350,847.00	\$4,265,704.72	\$4,265,704.72	\$4,443,994.00
20-Supplies	170,168.89	210,433.77	166,318.00	150,988.08	151,011.18	170,698.00
30-Services	191,870.59	243,637.74	217,322.12	233,000.37	233,224.38	184,808.00
40-Repairs	42,577.04	65,934.45	53,780.00	60,746.79	60,746.79	53,780.00
50-Maintenance	0.00	0.00	0.00	15,000.00	15,000.00	0.00
60-Leases	3,537.81	3,643.11	6,247.80	2,672.80	2,672.80	0.00
70-Capital Outlay	0.00	19,500.00	0.00	20,000.00	20,000.00	0.00
85-Department Reductions	0.00	0.00	0.00	67,052.16	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Department 220 Total	\$3,934,535.00	\$4,421,877.23	\$4,794,514.92	\$4,815,164.92	\$4,748,359.87	\$4,853,280.00
Revenues over (under) Expenditures	(\$3,136,128.39)	(\$3,473,552.09)	(\$4,009,668.92)	(\$4,009,668.92)	(\$3,830,737.47)	(\$3,908,420.00)

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Revenues-Division 2200

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND							
Revenue							
Department : 220 - Fire							
Division: 2200 - Fire							
RevCategory: 300 - Permits & Licenses							
001-4-2200-31155	Fire Prevention Permits	90,486.00	105,364.50	97,000.00	97,000.00	88,228.30	94,860.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(94,860.00)		
RevCategory: 300 - Permits & Licenses Total:		90,486.00	105,364.50	97,000.00	97,000.00	88,228.30	94,860.00
RevCategory: 500 - General Services Fees							
001-4-2200-57010	Amb. Service-Digitech/R1 /Intermedix	691,615.98	842,960.64	687,846.00	687,846.00	798,064.67	850,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(777,547.00)		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(72,453.00)		
RevCategory: 500 - General Services Fees Total:		691,615.98	842,960.64	687,846.00	687,846.00	798,064.67	850,000.00
RevCategory: 700 - Grants							
001-4-2200-72029	Salary/Benefits Reimbursement	0.00	0.00	0.00	0.00	11,329.43	0.00
001-4-2200-72030	Donations	10,000.00	0.00	0.00	20,650.00	20,000.00	0.00
RevCategory: 700 - Grants Total:		10,000.00	0.00	0.00	20,650.00	31,329.43	0.00
RevCategory: 900 - Interest & Other							
001-4-2200-99000	Miscellaneous	6,304.63	0.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:		6,304.63	0.00	0.00	0.00	0.00	0.00
Division: 2200 - Fire Total:		798,406.61	948,325.14	784,846.00	805,496.00	917,622.40	944,860.00
Department : 220 - Fire Total:		798,406.61	948,325.14	784,846.00	805,496.00	917,622.40	944,860.00
Revenue Total:		798,406.61	948,325.14	784,846.00	805,496.00	917,622.40	944,860.00



General Fund 001

Budget Details Expenditures-Division 2200

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 220 - Fire						
Division: 2200 - Fire						
Category: 10 - Personnel Services						
001-5-2200-11100 Salaries & Wages	1,967,524.40	2,122,198.22	2,293,199.00	2,276,673.80	2,276,673.80	2,392,434.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	A-Admin Asst II & CSR II	0.00	0.00	76,731.20		
City Commission	B-(4) Captains	0.00	0.00	277,450.16		
City Commission	C-(6) Engineers	0.00	0.00	333,088.96		
City Commission	D-Fire Chief & Fire Marshall	0.00	0.00	191,339.20		
City Commission	E-(26) Firefighters	0.00	0.00	1,285,980.60		
City Commission	F-(3) Lieutenants	0.00	0.00	182,332.32		
City Commission	G--Holiday Buyback	0.00	0.00	40,672.32		
City Commission	H-Temporary Assignment	0.00	0.00	12,000.00		
City Commission	I-(16) Anniversary Increases	0.00	0.00	30,146.90		
City Commission	J-FY 25-26 YE 11 day accrual	11.00	6,675.11	73,426.21		
City Commission	K-Less PY accrual	0.00	0.00	(63,412.87)		
City Commission	L-New Position Unfunded	0.00	0.00	(47,321.00)		
001-5-2200-11200 Overtime		423,517.15	413,182.74	474,107.00	415,364.27	415,364.27
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Core Budget including scheduled	0.00	0.00	460,876.06		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	1,266.14	13,927.54		
City Commission	3-Less PY accrual	0.00	0.00	(9,215.60)		
City Commission	4-Unfunded New Position	0.00	0.00	(6,549.00)		
001-5-2200-11300 Longevity		21,568.73	22,049.07	27,777.00	25,386.77	25,386.77
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-453 Years of Service	453.00	72.00	32,616.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	82.14	903.54		
City Commission	3-Less PY accrual	0.00	0.00	(684.54)		
City Commission	4-Unfunded New Position	0.00	0.00	(72.00)		
001-5-2200-11301 Longevity - Non Civil Service		298.56	481.04	788.00	637.74	637.74
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-16 Years of Service	16.00	60.00	960.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	2.64	29.04		
City Commission	3-Less PY accrual	0.00	0.00	(18.04)		
001-5-2200-11400 Retirement - TMRS		206,357.18	243,307.55	270,681.00	264,664.60	264,664.60
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%	764,604.56	0.09	71,414.07		
City Commission	2-9 Months Total Salaries @ 9.56%	2,293,813.68	0.10	219,288.59		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	798.63	8,784.93		
City Commission	4-Less PY accrual	0.00	0.00	(7,453.59)		
City Commission	5-Unfunded New Position	0.00	0.00	(5,184.00)		
City Commission	6-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	11,532.00		



General Fund 001

Budget Details Expenditures-Division 2200

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-2200-11500	FICA	184,556.59	195,542.94	225,335.00	208,156.40	208,156.40	231,041.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		3,058,418.24	0.08	233,969.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	642.77	7,070.47		
City Commission	3-Less PY accrual		0.00	0.00	(5,826.47)		
City Commission	4-Unfunded New Position		0.00	0.00	(4,172.00)		
001-5-2200-11600	Group Health Insurance	551,292.00	646,510.46	797,798.00	823,934.43	823,934.43	783,715.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(29) EPO Plans		0.00	0.00	597,407.04		
City Commission	2-(4) HMO Plans		0.00	0.00	47,895.84		
City Commission	3-(8) PPO Plans		0.00	0.00	147,453.12		
City Commission	4-Unfunded New Position		0.00	0.00	(9,041.00)		
001-5-2200-11700	Workers' Compensation	56,090.72	95,212.20	109,638.00	101,674.86	101,674.86	83,949.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) WC Code 8810		773.31	0.41	317.06		
City Commission	2-(42) WC Code 7704		29,265.54	4.77	139,596.63		
City Commission	3-Less Experience Modifier		139,913.69	(0.25)	(34,978.42)		
City Commission	4-Less Fund Discount		104,935.27	(0.20)	(20,987.05)		
City Commission	5-Whole Dollar Rounding		0.00	0.00	0.78		
001-5-2200-11800	Unemployment Compensation	388.69	5,056.43	4,797.00	2,993.08	2,993.08	5,124.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(43) Employees @ \$122		43.00	122.00	5,246.00		
City Commission	Unfunded New Position		0.00	0.00	(122.00)		
001-5-2200-11900	Educational Incentive	6,803.40	6,981.39	7,801.00	8,423.69	8,423.69	8,442.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(11) Education Degrees		11.00	600.08	6,600.88		
City Commission	2-(2) Education Degrees		2.00	1,199.90	2,399.80		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	24.73	272.03		
City Commission	4-Less PY accrual		0.00	0.00	(230.71)		
City Commission	5-Unfunded New Position		0.00	0.00	(600.00)		
001-5-2200-12200	Certification Pay	96,085.66	111,760.53	119,299.00	123,426.38	123,426.38	128,434.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Certifications		0.00	0.00	127,941.84		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	351.49	3,866.39		
City Commission	3-Less PY accrual		0.00	0.00	(3,374.23)		
001-5-2200-12300	Life Insurance	3,965.94	4,188.06	4,789.00	4,281.48	4,281.48	4,897.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(41) Max Coverage		41.00	108.00	4,428.00		
City Commission	2-(2) Base Salaries Rate		267,000.00	0.00	576.72		
City Commission	3-Whole Dollar Rounding		0.00	0.00	0.28		
City Commission	4-Unfunded New Position		0.00	0.00	(108.00)		
Category: 10 - Personnel Services Total:		3,518,449.02	3,866,470.63	4,336,009.00	4,255,617.50	4,255,617.50	4,429,191.00



General Fund 001

Budget Details Expenditures-Division 2200 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 20 - Supplies							
001-5-2200-21100	Supplies	9,643.63	6,756.84	7,600.00	8,042.24	8,042.24	7,600.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,500.00)		
City Commission	Core Budget		0.00	0.00	9,100.00		
001-5-2200-21200	Uniforms & PPE	43,084.13	52,926.38	46,478.00	46,478.00	46,478.00	46,478.00
Budget Notes							
Budget Code	Description						
City Commission	All new hires are issued a complete set of uniforms and PPE, in addition the department replaces at least 7 sets of PPE each year prior to expiration, 5 t-shirts, pants, foot wear, caps, and any uniforms that have become unserviceable.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	46,478.00		
001-5-2200-21400	Chemicals	978.42	0.00	2,400.00	0.00	0.00	2,400.00
Budget Notes							
Budget Code	Description						
City Commission	Firefighting Foam is primarily purchased from this line item.						
001-5-2200-21500	Motor Gas & Oil	35,689.18	35,352.59	37,000.00	32,019.23	32,019.23	37,000.00
001-5-2200-21700	Minor Eq/Furniture	16,285.42	33,718.54	10,340.00	7,190.01	7,190.01	10,340.00
Budget Notes							
Budget Code	Description						
City Commission	Supplemental #2 Info						
	This will replace outdated airbags that are no longer serviceable.						
City Commission	Supplemental Info						
	High Pressure air lift bags are air lift devices that are designed to lift and move up to 22 tons. These types of devices are used in rescue operations involving wrecked vehicles or collapsed buildings & structures.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	10,340.00		
001-5-2200-22400	Medical Supplies	59,460.10	77,814.04	53,000.00	49,101.90	49,101.90	58,300.00
Budget Notes							
Budget Code	Description						
City Commission	All EMS medical supplies including oxygen and medical waste disposal are included in this line item.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	53,000.00		
City Commission	FY 24-25 Perm Rising Costs of Supplies		0.00	0.00	5,300.00		
Category: 20 - Supplies Total:		165,140.88	206,568.39	156,818.00	142,831.38	142,831.38	162,118.00



General Fund 001

Budget Details Expenditures-Division 2200 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Category: 30 - Services							
001-5-2200-31100	Communications	31,744.68	32,659.23	37,569.12	41,751.97	41,751.97	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	AT&T		12.00	78.00	936.00		
City Commission	AT&T		12.00	635.00	7,620.00		
City Commission	MITEL		12.00	635.00	7,620.00		
City Commission	Telecom Cable-Station 1 & 2		12.00	579.76	6,957.12		
City Commission	Telecom Internet		12.00	759.00	9,108.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(37,569.12)		
City Commission	Verizon		12.00	38.00	456.00		
City Commission	Verizon		12.00	406.00	4,872.00		
001-5-2200-31300	Postage & Freight	662.12	578.41	288.00	304.93	304.93	288.00
Budget Notes							
Budget Code	Description						
City Commission	Any equipment or material that has to be shipped, the vendor will be charged against this line item.						
001-5-2200-31400	Professional Services	18,592.00	48,122.70	37,490.00	34,806.50	34,806.50	37,490.00
Budget Notes							
Budget Code	Description						
City Commission	Maintenance and Repair						
	Department ambulance stretchers (3), automatic cardiac compression devices (3), and cardiac monitors (3).						
City Commission	Supplemental Info						
	CMS now requiring all ground ambulance providers to participate in the medicare data collection survey for 12 month period.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	17,490.00		
City Commission	Preventative Maint Svc Contract		0.00	0.00	20,000.00		
001-5-2200-31451	Prof Srv-Ambulance	69,981.73	80,876.67	61,500.00	77,122.41	77,122.41	65,495.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	8/13-Increase per ICM-due to trend		0.00	0.00	25,495.00		
City Commission	Core Budget		0.00	0.00	61,500.00		
City Commission	Reduction due to new contract		0.00	0.00	(21,500.00)		
001-5-2200-31500	Printing & Publishing	938.46	1,137.73	960.00	1,345.21	1,345.21	960.00
Budget Notes							
Budget Code	Description						
City Commission	Printer paper and business cards are purchased from this line item. Also printer ink when needed						
001-5-2200-31620	Training & Travel - Fire Chief	3,487.84	5,280.16	5,000.00	5,000.00	5,000.00	5,000.00
Budget Notes							
Budget Code	Description						
City Commission	Covers travel cost for staff development						
001-5-2200-31621	Training & Travel - Civil Service	11,291.68	19,611.36	14,400.00	18,895.43	19,119.44	19,000.00
Budget Notes							
Budget Code	Description						
City Commission	All new hire testing and medical, and psychological testing. All promotional testing and physicals. All mandatory annual certification renewals. Any funding remaining will cover staff development						



General Fund 001

Budget Details Expenditures-Division 2200 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	14,400.00		
City Commission	Increased Core		0.00	0.00	4,600.00		
001-5-2200-31700	Memberships & Dues	8,668.57	10,380.74	10,329.00	9,469.00	9,469.00	10,329.00
Budget Notes							
Budget Code	Description						
City Commission	The department subscribes Pediatric Emergency Standards (Handtevy) and protocols.						
001-5-2200-31900	Catering	1,386.86	1,940.92	1,440.00	1,479.54	1,479.54	1,440.00
Budget Notes							
Budget Code	Description						
City Commission	Any meals required as a result of major events such as fires or hurricanes.						
001-5-2200-32300	Utilities	24,200.10	24,512.85	25,320.00	25,021.46	25,021.46	25,320.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Center Point		12.00	160.00	1,920.00		
City Commission	COK Water Service		12.00	500.00	6,000.00		
City Commission	Gexa Electric Services		12.00	1,450.00	17,400.00		
001-5-2200-32400	Laundry	694.55	1,186.60	1,680.00	137.14	137.14	400.00
Budget Notes							
Budget Code	Description						
City Commission	Any uniform items that require repair, change of rank, or decon.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	1,680.00		
City Commission	Reduced Core		0.00	0.00	(1,280.00)		
001-5-2200-32500	Medical Treatment	0.00	0.00	960.00	0.00	0.00	500.00
Budget Notes							
Budget Code	Description						
City Commission	Treatments involving on duty personnel at the ER or a minor emergency clinic.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	960.00		
City Commission	Reduced Core		0.00	0.00	(460.00)		
001-5-2200-33100	Subscriptions	4,033.00	5,553.25	7,794.00	7,003.25	7,003.25	7,794.00
Budget Notes							
Budget Code	Description						
City Commission	The department fire reporting system (ESO). This covers the all fire department run reports.						
001-5-2200-34200	CC Discount Fees	1,878.00	469.50	0.00	20.65	20.65	0.00
Category: 30 - Services Total:		177,559.59	232,310.12	204,730.12	222,357.49	222,581.50	174,016.00



General Fund 001

Budget Details Expenditures-Division 2200 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 40 - Repairs							
001-5-2200-41100	Vehicle Maintenance	16,747.82	48,171.62	35,000.00	47,500.00	47,500.00	35,000.00
Budget Notes							
Budget Code	Description						
City Commission	Covers all repairs to fire and EMS equipment.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	28,000.00		
City Commission	FY 24-25-Perm Core Increase		0.00	0.00	7,000.00		
001-5-2200-41400	Equipment Maintenance	24,975.00	16,048.86	17,280.00	10,890.56	10,890.56	17,280.00
Budget Notes							
Budget Code	Description						
City Commission	Annual pump, ladder, and hose testing. Any other minor equipment or repair parts.						
Category: 40 - Repairs Total:		41,722.82	64,220.48	52,280.00	58,390.56	58,390.56	52,280.00
Category: 50 - Maintenance							
001-5-2200-51100	Building Maintenance	0.00	0.00	0.00	15,000.00	15,000.00	0.00
Category: 50 - Maintenance Total:		0.00	0.00	0.00	15,000.00	15,000.00	0.00
Category: 60 - Leases							
001-5-2200-64100	Operating Lease	3,537.81	3,643.11	6,247.80	2,672.80	2,672.80	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba new lease		12.00	520.65	6,247.80		
City Commission	Transferred to Div 1030		0.00	0.00	(6,247.80)		
Category: 60 - Leases Total:		3,537.81	3,643.11	6,247.80	2,672.80	2,672.80	0.00
Category: 70 - Capital Outlay							
001-5-2200-71200	Machinery/Equipment	0.00	19,500.00	0.00	20,000.00	20,000.00	0.00
Category: 70 - Capital Outlay Total:		0.00	19,500.00	0.00	20,000.00	20,000.00	0.00
Category: 85 - Department Reductions							
001-5-2200-85000	Department Year End Reduction	0.00	0.00	0.00	59,865.19	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	59,865.19	0.00	0.00
Division: 2200 - Fire Total:		3,906,410.12	4,392,712.73	4,756,084.92	4,776,734.92	4,717,093.74	4,817,605.00
Department : 220 - Fire Total:		3,906,410.12	4,392,712.73	4,756,084.92	4,776,734.92	4,717,093.74	4,817,605.00
Expense Total:		3,906,410.12	4,392,712.73	4,756,084.92	4,776,734.92	4,717,093.74	4,817,605.00



General Fund 001

Budget Details Expenditures-Division 2250 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 225 - Volunteer Fire						
Division: 2250 - Volunteer Fire						
Category: 10 - Personnel Services						
001-5-2250-11100 Salaries & Wages	3,380.00	2,290.00	6,149.00	3,802.90	3,802.90	6,320.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Core Budget		0.00	0.00	6,320.00		
001-5-2250-11500 FICA	258.87	175.48	491.00	282.02	282.02	491.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Total Salaries @ 7.65%		6,000.00	0.08	459.00		
City Commission YE 9 day accrual		0.00	0.00	32.00		
001-5-2250-11800 Unemployment Compensation	3.21	23.82	117.00	28.78	28.78	122.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Core (1) Employee @ \$122		1.00	122.00	122.00		
001-5-2250-17600 Volun-Workers' Comp	1,048.18	1,248.17	395.00	2,483.50	2,483.50	370.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission 1-WC Code 7704V		60.00	10.27	616.20		
City Commission 2-Less Experience Modifier		616.20	(0.25)	(154.05)		
City Commission 3-Less Fund Discount		462.15	(0.20)	(92.43)		
City Commission Whole Dollar Rounding		0.00	0.00	0.28		
001-5-2250-17700 Volun-Retirement	3,241.39	8,520.06	7,686.00	3,490.02	3,490.02	7,500.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Core Budget		0.00	0.00	7,500.00		
Category: 10 - Personnel Services Total:	7,931.65	12,257.53	14,838.00	10,087.22	10,087.22	14,803.00
Category: 20 - Supplies						
001-5-2250-21100 Supplies	214.47	854.67	1,000.00	39.37	62.47	500.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Core Budget		0.00	0.00	1,000.00		
City Commission Core Reduction		0.00	0.00	(500.00)		
001-5-2250-21200 Uniforms & Personal Wear	2,155.12	75.38	4,800.00	6,100.00	6,100.00	5,300.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Core Budget		0.00	0.00	4,800.00		
City Commission Core Increase		0.00	0.00	500.00		
001-5-2250-21500 Motor Gas & Oil	1,795.00	820.85	1,300.00	1,057.33	1,057.33	1,300.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Core Budget		0.00	0.00	1,300.00		
001-5-2250-21700 Minor Eq/Furniture	863.42	2,114.48	1,920.00	960.00	960.00	1,000.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Core Budget		0.00	0.00	1,920.00		
City Commission Core Reduction		0.00	0.00	(920.00)		



General Fund 001

Budget Details Expenditures-Division 2250 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-2250-22400 Medical Supplies	0.00	0.00	480.00	0.00	0.00	480.00
Category: 20 - Supplies Total:	5,028.01	3,865.38	9,500.00	8,156.70	8,179.80	8,580.00
Category: 30 - Services						
001-5-2250-31100 Communications	1,712.98	2,014.74	1,800.00	2,179.10	2,179.10	0.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	AT&T	12.00	31.00	372.00		
City Commission	Cable	12.00	78.00	936.00		
City Commission	Transferred to Div 1030-31100	0.00	0.00	(1,800.00)		
City Commission	Verizon	12.00	41.00	492.00		
001-5-2250-31300 Postage & Freight	90.00	125.00	192.00	100.00	100.00	192.00
001-5-2250-31600 Training & Travel	1,438.65	0.00	1,160.00	0.00	0.00	1,160.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(1,000.00)		
City Commission	Core Budget	0.00	0.00	2,160.00		
001-5-2250-31700 Memberships & Dues	1,050.00	1,025.00	1,100.00	1,100.00	1,100.00	1,100.00
001-5-2250-32300 Utilities	10,019.37	8,162.88	7,860.00	7,263.78	7,263.78	7,860.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	CenterPoint	12.00	55.00	660.00		
City Commission	COK Water Service	12.00	410.00	4,920.00		
City Commission	GEXA Electric Service	12.00	190.00	2,280.00		
001-5-2250-32500 Medical Treatment	0.00	0.00	480.00	0.00	0.00	480.00
Category: 30 - Services Total:	14,311.00	11,327.62	12,592.00	10,642.88	10,642.88	10,792.00
Category: 40 - Repairs						
001-5-2250-41100 Vehicle Maintenance	854.22	1,713.97	1,500.00	2,356.23	2,356.23	1,500.00
Category: 40 - Repairs Total:	854.22	1,713.97	1,500.00	2,356.23	2,356.23	1,500.00
Category: 85 - Department Reductions						
001-5-2250-85000 Department Year End Reduction	0.00	0.00	0.00	7,186.97	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	7,186.97	0.00	0.00
Division: 2250 - Volunteer Fire Total:	28,124.88	29,164.50	38,430.00	38,430.00	31,266.13	35,675.00
Department : 225 - Volunteer Fire Total:	28,124.88	29,164.50	38,430.00	38,430.00	31,266.13	35,675.00
Fire and Volunteer Fire Total:	3,934,535.00	4,421,877.23	4,794,514.92	4,815,164.92	4,748,359.87	4,853,280.00
Expense Total:	3,934,535.00	4,421,877.23	4,794,514.92	4,815,164.92	4,748,359.87	4,853,280.00



PUBLIC WORKS ADMINISTRATION

DESCRIPTION

The Public Works-Administration Division provides support to major department functions through administration and financing, special projects, department engineering and support, construction technical support, utility design, project funding management, inter-agency relations and coordination and public safety. Water Construction, Water Production, Ground Maintenance and Wastewater all report to Public Works Admin in the Utility Fund. Street, Solid Waste, Garage and Service Center report to Public Works Admin in the General Fund.



AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Public Works Director	1	1	1	1
Administrative Technician	1	1	1	1
Total Full-Time Positions	2	2	2	2
Total Part-Time Positions	0	0	0	0

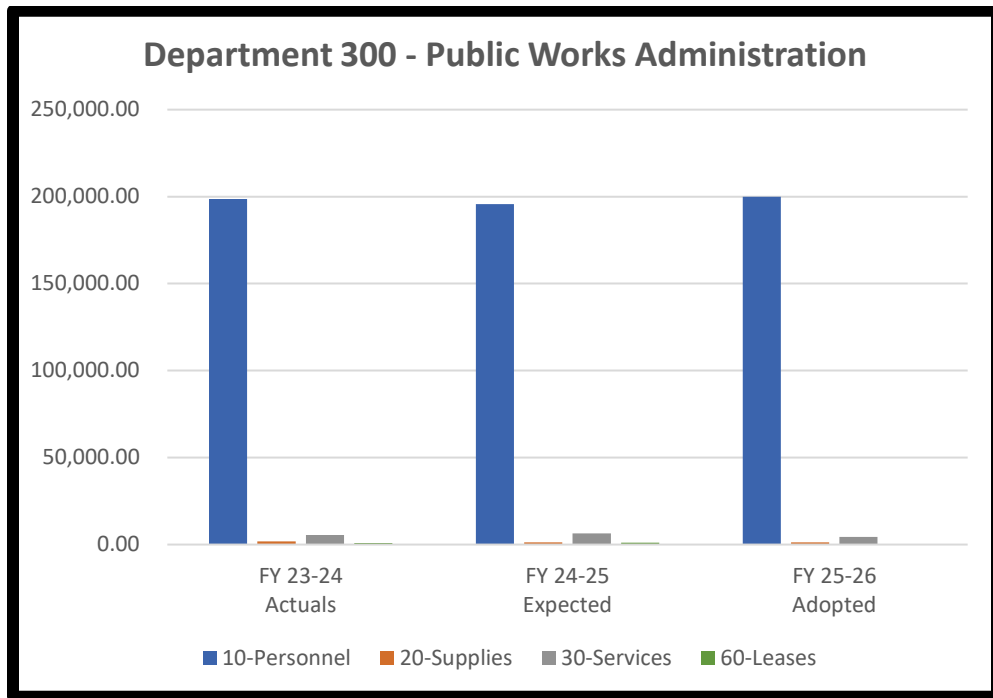
DEPARTMENT SUMMARY

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$150,907.77	\$198,610.43	\$207,479.15	\$195,717.44	\$195,717.44	\$199,864.00
20-Supplies	2,031.22	1,858.86	2,065.00	1,197.83	1,197.83	1,345.00
30-Services	6,038.74	5,520.25	5,498.00	5,747.65	6,494.95	4,452.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	148,120.00	148,120.00	0.00
60-Leases	456.00	966.50	1,128.36	1,128.36	1,128.36	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	12,479.23	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 3000 Total	\$159,433.73	\$206,956.04	\$216,170.51	\$364,390.51	\$352,658.58	\$205,661.00

PUBLIC WORKS ADMINISTRATION

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 3000 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 300 - Public Works						
Division: 3000 - Public Works						
Category: 10 - Personnel Services						
001-5-3000-11100 Salaries & Wages	117,173.32	144,345.91	145,177.00	139,796.08	139,796.08	146,183.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-PW Director & Admin Asst I	0.00	0.00	145,059.20		
City Commission	2-(1) Anniversary	0.00	0.00	707.20		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	400.46	4,405.06		
City Commission	4-Less PY accrual	0.00	0.00	(3,988.46)		
001-5-3000-11200 Overtime	25.77	166.65	0.00	320.97	320.97	0.00
001-5-3000-11301 Longevity - Non Civil Service	1,580.63	1,508.18	1,620.00	1,529.46	1,529.46	1,566.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(26) Years of Service	26.00	60.00	1,560.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	4.29	47.19		
City Commission	3-Less PY accrual	0.00	0.00	(41.19)		
001-5-3000-11400 Retirement - TMRS	9,080.27	13,162.75	13,608.15	13,133.62	13,133.62	14,603.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%	36,831.60	0.09	3,440.07		
City Commission	2-9 Months Total Salaries @ 9.56%	110,494.80	0.10	10,563.30		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	38.48	423.28		
City Commission	4-Less PY accrual	0.00	0.00	(375.65)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	552.00		
001-5-3000-11500 FICA	8,874.91	10,720.94	11,346.00	10,427.91	10,427.91	11,314.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%	147,326.40	0.08	11,270.47		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	30.97	340.67		
City Commission	3-Less PY accrual	0.00	0.00	(297.14)		
001-5-3000-11600 Group Health Insurance	12,826.81	27,901.58	34,923.00	29,703.03	29,703.03	25,405.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(2) EPO Plan	0.00	0.00	25,405.00		
001-5-3000-11700 Workers' Compensation	196.56	383.42	385.00	434.40	434.40	363.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(2) WC Code 8810	1,473.27	0.41	604.04		
City Commission	2-Less Experience Modifier	604.04	(0.25)	(151.01)		
City Commission	3-Less Fund Discount	453.03	(0.20)	(90.61)		
City Commission	4-Whole Dollar Rounding	0.00	0.00	0.58		
001-5-3000-11800 Unemployment Compensation	20.88	235.37	234.00	192.69	192.69	244.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(2) Employees @ \$122	2.00	122.00	244.00		
001-5-3000-12200 Certification Pay	953.84	9.23	0.00	0.00	0.00	0.00



General Fund 001

Budget Details Expenditures-Division 3000 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-3000-12300	Life Insurance	174.78	176.40	186.00	179.28	179.28	186.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) Base Salary		36,000.00	0.00	77.76		
City Commission	2-(1) Max Coverage		1.00	108.24	108.24		
Category: 10 - Personnel Services Total:		150,907.77	198,610.43	207,479.15	195,717.44	195,717.44	199,864.00
Category: 20 - Supplies							
001-5-3000-21100	Supplies	1,683.78	1,514.93	1,720.00	872.83	872.83	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget - Paper/Office supplies		1.00	1,720.00	1,720.00		
City Commission	Core Reduction		0.00	0.00	(720.00)		
001-5-3000-21200	Uniforms & Personal Wear	107.87	81.38	125.00	125.00	125.00	125.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Boot Reimbursement 1 Year		1.00	75.00	75.00		
City Commission	PPE		1.00	50.00	50.00		
001-5-3000-21500	Motor Gas & Oil	0.00	48.72	0.00	0.00	0.00	0.00
001-5-3000-21700	Minor Eq/Furniture	239.57	195.51	200.00	200.00	200.00	200.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Office Equipment		1.00	200.00	200.00		
001-5-3000-22400	Medical Supplies	0.00	18.32	20.00	0.00	0.00	20.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	First Aid Kits		2.00	10.00	20.00		
Category: 20 - Supplies Total:		2,031.22	1,858.86	2,065.00	1,197.83	1,197.83	1,345.00
Category: 30 - Services							
001-5-3000-31100	Communications	938.18	939.14	948.00	1,036.23	1,036.23	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(939.00)		
City Commission	Verizon Cell Phone Line of Service		12.00	40.25	483.00		
City Commission	Verizon MiFi Line of Service		12.00	38.00	456.00		
001-5-3000-31400	Professional Services	1,732.11	0.00	0.00	0.00	0.00	0.00
001-5-3000-31500	Printing & Publishing	15.20	181.71	150.00	77.42	77.42	150.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Business Cards		1.00	54.00	54.00		
City Commission	Toshiba Copies Overage		12.00	8.00	96.00		
001-5-3000-31661	Training & Travel - PW Admin	1,295.00	2,313.43	2,400.00	2,734.75	3,465.18	2,400.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	State of the City Luncheon		1.00	75.00	75.00		
City Commission	TCEQ Conference		1.00	325.00	325.00		
City Commission	TML Confernece		1.00	2,000.00	2,000.00		



General Fund 001

Budget Details Expenditures-Division 3000 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-3000-31700	Memberships & Dues	246.94	489.94	500.00	500.00	500.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	APWA		1.00	278.00	278.00		
City Commission	Pesticide License		1.00	77.00	77.00		
City Commission	TWUA		1.00	75.00	75.00		
City Commission	WEAT		1.00	70.00	70.00		
001-5-3000-31900	Catering	1,402.94	1,189.31	1,000.00	1,000.00	1,010.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Water, Snacks & Coffee Supplies		1.00	1,000.00	1,000.00		
001-5-3000-32400	Laundry	358.37	356.72	500.00	399.25	406.12	402.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Uniform Laundry Services		12.00	33.50	402.00		
001-5-3000-33100	Subscriptions	50.00	50.00	0.00	0.00	0.00	0.00
Category: 30 - Services Total:		6,038.74	5,520.25	5,498.00	5,747.65	6,494.95	4,452.00
Category: 50 - Maintenance							
001-5-3000-59100	Grounds and Perm Fixtures	0.00	0.00	0.00	148,120.00	148,120.00	0.00
Category: 50 - Maintenance Total:		0.00	0.00	0.00	148,120.00	148,120.00	0.00
Category: 60 - Leases							
001-5-3000-64100	Operating Lease	456.00	966.50	1,128.36	1,128.36	1,128.36	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba New Lease		12.00	94.25	1,131.00		
City Commission	Transferred to Div 1030		0.00	0.00	(1,131.00)		
Category: 60 - Leases Total:		456.00	966.50	1,128.36	1,128.36	1,128.36	0.00
Category: 85 - Department Reductions							
001-5-3000-85000	Department Year End Reduction	0.00	0.00	0.00	12,479.23	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	12,479.23	0.00	0.00
Division: 3000 - Public Works Total:		159,433.73	206,956.04	216,170.51	364,390.51	352,658.58	205,661.00
Department : 300 - Public Works Total:		159,433.73	206,956.04	216,170.51	364,390.51	352,658.58	205,661.00
Expense Total:		159,433.73	206,956.04	216,170.51	364,390.51	352,658.58	205,661.00





SERVICE CENTER

DESCRIPTION

The Service Center Department is the fueling station for the City of Kingsville City vehicles and equipment.



AUTHORIZED POSITIONS

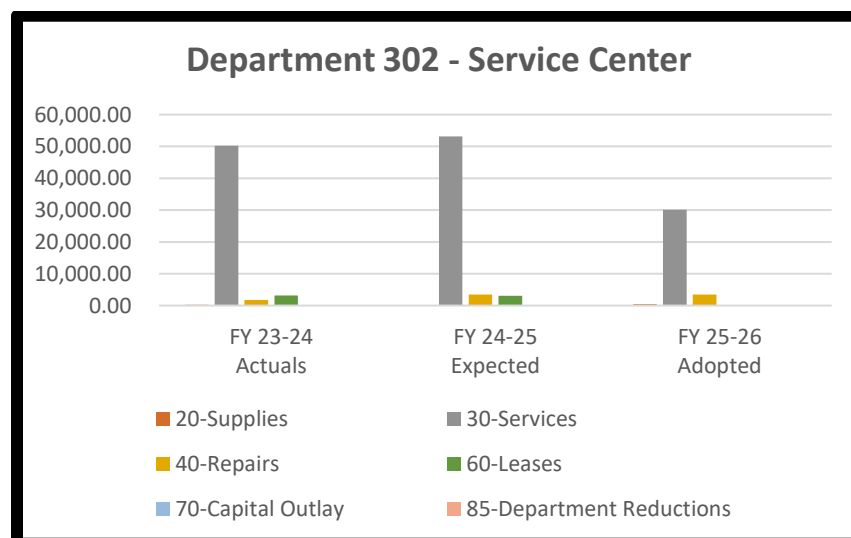
There are no budgeted positions for this division.

DEPARTMENT SUMMARY

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-Supplies	7,321.18	242.81	648.00	200.00	200.00	500.00
30-Services	45,649.40	50,268.12	51,650.00	53,097.43	53,097.43	30,136.00
40-Repairs	3,810.60	1,721.10	3,500.00	3,500.00	3,500.00	3,500.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	4,277.52	3,141.76	3,048.00	3,044.64	3,044.64	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	1,703.93	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 3020 Total	\$61,058.70	\$55,373.79	\$58,846.00	\$61,546.00	\$59,842.07	\$34,136.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 3020 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 302 - Service Center						
Division: 3020 - Service Center						
Category: 20 - Supplies						
001-5-3020-21100 Supplies	234.80	242.81	348.00	200.00	200.00	200.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Janitorial/Warehouse Supplies	1.00	200.00	200.00		
001-5-3020-21400 Chemicals		300.00	0.00	300.00	0.00	300.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Paint	1.00	100.00	100.00		
City Commission	Weed spray	1.00	200.00	200.00		
001-5-3020-21700 Minor Eq/Furniture		6,786.38	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:		7,321.18	242.81	648.00	200.00	500.00
Category: 30 - Services						
001-5-3020-31100 Communications		20,935.94	21,267.62	21,300.00	21,129.21	0.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Telecom-Internet & Cable Service	12.00	350.50	4,206.00		
City Commission	Transferred to Div 1030-31100	0.00	0.00	(21,300.00)		
City Commission	Vested Phone Service	0.00	0.00	17,094.00		
001-5-3020-31400 Professional Services		3,214.80	124.00	2,200.00	640.54	1,400.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Clean Earth Solutions	4.00	300.00	1,200.00		
City Commission	Fire Extinguisher Inspections	2.00	100.00	200.00		
001-5-3020-31500 Printing & Publishing		203.58	764.97	350.00	826.22	936.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Toshiba Copies Overage	12.00	78.00	936.00		
001-5-3020-32100 State Fees		204.57	204.59	200.00	200.00	200.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core Budget	1.00	200.00	200.00		
001-5-3020-32300 Utilities		21,090.51	27,906.94	27,600.00	30,301.46	27,600.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Centerpoint-Electric	12.00	221.50	2,658.00		
City Commission	COK Water Service	12.00	751.50	9,018.00		
City Commission	GEXA-1300 E Corral Svc Ctr	12.00	1,327.00	15,924.00		
Category: 30 - Services Total:		45,649.40	50,268.12	51,650.00	53,097.43	30,136.00
Category: 40 - Repairs						
001-5-3020-41400 Equipment Maintenance		3,810.60	1,721.10	3,500.00	3,500.00	3,500.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Pressure Washer Maintenance	1.00	3,500.00	3,500.00		
Category: 40 - Repairs Total:		3,810.60	1,721.10	3,500.00	3,500.00	3,500.00



General Fund 001

Budget Details Expenditures-Division 3020 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Category: 60 - Leases

[001-5-3020-64100](#) Operating Lease

Budget Detail

Budget Code	Description	Units	Price	Amount
City Commission	Toshiba New Lease	12.00	253.75	3,045.00
City Commission	Transferred to Div 1030	0.00	0.00	(3,045.00)

Category: 60 - Leases Total:

Category: 85 - Department Reductions

[001-5-3020-85000](#) Department Year End Reduction

Category: 85 - Department Reductions Total:

Division: 3020 - Service Center Total:

Department : 302 - Service Center Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
4,277.52	3,141.76	3,048.00	3,044.64	3,044.64	0.00
4,277.52	3,141.76	3,048.00	3,044.64	3,044.64	0.00
0.00	0.00	0.00	1,703.93	0.00	0.00
0.00	0.00	0.00	1,703.93	0.00	0.00
61,058.70	55,373.79	58,846.00	61,546.00	59,842.07	34,136.00
61,058.70	55,373.79	58,846.00	61,546.00	59,842.07	34,136.00
61,058.70	55,373.79	58,846.00	61,546.00	59,842.07	34,136.00



GARAGE

DESCRIPTION

This Division provides the entire city fleet with safe and effective full-service vehicle and equipment maintenance. Also, it coordinates repairs which may need to be performed by outside vendors. Refueling operations utilized by city departments is maintained by the Garage Division at Public Works.



AUTHORIZED POSITIONS

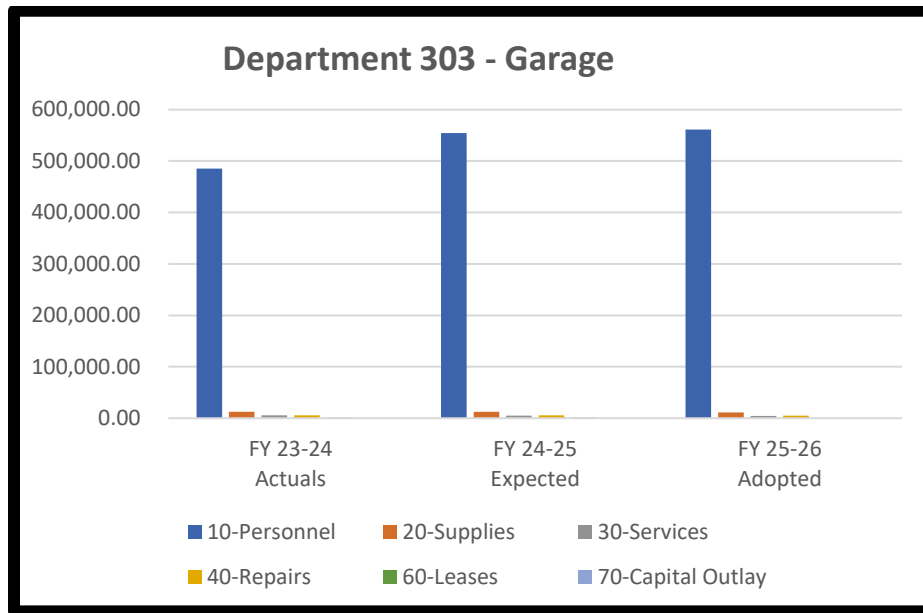
AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Garage Supervisor	1	1	1	1
Welder/Fabricator	1	1	1	1
Maintenance Technician	4	4	4	3
Lead Maintenance Technician	1	1	1	1
Inventory Technician	1	1	1	1
Total Full-Time Positions	8	8	8	7
Total Part-Time Positions	0	0	0	0

DEPARTMENT SUMMARY

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$431,658.47	\$485,338.91	\$562,018.00	\$554,293.45	\$554,293.45	\$561,176.00
20-Supplies	13,906.50	12,613.67	14,606.00	12,331.67	12,539.26	11,345.00
30-Services	5,189.08	5,681.70	5,960.00	5,320.64	5,320.64	4,532.00
40-Repairs	4,213.26	5,666.59	6,005.00	5,733.08	5,733.08	5,000.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	804.00	1,039.82	804.00	1,128.36	1,128.36	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	7,885.80	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 3030 Total	\$455,771.31	\$510,340.69	\$589,393.00	\$586,693.00	\$579,014.79	\$582,053.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 3030 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 303 - Garage							
Division: 3030 - Garage							
Category: 10 - Personnel Services							
001-5-3030-11100	Salaries & Wages	270,136.72	301,681.58	346,367.00	340,975.46	340,975.46	350,851.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Supv, Inv Tech & Welder/Fabricator		0.00	0.00	163,113.60		
City Commission	2-(1) Lead Maint Tech, (3) Maint Tech		0.00	0.00	184,017.60		
City Commission	3-(1) Anniversary Increase		0.00	0.00	1,525.33		
City Commission	4-FY 25-26 YE 11 day accrual		11.00	957.85	10,536.35		
City Commission	5-Less PY accrual		0.00	0.00	(8,341.88)		
001-5-3030-11200	Overtime	13,705.48	12,134.93	10,939.00	10,966.55	10,966.55	10,964.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	10,939.00		
City Commission	2-FY 25-26 YE 11 dat accrual		11.00	30.05	330.55		
City Commission	3-Less PY accrual		0.00	0.00	(305.55)		
001-5-3030-11301	Longevity - Non Civil Service	3,189.71	3,483.59	4,034.00	3,778.62	3,778.62	4,419.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-73 Years of Service		73.00	60.00	4,380.00		
City Commission	2-FY 25-26 YE 11 dat accrual		11.00	12.03	132.33		
City Commission	3-Less PY accrual		0.00	0.00	(93.33)		
001-5-3030-11400	Retirement - TMRS	23,533.49	28,722.60	33,466.00	32,917.84	32,917.84	36,190.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		90,993.88	0.09	8,498.83		
City Commission	2-9 Months Total Salaries @ 9.56%		272,981.65	0.10	26,097.05		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	95.04	1,045.44		
City Commission	4-Less PY accrual		0.00	0.00	(816.32)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	1,365.00		
001-5-3030-11500	FICA	20,686.43	22,842.41	27,965.00	26,425.57	26,425.57	28,056.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		363,975.53	0.08	27,844.13		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	76.50	841.50		
City Commission	3-Less PY accrual		0.00	0.00	(629.63)		
001-5-3030-11600	Group Health Insurance	88,563.91	97,735.88	117,837.00	117,022.61	117,022.61	110,377.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(5) EPO Plans		0.00	0.00	73,590.96		
City Commission	2-(1) HMO Plans		0.00	0.00	14,907.24		
City Commission	3-(1) PPO Plans		0.00	0.00	21,878.40		
City Commission	Whole Dollar Rounding		0.00	0.00	0.40		
001-5-3030-11700	Workers' Compensation	9,740.86	17,204.16	19,813.00	20,548.87	20,548.87	18,730.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) WC Code 3365		596.07	11.98	7,140.92		
City Commission	2-(6) WC Code 8107		3,043.69	7.91	24,075.59		
City Commission	3-Less Experience Modifier		31,216.51	(0.25)	(7,804.13)		
City Commission	4-Less Fund Discount		23,412.38	(0.20)	(4,682.48)		
City Commission	5-Whole Dollar Rounding		0.00	0.00	0.10		



General Fund 001

Budget Details Expenditures-Division 3030 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-3030-11800	Unemployment Compensation	67.83	863.28	869.00	948.14	948.14	854.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(7) Employees @ \$122		7.00	122.00	854.00		
001-5-3030-12200	Certification Pay	1,430.50	13.84	0.00	0.00	0.00	0.00
001-5-3030-12300	Life Insurance	603.54	656.64	728.00	709.79	709.79	735.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) Max Coverage		2.00	108.00	216.00		
City Commission	2-(6) Base Coverage		240,000.00	0.00	518.40		
City Commission	Whole Dollar Rounding		0.00	0.00	0.60		
Category: 10 - Personnel Services Total:		431,658.47	485,338.91	562,018.00	554,293.45	554,293.45	561,176.00
Category: 20 - Supplies							
001-5-3030-21100	Supplies	1,550.89	887.40	1,000.00	1,303.02	1,510.61	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget-Paper, Welding Supplies		0.00	0.00	1,000.00		
001-5-3030-21200	Uniforms & Personal Wear	428.20	518.23	1,065.00	1,142.90	1,142.90	1,065.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Boot Reimb. (1 Yr Replacement)		4.00	75.00	300.00		
City Commission	Boot Reimb. (2 Yr Replacement)		2.00	100.00	200.00		
City Commission	PPE		1.00	565.00	565.00		
001-5-3030-21400	Chemicals	973.74	749.21	750.00	911.10	911.10	750.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Oxygen & Acetylene		1.00	750.00	750.00		
001-5-3030-21500	Motor Gas & Oil	4,538.52	4,444.42	5,750.00	3,533.65	3,533.65	3,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,660.00)		
City Commission	Gasoline Trend		12.00	360.00	4,320.00		
City Commission	Oil Expenditures		0.00	0.00	840.00		
001-5-3030-21700	Minor Eq/Furniture	6,415.15	6,000.44	6,011.00	5,411.00	5,411.00	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,011.00)		
City Commission	Replacement of Mechanic Tools		1.00	6,011.00	6,011.00		
001-5-3030-22400	Medical Supplies	0.00	13.97	30.00	30.00	30.00	30.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	First Aid Kits		1.00	30.00	30.00		
Category: 20 - Supplies Total:		13,906.50	12,613.67	14,606.00	12,331.67	12,539.26	11,345.00
Category: 30 - Services							
001-5-3030-31100	Communications	964.60	965.16	1,560.00	965.52	965.52	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(966.00)		
City Commission	Verizon Call Phone Line of Service		12.00	40.25	483.00		
City Commission	Verizon On Call Line of Service		12.00	40.25	483.00		



General Fund 001

Budget Details Expenditures-Division 3030 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-3030-31400	Professional Services	648.20	669.20	430.00	863.76	863.76	700.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Fire Extinguisher Inspections		0.00	0.00	274.00		
City Commission	Shop Towels Laundry Service		12.00	35.50	426.00		
001-5-3030-31425	Prof. Services-GPS	960.00	960.00	1,000.00	1,040.00	1,040.00	960.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS Services		12.00	80.00	960.00		
001-5-3030-31500	Printing & Publishing	36.51	87.77	30.00	57.68	57.68	72.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba Copies Overage		12.00	6.00	72.00		
001-5-3030-31600	Training & Travel	425.00	785.00	500.00	259.00	259.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	State of the City Luncheon		1.00	75.00	75.00		
City Commission	Training Classes		0.00	0.00	425.00		
001-5-3030-31800	Equipment Rent	0.00	145.00	140.00	0.00	0.00	140.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Special Tool Rental		1.00	140.00	140.00		
001-5-3030-32400	Laundry	2,154.77	2,069.57	2,300.00	2,134.68	2,134.68	2,160.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Uniform Services		12.00	180.00	2,160.00		
Category: 30 - Services Total:		5,189.08	5,681.70	5,960.00	5,320.64	5,320.64	4,532.00
Category: 40 - Repairs							
001-5-3030-41100	Vehicle Maintenance	3,845.09	4,969.04	5,000.00	5,133.08	5,133.08	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	5,000.00	5,000.00		
001-5-3030-41400	Equipment Maintenance	368.17	697.55	1,005.00	600.00	600.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(873.00)		
City Commission	Calibrate Equip/Repair Jacks		1.00	873.00	873.00		
Category: 40 - Repairs Total:		4,213.26	5,666.59	6,005.00	5,733.08	5,733.08	5,000.00
Category: 60 - Leases							
001-5-3030-64100	Operating Lease	804.00	1,039.82	804.00	1,128.36	1,128.36	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba Printer Lease		12.00	94.25	1,131.00		
City Commission	Transferred to Div 1030		0.00	0.00	(1,131.00)		
Category: 60 - Leases Total:		804.00	1,039.82	804.00	1,128.36	1,128.36	0.00



General Fund 001

Budget Details Expenditures-Division 3030

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Category: 85 - Department Reductions

[001-5-3030-85000](#) Department Year End Reduction

Category: 85 - Department Reductions Total:

Division: 3030 - Garage Total:

Department : 303 - Garage Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	7,885.80	0.00	0.00
0.00	0.00	0.00	7,885.80	0.00	0.00
455,771.31	510,340.69	589,393.00	586,693.00	579,014.79	582,053.00
455,771.31	510,340.69	589,393.00	586,693.00	579,014.79	582,053.00
455,771.31	510,340.69	589,393.00	586,693.00	579,014.79	582,053.00

STREET

DESCRIPTION

The Street Department is responsible for maintaining city streets, roadways, sidewalks, public signs, traffic lights, and City easements. The department is also responsible for the maintenance, operation, and repair (when needed) of the city's stormwater and drainage systems.



AUTHORIZED POSITIONS

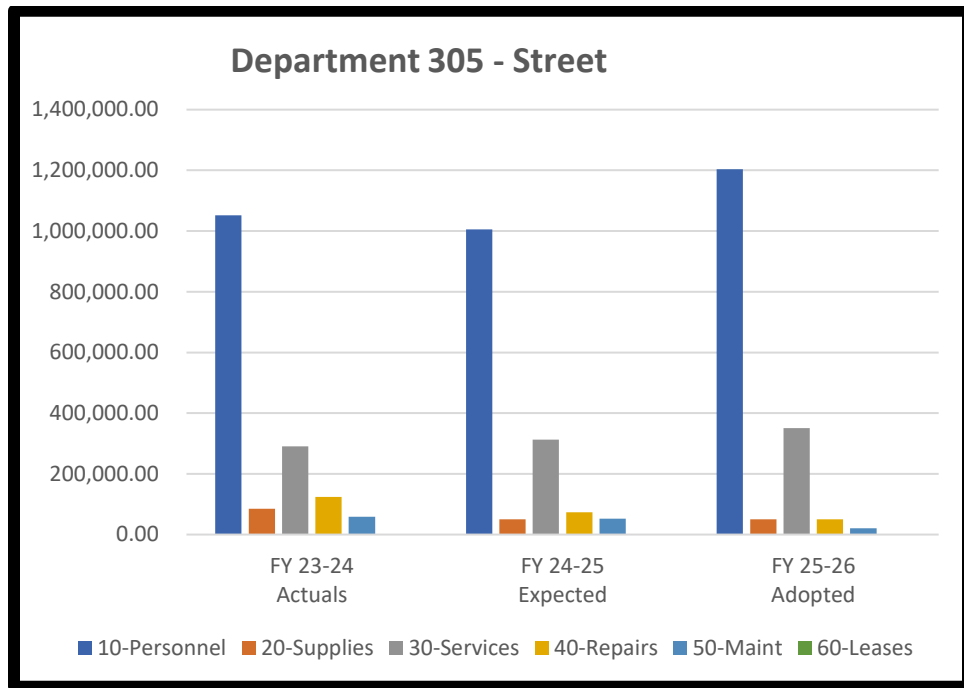
AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Street Supervisor	1	1	1	1
Senior Heavy Equipment Operator	0	0	1	1
Heavy Equipment Operator	10	10	9	8
Street Equipment Operator 3	1	1	0	0
Public Maintenance Worker	6	6	6	6
Street Foreman	1	1	1	1
Total Full-Time Positions	19	19	18	17
Total Part-Time Positions	0	0	0	0

DEPARTMENT SUMMARY

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$820,638.89	\$1,051,487.73	\$1,043,086.00	\$1,005,117.26	\$1,005,117.26	\$1,203,332.00
20-Supplies	82,016.63	85,342.55	76,069.00	50,513.59	50,513.59	50,619.00
30-Services	248,044.73	290,235.35	284,708.00	314,765.93	312,296.57	350,476.00
40-Repairs	111,725.38	124,205.82	57,446.00	66,152.24	73,003.12	50,500.00
50-Maintenance	98,654.08	58,967.12	80,000.00	52,810.00	52,810.00	21,000.00
60-Leases	53,778.01	905.82	1,128.36	1,128.36	1,128.36	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	27,865.79	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 3050 Total	\$1,414,857.72	\$1,611,144.39	\$1,542,437.36	\$1,518,353.17	\$1,494,868.90	\$1,675,927.00

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Expenditures-Division 3050 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 305 - Street							
Division: 3050 - Street							
Category: 10 - Personnel Services							
001-5-3050-11100	Salaries & Wages	493,251.69	644,349.87	590,930.00	564,429.13	564,429.13	721,438.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(10) Equipment Operators		0.00	0.00	415,646.40		
City Commission	2-Foreman & Supervisor		0.00	0.00	122,636.80		
City Commission	3-(9) Maintenance Workers		0.00	0.00	316,472.00		
City Commission	4-(7) Anniversary Increases		0.00	0.00	5,471.67		
City Commission	5-FY 25-26 YE 11 day accrual		11.00	2,357.94	25,937.34		
City Commission	6-Less PY accrual		0.00	0.00	(19,437.21)		
City Commission	7-Removed 6101 Transfer		0.00	0.00	(145,289.00)		
001-5-3050-11200	Overtime	47,372.69	46,577.10	49,875.00	55,654.82	55,654.82	50,224.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	54,875.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	150.76	1,658.36		
City Commission	3-Less PY accrual		0.00	0.00	(1,157.36)		
City Commission	4-Removed 6101 Transfer		0.00	0.00	(5,152.00)		
001-5-3050-11301	Longevity - Non Civil Service	4,580.81	4,569.49	5,772.00	5,159.03	5,159.03	6,792.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-127 Years of Service		127.00	60.00	7,620.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	20.93	230.23		
City Commission	3-Less PY accrual		0.00	0.00	(130.23)		
City Commission	4-Removed 6101 Transfer		0.00	0.00	(928.00)		
001-5-3050-11400	Retirement - TMRS	45,484.03	61,586.95	59,920.00	57,815.03	57,815.03	76,962.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		230,679.72	0.09	21,545.49		
City Commission	2-9 Months Total Salaries @ 9.56%		692,039.15	0.10	66,158.94		
City Commission	3-FY 25-26 11 day accrual		11.00	240.95	2,650.45		
City Commission	4-Less PY accrual		0.00	0.00	(1,519.88)		
City Commission	5-Removed 6101 Transfer		0.00	0.00	(14,767.00)		
City Commission	6-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	2,894.00		
001-5-3050-11500	FICA	41,454.90	51,617.56	50,053.00	46,472.93	46,472.93	59,630.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		922,718.87	0.08	70,587.99		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	193.92	2,133.12		
City Commission	3-Less PY accrual		0.00	0.00	(1,206.11)		
City Commission	4-Removed 6101 Transfer		0.00	0.00	(11,885.00)		
001-5-3050-11600	Group Health Insurance	167,761.97	206,242.25	251,918.00	241,947.10	241,947.10	254,385.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(16) EPO Plans		0.00	0.00	255,489.60		
City Commission	2-(7) HMO Plan & 1 Waived		0.00	0.00	53,762.40		
City Commission	3-Removed 6101 Transfer		0.00	0.00	(54,867.00)		



General Fund 001

Budget Details Expenditures-Division 3050 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-3050-11700	Workers' Compensation	16,816.89	33,010.49	31,498.00	30,734.31	30,734.31	30,198.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(21) WC Code 5506		7,719.26	6.52	50,329.58		
City Commission	2-Less Experience Modifier		50,329.58	(0.25)	(12,582.40)		
City Commission	3-Less Fund Discount		37,747.18	(0.20)	(7,549.44)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.26		
001-5-3050-11800	Unemployment Compensation	158.25	2,243.86	1,761.00	1,676.26	1,676.26	2,074.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(21) Employees @ \$122		21.00	122.00	2,562.00		
City Commission	Removed 6101 Transfer		0.00	0.00	(488.00)		
001-5-3050-12200	Certification Pay	2,685.40	24.22	0.00	0.00	0.00	0.00
001-5-3050-12300	Life Insurance	1,072.26	1,265.94	1,359.00	1,228.65	1,228.65	1,629.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) Max Coverage		3.00	108.00	324.00		
City Commission	2-Base Coverage		758,000.00	0.00	1,637.28		
City Commission	3-Whole Dollar Rounding		0.00	0.00	0.72		
City Commission	4-Removed 6101 Transfer		0.00	0.00	(333.00)		
Category: 10 - Personnel Services Total:		820,638.89	1,051,487.73	1,043,086.00	1,005,117.26	1,005,117.26	1,203,332.00
Category: 20 - Supplies							
001-5-3050-21100	Supplies	2,269.28	1,510.51	1,500.00	1,079.54	1,079.54	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget reduction		0.00	0.00	(500.00)		
City Commission	Core Bud.-Office/Field/Equip Supplies		1.00	1,500.00	1,500.00		
001-5-3050-21200	Uniforms & Personal Wear	1,750.69	2,454.79	2,500.00	2,500.00	2,500.00	2,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Boot Reimbursements 1 Year		10.00	75.00	750.00		
City Commission	Boot Reimbursements 2 Years		5.00	100.00	500.00		
City Commission	PPE		1.00	550.00	550.00		
City Commission	Rain Gear/Safety Vests		1.00	700.00	700.00		
001-5-3050-21400	Chemicals	6,809.19	7,016.02	7,600.00	2,124.85	2,124.85	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(2,600.00)		
City Commission	Degreaser		1.00	1,800.00	1,800.00		
City Commission	Herbicide		1.00	5,800.00	5,800.00		
001-5-3050-21500	Motor Gas & Oil	67,832.58	70,957.92	60,000.00	43,111.92	43,111.92	40,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(20,000.00)		
City Commission	Gas Allocation		12.00	4,500.00	54,000.00		
City Commission	Oil Allocation		12.00	479.25	5,751.00		
City Commission	Propane		0.00	0.00	249.00		



General Fund 001

Budget Details Expenditures-Division 3050 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-3050-21700	Minor Eq/Furniture	3,354.89	3,305.52	4,350.00	1,697.28	1,697.28	2,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,825.00)		
City Commission	Coolers		1.00	200.00	200.00		
City Commission	Hand Tools		1.00	2,025.00	2,025.00		
City Commission	Paving Tools		1.00	1,600.00	1,600.00		
001-5-3050-22400	Medical Supplies	0.00	97.79	119.00	0.00	0.00	119.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Eye Wash		6.00	6.50	39.00		
City Commission	First Aid Supplies		1.00	80.00	80.00		
Category: 20 - Supplies Total:		82,016.63	85,342.55	76,069.00	50,513.59	50,513.59	50,619.00
Category: 30 - Services							
001-5-3050-31100	Communications	1,568.55	1,608.97	1,620.00	1,568.88	1,568.88	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(1,620.00)		
City Commission	Verizon Phone Service		12.00	103.75	1,245.00		
City Commission	Vested Phone Service		0.00	0.00	375.00		
001-5-3050-31400	Professional Services	8,252.80	8,885.64	9,000.00	6,196.47	6,196.47	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(4,000.00)		
City Commission	Geotech		1.00	5,000.00	5,000.00		
City Commission	Trucking Services		1.00	4,000.00	4,000.00		
001-5-3050-31425	Prof. Services-GPS	3,072.00	3,072.00	3,060.00	3,446.46	3,446.46	3,072.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS Units		12.00	256.00	3,072.00		
001-5-3050-31500	Printing & Publishing	203.63	751.74	500.00	357.15	357.15	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(408.00)		
City Commission	Business Cards		1.00	88.00	88.00		
City Commission	Public Notification		2.00	200.00	400.00		
City Commission	Toshiba Printer Copy Overages		12.00	35.00	420.00		
001-5-3050-31600	Training & Travel	1,715.00	4,577.00	1,624.00	1,000.00	1,000.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(624.00)		
City Commission	CDL Training		1.00	1,549.00	1,549.00		
City Commission	State of the City Luncheon		1.00	75.00	75.00		
001-5-3050-31800	Equipment Rent	230.34	6,390.70	6,000.00	1,445.78	1,445.78	6,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Long Reach Excavator		1.00	6,000.00	6,000.00		
001-5-3050-31900	Catering	163.57	340.85	500.00	250.00	250.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Drinks & Meals		1.00	500.00	500.00		



General Fund 001

Budget Details Expenditures-Division 3050 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-3050-32300	Utilities	229,033.62	260,129.58	258,000.00	296,597.73	294,128.37	330,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase for FY25-26		0.00	0.00	72,000.00		
City Commission	GEXA-Electric		12.00	21,500.00	258,000.00		
001-5-3050-32400	Laundry	3,805.22	4,478.87	4,404.00	3,903.46	3,903.46	4,404.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Laundry Uniform Services		12.00	367.00	4,404.00		
Category: 30 - Services Total:		248,044.73	290,235.35	284,708.00	314,765.93	312,296.57	350,476.00
Category: 40 - Repairs							
001-5-3050-41100	Vehicle Maintenance	111,098.71	123,361.61	56,946.00	65,693.90	72,544.78	50,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(11,746.00)		
City Commission	Core Budget		1.00	61,746.00	61,746.00		
001-5-3050-41400	Equipment Maintenance	626.67	844.21	500.00	458.34	458.34	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(300.00)		
City Commission	Small Engine Repairs		1.00	800.00	800.00		
Category: 40 - Repairs Total:		111,725.38	124,205.82	57,446.00	66,152.24	73,003.12	50,500.00
Category: 50 - Maintenance							
001-5-3050-52100	Street & Bridge	29,883.24	41,982.52	55,000.00	20,000.00	20,000.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Alley Maintenance		1.00	50,000.00	50,000.00		
City Commission	Removed - located in different fund		0.00	0.00	(50,000.00)		
001-5-3050-52200	Signs & Signals	33,261.88	15,184.60	20,000.00	32,223.00	32,223.00	20,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Barricades & Construction Signs		1.00	3,000.00	3,000.00		
City Commission	Sign Shop Materials		1.00	3,000.00	3,000.00		
City Commission	Signal Light Repair		1.00	14,000.00	14,000.00		
001-5-3050-53100	Drainage	35,508.96	1,800.00	5,000.00	587.00	587.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(4,000.00)		
City Commission	Drainage Pipe & Inlet Repairs		1.00	5,000.00	5,000.00		
Category: 50 - Maintenance Total:		98,654.08	58,967.12	80,000.00	52,810.00	52,810.00	21,000.00
Category: 60 - Leases							
001-5-3050-64100	Operating Lease	0.00	905.82	1,128.36	1,128.36	1,128.36	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba New Lease		12.00	94.25	1,131.00		
City Commission	Transferred to Div 1030		0.00	0.00	(1,131.00)		
001-5-3050-64200	Capital Lease-Principle	52,067.43	0.00	0.00	0.00	0.00	0.00
001-5-3050-64201	Capital Lease-Interest	1,710.58	0.00	0.00	0.00	0.00	0.00
Category: 60 - Leases Total:		53,778.01	905.82	1,128.36	1,128.36	1,128.36	0.00



General Fund 001

Budget Details Expenditures-Division 3050

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Category: 85 - Department Reductions

[001-5-3050-85000](#) Department Year End Reduction

Category: 85 - Department Reductions Total:

Division: 3050 - Street Total:

Department : 305 - Street Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	27,865.79	0.00	0.00
0.00	0.00	0.00	27,865.79	0.00	0.00
1,414,857.72	1,611,144.39	1,542,437.36	1,518,353.17	1,494,868.90	1,675,927.00
1,414,857.72	1,611,144.39	1,542,437.36	1,518,353.17	1,494,868.90	1,675,927.00
1,414,857.72	1,611,144.39	1,542,437.36	1,518,353.17	1,494,868.90	1,675,927.00



HEALTH

DESCRIPTION

The Health Department is operated and supported by the City of Kingsville. This department provides animal control protection and investigations for the City of Kingsville. The Department is responsible for investigations for animal bites, running at large and stray dog complaints, animal cruelty cases and loose livestock complaints, food establishment service inspections, and complaints, onsite sewage facilities inspections and complaints. It also inspects Foster Homes and Day Care Center. The Health Department also responds to calls for loose and stray animals/livestock in the County. The Health Department provides adult mosquito spraying, mosquito surveillance and larvicide ditches through its vector control program.



AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Health Director	1	1	1	1
Health Inspector 1	1	1	1	1
Health Inspector 2	1	1	1	1
Animal Services Specialist	4	4	4	4
Intake and Placement Specialist	0	0	0	1
Administrative Assistant	1	1	1	1
Kennel Attendant	2	3	1	1
Animal Care Attendant	1	1	1	1
PT-Kennel Attendant	0	0	2	2
Total Full-Time Positions	11	12	10	11
Total Part-Time Positions	0	0	2	2
Total Positions	11	12	12	13

DEPARTMENT SUMMARY

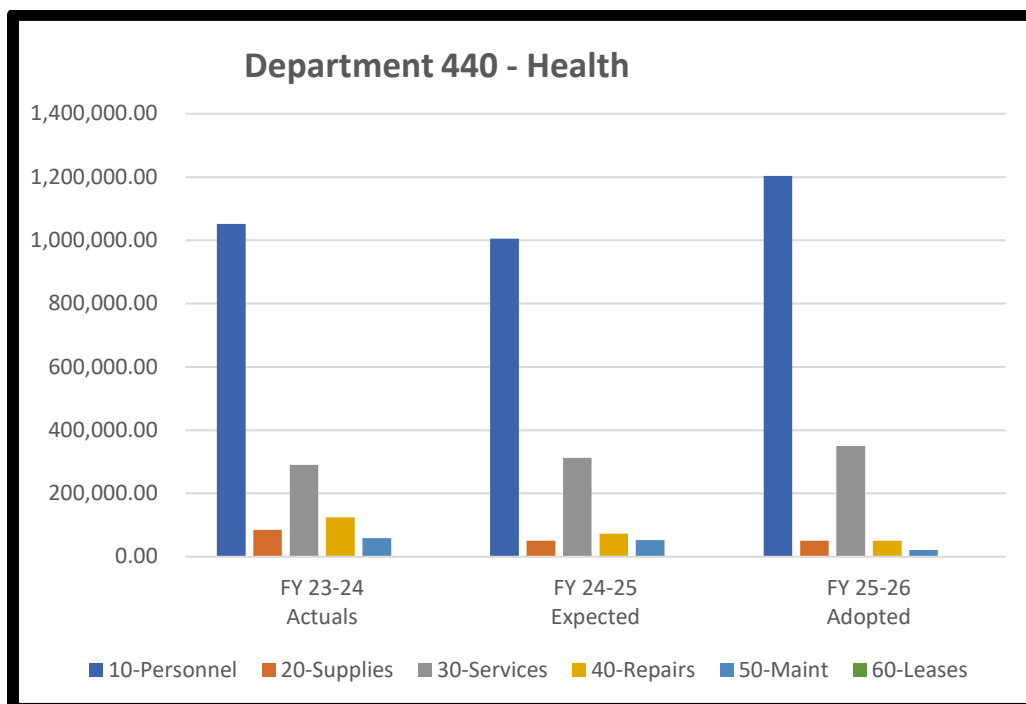
FY 25-26 BUDGETED REVENUES

REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
300 - Permits & Licenses	\$230.00	\$14,545.00	\$27,750.00	\$27,750.00	\$39,299.30	\$46,250.00
500 - General Services Fees	22,088.00	19,111.00	16,955.00	16,955.00	22,425.44	28,391.00
700 - Grants	255.00	15.00	0.00	2,000.00	22.00	0.00
900 - Interest & Other	21,688.00	0.00	0.00	0.00	50.00	0.00
Dept 440 Total	\$44,261.00	\$33,671.00	\$44,705.00	\$46,705.00	\$61,796.74	\$74,641.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$584,745.72	\$738,925.37	\$788,720.30	\$799,207.46	\$799,207.46	\$814,789.00
20-Supplies	61,770.68	62,817.36	60,100.00	59,321.60	59,801.94	59,200.00
30-Services	67,568.91	71,225.14	68,444.00	67,752.66	67,752.66	76,864.00
40-Repairs	8,816.21	4,172.70	5,500.00	2,750.00	2,750.00	4,500.00
50-Maintenance	4,383.63	5,049.82	5,000.00	3,480.73	3,934.15	2,500.00
60-Leases	2,989.00	2,948.66	6,613.08	4,104.93	4,104.93	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 4400 Total	\$730,274.15	\$885,139.05	\$934,377.38	\$936,617.38	\$937,551.14	\$957,853.00
Revenues over (under) Expenditures	(\$686,013.15)	(\$851,468.05)	(\$889,672.38)	(\$889,912.38)	(\$875,754.40)	(\$883,212.00)

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Revenues-Division 4400

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Revenue							
Department : 440 - Health							
Division: 4400 - Health							
RevCategory: 300 - Permits & Licenses							
001-4-4400-31151	Food Mobile Unit Permits	60.00	3,100.00	22,050.00	22,050.00	9,214.30	10,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	130 Annual Permitted Food Establish.		130.00	(150.00)	(19,500.00)		
City Commission	17 Annual Permits for Kleberg County		17.00	(150.00)	(2,550.00)		
City Commission	Reduction based on FY 24-25 rev.		0.00	0.00	12,050.00		
001-4-4400-31154	Annual Food Permits	0.00	7,975.00	3,850.00	3,850.00	24,675.00	30,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	18 Mobile Food Units		18.00	(175.00)	(3,150.00)		
City Commission	4 Mobile Units for Kleberg County		4.00	(175.00)	(700.00)		
City Commission	Increase based on FY 24-25 revenues		0.00	0.00	(26,150.00)		
001-4-4400-31157	Temporary Food Event Permit	170.00	3,470.00	1,600.00	1,600.00	5,160.00	6,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/10-Increase per ICM		0.00	0.00	(2,000.00)		
City Commission	Based on Revenues in FY 24-25		0.00	0.00	(4,000.00)		
001-4-4400-31161	Produce Stand Permits	0.00	0.00	250.00	250.00	250.00	250.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	2 Produce Vendor Permits		2.00	(125.00)	(250.00)		
RevCategory: 300 - Permits & Licenses Total:		230.00	14,545.00	27,750.00	27,750.00	39,299.30	46,250.00
RevCategory: 500 - General Services Fees							
001-4-4400-55002	Dog Adoption Fee	1,800.00	899.00	1,300.00	1,300.00	552.00	1,084.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(1,084.00)		
001-4-4400-55003	Cat Adoption Fee	480.00	333.00	250.00	250.00	78.00	296.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(296.00)		
001-4-4400-55004	Other Animal Adoption Fee	205.00	160.00	200.00	200.00	30.00	132.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(132.00)		
001-4-4400-55006	Dog Released Fee	6,844.00	4,969.00	6,400.00	6,400.00	6,433.99	6,082.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(6,082.00)		
001-4-4400-55007	Cat Released Fee	129.00	50.00	130.00	130.00	90.00	90.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(90.00)		
001-4-4400-55008	Other Animal Released Fee	25.00	0.00	35.00	35.00	25.00	35.00



General Fund 001

Budget Details Revenues-Division 4400

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-4-4400-55010	Food Handler Card Fee	1,425.00	1,095.00	1,200.00	1,200.00	1,311.45	1,277.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(1,277.00)		
001-4-4400-55011	Food Handler Card Duplicate	5.00	0.00	15.00	15.00	5.00	0.00
001-4-4400-55012	Fundraiser Food Handler Class	450.00	175.00	325.00	325.00	295.00	295.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(295.00)		
001-4-4400-55015	Septic Tank Application Fee	10,575.00	11,280.00	7,000.00	7,000.00	10,475.00	15,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(10,777.00)		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(4,223.00)		
001-4-4400-55020	Foster Care Inspection Fee	150.00	150.00	100.00	100.00	50.00	100.00
001-4-4400-55025	Rabies Fees	0.00	0.00	0.00	0.00	3,080.00	4,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(4,000.00)		
RevCategory: 500 - General Services Fees Total:		22,088.00	19,111.00	16,955.00	16,955.00	22,425.44	28,391.00
RevCategory: 700 - Grants							
001-4-4400-72030	Donations	255.00	15.00	0.00	2,000.00	22.00	0.00
RevCategory: 700 - Grants Total:		255.00	15.00	0.00	2,000.00	22.00	0.00
RevCategory: 900 - Interest & Other							
001-4-4400-99000	Miscellaneous	21,688.00	0.00	0.00	0.00	50.00	0.00
RevCategory: 900 - Interest & Other Total:		21,688.00	0.00	0.00	0.00	50.00	0.00
Division: 4400 - Health Total:		44,261.00	33,671.00	44,705.00	46,705.00	61,796.74	74,641.00
Department : 440 - Health Total:		44,261.00	33,671.00	44,705.00	46,705.00	61,796.74	74,641.00
Revenue Total:		44,261.00	33,671.00	44,705.00	46,705.00	61,796.74	74,641.00



General Fund 001

Budget Details Expenditures-Division 4400 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 440 - Health							
Division: 4400 - Health							
Category: 10 - Personnel Services							
001-5-4400-11100	Salaries & Wages	403,818.37	499,055.23	521,702.40	523,670.82	523,670.82	543,279.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Admin Asst & Director		0.00	0.00	138,507.20		
City Commission	2-Attendant & (4) Specialists		0.00	0.00	186,867.20		
City Commission	3-(2) Inspectors		0.00	0.00	108,139.20		
City Commission	4-Intake Spec., (3) Kennel Attendants		0.00	0.00	101,404.16		
City Commission	5-(5) Anniversary Increases		0.00	0.00	6,070.13		
City Commission	6-FY 25-26 YE 11 day accrual		11.00	1,486.23	16,348.53		
City Commission	7-Less PY accrual		0.00	0.00	(14,057.42)		
001-5-4400-11200	Overtime	16,632.24	21,796.38	14,143.00	17,837.04	17,837.04	14,170.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	14,143.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	38.85	427.35		
City Commission	3-Less PY accrual		0.00	0.00	(400.35)		
001-5-4400-11301	Longevity - Non Civil Service	4,934.62	5,407.02	6,570.00	6,150.42	6,150.42	7,374.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-122 Years of Service		122.00	60.00	7,320.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	20.11	221.21		
City Commission	3-Less PY accrual		0.00	0.00	(167.21)		
001-5-4400-11400	Retirement - TMRS	32,855.75	45,686.88	48,600.96	49,189.10	49,189.10	52,632.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		132,767.28	0.09	12,400.46		
City Commission	2-9 Months Total Salaries @9.56%		398,301.85	0.10	38,077.66		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	138.68	1,525.48		
City Commission	4-Less PY accrual		0.00	0.00	(1,363.60)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	1,992.00		
001-5-4400-11500	FICA	31,373.80	38,742.21	41,695.67	40,808.35	40,808.35	43,247.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		562,450.89	0.08	43,027.49		
City Commission	2-FY 25-26 11 day accrual		11.00	118.21	1,300.31		
City Commission	3-Less PY accrual		0.00	0.00	(1,080.80)		
001-5-4400-11600	Group Health Insurance	86,048.50	114,548.17	142,008.00	146,935.40	146,935.40	139,860.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(4) EPO Plans		0.00	0.00	43,486.56		
City Commission	2-HMO Plan		0.00	0.00	18,081.36		
City Commission	3-(4) PPO Plans		0.00	0.00	78,292.08		



General Fund 001

Budget Details Expenditures-Division 4400

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-4400-11700	Workers' Compensation	5,184.21	11,199.29	11,577.27	12,170.23	12,170.23	11,610.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) WC Code 8810		1,798.21	0.41	737.27		
City Commission	2-(8) WC Code 8831		2,704.32	6.38	17,253.56		
City Commission	3-(2) WC Code 8833		1,121.98	1.21	1,357.60		
City Commission	4-Less Experience Modifier		19,348.43	(0.25)	(4,837.11)		
City Commission	5-Less Fund Discount		14,511.32	(0.20)	(2,902.26)		
City Commission	6-Whole Dollar Rounding		0.00	0.00	0.94		
001-5-4400-11800	Unemployment Compensation	133.66	1,528.13	1,479.00	1,480.36	1,480.36	1,586.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(13) Employees @ \$122		13.00	122.00	1,586.00		
001-5-4400-12200	Certification Pay	3,001.73	27.68	0.00	0.00	0.00	0.00
001-5-4400-12300	Life Insurance	762.84	934.38	944.00	965.74	965.74	1,031.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) Max Coverage		3.00	108.00	324.00		
City Commission	2-Base Coverage		327,000.00	0.00	706.32		
City Commission	Whole Dollar Rounding		0.00	0.00	0.68		
Category: 10 - Personnel Services Total:		584,745.72	738,925.37	788,720.30	799,207.46	799,207.46	814,789.00
Category: 20 - Supplies							
001-5-4400-21100	Supplies	6,622.92	6,926.41	5,750.00	6,841.89	6,722.23	6,000.00
Budget Notes							
Budget Code	Description						
City Commission	Office and Janitorial Supplies						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase		0.00	0.00	250.00		
City Commission	Core Budget		1.00	5,750.00	5,750.00		
001-5-4400-21200	Uniforms & Personal Wear	431.46	1,630.17	3,150.00	650.00	650.00	1,500.00
Budget Notes							
Budget Code	Description						
City Commission	PPE & Polo Shirts for Staff						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,500.00	1,500.00		
001-5-4400-21400	Chemicals	4,538.87	8,807.17	8,000.00	6,080.00	6,080.00	8,000.00
Budget Notes							
Budget Code	Description						
City Commission	Vector Control Chemicals, Mineral Oil & Kennesol						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase		0.00	0.00	1,000.00		
City Commission	Core Budget		1.00	7,000.00	7,000.00		
001-5-4400-21500	Motor Gas & Oil	16,037.70	14,767.27	12,000.00	12,800.00	12,800.00	13,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase		0.00	0.00	499.00		
City Commission	Gas Allocation		12.00	841.75	10,101.00		
City Commission	Oil Allocation		12.00	200.00	2,400.00		



General Fund 001

Budget Details Expenditures-Division 4400

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-4400-21700	Minor Eq/Furniture	528.86	1,689.26	2,500.00	905.92	905.92	2,000.00
Budget Notes							
Budget Code	Description						
City Commission	Replace or Purchase Furniture						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	2,000.00	2,000.00		
001-5-4400-21900	Animal Care	24,776.98	21,545.59	21,000.00	23,000.00	23,000.00	21,000.00
Budget Notes							
Budget Code	Description						
City Commission	Food & Supplies for Animals						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	21,000.00	21,000.00		
001-5-4400-22400	Medical Supplies	0.00	71.40	200.00	200.00	200.00	200.00
Budget Notes							
Budget Code	Description						
City Commission	Medical Supplies for Office						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	200.00	200.00		
001-5-4400-22402	Medical Supplies - Veterinary	8,833.89	7,380.09	7,500.00	8,643.79	9,343.79	7,500.00
Budget Notes							
Budget Code	Description						
City Commission	Medical Supplies for Animals						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	7,500.00	7,500.00		
001-5-4400-22600	Computers & Associated Equip	0.00	0.00	0.00	100.00	100.00	0.00
Category: 20 - Supplies Total:		61,770.68	62,817.36	60,100.00	59,221.60	59,801.94	59,200.00
Category: 30 - Services							
001-5-4400-31100	Communications	8,768.40	8,817.69	8,844.00	8,803.55	8,803.55	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	MITEL		12.00	142.75	1,713.00		
City Commission	Telecommunications (Internet)		12.00	359.00	4,308.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(8,841.00)		
City Commission	Verizon		12.00	235.00	2,820.00		
001-5-4400-31300	Postage & Freight	947.99	194.75	1,000.00	207.50	207.50	500.00
Budget Notes							
Budget Code	Description						
City Commission	Postage for Mail & Lab Testing						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	500.00	500.00		
001-5-4400-31400	Professional Services	10,301.91	18,879.34	12,000.00	21,443.95	20,943.95	20,000.00
Budget Notes							
Budget Code	Description						
City Commission	Licensed Veteranian for Shelter Animals Euthanasia						



General Fund 001

Budget Details Expenditures-Division 4400 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	8/13-Increase per ICM due to trend		0.00	0.00	2,000.00		
City Commission	Budget Increase		0.00	0.00	2,000.00		
City Commission	Core Budget		1.00	16,000.00	16,000.00		
001-5-4400-31425	Prof. Services-GPS	960.00	960.00	960.00	960.00	960.00	960.00
Budget Notes							
Budget Code	Description						
City Commission	Tracking System for Vehicles						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS Services		12.00	80.00	960.00		
001-5-4400-31488	Prof. Services-Minor Vet Care	23,302.38	20,917.89	20,000.00	13,972.88	13,972.88	20,000.00
Budget Notes							
Budget Code	Description						
City Commission	Medical Vet Care Procedures from a Licensed Vet						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	20,000.00	20,000.00		
001-5-4400-31500	Printing & Publishing	4,188.86	3,396.06	3,000.00	2,965.68	3,465.68	3,000.00
Budget Notes							
Budget Code	Description						
City Commission	To Print Various Forms						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Economy Printing		0.00	0.00	1,644.00		
City Commission	Toshiba Copies Overage		12.00	113.00	1,356.00		
001-5-4400-31600	Training & Travel	1,846.78	190.00	3,000.00	3,600.00	3,900.00	3,000.00
Budget Notes							
Budget Code	Description						
City Commission	Animal Control Training & Conferences - TEHA and TML Annual						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	3,000.00	3,000.00		
001-5-4400-31700	Memberships & Dues	341.82	686.82	500.00	500.00	500.00	500.00
Budget Notes							
Budget Code	Description						
City Commission	Membership Dues for TEHA and Texas Mosquito Control Association.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TCEQ Renewal		1.00	111.00	111.00		
City Commission	TDA Licence		2.00	79.50	159.00		
City Commission	TEEX Registration		2.00	40.00	80.00		
City Commission	TEHA Membership		2.00	75.00	150.00		
001-5-4400-31800	Equipment Rent	1,591.63	2,094.77	1,500.00	659.99	959.99	1,500.00
Budget Notes							
Budget Code	Description						
City Commission	Cylinder Rental Fees						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,500.00	1,500.00		



General Fund 001

Budget Details Expenditures-Division 4400

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-4400-31900	Catering	267.56	273.42	544.00	544.00	544.00	544.00
Budget Notes							
Budget Code	Description						
City Commission	Provide Catering for Training & Events						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	544.00	544.00		
001-5-4400-32100	State Fees	420.00	1,220.00	260.00	760.00	760.00	860.00
Budget Notes							
Budget Code	Description						
City Commission	DSHS/Food Handler Program (\$600.00 every other year renewal).						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	DSHS/Food Handler License		1.00	600.00	600.00		
City Commission	TCE Council Fee		1.00	260.00	260.00		
001-5-4400-32300	Utilities	12,967.23	11,626.20	15,336.00	10,655.49	10,655.49	24,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase due to new kennels		0.00	0.00	9,564.00		
City Commission	COK-Water Service		12.00	150.00	1,800.00		
City Commission	GEXA-Electric		12.00	615.00	7,380.00		
City Commission	Propane		12.00	438.00	5,256.00		
001-5-4400-32400	Laundry	1,664.35	1,968.20	1,500.00	2,079.62	2,079.62	2,000.00
Budget Notes							
Budget Code	Description						
City Commission	Animal Control's Uniform Laundry Fees						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase		0.00	0.00	20.00		
City Commission	Laundry Services		12.00	165.00	1,980.00		
Category: 30 - Services Total:		67,568.91	71,225.14	68,444.00	67,152.66	67,752.66	76,864.00
Category: 40 - Repairs							
001-5-4400-41100	Vehicle Maintenance	8,618.04	3,892.47	5,000.00	2,500.00	2,500.00	4,000.00
Budget Notes							
Budget Code	Description						
City Commission	Repair and Vehicle Maintenance						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	4,000.00	4,000.00		
001-5-4400-41400	Equipment Maintenance	198.17	280.23	500.00	250.00	250.00	500.00
Budget Notes							
Budget Code	Description						
City Commission	Repair and Maintain Equipment						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	500.00	500.00		
Category: 40 - Repairs Total:		8,816.21	4,172.70	5,500.00	2,750.00	2,750.00	4,500.00
Category: 50 - Maintenance							
001-5-4400-51100	Building Maintenance	4,383.63	5,049.82	5,000.00	4,180.73	3,934.15	2,500.00
Budget Notes							
Budget Code	Description						
City Commission	Repair and Up Keep of Buildings						



General Fund 001

Budget Details Expenditures-Division 4400

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(2,310.00)		
City Commission	Core Budget		1.00	4,810.00	4,810.00		
Category: 50 - Maintenance Total:		4,383.63	5,049.82	5,000.00	4,180.73	3,934.15	2,500.00
Category: 60 - Leases							
001-5-4400-64100	Operating Lease	2,989.00	2,948.66	6,613.08	4,104.93	4,104.93	0.00
Budget Notes							
Budget Code	Description						
City Commission	Copier Leasing Fees						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba Lease		12.00	306.25	3,675.00		
City Commission	Transferred to Div 1030		0.00	0.00	(3,675.00)		
Category: 60 - Leases Total:		2,989.00	2,948.66	6,613.08	4,104.93	4,104.93	0.00
Division: 4400 - Health Total:		730,274.15	885,139.05	934,377.38	936,617.38	937,551.14	957,853.00
Department : 440 - Health Total:		730,274.15	885,139.05	934,377.38	936,617.38	937,551.14	957,853.00
Expense Total:		730,274.15	885,139.05	934,377.38	936,617.38	937,551.14	957,853.00

PARKS AND RECREATION

DESCRIPTION

The Park & Recreation Department oversees the operation and maintenance of all parks within the community including the Dick Kleberg Park, L.E. Ramey Golf Course, and the Brookshire Pool. The department is responsible for the implementation of recreational programs that include baseball, basketball, football, track and other sports, arts, crafts, exercise, and nature-based programming for all ages.



PARKS ADMINISTRATION

This Division consists of Parks Director, Parks Manager and Administrative Assistant. The conversation in our community suggests increase recreational programming for families. To grow into providing more services, some changes will be necessary to our administrative and recreation scheduling as budgets allow.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Parks & Recreation Director	1	1	1	1
Parks Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Recreation Coordinator	0	0	0	1
Total Full-Time Positions	3	3	3	4
Total Part-Time Positions	0	0	0	0

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$265,381.08	\$296,456.07	\$325,559.00	\$311,990.21	\$312,255.60	\$364,537.00
20-Supplies	3,894.27	1,682.05	2,755.00	1,750.00	1,750.00	2,490.00
30-Services	87,856.19	105,042.99	119,270.00	133,326.89	133,326.89	116,798.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	624.90	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 4501 Total	\$357,131.54	\$403,181.11	\$447,584.00	\$447,692.00	\$447,332.49	\$483,825.00

PARKS AND RECREATION

GOLF COURSE MAINTENANCE

L. E. Ramey Golf Course Maintenance provides maintenance programs to care for all areas of the course, driving range and buildings. Maintenance employees are supervised by the course Foreman who is also supervised by the course Foreman who is also supervised by the Golf Course Superintendent. All maintenance positions are recorded in this division except for the Golf Course Superintendent, which is recorded in the Pro Shop Division.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Foreman	1	1	1	1
Light Equipment Operator	1	1	1	1
Grounds Maintenance Worker	5	5	2	2
PT-Grounds Maintenance Worker	0	0	3	2
Total Full-Time Positions	7	7	4	4
Total Part-Time Positions	0	0	3	2
Total Positions	7	7	7	6

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$222,643.26	\$285,537.85	\$297,996.77	\$309,703.68	\$309,703.68	\$298,323.00
20-Supplies	111,613.75	118,302.65	85,640.00	82,863.21	83,995.97	81,700.00
30-Services	65,764.91	69,767.54	72,720.56	73,240.49	72,503.43	64,490.00
40-Repairs	4,344.20	9,663.79	7,000.00	6,622.83	6,605.04	6,500.00
50-Maintenance	1,251.33	7,801.14	10,055.00	16,229.50	16,318.50	7,000.00
60-Leases	58,462.06	40,832.03	73,914.24	72,665.96	72,665.96	71,974.00
70-Capital Outlay	259,520.00	298,465.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	1,318.41	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 4502 Total	\$723,599.51	\$830,370.00	\$547,326.57	\$562,644.08	\$561,792.58	\$529,987.00

PARK MAINTENANCE

The Park Maintenance Division of the Parks Department is responsible for the day-to-day inspections, repairs and maintenance of all Parks, open spaces, buildings, dog park, shelters, trails, playgrounds, picnic areas, gardens, aquatics, and athletic facilities.

The maintenance staff provides support to community events and recreational programming as needed. Many capital improvement projects are completed in house by Parks staff, saving funds on contracting those projects out to contractors.

PARKS AND RECREATION

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Foreman	1	1	1	1
Light Equipment Operator	2	2	2	2
Grounds Maintenance Worker	7	7	5	4
PT-Grounds Maintenance Worker	0	0	2	3
Total Full-Time Positions	10	10	8	7
Total Part-Time Positions	0	0	2	3
Total Positions	10	10	10	10

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$396,646.55	\$475,349.64	\$520,375.00	\$491,044.98	\$491,044.98	\$534,659.00
20-Supplies	50,415.23	52,804.60	57,354.00	48,221.01	48,221.01	51,624.00
30-Services	22,502.97	32,097.67	30,808.00	27,988.98	27,988.98	15,206.00
40-Repairs	17,283.78	19,211.86	13,070.00	12,293.17	12,438.14	13,070.00
50-Maintenance	14,790.28	50,596.53	29,905.00	30,745.61	30,745.61	29,405.00
60-Leases	3,292.28	2,944.74	3,320.00	3,044.64	3,044.64	0.00
70-Capital Outlay	7,276.50	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	18,450.70	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 4503 Total	\$512,207.59	\$633,005.04	\$654,832.00	\$631,789.09	\$613,483.36	\$643,964.00

GOLF COURSE PRO SHOP

This division records staffing for the Golf Course Superintendent and Pro Shop staff.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Golf Course Superintendent	1	1	1	1
Pro Shop Attendant	3	3	1	1
PT-Shop Attendant	0	0	2	2
Total Full-Time Positions	4	4	2	2
Total Part-Time Positions	0	0	2	2
Total Positions	4	4	4	4

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$188,388.14	\$217,700.05	\$226,107.88	\$234,152.64	\$234,481.74	\$233,112.00
20-Supplies	0.00	0.00	0.00	0.00	0.00	0.00
30-Services	0.00	0.00	0.00	0.00	0.00	0.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 4512 Total	\$188,388.14	\$217,700.05	\$226,107.88	\$234,152.64	\$234,481.74	\$233,112.00

PARK RECREATIONAL AND SEASONAL

The Recreational and Seasonal Division is manned by seasonal employees only. We currently serve special events and summer activities such as camps and aquatics. More discussions are appearing on social media regarding the need for more family recreational opportunities. We will strive to make this our focus and grow our services. Brutal heat this summer will need to look at a few changes to better protect patrons and still provide great programming. KISD started school July 31st this year so both of our major school districts were back in school during the entire month of August. This and the heat will reflect some lower participant numbers in aquatics and summer recreation.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Seasonal Workers	30	30	36	30
Recreation Coordinator	0	1	0	0
Maintenance Worker	0	0	0	0
Total Full-Time Positions	30	31	36	30
Total Seasonal Positions	30	31	36	30

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$109,850.32	\$139,860.55	\$162,228.79	\$162,315.43	\$163,537.33	\$125,132.00
20-Supplies	20,390.83	37,091.93	29,128.00	49,837.89	50,503.55	29,128.00
30-Services	68,963.32	71,973.38	44,440.00	80,325.07	81,305.56	45,628.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 4513 Total	\$199,204.47	\$248,925.86	\$235,796.79	\$292,478.39	\$295,346.44	\$199,888.00

SOFTBALL LEAGUE

The Kingsville Parks' Youth Pony League was established to administer the youth baseball and softball recreational league playing in Dick Kleberg Park. This Division was deleted due to the dissolution of the league and the creation of a non-profit organization – Kingsville Pony League that now runs the Youth league independently from the City Parks System.

Since this Division no longer exists there are not the other sections that are shown for other Divisions. The Division Budgetary Information is presented for prior year activity.

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-Supplies	43534.40	9.99	0.00	0.00	0.00	0.00
30-Services	27683.54	0.00	0.00	0.00	0.00	0.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 4514 Total	\$71,217.94	\$9.99	\$0.00	\$0.00	\$0.00	\$0.00

DEPARTMENT SUMMARY

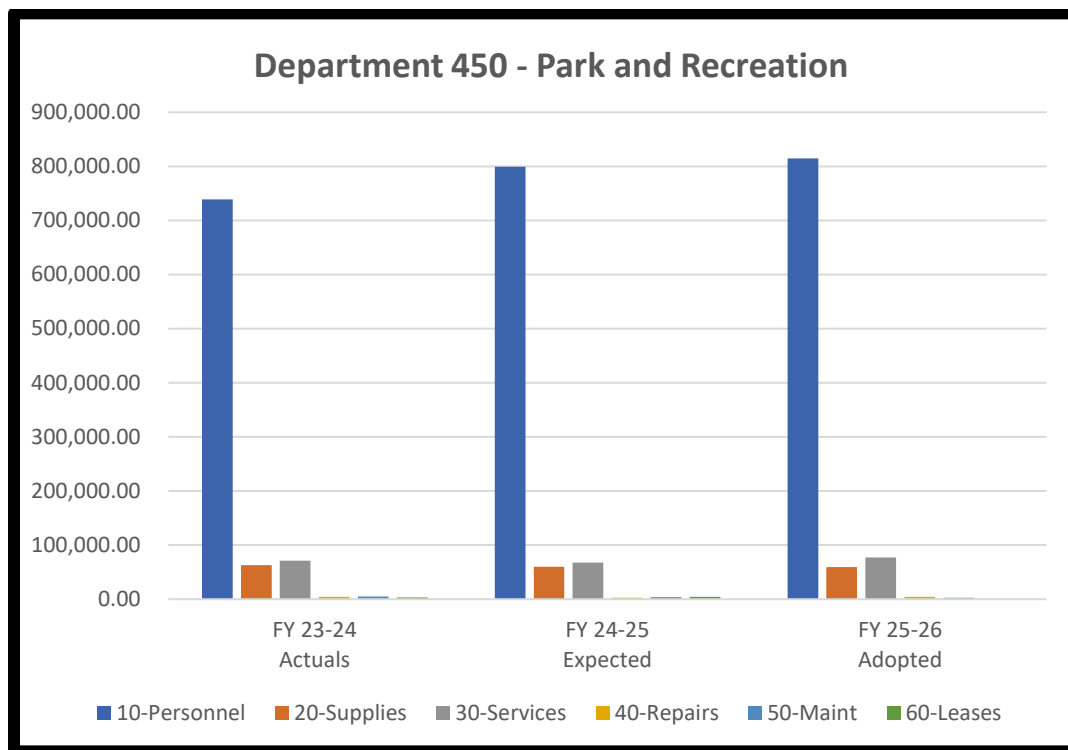
FY 25-26 BUDGETED REVENUES

REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
500 - General Services Fees	\$1,139,972.39	\$973,052.76	\$1,153,800.00	\$1,169,800.00	\$1,077,874.70	\$1,091,600.00
700 - Grants	\$24,050.00	\$44,050.00	\$35,000.00	\$68,220.09	\$74,370.09	\$0.00
900 - Interest & Other	\$1,737.67	\$299,077.52	\$0.00	\$0.00	\$242.50	\$150.00
Dept 450 Total	\$1,165,760.06	\$1,316,180.28	\$1,188,800.00	\$1,238,020.09	\$1,152,487.29	\$1,091,750.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$1,182,909.35	\$1,414,904.16	\$1,532,267.44	\$1,509,206.94	\$1,511,023.33	\$1,555,763.00
20-Supplies	229,848.48	209,891.22	174,877.00	182,672.11	184,470.53	164,942.00
30-Services	272,770.93	278,881.58	267,238.56	314,881.43	315,124.86	242,122.00
40-Repairs	21,627.98	28,875.65	20,070.00	18,916.00	19,043.18	19,570.00
50-Maintenance	16,041.61	58,397.67	39,960.00	46,975.11	47,064.11	36,405.00
60-Leases	61,754.34	43,776.77	77,234.24	75,710.60	75,710.60	71,974.00
70-Capital Outlay	266,796.50	298,465.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	20,394.01	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Department 450 Total	\$2,051,749.19	\$2,333,192.05	\$2,111,647.24	\$2,168,756.20	\$2,152,436.61	\$2,090,776.00
Revenues over (under) Expenditures	(\$885,989.13)	(\$1,017,011.77)	(\$922,847.24)	(\$930,736.11)	(\$999,949.32)	(\$999,026.00)

FY 25-26 EXPENDITURES COMPARATIVE





General Fund 001

Budget Details Revenues-Division 4501

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Revenue							
Department : 450 - Parks & Recreation							
Division: 4501 - Parks & Rec - Admin							
RevCategory: 500 - General Services Fees							
001-4-4501-58002	Contribution from County	465,000.00	465,000.00	465,000.00	465,000.00	465,000.00	465,000.00
Budget Notes							
Budget Code	Description						
City Commission	Park Admin Contribution from County						
	Per existing interlocal agreement						
	\$465,000 will be contributed to the						
	City for the operation and						
	maintenance of all County and City						
	parks.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Cont. from County - Interlocal Agree.		1.00	(465,000.00)	(465,000.00)		
RevCategory: 500 - General Services Fees Total:		465,000.00	465,000.00	465,000.00	465,000.00	465,000.00	465,000.00
Division: 4501 - Parks & Rec - Admin Total:		465,000.00	465,000.00	465,000.00	465,000.00	465,000.00	465,000.00



General Fund 001

Budget Details Revenues-Division 4502

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Revenue							
Department : 450 - Parks & Recreation							
Division: 4502 - L.E. Ramey Golf Course Maintenance							
RevCategory: 500 - General Services Fees							
001-4-4502-58001	Golf Course Revenue-Tournaments	19,171.28	14,324.75	23,000.00	23,000.00	21,594.30	23,000.00
Budget Notes							
Budget Code	Description						
City Commission	Increase in Golf Tournaments						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Tournament Revenue Est. for FY 24-25		1.00	(23,000.00)	(23,000.00)		
001-4-4502-58002	Contribution from County	164,760.04	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
Budget Notes							
Budget Code	Description						
City Commission	County donation						
001-4-4502-58004	Membership Fees	31,489.21	29,115.35	30,000.00	30,000.00	25,673.05	35,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(28,760.00)		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(6,240.00)		
001-4-4502-58005	Merchandise Sales	19,038.34	20,792.98	20,000.00	20,000.00	21,671.52	25,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(20,501.00)		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(4,499.00)		
001-4-4502-58006	Cart Rentals	55,879.24	57,862.53	58,000.00	58,000.00	69,987.49	75,000.00
Budget Notes							
Budget Code	Description						
City Commission	Increase in Cart Rentals						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 revenues		0.00	0.00	(75,000.00)		
001-4-4502-58007	Driving Range Fees	25,172.62	29,759.15	26,500.00	26,500.00	33,056.37	33,100.00
Budget Notes							
Budget Code	Description						
City Commission	Promote Driving Range						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 revenues		0.00	0.00	(33,100.00)		
001-4-4502-58008	Green Fees	125,994.14	163,521.32	269,000.00	269,000.00	188,399.42	190,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 revenues		0.00	0.00	(190,000.00)		
001-4-4502-58009	Rental Fees	5,333.20	32.34	1,000.00	1,000.00	500.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/10-Decrease per ICM		0.00	0.00	1,455.00		
City Commission	Based on avg of last 3 months		0.00	0.00	(1,955.00)		



General Fund 001

Budget Details Revenues-Division 4502

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-4-4502-58010	Food & Beverage Sales	17,626.85	25,923.36	23,000.00	23,000.00	22,376.10	25,000.00
Budget Notes							
Budget Code	Description						
City Commission	Sell hotdogs, frito pies						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(21,975.00)		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(3,025.00)		
001-4-4502-58014	Alcohol Sales	37,535.43	41,763.76	41,000.00	41,000.00	42,717.60	45,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(40,672.00)		
City Commission	Increase Est. based on FY 24-25 EA		0.00	0.00	(4,328.00)		
001-4-4502-58015	Golf Lessons	480.00	1,320.00	700.00	700.00	350.00	0.00
RevCategory: 500 - General Services Fees Total:		502,480.35	419,415.54	527,200.00	527,200.00	461,325.85	486,600.00
RevCategory: 900 - Interest & Other							
001-4-4502-99000	Miscellaneous	12.92	(81.49)	0.00	0.00	147.50	150.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(150.00)		
001-4-4502-99602	Lease Proceeds	0.00	298,465.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:		12.92	298,383.51	0.00	0.00	147.50	150.00
Division: 4502 - L.E. Ramey Golf Course Maint Total:		502,493.27	717,799.05	527,200.00	527,200.00	461,473.35	486,750.00



General Fund 001

Budget Details Revenues-Division 4513

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Revenue						
Department : 450 - Parks & Recreation						
Division: 4513 - Parks-Recreational Programs						
RevCategory: 500 - General Services Fees						
001-4-4513-58003 Park Donations	3,500.00	0.00	0.00	16,000.00	16,000.00	0.00
Budget Notes						
Budget Code	Description					
City Commission	Need the history for a couple of years. Will not be using this account. Will use a different account in the 700 's					
001-4-4513-58050 Rec Hall Rental Fees	20,480.00	20,725.00	28,000.00	28,000.00	32,982.85	35,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Increased Est. based on FY 24-25 EA	0.00	0.00	(10,270.00)		
City Commission	Rec Hall Rentals	1.00	(22,000.00)	(22,000.00)		
City Commission	Reduction to avg of last 3 years	0.00	0.00	3,270.00		
City Commission	Shelter Rental Fee Revenue Estimates	0.00	0.00	(6,000.00)		
001-4-4513-58051 Field Rental Fees	5,095.50	9,174.75	13,000.00	13,000.00	8,947.30	10,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Based on avg of last 3 years	0.00	0.00	(7,740.00)		
City Commission	Increased Est. based on FY 24-25 EA	0.00	0.00	(2,260.00)		
001-4-4513-58053 BBQ Rental Fees	50.00	50.00	500.00	500.00	0.00	0.00
001-4-4513-58054 Electricity Fees	4,171.50	1,898.50	6,000.00	6,000.00	5,221.70	6,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Based on avg of last 3 years	0.00	0.00	(3,764.00)		
City Commission	Increased Est. based on FY 24-25 EA	0.00	0.00	(2,236.00)		
001-4-4513-58056 Concession Rental Revenue	1,718.60	158.00	2,000.00	2,000.00	0.00	0.00
001-4-4513-58058 Adult Softball League Fees	4,200.00	(200.00)	15,000.00	15,000.00	0.00	0.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	5 sessions next year	5.00	(3,000.00)	(15,000.00)		
City Commission	8/10-Decrease as no activity thru Aug	0.00	0.00	15,000.00		
001-4-4513-58059 Adult Softball League-Tournaments	2,120.00	1,300.00	0.00	0.00	0.00	0.00
001-4-4513-58060 Swim Lessons	9,360.00	11,787.97	15,000.00	15,000.00	15,000.00	16,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Based on avg of last 3 years	0.00	0.00	(12,050.00)		
City Commission	Increased Est. based on FY 24-25 EA	0.00	0.00	(3,950.00)		
001-4-4513-58061 Pool Party Rental	5,990.00	3,660.00	8,000.00	8,000.00	8,000.00	8,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Based on avg of last 3 years	0.00	0.00	(6,000.00)		
City Commission	Increased Est. based on FY 24-25 EA	0.00	0.00	(2,000.00)		



General Fund 001

Budget Details Revenues-Division 4513

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-4-4513-58062	Swim Team Registration	0.00	0.00	9,000.00	9,000.00	9,000.00	9,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Kingsville Swim Team & Guard Reimb.		1.00	(9,000.00)	(9,000.00)		
001-4-4513-58065	Swimming Pool Adm.-Open Swim	11,896.00	12,894.00	15,000.00	15,000.00	15,000.00	15,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(13,264.00)		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(1,736.00)		
001-4-4513-58066	Swimming Pool Adm.-Aerobic Swim	45.00	1,324.00	500.00	500.00	500.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Water Aerobics		1.00	(500.00)	(500.00)		
001-4-4513-58067	Swimming Pool Adm.-Nite Swim	10,316.00	2,032.00	10,000.00	10,000.00	10,000.00	10,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Nite open swim		1.00	(10,000.00)	(10,000.00)		
001-4-4513-58068	5k Registration	610.00	6,955.00	8,000.00	8,000.00	8,000.00	8,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	5k held monthly		1.00	(8,000.00)	(8,000.00)		
001-4-4513-58069	Downtown Pavilion Rental Fees	285.00	35.00	400.00	400.00	400.00	400.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Maggie Salinas Pavilion		1.00	(400.00)	(400.00)		
001-4-4513-58070	Centennial Bandstand Rental Fees	0.00	0.00	100.00	100.00	100.00	100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Bandstand		1.00	(100.00)	(100.00)		
001-4-4513-58071	Recreation Fees	10,851.00	9,857.00	12,000.00	12,000.00	13,387.00	15,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/12-Increase per ICM		0.00	0.00	(3,000.00)		
City Commission	Based on avg of last 3 years		0.00	0.00	(10,903.00)		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(1,097.00)		
001-4-4513-58073	Swimming Pool Adm.-Sr/Adult Swim	2,278.00	252.00	2,000.00	2,000.00	2,000.00	2,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Senior swim		1.00	(2,000.00)	(2,000.00)		
001-4-4513-58074	Swimming Pool Adm.-Volleyball	519.00	2,942.00	4,000.00	4,000.00	4,000.00	4,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Volleyball - Teen Night Tuesday		1.00	(4,000.00)	(4,000.00)		
001-4-4513-58075	Scoreboard Advertising Revenue	0.00	2,000.00	12,500.00	12,500.00	2,000.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/12-Decrease per ICM		0.00	0.00	15,000.00		
City Commission	Based on last 3 years revenues		0.00	0.00	(2,000.00)		
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(13,000.00)		



General Fund 001

Budget Details Revenues-Division 4513

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

[001-4-4513-58076](#) Pool Season Pass Cards

Budget Detail

Budget Code **Description**
City Commission Based on FY 24-25 revenues
RevCategory: 500 - General Services Fees Total:

RevCategory: 700 - Grants

[001-4-4513-72030](#) Donations

RevCategory: 700 - Grants Total:

RevCategory: 900 - Interest & Other

[001-4-4513-99000](#) Miscellaneous

RevCategory: 900 - Interest & Other Total:

Division: 4513 - Parks-Recreational Programs Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
130.00	670.00	600.00	600.00	1,010.00	1,000.00
	Units	Price	Amount		
	0.00	0.00	(1,000.00)		
93,615.60	87,515.22	161,600.00	177,600.00	151,548.85	140,000.00
24,050.00	44,050.00	35,000.00	68,220.09	74,370.09	0.00
24,050.00	44,050.00	35,000.00	68,220.09	74,370.09	0.00
1,724.75	694.01	0.00	0.00	95.00	0.00
1,724.75	694.01	0.00	0.00	95.00	0.00
119,390.35	132,259.23	196,600.00	245,820.09	226,013.94	140,000.00



General Fund 001

Budget Details Revenues-Division 4514

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Revenue						
Department : 450 - Parks & Recreation						
Division: 4514 - Softball League						
RevCategory: 500 - General Services Fees						
001-4-4514-58003 Softball League Donations/Sponsor.	14,350.00	0.00	0.00	0.00	0.00	0.00
001-4-4514-58056 Softball League Concession Revenue	20,272.95	102.00	0.00	0.00	0.00	0.00
001-4-4514-58058 Softball League Fees	44,253.49	(80.00)	0.00	0.00	0.00	0.00
001-4-4514-58059 Tournament Fees	0.00	1,100.00	0.00	0.00	0.00	0.00
RevCategory: 500 - General Services Fees Total:	78,876.44	1,122.00	0.00	0.00	0.00	0.00
Division: 4514 - Softball League Total:	78,876.44	1,122.00	0.00	0.00	0.00	0.00
Department : 450 - Parks & Recreation Total:	1,165,760.06	1,316,180.28	1,188,800.00	1,238,020.09	1,152,487.29	1,091,750.00
Revenue Total:	1,165,760.06	1,316,180.28	1,188,800.00	1,238,020.09	1,152,487.29	1,091,750.00



General Fund 001

Budget Details Expenditures-Division 4501 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 450 - Parks & Recreation							
Division: 4501 - Parks & Rec - Admin							
Category: 10 - Personnel Services							
001-5-4501-11100	Salaries & Wages	190,991.18	209,578.93	216,757.00	218,272.92	218,272.92	255,948.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Manager, Director & Admin Asst		0.00	0.00	217,651.20		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	597.40	6,571.40		
City Commission	3-Less PY accrual		0.00	0.00	(5,978.60)		
City Commission	4-Recreation Coordinator		0.00	0.00	37,704.00		
001-5-4501-11200	Overtime	3,633.66	3,292.35	2,400.00	2,751.20	3,016.59	2,413.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	2,400.00		
City Commission	2-FY 24-26 YE 11 day accrual		11.00	6.59	72.49		
City Commission	3-Less PY accrual		0.00	0.00	(59.49)		
001-5-4501-11301	Longevity - Non Civil Service	1,815.16	1,999.71	2,350.00	2,158.22	2,158.22	2,597.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-42 Years of Service		42.00	60.00	2,520.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	6.92	76.12		
City Commission	3-Less PY accrual		0.00	0.00	(59.12)		
City Commission	4-Recreation Coordinator		0.00	0.00	60.00		
001-5-4501-11400	Retirement - TMRS	16,101.93	19,532.64	20,505.00	20,638.34	20,638.34	25,763.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		55,642.80	0.09	5,197.04		
City Commission	2-9 Months Total Salaries @ 9.56%		166,928.40	0.10	15,958.36		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	58.12	639.32		
City Commission	4-Less PY accrual		0.00	0.00	(598.72)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	835.00		
City Commission	6-Recreation Coordinator		0.00	0.00	3,732.00		
001-5-4501-11500	FICA	14,264.92	15,566.89	17,029.00	16,156.86	16,156.86	19,964.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		222,571.20	0.08	17,026.70		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	46.78	514.58		
City Commission	3-Less PY accrual		0.00	0.00	(466.28)		
City Commission	4-Recreation Coordinator		0.00	0.00	2,889.00		
001-5-4501-11600	Group Health Insurance	37,042.60	45,264.34	65,252.00	50,700.95	50,700.95	56,324.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) EPO Plans		0.00	0.00	38,242.32		
City Commission	2-(1) PPO Plan		0.00	0.00	9,040.68		
City Commission	3-(2) HMO Plan		0.00	0.00	9,041.00		



General Fund 001

Budget Details Expenditures-Division 4501 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-4501-11700 Workers' Compensation	322.68	561.90	580.00	638.98	638.98	641.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(3) WC Code 8810	2,225.71	0.41	912.54		
City Commission	2-Less Experience Modifier	912.54	(0.25)	(228.14)		
City Commission	3-Less Fund Discount	684.40	(0.20)	(136.88)		
City Commission	4-Whole Dollar Rounding	0.00	0.00	0.48		
City Commission	5-Recreation Coordinator	0.00	0.00	93.00		
001-5-4501-11800 Unemployment Compensation	26.56	351.00	370.00	378.02	378.02	488.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(4) Employees @ \$122	4.00	122.00	488.00		
001-5-4501-12200 Certification Pay	890.07	8.61	0.00	0.00	0.00	0.00
001-5-4501-12300 Life Insurance	292.32	299.70	316.00	294.72	294.72	399.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(2) Max Coverage	2.00	108.00	216.00		
City Commission	2-(1) Base Coverage	46,000.00	0.00	99.36		
City Commission	3-Whole Dollar Rounding	0.00	0.00	0.64		
City Commission	4-Recreation Coordinator	0.00	0.00	83.00		
Category: 10 - Personnel Services Total:	265,381.08	296,456.07	325,559.00	311,990.21	312,255.60	364,537.00
Category: 20 - Supplies						
001-5-4501-21100 Supplies	2,620.69	1,477.90	1,590.00	1,750.00	1,590.00	1,590.00
Budget Notes						
Budget Code	Description					
City Commission	Office Supplies for Park Operations					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core Budget	1.00	1,590.00	1,590.00		
001-5-4501-21200 Uniforms & Personal Wear	399.84	0.00	525.00	0.00	0.00	400.00
Budget Notes						
Budget Code	Description					
City Commission	Parks/City Logo Shirts					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(125.00)		
City Commission	Shirts for Admin and Advisory Board	1.00	525.00	525.00		
001-5-4501-21700 Minor Eq/Furniture	873.74	204.15	640.00	0.00	160.00	500.00
Budget Notes						
Budget Code	Description					
City Commission	Misc Office Equipment and Furniture					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(140.00)		
City Commission	Minor Equipment	1.00	640.00	640.00		
Category: 20 - Supplies Total:	3,894.27	1,682.05	2,755.00	1,750.00	1,750.00	2,490.00
Category: 30 - Services						
001-5-4501-31100 Communications	542.30	595.07	552.00	542.76	542.76	0.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Transferred to Div 1030-31100	0.00	0.00	(543.00)		
City Commission	Verizon	12.00	45.25	543.00		



General Fund 001

Budget Details Expenditures-Division 4501 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-4501-31400 Professional Services	2,176.63	93.90	500.00	250.00	250.00	500.00
Budget Notes						
Budget Code	Description					
City Commission	Website Updates & Photos for Advertising Events					
Budget Detail						
Budget Code	Description					
City Commission		Units	Price	Amount		
		1.00	500.00	500.00		
001-5-4501-31600 Training & Travel	35.00	970.34	3,500.00	6,542.98	6,542.98	3,500.00
Budget Notes						
Budget Code	Description					
City Commission	Training and Conferences for Admin					
Budget Detail						
Budget Code	Description					
City Commission		Units	Price	Amount		
		1.00	3,500.00	3,500.00		
001-5-4501-31700 Memberships & Dues	1,104.89	1,190.00	3,430.00	1,360.00	1,360.00	1,510.00
Budget Notes						
Budget Code	Description					
City Commission	Dues for Rotary, NRPA & TRAP					
Budget Detail						
Budget Code	Description					
City Commission		Units	Price	Amount		
		2.00	175.00	350.00		
City Commission		4.00	240.00	960.00		
City Commission		2.00	100.00	200.00		
001-5-4501-32300 Utilities	83,997.37	102,193.68	104,688.00	118,031.15	118,031.15	104,688.00
Budget Detail						
Budget Code	Description					
City Commission		Units	Price	Amount		
		12.00	85.00	1,020.00		
City Commission		4.00	138.00	552.00		
City Commission		12.00	238.00	2,856.00		
City Commission		12.00	415.00	4,980.00		
City Commission		12.00	40.00	480.00		
City Commission		12.00	7,900.00	94,800.00		
001-5-4501-34400 Keep Kingsville Beautiful	0.00	0.00	6,600.00	6,600.00	6,600.00	6,600.00
Budget Detail						
Budget Code	Description					
City Commission		Units	Price	Amount		
		0.00	0.00	6,600.00		
Category: 30 - Services Total:	87,856.19	105,042.99	119,270.00	133,326.89	133,326.89	116,798.00
Category: 85 - Department Reductions						
001-5-4501-85000 Department Year End Reductions	0.00	0.00	0.00	624.90	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	624.90	0.00	0.00
Division: 4501 - Parks & Rec - Admin Total:	357,131.54	403,181.11	447,584.00	447,692.00	447,332.49	483,825.00
Department : 450 - Parks & Recreation Total:	357,131.54	403,181.11	447,584.00	447,692.00	447,332.49	483,825.00
Expense Total:	357,131.54	403,181.11	447,584.00	447,692.00	447,332.49	483,825.00



General Fund 001

Budget Details Expenditures-Division 4502 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 450 - Parks & Recreation							
Division: 4502 - L.E. Ramey Golf Course Maintenance							
Category: 10 - Personnel Services							
001-5-4502-11100	Salaries & Wages	159,368.57	192,252.85	198,437.87	206,913.96	206,913.96	199,680.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Equipment Oper & Foreman		0.00	0.00	85,737.60		
City Commission	2-(4) Maintenance Workers		0.00	0.00	112,411.52		
City Commission	3-(1) Anniversary Increase		0.00	0.00	1,476.80		
City Commission	4-FY 25-26 YE 11 day accrual		11.00	548.42	6,032.62		
City Commission	5-Less PY accrual		0.00	0.00	(5,978.54)		
001-5-4502-11200	Overtime	14,619.16	12,671.69	8,000.00	10,261.60	10,261.60	8,017.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	8,000.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	21.98	241.78		
City Commission	3-Less PY accrual		0.00	0.00	(224.78)		
001-5-4502-11301	Longevity - Non Civil Service	573.56	977.71	1,514.00	1,298.12	1,298.12	1,820.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-26 Years of Service		30.00	60.00	1,800.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	4.95	54.45		
City Commission	3-Less PY accrual		0.00	0.00	(34.45)		
001-5-4502-11400	Retirement - TMRS	11,615.19	16,568.61	17,743.30	18,138.96	18,138.96	19,174.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		48,357.19	0.09	4,516.56		
City Commission	2-9 Months Total Salaries @ 9.56%		145,071.57	0.10	13,868.84		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	50.51	555.61		
City Commission	4-Less PY accrual		0.00	0.00	(492.01)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	725.00		
001-5-4502-11500	FICA	12,988.32	15,170.31	15,941.10	16,323.37	16,323.37	16,081.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		209,425.92	0.08	16,021.08		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	44.01	484.11		
City Commission	3-Less PY accrual		0.00	0.00	(424.19)		
001-5-4502-11600	Group Health Insurance	20,434.56	41,536.83	49,859.00	49,749.99	49,749.99	46,993.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) EPO Plan		0.00	0.00	9,040.68		
City Commission	2-(1) HMO Plan		0.00	0.00	19,870.56		
City Commission	3-(2) PPO Plan		0.00	0.00	18,081.76		
001-5-4502-11700	Workers' Compensation	2,755.61	5,164.83	5,336.50	5,905.23	5,905.23	5,402.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(6) WC Code 9060		2,094.26	4.03	8,439.87		
City Commission	2-Less Fund Discount		8,439.87	(0.20)	(1,687.97)		
City Commission	3-Less Experience Modifier		6,751.90	(0.20)	(1,350.38)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.48		



General Fund 001

Budget Details Expenditures-Division 4502 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-4502-11800 Unemployment Compensation	73.37	884.52	745.00	769.34	769.34	732.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		6.00	122.00	732.00		
001-5-4502-12300 Life Insurance	214.92	310.50	420.00	343.11	343.11	424.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	108.64		
City Commission		146,000.00	0.00	315.36		
Category: 10 - Personnel Services Total:	222,643.26	285,537.85	297,996.77	309,703.68	309,703.68	298,323.00
Category: 20 - Supplies						
001-5-4502-21100 Supplies	5,456.78	1,803.96	3,000.00	2,826.05	2,826.05	3,000.00
Budget Notes						
Budget Code		Description				
City Commission		Paint, Rope, Stakes				
Budget Detail						
Budget Code		Description	Units	Price	Amount	
City Commission		Core Budget	1.00	3,000.00	3,000.00	
001-5-4502-21176 Irrigation Supplies	6,832.04	3,745.00	3,840.00	8,235.15	8,235.15	8,000.00
Budget Notes						
Budget Code		Description				
City Commission		Sprinkler Heads, Irrigation Clamps, Fittings				
Budget Detail						
Budget Code		Description	Units	Price	Amount	
City Commission		08/13-Increase per ICM due to trend	0.00	0.00	4,160.00	
City Commission		Core Budget	1.00	3,840.00	3,840.00	
001-5-4502-21177 Pro Shop Supplies	1,752.86	3,527.03	1,920.00	1,920.00	1,920.00	1,920.00
Budget Notes						
Budget Code		Description				
City Commission		Toilet Paper, Paper Towels, Handsoap				
Budget Detail						
Budget Code		Description	Units	Price	Amount	
City Commission		Core Budget	1.00	1,920.00	1,920.00	
001-5-4502-21178 Maintenance Supplies	10,041.09	10,872.85	10,000.00	11,242.24	11,620.15	10,000.00
Budget Notes						
Budget Code		Description				
City Commission		Ball Washer Soap, Workshop Towels, Workshop Soap				
Budget Detail						
Budget Code		Description	Units	Price	Amount	
City Commission		Core Budget	1.00	10,000.00	10,000.00	
001-5-4502-21179 Golf Course Accesories	971.66	840.70	2,880.00	1,828.34	1,828.34	2,880.00
Budget Notes						
Budget Code		Description				
City Commission		Flags, Flag Poles, Greens Cups				
Budget Detail						
Budget Code		Description	Units	Price	Amount	
City Commission		Core Budget	1.00	2,880.00	2,880.00	
001-5-4502-21181 Greens Maintenance Supplies	4,750.00	3,358.05	3,000.00	7,922.77	7,922.77	5,000.00
Budget Notes						
Budget Code		Description				
City Commission		Sand				



General Fund 001

Budget Details Expenditures-Division 4502 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Increase per ICM due to trend		0.00	0.00	2,000.00		
City Commission	Core Budget		1.00	3,000.00	3,000.00		
001-5-4502-21200	Uniforms & Personal Wear	42.48	0.00	400.00	200.00	200.00	200.00
Budget Notes							
Budget Code	Description						
City Commission	Uniforms for Golf Course Attendants						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	200.00	200.00		
001-5-4502-21400	Chemicals	6,321.99	4,653.38	7,000.00	4,880.00	4,880.00	7,000.00
Budget Notes							
Budget Code	Description						
City Commission	MSMA, 24D, Pre Emergent						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	7,000.00	7,000.00		
001-5-4502-21402	Weed Control Chemicals	0.00	2,619.00	2,500.00	0.00	0.00	2,500.00
Budget Notes							
Budget Code	Description						
City Commission	Negate, Sendero, Round up						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	2,500.00	2,500.00		
001-5-4502-21403	Pesticide Chemicals	826.67	676.00	1,000.00	1,069.25	1,069.25	1,000.00
Budget Notes							
Budget Code	Description						
City Commission	Bifen, Ant Poison						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,000.00	1,000.00		
001-5-4502-21404	Fertilizer	16,781.38	17,000.00	17,000.00	14,985.50	14,985.50	17,000.00
Budget Notes							
Budget Code	Description						
City Commission	Fertilizer for Greens, Fairways, and Tee Boxes						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	17,000.00	17,000.00		
001-5-4502-21500	Motor Gas & Oil	12,237.47	13,185.25	12,500.00	7,130.58	7,130.58	3,000.00
Budget Notes							
Budget Code	Description						
City Commission	Motor Oil and Gas for Maintenance Equipment						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Fuel for Golf Carts		12.00	1,041.75	12,501.00		
City Commission	Reduc. due to new electric golf carts		0.00	0.00	(9,501.00)		
001-5-4502-21700	Minor Eq/Furniture	1,180.84	5,478.66	1,600.00	625.00	625.00	1,200.00
Budget Notes							
Budget Code	Description						
City Commission	Minor Equipment						



General Fund 001

Budget Details Expenditures-Division 4502 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(400.00)		
City Commission	Core Budget		1.00	1,600.00	1,600.00		
001-5-4502-23500	Merchandise-Cost of Goods Sold	24,964.07	31,540.80	4,000.00	4,000.00	4,000.00	4,000.00
Budget Notes							
Budget Code	Description						
City Commission	Golf Balls and Clubs						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	4,000.00	4,000.00		
001-5-4502-23501	Alcohol - Cost of Goods Sold	19,454.42	19,001.97	15,000.00	16,753.18	16,753.18	15,000.00
Budget Notes							
Budget Code	Description						
City Commission	Beer Purchases						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	15,000.00	15,000.00		
Category: 20 - Supplies Total:		111,613.75	118,302.65	85,640.00	83,618.06	83,995.97	81,700.00
Category: 30 - Services							
001-5-4502-31100	Communications	5,501.44	5,602.45	8,866.56	10,120.57	10,120.57	0.00
Budget Notes							
Budget Code	Description						
City Commission	Pro Shop Phones						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	MITEL		12.00	68.00	816.00		
City Commission	Sparklight - Cable Service (New)		12.00	269.88	3,238.56		
City Commission	Telecom-Internet		12.00	359.00	4,308.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(8,866.56)		
City Commission	Verizon		12.00	42.00	504.00		
001-5-4502-31400	Professional Services	6,084.22	6,169.59	6,000.00	6,739.88	6,739.88	6,000.00
Budget Notes							
Budget Code	Description						
City Commission	Copier, Rain Bird, Software						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	6,000.00	6,000.00		
001-5-4502-31425	Prof. Services-GPS	192.00	192.00	192.00	192.00	192.00	192.00
Budget Notes							
Budget Code	Description						
City Commission	Tracking System for Vehicle						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS Service		12.00	16.00	192.00		
001-5-4502-31500	Printing & Publishing	183.06	212.77	768.00	352.90	352.90	500.00
Budget Notes							
Budget Code	Description						
City Commission	Scorecards and Golf Course Layout Booklet						



General Fund 001

Budget Details Expenditures-Division 4502 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(268.00)		
City Commission	Printing Flyers for Events		0.00	0.00	570.00		
City Commission	Toshiba Copier Overage		12.00	16.50	198.00		
001-5-4502-31600	Training & Travel	75.43	1,061.52	1,440.00	262.94	262.94	1,000.00
Budget Notes							
Budget Code	Description						
City Commission	Texas Dept. of AG CEU's/ Irrigation CEU's						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(440.00)		
City Commission	Core Budget		1.00	1,440.00	1,440.00		
001-5-4502-31800	Equipment Rent	3,800.00	1,809.31	1,000.00	0.00	0.00	1,000.00
Budget Notes							
Budget Code	Description						
City Commission	Equipment Rental for Projects						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,000.00	1,000.00		
001-5-4502-31900	Catering	62.57	62.32	50.00	50.00	50.00	50.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	50.00	50.00		
001-5-4502-32100	State Fees	365.29	425.00	500.00	500.00	500.00	500.00
Budget Notes							
Budget Code	Description						
City Commission	Renewal of Applicator and Irrigation License						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	DBA Bond Policy		1.00	250.00	250.00		
City Commission	License Renewal		1.00	250.00	250.00		
001-5-4502-32300	Utilities	40,781.54	44,995.58	44,400.00	43,595.31	43,595.31	44,400.00
Budget Notes							
Budget Code	Description						
City Commission	Electric Bill						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GEXA-Electric		12.00	3,700.00	44,400.00		
001-5-4502-32400	Laundry	1,011.50	1,249.31	900.00	1,218.01	1,218.01	1,248.00
Budget Notes							
Budget Code	Description						
City Commission	Uniforms Washed						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget - Uniform Services		12.00	104.00	1,248.00		



General Fund 001

Budget Details Expenditures-Division 4502 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-4502-34200 CC Discount Fees	7,707.86	7,987.69	8,604.00	9,471.82	9,471.82	9,600.00
Budget Detail						
Budget Code						
City Commission						
Description		Units	Price	Amount		
Heartland CC Fees		12.00	800.00	9,600.00		
Category: 30 - Services Total:	65,764.91	69,767.54	72,720.56	72,503.43	72,503.43	64,490.00
Category: 40 - Repairs						
001-5-4502-41100 Vehicle Maintenance	0.00	0.00	1,500.00	0.00	0.00	1,000.00
Budget Notes						
Budget Code						
City Commission						
Description						
Maint on Truck, Oil, Wipers						
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(500.00)		
City Commission		1.00	1,500.00	1,500.00		
001-5-4502-41400 Equipment Maintenance	4,344.20	9,663.79	5,500.00	6,605.04	6,605.04	5,500.00
Budget Notes						
Budget Code						
City Commission						
Description						
Maintenance on Equipment						
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	5,500.00	5,500.00		
City Commission						
Description						
Core Budget						
Category: 40 - Repairs Total:	4,344.20	9,663.79	7,000.00	6,605.04	6,605.04	6,500.00
Category: 50 - Maintenance						
001-5-4502-51100 Building Maintenance	276.33	225.00	960.00	500.00	589.00	500.00
Budget Notes						
Budget Code						
City Commission						
Description						
AC Filters, Ice Machine Filters, Mops, Brooms						
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(460.00)		
City Commission		1.00	960.00	960.00		
001-5-4502-59100 Grounds & Perm Fixtures	975.00	7,576.14	9,095.00	15,729.50	15,729.50	6,500.00
Budget Notes						
Budget Code						
City Commission						
Description						
AC Units, Ice Machines						
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(2,595.00)		
City Commission		1.00	9,095.00	9,095.00		
Category: 50 - Maintenance Total:	1,251.33	7,801.14	10,055.00	16,229.50	16,318.50	7,000.00
Category: 60 - Leases						
001-5-4502-64100 Operating Lease	38,487.06	39,685.38	73,914.24	72,665.96	72,665.96	71,974.00
Budget Notes						
Budget Code						
City Commission						
Description						
Wells Fargo Lease						
45 Golf Carts & 1 Utility Cart on 48 Month Lease						
FY23-24 - 3 Mos Paid \$17,618.56						
FY24-25 - 12 Mos @ \$5,789.52 = \$69,474.24						
FY25-26 - 12 Mos @ \$5,789.52 = \$69,474.24						
FY26-27 - 12 Mos @ \$5,789.52 = \$69,474.24						
FY27-28 - 9 Mos @ \$5,789.52 = \$52,105.68						



General Fund 001

Budget Details Expenditures-Division 4502
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Golf Carts New Lease		12.00	5,532.79	66,393.48		
City Commission	One New Utility Cart		12.00	256.73	3,080.76		
City Commission	Property Tax		1.00	2,499.76	2,499.76		
City Commission	Toshiba New Lease		12.00	95.00	1,140.00		
City Commission	Toshiba transferred to Div 1030		0.00	0.00	(1,140.00)		
001-5-4502-64200	Capital Lease - Principle	19,659.64	1,146.65	0.00	0.00	0.00	0.00
001-5-4502-64201	Capital Lease - Interest	315.36	0.00	0.00	0.00	0.00	0.00
Category: 60 - Leases Total:		58,462.06	40,832.03	73,914.24	72,665.96	72,665.96	71,974.00
Category: 70 - Capital Outlay							
001-5-4502-71200	Machinery/Equipment	0.00	298,465.00	0.00	0.00	0.00	0.00
001-5-4502-71215	Golf Course Projects	259,520.00	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:		259,520.00	298,465.00	0.00	0.00	0.00	0.00
Category: 85 - Department Reductions							
001-5-4502-85000	Department Year End Reduction	0.00	0.00	0.00	1,318.41	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	1,318.41	0.00	0.00
Division: 4502 - L.E. Ramey Golf Course Maintenance Total:		723,599.51	830,370.00	547,326.57	562,644.08	561,792.58	529,987.00
Department : 450 - Parks & Recreation Total:		723,599.51	830,370.00	547,326.57	562,644.08	561,792.58	529,987.00
Expense Total:		723,599.51	830,370.00	547,326.57	562,644.08	561,792.58	529,987.00



General Fund 001

Budget Details Expenditures-Division 4503

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 450 - Parks & Recreation							
Division: 4503 - Parks Maintenance							
Category: 10 - Personnel Services							
001-5-4503-11100	Salaries & Wages	261,857.59	317,484.37	342,202.00	317,990.57	317,990.57	334,662.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) Equip Oper & Foreman		0.00	0.00	125,153.60		
City Commission	2-(7) Maintenance Workers		0.00	0.00	204,678.76		
City Commission	3-(3) Anniversary Increases		0.00	0.00	2,700.53		
City Commission	4-FY 25-26 YE 11 day accrual		11.00	913.55	10,049.05		
City Commission	5-Less PY accrual		0.00	0.00	(7,919.94)		
001-5-4503-11200	Overtime	15,259.81	23,266.02	20,581.00	20,885.94	20,885.94	21,101.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	20,581.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	56.54	621.94		
City Commission	3-Less PY accrual		0.00	0.00	(101.94)		
001-5-4503-11301	Longevity - Non Civil Service	1,775.73	1,948.44	3,000.00	2,389.58	2,389.58	2,676.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-44 Years of Service		44.00	60.00	2,640.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	7.25	79.75		
City Commission	3-Less PY accrual		0.00	0.00	(43.75)		
001-5-4503-11400	Retirement - TMRS	22,764.26	31,151.32	33,809.00	31,541.90	31,541.90	35,417.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1- Months Total Salaries @ 9.34%		88,938.47	0.09	8,306.85		
City Commission	2-9 Months Total Salaries @ 9.56%		266,815.42	0.10	25,507.55		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	92.90	1,021.90		
City Commission	4-Less PY accrual		0.00	0.00	(753.30)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	1,334.00		
001-5-4503-11500	FICA	20,357.33	25,438.72	28,207.00	25,693.77	25,693.77	27,437.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		355,753.89	0.08	27,215.17		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	74.77	822.47		
City Commission	3-Less PY accrual		0.00	0.00	(600.64)		
001-5-4503-11600	Group Health Insurance	70,157.02	66,633.22	82,386.00	82,803.97	82,803.97	103,335.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(5) EPO Plans		0.00	0.00	59,849.16		
City Commission	2-(2) HMO Plan		0.00	0.00	18,081.36		
City Commission	3-(2) PPO Plans		0.00	0.00	25,404.48		
001-5-4503-11700	Workers' Compensation	3,939.98	7,718.76	8,397.00	7,960.91	7,960.91	8,197.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(10) WC Code 9102		3,557.54	3.60	12,807.14		
City Commission	2-Less Fund Discount		12,807.14	(0.20)	(2,561.43)		
City Commission	3-Less Experience Modifiers		10,245.71	(0.20)	(2,049.14)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.43		



General Fund 001

Budget Details Expenditures-Division 4503 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-4503-11800	Unemployment Compensation	93.11	1,176.17	1,170.00	1,217.60	1,217.60	1,220.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(10) Emploeyss @ \$122		10.00	122.00	1,220.00		
001-5-4503-12300	Life Insurance	441.72	532.62	623.00	560.74	560.74	614.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) Max Coverage		1.00	108.56	108.56		
City Commission	2-(6) Base Coverage		234,000.00	0.00	505.44		
Category: 10 - Personnel Services Total:		396,646.55	475,349.64	520,375.00	491,044.98	491,044.98	534,659.00
Category: 20 - Supplies							
001-5-4503-21100	Supplies	10,441.16	14,736.83	15,000.00	12,059.69	12,059.69	15,000.00
Budget Notes							
Budget Code	Description						
City Commission	Purchase of Various Materials and/or Supplies						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	15,000.00	15,000.00		
001-5-4503-21200	Uniforms & Personal Wear	1,212.87	320.75	1,224.00	1,224.00	1,224.00	1,224.00
Budget Notes							
Budget Code	Description						
City Commission	Safety Glasses, Gloves, Vests, Hard Hats, Face Guards						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,224.00	1,224.00		
001-5-4503-21402	Weed Control Chemicals	857.04	1,656.69	1,900.00	1,875.00	1,875.00	1,900.00
Budget Notes							
Budget Code	Description						
City Commission	Purchase Round Up for Application at Park Locations						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,900.00	1,900.00		
001-5-4503-21403	Pesticide Chemicals	2,334.49	2,030.42	2,000.00	2,260.38	2,260.38	2,000.00
Budget Notes							
Budget Code	Description						
City Commission	Purchase Pesticide Spray Used for Park Locations						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	2,000.00	2,000.00		
001-5-4503-21404	Fertilizer	1,397.45	718.39	2,000.00	1,910.31	1,910.31	2,000.00
Budget Notes							
Budget Code	Description						
City Commission	Purchase Fertilizer for Park Sports Fields						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	2,000.00	2,000.00		



General Fund 001

Budget Details Expenditures-Division 4503

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-4503-21500	Motor Gas & Oil	21,366.28	21,850.16	24,000.00	22,000.00	22,000.00	22,000.00
Budget Notes							
Budget Code	Description						
City Commission	Purchase Fuel and Oil for Park Equipment/Vehicles						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,001.00)		
City Commission	Gas Allocation		12.00	1,766.75	21,201.00		
City Commission	Oil Allocation		12.00	150.00	1,800.00		
001-5-4503-21700	Minor Eq/Furniture	12,805.94	11,491.36	11,230.00	6,891.63	6,891.63	7,500.00
Budget Notes							
Budget Code	Description						
City Commission	Purchase Equipment for Various Park's Needs						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(3,730.00)		
City Commission	Core Budget		1.00	11,230.00	11,230.00		
Category: 20 - Supplies Total:		50,415.23	52,804.60	57,354.00	48,221.01	48,221.01	51,624.00
Category: 30 - Services							
001-5-4503-31100	Communications	12,449.45	12,780.91	12,816.00	12,648.75	12,648.75	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	MITEL		12.00	285.00	3,420.00		
City Commission	Telecom		12.00	400.00	4,800.00		
City Commission	Telecom - Pool		12.00	177.00	2,124.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(12,816.00)		
City Commission	Verizon		12.00	169.75	2,037.00		
City Commission	Vested		0.00	0.00	435.00		
001-5-4503-31400	Professional Services	3,503.28	10,785.45	8,050.00	6,000.00	6,000.00	5,000.00
Budget Notes							
Budget Code	Description						
City Commission	Plumbers, Electricians, Concrete Transport, etc.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(3,050.00)		
City Commission	Core Budget		1.00	8,050.00	8,050.00		
001-5-4503-31425	Prof. Services-GPS	1,152.00	1,152.00	1,152.00	1,152.00	1,152.00	1,152.00
Budget Notes							
Budget Code	Description						
City Commission	GPS on Park Vehicles						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS Services		12.00	96.00	1,152.00		
001-5-4503-31500	Printing and Publishing	1,309.58	1,084.77	1,110.00	762.49	762.49	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(110.00)		
City Commission	Toshiba Copies Overages		12.00	92.50	1,110.00		



General Fund 001

Budget Details Expenditures-Division 4503 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-4503-31600 Training and Travel	650.38	1,405.14	800.00	800.00	800.00	800.00
Budget Notes						
Budget Code	Description					
City Commission	Training and Travel for Maintenance Staff					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core Budget	1.00	800.00	800.00		
001-5-4503-31700 Membership and Dues	100.00	76.94	100.00	115.29	115.29	100.00
Budget Notes						
Budget Code	Description					
City Commission	Membership and Dues for Park Foreman					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core Budget	1.00	100.00	100.00		
001-5-4503-31800 Equipment Rent	908.14	788.14	4,580.00	1,358.04	1,358.04	2,500.00
Budget Notes						
Budget Code	Description					
City Commission	Rental of Tools, Man Lift, Scaffolds					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Increase	0.00	0.00	220.00		
City Commission	Core Budget	1.00	2,280.00	2,280.00		
001-5-4503-32100 State Fees	63.02	0.00	100.00	100.00	100.00	100.00
Budget Notes						
Budget Code	Description					
City Commission	To Pay Fees From TCEQ					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core Budget	1.00	100.00	100.00		
001-5-4503-32300 Utilities	0.00	1,329.77	0.00	2,135.12	2,135.12	2,454.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	110 W Kleberg - COK Water	12.00	33.25	399.00		
City Commission	203 N 6th Street - COK Water	12.00	143.50	1,722.00		
City Commission	GEXA - Electric	12.00	27.75	333.00		
001-5-4503-32400 Laundry	2,367.12	2,694.55	2,100.00	2,917.29	2,917.29	2,100.00
Budget Notes						
Budget Code	Description					
City Commission	Park Maintenance Laundry Services					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(840.00)		
City Commission	Laundry Fees	12.00	245.00	2,940.00		
Category: 30 - Services Total:	22,502.97	32,097.67	30,808.00	27,988.98	27,988.98	15,206.00
Category: 40 - Repairs						
001-5-4503-41100 Vehicle Maintenance	5,257.90	11,714.69	4,320.00	2,806.88	2,806.88	4,320.00
Budget Notes						
Budget Code	Description					
City Commission	Repair and Maintain Aging Vehicles					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core Budget	1.00	4,320.00	4,320.00		



General Fund 001

Budget Details Expenditures-Division 4503

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-4503-41400	Equipment Maintenance	12,025.88	7,497.17	8,750.00	9,486.29	9,631.26	8,750.00
Budget Notes							
Budget Code	Description						
City Commission	Repair and Maintain Aging Equipment						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	8,750.00	8,750.00		
Category: 40 - Repairs Total:		17,283.78	19,211.86	13,070.00	12,293.17	12,438.14	13,070.00
Category: 50 - Maintenance							
001-5-4503-51100	Building Maintenance	261.15	34.83	240.00	240.00	240.00	240.00
Budget Notes							
Budget Code	Description						
City Commission	Minor Repairs and Maintenance of Park's Locations						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	240.00	240.00		
001-5-4503-59100	Grounds & Perm Fixtures	3,371.17	28,602.63	8,000.00	8,000.00	8,000.00	8,000.00
Budget Notes							
Budget Code	Description						
City Commission	Various Projects and Upgrades of Park's Locations						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Red Dirt		1.00	8,000.00	8,000.00		
001-5-4503-59105	Bandstand Relocation	0.00	0.00	500.00	500.00	500.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Irrigation Work		1.00	500.00	500.00		
City Commission	Reduct. Due to Inactivity for 10+ Years		0.00	0.00	(500.00)		
001-5-4503-59110	Brookshire Park-1	494.61	848.59	1,080.00	1,080.00	1,080.00	1,080.00
Budget Notes							
Budget Code	Description						
City Commission	Repair Damage to Playground, Replace Swings & Basketball Nets, etc.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,080.00	1,080.00		
001-5-4503-59111	Brookshire Park-Pool	2,120.71	4,394.08	4,000.00	4,000.00	4,000.00	4,000.00
Budget Notes							
Budget Code	Description						
City Commission	Maintain Pump Room, Guard Room, Restroom, etc.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	4,000.00	4,000.00		
001-5-4503-59112	Corral Park	0.00	519.78	500.00	500.00	500.00	500.00
Budget Notes							
Budget Code	Description						
City Commission	Maintain Basketball Court, Playground, etc						



General Fund 001

Budget Details Expenditures-Division 4503 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	500.00	500.00		
001-5-4503-59113	Dick Kleberg Park	6,318.55	9,732.52	7,500.00	8,340.61	8,340.61	7,500.00
Budget Notes							
Budget Code	Description						
City Commission	Repairs & Maintenance to Picnic Tables, BBQ Pits, Irrigation, etc						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	7,500.00	7,500.00		
001-5-4503-59114	Flato Park	281.67	531.40	605.00	605.00	605.00	605.00
Budget Notes							
Budget Code	Description						
City Commission	Repairs & Maintenance to Picnic Tables, BBQ Pits, Swings, etc						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	605.00	605.00		
001-5-4503-59115	Flores Park	475.72	4,199.54	5,000.00	5,000.00	5,000.00	5,000.00
Budget Notes							
Budget Code	Description						
City Commission	Repairs & Maintenance to Picnic Tables, BBQ Pits, Splash Pad, etc						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	5,000.00	5,000.00		
001-5-4503-59116	Thompson Park	790.63	1,398.33	2,000.00	2,000.00	2,000.00	2,000.00
Budget Notes							
Budget Code	Description						
City Commission	Repairs & Maintenance to Picnic Tables, BBQ Pits, Swings, etc						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	2,000.00	2,000.00		
001-5-4503-59117	Dog Park	676.07	334.83	480.00	480.00	480.00	480.00
Budget Notes							
Budget Code	Description						
City Commission	Repairs to Doors, Purchase Doggie Waste Bags, Trash Bags, etc						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Dog Park Supplies		1.00	480.00	480.00		
Category: 50 - Maintenance Total:		14,790.28	50,596.53	29,905.00	30,745.61	30,745.61	29,405.00
Category: 60 - Leases							
001-5-4503-64100	Operating Lease	3,292.28	2,944.74	3,320.00	3,044.64	3,044.64	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba New Lease		12.00	253.75	3,045.00		
City Commission	Transferred to Div 1030		0.00	0.00	(3,045.00)		
Category: 60 - Leases Total:		3,292.28	2,944.74	3,320.00	3,044.64	3,044.64	0.00



General Fund 001

Budget Details Expenditures-Division 4503 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 70 - Capital Outlay						
001-5-4503-71300 Building	7,276.50	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	7,276.50	0.00	0.00	0.00	0.00	0.00
Category: 85 - Department Reductions						
001-5-4503-85000 Department Year End Reduction	0.00	0.00	0.00	18,450.70	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	18,450.70	0.00	0.00
Division: 4503 - Parks Maintenance Total:	512,207.59	633,005.04	654,832.00	631,789.09	613,483.36	643,964.00
Department : 450 - Parks & Recreation Total:	512,207.59	633,005.04	654,832.00	631,789.09	613,483.36	643,964.00
Expense Total:	512,207.59	633,005.04	654,832.00	631,789.09	613,483.36	643,964.00



General Fund 001

Budget Details Expenditures-Division 4512

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 450 - Parks & Recreation							
Division: 4512 - Golf Course-Pro Shop							
Category: 10 - Personnel Services							
001-5-4512-11100	Salaries & Wages	131,989.17	151,828.32	157,290.00	158,055.46	158,055.46	157,784.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Supt & (3) Pro Shop Attendants		0.00	0.00	156,282.88		
City Commission	2-(2) Anniversary Increases		0.00	0.00	1,089.31		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	432.34	4,755.74		
City Commission	4-Less PY accrual		0.00	0.00	(4,343.93)		
001-5-4512-11200	Overtime	6,442.94	6,153.67	2,000.00	3,404.86	3,733.96	2,043.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	2,000.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	5.49	60.39		
City Commission	3-Less PY accrual		0.00	0.00	(17.39)		
001-5-4512-11301	Longevity - Non Civil Service	768.34	619.22	845.00	675.54	675.54	1,097.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-18 Years of Service		18.00	60.00	1,080.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	2.97	32.67		
City Commission	3-Less PY accrual		0.00	0.00	(15.67)		
001-5-4512-11400	Retirement - TMRS	10,774.61	14,289.33	14,812.88	14,978.73	14,978.73	15,897.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		40,113.05	0.09	3,746.56		
City Commission	2-9 Months Total Salaries @ 9.56%		120,339.14	0.10	11,504.42		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	41.17	452.87		
City Commission	4-Less PY accrual		0.00	0.00	(408.85)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	602.00		
001-5-4512-11500	FICA	10,341.25	11,757.82	12,315.00	12,099.01	12,099.01	12,326.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		160,452.19	0.08	12,274.59		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	33.75	371.25		
City Commission	3-Less PY accrual		0.00	0.00	(319.84)		
001-5-4512-11600	Group Health Insurance	24,800.93	28,238.34	34,067.00	39,871.96	39,871.96	39,147.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(2) PPO Plans		0.00	0.00	39,147.00		
001-5-4512-11700	Workers' Compensation	2,227.88	4,095.42	4,119.00	4,323.86	4,323.86	4,139.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(4) WC Code 9060		1,604.52	4.03	6,466.22		
City Commission	2-Less Fund Discount		6,466.22	(0.20)	(1,293.24)		
City Commission	3-Less Experience Modifier		5,172.98	(0.20)	(1,034.60)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.62		
001-5-4512-11800	Unemployment Compensation	40.53	529.50	468.00	557.14	557.14	488.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(4) Employees @ \$122		4.00	122.00	488.00		



General Fund 001

Budget Details Expenditures-Division 4512
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-4512-12200	Certification Pay	834.55	8.07	0.00	0.00	0.00	0.00
001-5-4512-12300	Life Insurance	167.94	180.36	191.00	186.08	186.08	191.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) Max Coverage		1.00	108.92	108.92		
City Commission	2-Base Coverage		38,000.00	0.00	82.08		
Category: 10 - Personnel Services Total:		188,388.14	217,700.05	226,107.88	234,152.64	234,481.74	233,112.00
Division: 4512 - Golf Course-Pro Shop Total:		188,388.14	217,700.05	226,107.88	234,152.64	234,481.74	233,112.00
Department : 450 - Parks & Recreation Total:		188,388.14	217,700.05	226,107.88	234,152.64	234,481.74	233,112.00
Expense Total:		188,388.14	217,700.05	226,107.88	234,152.64	234,481.74	233,112.00



General Fund 001

Budget Details Expenditures-Division 4513 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 450 - Parks & Recreation							
Division: 4513 - Parks-Recreational Programs							
Category: 10 - Personnel Services							
001-5-4513-11100	Salaries & Wages	94,351.98	122,292.49	144,060.50	138,584.53	138,584.53	106,799.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Recreational Workers		0.00	0.00	144,060.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	395.77	4,353.47		
City Commission	3-Less PY accrual		0.00	0.00	(1,614.47)		
City Commission	Decrease - Rec Coord. moved to 4501		0.00	0.00	(40,000.00)		
001-5-4513-11200	Overtime	5,822.99	3,676.08	0.00	5,203.92	6,425.82	0.00
001-5-4513-11400	Retirement - TMRS	167.52	0.00	0.00	86.64	86.64	0.00
001-5-4513-11500	FICA	7,655.94	9,636.71	11,159.25	11,159.25	11,159.25	11,231.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		144,060.00	0.08	11,020.59		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	30.28	333.08		
City Commission	3-Less PY accrual		0.00	0.00	(122.67)		
001-5-4513-11600	Group Health Insurance	361.91	0.00	0.00	272.05	272.05	0.00
001-5-4513-11700	Workers' Compensation	1,391.44	2,874.64	3,320.04	3,320.04	3,320.04	3,320.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-WC Code 9102		1,440.60	3.60	5,186.16		
City Commission	2-Less Fund Discount		5,186.16	(0.20)	(1,037.23)		
City Commission	3-Less Experience Modifier		4,148.93	(0.20)	(829.79)		
City Commission	4-Whole dollar rounding		0.00	0.00	0.86		
001-5-4513-11800	Unemployment Compensation	98.54	1,380.63	3,689.00	3,689.00	3,689.00	3,782.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(31) Employees @ \$122		31.00	122.00	3,782.00		
Category: 10 - Personnel Services Total:		109,850.32	139,860.55	162,228.79	162,315.43	163,537.33	125,132.00
Category: 20 - Supplies							
001-5-4513-21100	Supplies	3,408.74	3,960.70	1,248.00	1,248.00	1,316.95	1,248.00
Budget Notes							
Budget Code	Description						
City Commission	Notebooks, Copy Paper, Office Supplies, Craft Supplies, etc						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,248.00	1,248.00		
001-5-4513-21200	Uniforms & Personal Wear	294.41	515.71	880.00	880.00	880.00	880.00
Budget Notes							
Budget Code	Description						
City Commission	T-Shirts for Pool & Rec Staff						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Uniforms		1.00	880.00	880.00		



General Fund 001

Budget Details Expenditures-Division 4513 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
001-5-4513-21401	Pool Chemicals	15,439.02	15,473.31	25,500.00	23,614.93	24,211.64	25,500.00
Budget Notes							
Budget Code	Description						
City Commission	Increase in Price for Pool Chemicals						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	25,500.00	25,500.00		
001-5-4513-21700	Minor Equip/Furniture	805.73	17,142.21	1,000.00	23,594.96	23,594.96	1,000.00
Budget Notes							
Budget Code	Description						
City Commission	Pool Equipment for Lifesaving and Registration						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,000.00	1,000.00		
001-5-4513-22401	Safety / First Aid	442.93	0.00	500.00	500.00	500.00	500.00
Budget Notes							
Budget Code	Description						
City Commission	First Aid Kits for Rec, Pool & Sports Pressboxes						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	500.00	500.00		
Category: 20 - Supplies Total:		20,390.83	37,091.93	29,128.00	49,837.89	50,503.55	29,128.00
Category: 30 - Services							
001-5-4513-31100	Communications	521.11	911.76	912.00	912.00	912.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(912.00)		
City Commission	Verizon		12.00	76.00	912.00		
001-5-4513-31400	Professional Services	9,138.95	7,119.10	7,680.00	7,680.00	7,680.00	7,680.00
Budget Notes							
Budget Code	Description						
City Commission	Movie Licensing, Certifying Instructors, Instructors, Musicians, etc						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Professional Services		1.00	7,680.00	7,680.00		
001-5-4513-31441	Special Events & Festivals	14,685.00	14,073.21	6,500.00	13,500.00	13,500.00	6,500.00
Budget Notes							
Budget Code	Description						
City Commission	Participation in Various Events						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Special Events and Festivals		1.00	6,500.00	6,500.00		
001-5-4513-31495	5k Event	662.42	2,421.08	1,000.00	4,000.00	4,000.00	1,000.00
Budget Notes							
Budget Code	Description						
City Commission	Various 5K Events Throughout the Year						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,000.00	1,000.00		



General Fund 001

Budget Details Expenditures-Division 4513 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
001-5-4513-31496	Track Team	900.00	900.00	900.00	900.00	900.00	900.00
Budget Notes							
Budget Code	Description						
City Commission	City Sponsorship of Summer Track Team						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Track team		1.00	900.00	900.00		
001-5-4513-31497	Swim Team	0.00	0.00	900.00	900.00	900.00	900.00
Budget Notes							
Budget Code	Description						
City Commission	City Sponsorship of Summer Swim Team						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Summer Swim Team		1.00	900.00	900.00		
001-5-4513-31498	Adult Softball League	5,987.47	0.00	8,000.00	8,000.00	8,000.00	8,000.00
Budget Notes							
Budget Code	Description						
City Commission	6 Adult Softball League Sessions Per Year						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	8,000.00	8,000.00		
001-5-4513-31499	Recreational Programs	25,861.95	37,554.02	7,820.00	31,820.00	31,820.00	7,820.00
Budget Notes							
Budget Code	Description						
City Commission	Supplemented by Healthy Family Event Sponsors						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	7,820.00	7,820.00		
001-5-4513-31500	Printing & Publishing	1,472.67	1,414.80	1,440.00	1,440.00	1,440.00	1,440.00
Budget Notes							
Budget Code	Description						
City Commission	Printing of Summer Activities Brochure						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Summer Activities Brochure		1.00	1,440.00	1,440.00		
001-5-4513-31600	Training & Travel	1,090.00	2,287.89	1,296.00	1,296.00	1,296.00	1,296.00
Budget Notes							
Budget Code	Description						
City Commission	Educational Classes & Trainings for Staff						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,296.00	1,296.00		
001-5-4513-34001	Advertising Services	1,694.96	522.84	2,592.00	2,592.00	2,592.00	2,592.00
Budget Notes							
Budget Code	Description						
City Commission	Newspaper Ads/Facebook Posts for Events & Programs						



General Fund 001

Budget Details Expenditures-Division 4513
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	2,592.00	2,592.00		
001-5-4513-34200	CC Discount Fees	6,948.79	4,768.68	5,400.00	7,285.07	8,265.56	7,500.00
Budget Notes							
Budget Code	Description						
City Commission	Credit Card Charges for Fees and Rentals						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Active Net CC Fees		12.00	450.00	5,400.00		
City Commission	Budget Increase		0.00	0.00	2,100.00		
Category: 30 - Services Total:		68,963.32	71,973.38	44,440.00	80,325.07	81,305.56	45,628.00
Division: 4513 - Parks-Recreational Programs Total:		199,204.47	248,925.86	235,796.79	292,478.39	295,346.44	199,888.00
Department : 450 - Parks & Recreation Total:		199,204.47	248,925.86	235,796.79	292,478.39	295,346.44	199,888.00
Expense Total:		199,204.47	248,925.86	235,796.79	292,478.39	295,346.44	199,888.00



General Fund 001

Budget Details Expenditures-Division 4514
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND						
Expense						
Department : 450 - Parks & Recreation						
Division: 4514 - Softball League						
Category: 20 - Supplies						
001-5-4514-21100 Supplies	2,389.01	9.99	0.00	0.00	0.00	0.00
001-5-4514-21114 Concession Supplies	1,292.13	0.00	0.00	0.00	0.00	0.00
001-5-4514-21200 Uniforms & Personal Wear	26,810.00	0.00	0.00	0.00	0.00	0.00
001-5-4514-21700 Minor Eq/Furniture	13,043.26	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:	43,534.40	9.99	0.00	0.00	0.00	0.00
Category: 30 - Services						
001-5-4514-31400 Professional Services	16,260.00	0.00	0.00	0.00	0.00	0.00
001-5-4514-31493 Tournament	2,950.00	0.00	0.00	0.00	0.00	0.00
001-5-4514-31500 Printing & Publishing	195.49	0.00	0.00	0.00	0.00	0.00
001-5-4514-31700 Memberships & Dues	2,964.00	0.00	0.00	0.00	0.00	0.00
001-5-4514-33500 Insurance	5,091.00	0.00	0.00	0.00	0.00	0.00
001-5-4514-34001 Advertising	223.05	0.00	0.00	0.00	0.00	0.00
Category: 30 - Services Total:	27,683.54	0.00	0.00	0.00	0.00	0.00
Division: 4514 - Softball League Total:	71,217.94	9.99	0.00	0.00	0.00	0.00
Department : 450 - Parks & Recreation Total:	2,051,749.19	2,333,192.05	2,111,647.24	2,168,756.20	2,152,436.61	2,090,776.00
Expense Total:	2,051,749.19	2,333,192.05	2,111,647.24	2,168,756.20	2,152,436.61	2,090,776.00





TRANSFERS OUT

DESCRIPTION

The expenditures listed here represent the General Fund Transfers Out.

DEPARTMENT SUMMARY

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
80-Transfers Out	608,348.37	661,776.58	342,045.70	366,623.09	\$366,623.09	\$144,323.00
Dept 690 Expend Total	\$ 608,348.37	\$ 661,776.58	\$ 342,045.70	\$ 366,623.09	\$ 366,623.09	\$ 144,323.00



General Fund 001

Budget Details Expenditures-Division 6900 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 001 - GENERAL FUND							
Expense							
Department : 690 - Fund Expense/Transfer							
Division: 6900 - Fund Expense/Transfer							
Category: 80 - Transfers Out							
001-5-6900-80002	Transfer To Fund 002	12,054.00	12,062.00	12,211.51	12,211.51	12,211.51	0.00
001-5-6900-80016	Transfer To Fund 016	2,411.16	0.00	0.00	0.00	0.00	0.00
001-5-6900-80019	Transfer To Fund 019	426.12	0.00	0.00	0.00	0.00	0.00
001-5-6900-80026	Transfer To Fund 026	10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	3% of Budgeted Golf Revenues		488,205.00	0.03	14,646.15		
City Commission	Whole Dollar Rounding		0.00	0.00	0.85		
001-5-6900-80051	Transfer To Fund 051	92,705.00	121,193.00	114,018.19	114,018.19	114,018.19	129,676.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-50% of Personnel Cost-Division 3000		199,336.00	(0.50)	(99,668.00)		
City Commission	2-50% offset for Welder-Division 3030		77,340.00	(0.50)	(38,670.00)		
City Commission	3-25% of Personnel Cost-Division 8000		603,812.00	0.25	150,953.00		
City Commission	4-50% of Personnel Cost-Division 8020		234,122.00	0.50	117,061.00		
001-5-6900-80059	Transfer To Fund 059	181.10	0.00	0.00	0.00	0.00	0.00
001-5-6900-80083	Transfer To Fund 083	2,524.75	0.00	0.00	0.00	0.00	0.00
001-5-6900-80087	Transfer To Fund 087	65,000.00	0.00	0.00	0.00	0.00	0.00
001-5-6900-80093	Transfer To Fund 093	50,000.00	29,503.00	0.00	0.00	0.00	0.00
001-5-6900-80094	Transfer to Fund 094	0.00	60,308.66	0.00	0.00	0.00	0.00
001-5-6900-80097	Transfer To Fund 097	45,000.00	45,000.00	0.00	0.00	0.00	0.00
001-5-6900-80098	Transfer To Fund 098	251,000.00	318,500.00	200,000.00	200,000.00	200,000.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Add'l Economic Devel. Assistance		0.00	0.00	20,000.00		
City Commission	Reduction-using Fund Bal. of FD 098		0.00	0.00	(115,000.00)		
City Commission	Tax Incentive- Neessen		0.00	0.00	30,000.00		
City Commission	Tax Incentive-Chick Fil A		0.00	0.00	65,000.00		
001-5-6900-80105	Transfer To Fund 105	10,000.00	10,000.00	0.00	0.00	0.00	0.00
001-5-6900-80106	Transfer To Fund 106	10,000.00	0.00	0.00	0.00	0.00	0.00
001-5-6900-80108	Transfer To Fund 108	6,796.24	0.00	0.00	9,084.26	9,084.26	0.00
001-5-6900-80139	Transfer To Fund 139	0.00	10,000.00	0.00	0.00	0.00	0.00
001-5-6900-80206	Transfer To Fund 206	49,900.00	34,856.12	0.00	0.00	0.00	0.00
001-5-6900-80207	Transfer To Fund 207	0.00	0.00	0.00	15,493.13	15,493.13	0.00



General Fund 001

Budget Details Expenditures-Division 6900

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

[001-5-6900-80601](#) Transfer To Fund 601

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

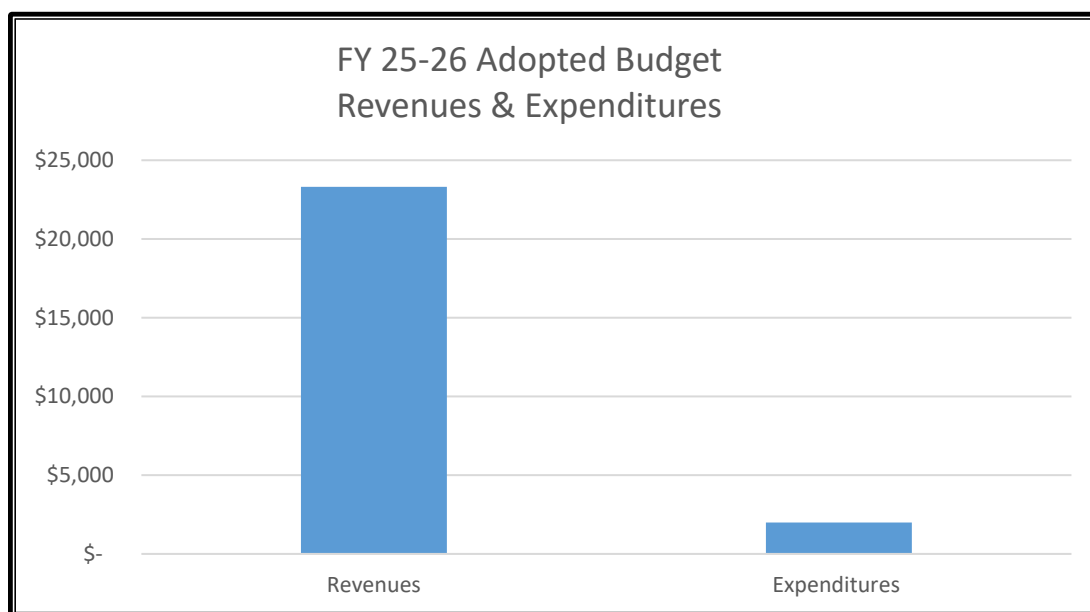
Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	6,785.80	0.00	0.00	0.00	0.00
608,348.37	661,776.58	342,045.70	366,623.09	366,623.09	144,323.00
608,348.37	661,776.58	342,045.70	366,623.09	366,623.09	144,323.00
608,348.37	661,776.58	342,045.70	366,623.09	366,623.09	144,323.00
608,348.37	661,776.58	342,045.70	366,623.09	366,623.09	144,323.00



FUND 025 – BUILDING SECURITY

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 23,322
Expenditures	2,000
Net Revenues over (under) Expenditures	<u>\$ 21,322</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 60,550
Budgeted Revenues	23,322
Budgeted Expenditures	2,000
Estimated Ending Fund Balance 09/30/26	<u>\$ 81,872</u>

Building Security Fund 025

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 025 - BUILDING SECURITY FUND							
Revenue							
Department : 180 - Finance							
Division: 1800 - Finance							
RevCategory: 400 - Fines							
025-4-1800-41114	Security Fees	12,941.27	13,369.71	13,350.00	13,350.00	12,343.22	12,885.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on avg of last 3 years		0.00	0.00	(12,885.00)		
025-4-1800-41116	Technology Fees	0.00	0.00	0.00	0.00	0.00	10,437.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred from Fund 031		0.00	0.00	(10,437.00)		
RevCategory: 400 - Fines Total:		12,941.27	13,369.71	13,350.00	13,350.00	12,343.22	23,322.00
Division: 1800 - Finance Total:		12,941.27	13,369.71	13,350.00	13,350.00	12,343.22	23,322.00
Department : 180 - Finance Total:		12,941.27	13,369.71	13,350.00	13,350.00	12,343.22	23,322.00
Revenue Total:		12,941.27	13,369.71	13,350.00	13,350.00	12,343.22	23,322.00

Building Security Fund 025

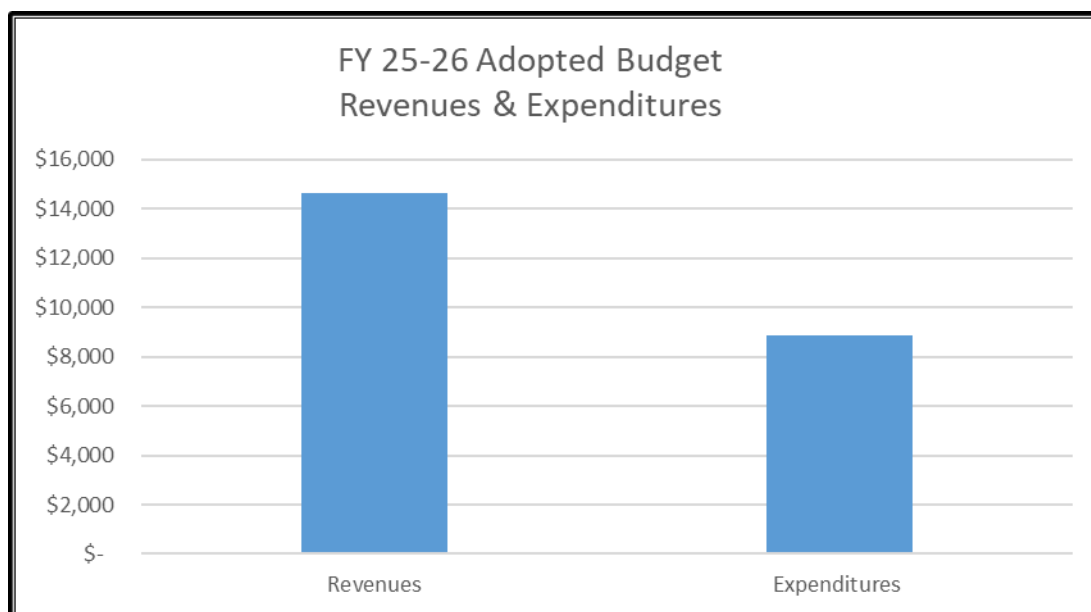
Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 025 - BUILDING SECURITY FUND							
Expense							
Department : 180 - Finance							
Division: 1800 - Finance							
Category: 30 - Services							
025-5-1800-31400	Professional Services	0.00	0.00	0.00	0.00	0.00	2,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred from Fund 031		0.00	0.00	2,000.00		
Category: 30 - Services Total:		0.00	0.00	0.00	0.00	0.00	2,000.00
Category: 70 - Capital Outlay							
025-5-1800-71300	Building	12,595.92	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:		12,595.92	0.00	0.00	0.00	0.00	0.00
Division: 1800 - Finance Total:		12,595.92	0.00	0.00	0.00	0.00	2,000.00
Department : 180 - Finance Total:		12,595.92	0.00	0.00	0.00	0.00	2,000.00
Expense Total:		12,595.92	0.00	0.00	0.00	0.00	2,000.00



FUND 026 – GOLF COURSE CAPITAL MAINTENANCE FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 14,647
Expenditures	8,870
Net Revenues over (under) Expenditures	<u>\$ 5,777</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 18,718
Budgeted Revenues - Transfers In	14,647
Budgeted Expenditures	8,870
Estimated Ending Fund Balance 09/30/26	<u>\$ 24,495</u>



Golf Course Capital Maintenance Fund 026

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 026 - GOLF COURSE CAPITAL MAINTENANCE FUND							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 750 - Transfers							
026-4-0000-75001	Transfer From Fund 001	10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	3% of Budgeted Revenues		488,205.00	(0.03)	(14,646.15)		
City Commission	Whole Dollar Rounding		0.00	0.00	(0.85)		
RevCategory: 750 - Transfers Total:		10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00
Division: 0000 - Non-Departmental Total:		10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00
Department : 000 - Non-Departmental Total:		10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00
Revenue Total:		10,350.00	13,568.00	15,816.00	15,816.00	15,816.00	14,647.00



Golf Course Capital Maintenance Fund 026

Budget Details Expenditures

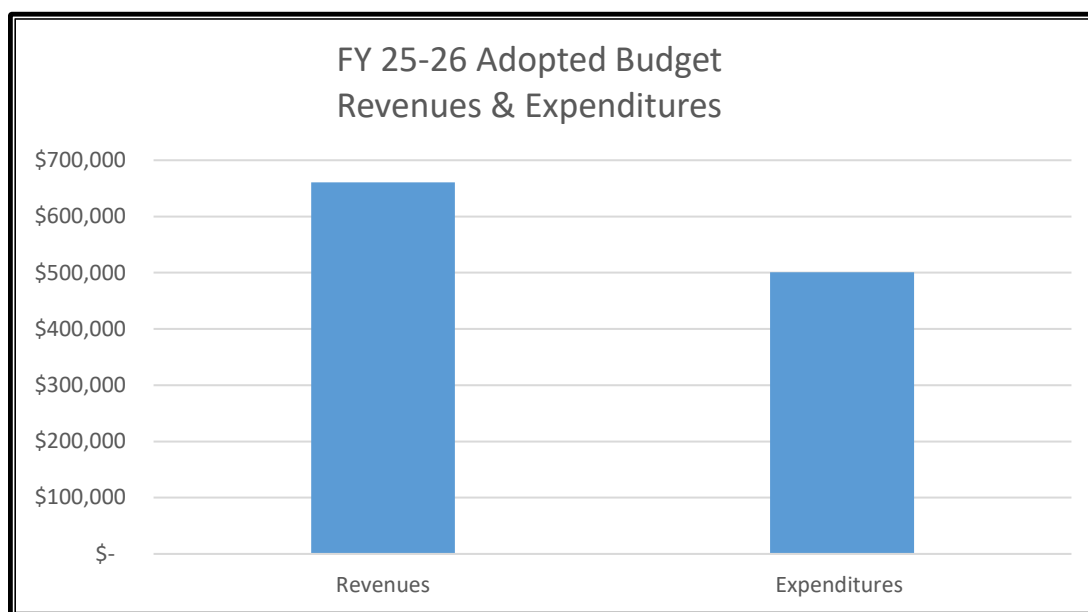
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 026 - GOLF COURSE CAPITAL MAINTENANCE FUND						
Expense						
Department : 450 - Parks & Recreation						
Division: 4502 - L.E. Ramey Golf Course Maintenance						
Category: 20 - Supplies						
026-5-4502-21700 Minor Equipment	0.00	4,948.18	0.00	0.00	0.00	3,870.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	FY25-26 1 Time Aug. Attach-Skid Steer		0.00	0.00	3,870.00	
Category: 20 - Supplies Total:	0.00	4,948.18	0.00	0.00	0.00	3,870.00
Category: 50 - Maintenance						
026-5-4502-59100 Grounds & Perm Fixtures	28,000.00	31,576.00	0.00	0.00	0.00	5,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	FY 25-26 Perm Sand & Top Soil		0.00	0.00	5,000.00	
Category: 50 - Maintenance Total:	28,000.00	31,576.00	0.00	0.00	0.00	5,000.00
Category: 70 - Capital Outlay						
026-5-4502-71200 Machinery/Equipment	0.00	25,042.95	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	0.00	25,042.95	0.00	0.00	0.00	0.00
Division: 4502 - L.E. Ramey GC Maintenance Total:	28,000.00	61,567.13	0.00	0.00	0.00	8,870.00
Department : 450 - Parks & Recreation Total:	28,000.00	61,567.13	0.00	0.00	0.00	8,870.00
Expense Total:	28,000.00	61,567.13	0.00	0.00	0.00	8,870.00



FUND 087 – SOLID WASTE

CAPITAL PROJECTS FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 660,931
Expenditures	500,999
Net Revenues over (under) Expenditures	<u>\$ 159,932</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 332,396
Budgeted Revenues	660,931
Budgeted Expenditures	\$ 202,910
Budgeted Transfers Out	<u>298,089</u>
Total Budgeted Expenditures	<u>500,999</u>
Estimated Ending Fund Balance 09/30/26	<u>\$ 492,328</u>



Solid Waste-Cap Projects Fund 087

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 087 - SOLID WASTE-CAP PROJECTS

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[087-4-0000-75001](#) Transfer In From Fund 001

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Department : 170 - Solid Waste Management

Division: 1700 - Solid Waste Managmnt

RevCategory: 800 - Utility Services

[087-4-1700-81205](#) Garbage Fees - Additional

Budget Detail

Budget Code	Description	Units	Price	Amount
City Commission	Based on avg of last 3 years	0.00	0.00	(597,076.00)
City Commission	Increase Est. based on FY 24-25 EA	0.00	0.00	(52,924.00)

RevCategory: 800 - Utility Services Total:

RevCategory: 900 - Interest & Other

[087-4-1700-91503](#) Interest Income

Budget Detail

Budget Code	Description	Units	Price	Amount
City Commission	Based on avg of last 3 years	0.00	0.00	(10,931.00)

RevCategory: 900 - Interest & Other Total:

Division: 1700 - Solid Waste Managmnt Total:

Department : 170 - Solid Waste Management Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
65,000.00	0.00	0.00	0.00	0.00	0.00
65,000.00	0.00	0.00	0.00	0.00	0.00
65,000.00	0.00	0.00	0.00	0.00	0.00
65,000.00	0.00	0.00	0.00	0.00	0.00
580,060.06	576,989.79	579,505.00	579,505.00	634,177.68	650,000.00
580,060.06	576,989.79	579,505.00	579,505.00	634,177.68	650,000.00
10,037.71	12,097.34	10,980.00	10,980.00	10,657.55	10,931.00
10,037.71	12,097.34	10,980.00	10,980.00	10,657.55	10,931.00
590,097.77	589,087.13	590,485.00	590,485.00	644,835.23	660,931.00
590,097.77	589,087.13	590,485.00	590,485.00	644,835.23	660,931.00
655,097.77	589,087.13	590,485.00	590,485.00	644,835.23	660,931.00

Solid Waste-Cap Projects Fund 087

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 087 - SOLID WASTE-CAP PROJECTS						
Expense						
Department : 170 - Solid Waste Management						
Division: 1702 - Sanitation Collection						
Category: 20 - Supplies						
087-5-1702-22000	Rollouts & Dumpsters	98,133.30	84,356.40	100,000.00	94,825.00	94,825.00
100,000.00						
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Permanent Budget		0.00	0.00	100,000.00	
Category: 20 - Supplies Total:		98,133.30	84,356.40	100,000.00	94,825.00	94,825.00
100,000.00						
Category: 60 - Leases						
087-5-1702-64200	Capital Lease - Principal	130,208.47	134,369.99	138,683.00	138,743.99	137,190.75
47,919.28						
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Articulated Dump Truck Prin. Pymt		0.00	0.00	47,919.28	
087-5-1702-64201	Capital Lease - Interest	16,372.90	12,211.38	7,901.00	7,840.01	9,390.62
4,990.33						
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Garbage Truck Interest Pymt		0.00	0.00	4,990.33	
Category: 60 - Leases Total:		146,581.37	146,581.37	146,584.00	146,584.00	146,581.37
52,909.61						
Category: 70 - Capital Outlay						
087-5-1702-71100	Vehicle	284,894.00	0.00	0.00	0.00	0.00
0.00						
Category: 70 - Capital Outlay Total:		284,894.00	0.00	0.00	0.00	0.00
0.00						
Category: 85 - Department Reductions						
087-5-1702-85000	Department Year-End Reduction	0.00	0.00	0.00	5,175.00	0.00
0.00						
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	5,175.00	0.00
0.00						
Division: 1702 - Sanitation Collection Total:		529,608.67	230,937.77	246,584.00	246,584.00	241,406.37
152,909.61						
Department : 170 - Solid Waste Management Total:		529,608.67	230,937.77	246,584.00	246,584.00	241,406.37
152,909.61						
Department : 305 - Street						
Division: 3050 - Street						
Category: 50 - Maintenance						
087-5-3050-52105	Street & Bridge - Alley	47,268.36	49,999.37	50,000.00	48,600.00	48,600.00
50,000.00						
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Annual Set-Aside		0.00	0.00	50,000.00	
Category: 50 - Maintenance Total:		47,268.36	49,999.37	50,000.00	48,600.00	48,600.00
50,000.00						
Category: 85 - Department Reductions						
087-5-3050-85000	Department Year-End Reduction	0.00	0.00	0.00	1,400.00	0.00
0.00						
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	1,400.00	0.00
0.00						
Division: 3050 - Street Total:		47,268.36	49,999.37	50,000.00	50,000.00	48,600.00
50,000.00						
Department : 305 - Street Total:		47,268.36	49,999.37	50,000.00	50,000.00	48,600.00
50,000.00						



Solid Waste-Cap Projects Fund 087

Budget Details Expenditures

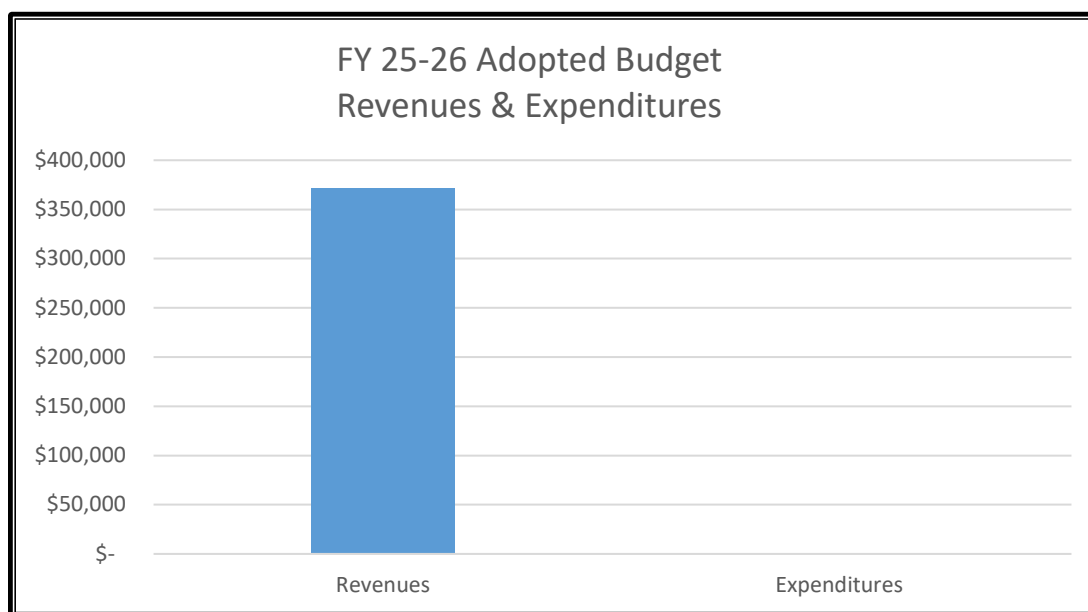
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Department : 690 - Fund Expense/Transfer							
Division: 6900 - Fund Expense/Transfer							
Category: 80 - Transfers Out							
087-5-6900-80011	Transfer To Fund 011	201,571.00	202,700.01	203,753.00	203,753.00	203,753.00	203,398.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-2022 Tax Note-\$1,850,000 Iss.-Prin.		0.00	0.00	82,177.00		
City Commission	2-2022 Tax Note-\$1,850,000 Issue-Int.		0.00	0.00	9,006.00		
City Commission	3-2021 Tax Note-\$1,310,000 Iss.-Prin.		0.00	0.00	109,478.00		
City Commission	4-2021 Tax Note-\$1,310,000 Issue-Int.		0.00	0.00	2,737.00		
087-5-6900-80090	Transfer To Fund 090	95,758.16	95,402.16	95,046.19	95,046.19	95,046.19	94,691.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	CH Payback - Interest		0.00	0.00	5,696.00		
City Commission	CH Payback - Principle		0.00	0.00	88,995.00		
Category: 80 - Transfers Out Total:		297,329.16	298,102.17	298,799.19	298,799.19	298,799.19	298,089.00
Division: 6900 - Fund Expense/Transfer Total:		297,329.16	298,102.17	298,799.19	298,799.19	298,799.19	298,089.00
Department : 690 - Fund Expense/Transfer Total:		297,329.16	298,102.17	298,799.19	298,799.19	298,799.19	298,089.00
Expense Total:		874,206.19	579,039.31	595,383.19	595,383.19	588,805.56	500,998.61



FUND 090 – LANDFILL CLOSURE

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 370,947
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 370,947</u>

Fund Balance

Beginning Fund Balance - (Unaudited)		\$ 2,670,016
Budgeted Revenues	\$ 276,256	
Budgeted Transfers In	<u>94,691</u>	
Total Budgeted Revenues		370,947
Budgeted Expenditures		<u>0</u>
Estimated Ending Fund Balance 09/30/26		<u>\$ 3,040,963</u>



Landfill Closure Fund 090

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 090 - LANDFILL CLOSURE FUND						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 750 - Transfers						
090-4-0000-75001	Transfer From Fund 001	0.00	0.01	0.00	0.00	0.00
090-4-0000-75087	Transfer From Fund 087	95,758.16	95,402.16	95,046.19	95,046.19	94,691.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	FY 25-26 CH Payback - Interest		0.00	0.00	(5,696.00)	
City Commission	FY 25-26 CH Payback - Principle		0.00	0.00	(88,995.00)	
RevCategory: 750 - Transfers Total:		95,758.16	95,402.17	95,046.19	95,046.19	94,691.00
RevCategory: 900 - Interest & Other						
090-4-0000-91503	Interest Income	2,072.15	2,497.06	2,400.00	2,400.00	2,199.73
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Based on avg of last 3 years		0.00	0.00	(2,256.00)	
RevCategory: 900 - Interest & Other Total:		2,072.15	2,497.06	2,400.00	2,400.00	2,199.73
Division: 0000 - Non-Departmental Total:		97,830.31	97,899.23	97,446.19	97,446.19	97,245.92
Department : 000 - Non-Departmental Total:		97,830.31	97,899.23	97,446.19	97,446.19	97,245.92
Department : 170 - Solid Waste Management						
Division: 1700 - Solid Waste Managmnt						
RevCategory: 800 - Utility Services						
090-4-1700-81110	Landfill Surcharge Revenue	266,856.50	264,042.59	266,595.00	266,595.00	264,975.45
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Based on avg of last 3 years		0.00	0.00	(265,292.00)	
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(4,708.00)	
090-4-1700-81115	Bad Debt Recovery	3,563.19	(996.64)	0.00	0.00	0.00
090-4-1700-81702	Penalty Fee-Landfill Surcharge	2,712.80	2,630.76	2,641.00	2,641.00	3,905.86
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Based on avg of last 3 years		0.00	0.00	(3,083.00)	
City Commission	Increased Est. based on FY 24-25 EA		0.00	0.00	(917.00)	
RevCategory: 800 - Utility Services Total:		273,132.49	265,676.71	269,236.00	269,236.00	268,881.31
Division: 1700 - Solid Waste Managmnt Total:		273,132.49	265,676.71	269,236.00	269,236.00	268,881.31
Department : 170 - Solid Waste Management Total:		273,132.49	265,676.71	269,236.00	269,236.00	268,881.31
Revenue Total:		370,962.80	363,575.94	366,682.19	366,682.19	366,127.23
						370,947.00



Landfill Closure Fund 090

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 090 - LANDFILL CLOSURE FUND

Expense

Department : 170 - Solid Waste Management

Division: 1703 - Landfill

Category: 30 - Services

[090-5-1703-31400](#) Professional Services

Category: 30 - Services Total:

Division: 1703 - Landfill Total:

Department : 170 - Solid Waste Management Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
105,936.14	50,154.60	427,032.80	427,032.80	427,000.00	0.00
105,936.14	50,154.60	427,032.80	427,032.80	427,000.00	0.00
105,936.14	50,154.60	427,032.80	427,032.80	427,000.00	0.00
105,936.14	50,154.60	427,032.80	427,032.80	427,000.00	0.00
105,936.14	50,154.60	427,032.80	427,032.80	427,000.00	0.00



This fund is not budgeted in FY 25-26. This fund is only presented for prior year activity.

373



GF Capital Projects Fund 091

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 091 - GF CAPITAL PROJECTS

Expense

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[091-5-6900-80001](#) Transfer To Fund 001

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

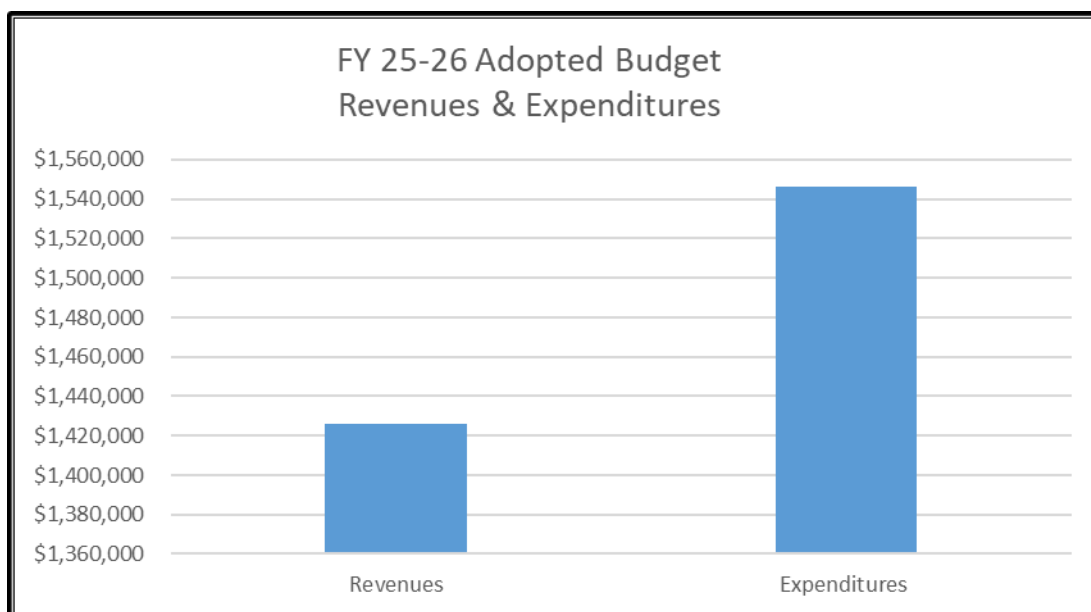
Department : 690 - Fund Expense/Transfer Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
1,572.14	0.00	0.00	0.00	0.00	0.00
1,572.14	0.00	0.00	0.00	0.00	0.00
1,572.14	0.00	0.00	0.00	0.00	0.00
1,572.14	0.00	0.00	0.00	0.00	0.00
1,572.14	0.00	0.00	0.00	0.00	0.00

FUND 092 – STREET FUND

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 1,426,000
Expenditures	1,546,334
Net Revenues over (under) Expenditures	<u>\$ (120,334)</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 602,599
Budgeted Revenues	1,426,000
Budgeted Expenditures	\$ 1,200,000
Budgeted Transfers Out	<u>346,334</u>
Total Budgeted Expenditures	<u>1,546,334</u>
Estimated Ending Fund Balance 09/30/26	<u>\$ 482,265</u>



Street Fund 092

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 092 - STREET FUND

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 900 - Interest & Other

[092-4-0000-99000](#) Miscellaneous

RevCategory: 900 - Interest & Other Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Department : 305 - Street

Division: 3050 - Street

RevCategory: 800 - Utility Services

[092-4-3050-81115](#) Bad Debt Recovery

[092-4-3050-84000](#) Street Maintenance Fee

Budget Detail

Budget Code Description

City Commission Based on avg of last 3 years

City Commission Increase based on FY 24-25 EA

RevCategory: 800 - Utility Services Total:

Division: 3050 - Street Total:

Department : 305 - Street Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
32,464.61	0.00	0.00	0.00	0.00	0.00
32,464.61	0.00	0.00	0.00	0.00	0.00
32,464.61	0.00	0.00	0.00	0.00	0.00
32,464.61	0.00	0.00	0.00	0.00	0.00
433.34	2,022.46	0.00	0.00	0.00	0.00
1,089,702.07	1,128,302.15	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00
		0.00	0.00	(1,215,878.00)	
		0.00	0.00	(210,122.00)	
1,090,135.41	1,130,324.61	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00
1,090,135.41	1,130,324.61	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00
1,090,135.41	1,130,324.61	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00
1,122,600.02	1,130,324.61	1,425,467.48	1,425,467.48	1,429,631.04	1,426,000.00



Street Fund 092

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 092 - STREET FUND						
Expense						
Department : 305 - Street						
Division: 3050 - Street						
Category: 30 - Services						
092-5-3050-31400 Professional Services	15,145.20	157,468.81	174,982.00	174,982.00	132,103.41	0.00
Category: 30 - Services Total:	15,145.20	157,468.81	174,982.00	174,982.00	132,103.41	0.00
Category: 50 - Maintenance						
092-5-3050-52100 Street & Bridge	625,383.98	1,313,343.03	1,138,518.25	1,138,518.25	945,462.90	1,200,000.00
Budget Detail						
Budget Code			Units	Price	Amount	
City Commission			0.00	0.00	1,200,000.00	
Category: 50 - Maintenance Total:	625,383.98	1,313,343.03	1,138,518.25	1,138,518.25	945,462.90	1,200,000.00
Division: 3050 - Street Total:	640,529.18	1,470,811.84	1,313,500.25	1,313,500.25	1,077,566.31	1,200,000.00
Department : 305 - Street Total:	640,529.18	1,470,811.84	1,313,500.25	1,313,500.25	1,077,566.31	1,200,000.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
092-5-6900-80001 Transfer To Fund 001	150,000.00	150,000.00	165,000.00	165,000.00	165,000.00	346,334.00
Budget Detail						
Budget Code			Units	Price	Amount	
City Commission			0.00	0.00	152,621.00	
City Commission			0.00	0.00	123,062.00	
City Commission			0.00	0.00	70,651.00	
Category: 80 - Transfers Out Total:	150,000.00	150,000.00	165,000.00	165,000.00	165,000.00	346,334.00
Division: 6900 - Fund Expense/Transfer Total:	150,000.00	150,000.00	165,000.00	165,000.00	165,000.00	346,334.00
Department : 690 - Fund Expense/Transfer Total:	150,000.00	150,000.00	165,000.00	165,000.00	165,000.00	346,334.00
Expense Total:	790,529.18	1,620,811.84	1,478,500.25	1,478,500.25	1,242,566.31	1,546,334.00





FUND 093 – PARK MAINTENANCE

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 3,642
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 3,642</u>



Park Maintenance Fund 093

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 093 - PARK MAINTENANCE FUND

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[093-4-0000-75001](#) Transfer From Fund 001

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Department : 450 - Parks & Recreation

Division: 4503 - Parks Maintenance

RevCategory: 500 - General Services Fees

[093-4-4503-58003](#) Park Donations

RevCategory: 500 - General Services Fees Total:

Division: 4503 - Parks Maintenance Total:

Department : 450 - Parks & Recreation Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
50,000.00	29,503.00	0.00	0.00	0.00	0.00
50,000.00	29,503.00	0.00	0.00	0.00	0.00
50,000.00	29,503.00	0.00	0.00	0.00	0.00
50,000.00	29,503.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00	0.00	0.00
55,000.00	29,503.00	0.00	0.00	0.00	0.00



Park Maintenance Fund 093

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 093 - PARK MAINTENANCE FUND

Expense

Department : 450 - Parks & Recreation

Division: 4503 - Parks Maintenance

Category: 20 - Supplies

[093-5-4503-21700](#) Minor Equipment

Category: 20 - Supplies Total:

Category: 40 - Repairs

[093-5-4503-41400](#) Equipment Maintenance

Category: 40 - Repairs Total:

Category: 50 - Maintenance

[093-5-4503-59100](#) Grounds & Perm Fixtures

Category: 50 - Maintenance Total:

Category: 70 - Capital Outlay

[093-5-4503-71200](#) Machinery/Equipment

[093-5-4503-71228](#) Parks Field Improvements

[093-5-4503-71300](#) Building

Category: 70 - Capital Outlay Total:

Division: 4503 - Parks Maintenance Total:

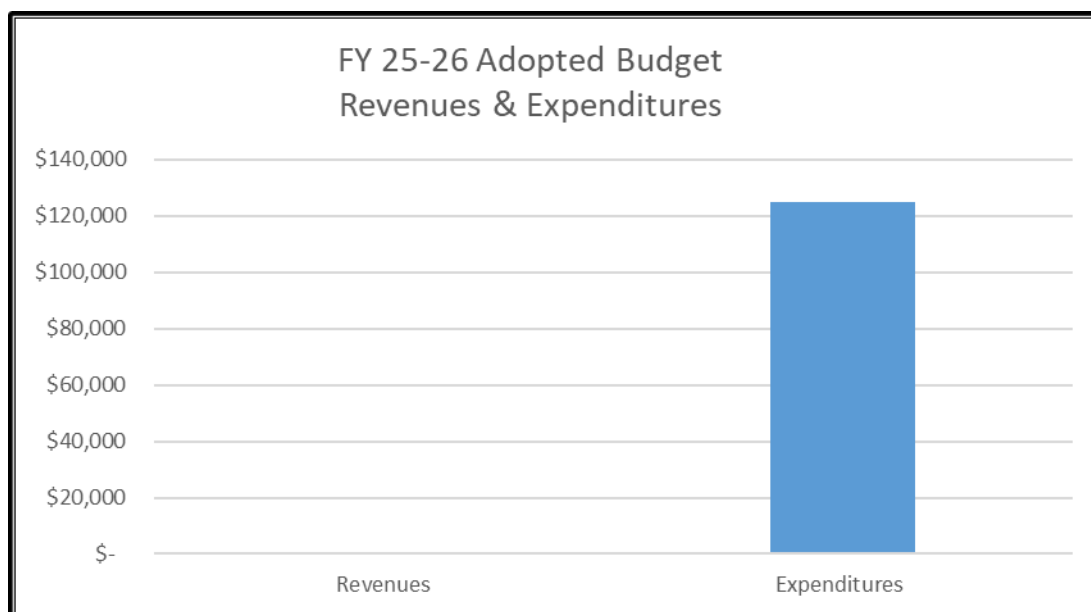
Department : 450 - Parks & Recreation Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	616.55	0.00	0.00	0.00	0.00
0.00	616.55	0.00	0.00	0.00	0.00
0.00	4,995.00	0.00	0.00	0.00	0.00
0.00	4,995.00	0.00	0.00	0.00	0.00
19,000.00	2,336.20	0.00	8,980.00	8,980.00	0.00
19,000.00	2,336.20	0.00	8,980.00	8,980.00	0.00
12,091.04	0.00	0.00	0.00	0.00	0.00
25,000.00	5,458.44	0.00	0.00	0.00	0.00
0.00	29,881.12	0.00	0.00	0.00	0.00
37,091.04	35,339.56	0.00	0.00	0.00	0.00
56,091.04	43,287.31	0.00	8,980.00	8,980.00	0.00
56,091.04	43,287.31	0.00	8,980.00	8,980.00	0.00
56,091.04	43,287.31	0.00	8,980.00	8,980.00	0.00



FUND 097 – VEHICLE REPLACEMENT-FIRE FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	125,000
Net Revenues over (under) Expenditures	<u>\$ (125,000)</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 136,361
Budgeted Revenues	0
Budgeted Expenditures	125,000
Estimated Ending Fund Balance 09/30/26	<u>\$ 11,361</u>



Vehicle Replacement-Fire Fund 097

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 097 - VEHICLE REPLACEMENT - FIRE FUND

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[097-4-0000-75001](#) Transfer From Fund 001

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
45,000.00	45,000.00	0.00	0.00	0.00	0.00
45,000.00	45,000.00	0.00	0.00	0.00	0.00
45,000.00	45,000.00	0.00	0.00	0.00	0.00
45,000.00	45,000.00	0.00	0.00	0.00	0.00
45,000.00	45,000.00	0.00	0.00	0.00	0.00



Vehicle Replacement-Fire Fund 097

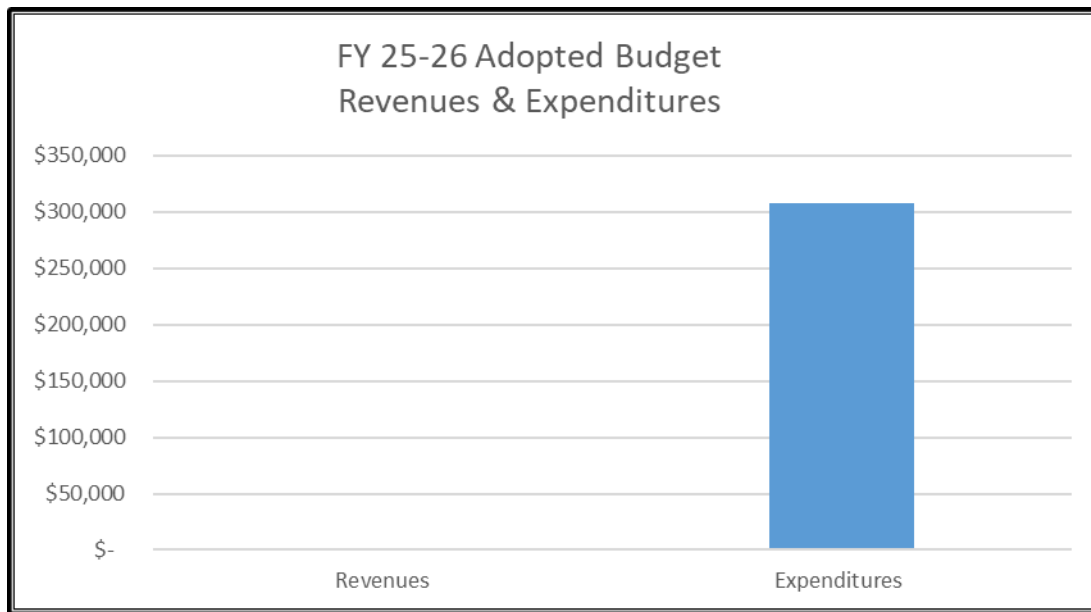
Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 097 - VEHICLE REPLACEMENT - FIRE FUND							
Expense							
Department : 220 - Fire							
Division: 2200 - Fire							
Category: 40 - Repairs							
097-5-2200-41100	Vehicle Maintenance	0.00	46,266.88	0.00	153,000.00	78,000.00	55,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	FY 24-25 Recurring until funds run out		0.00	0.00	5,000.00		
City Commission	Increase of maintenance costs		0.00	0.00	50,000.00		
Category: 40 - Repairs Total:		0.00	46,266.88	0.00	153,000.00	78,000.00	55,000.00
Category: 70 - Capital Outlay							
097-5-2200-71100	Vehicle	0.00	0.00	0.00	0.00	0.00	70,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Purchase of new Tahoe		0.00	0.00	70,000.00		
Category: 70 - Capital Outlay Total:		0.00	0.00	0.00	0.00	0.00	70,000.00
Division: 2200 - Fire Total:		0.00	46,266.88	0.00	153,000.00	78,000.00	125,000.00
Department : 220 - Fire Total:		0.00	46,266.88	0.00	153,000.00	78,000.00	125,000.00
Expense Total:		0.00	46,266.88	0.00	153,000.00	78,000.00	125,000.00



FUND 098 – ECONOMIC DEVELOPMENT FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	307,774
Net Revenues over (under) Expenditures	<u>\$ (307,774)</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 307,774
Budgeted Revenues	0
Budgeted Expenditures - Transfers Out	307,774
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



Economic Development Fund 098

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 098 - ECONOMIC DEVELOPMENT FUND							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 750 - Transfers							
098-4-0000-75001	Transfer From Fund 001	251,000.00	318,500.00	200,000.00	200,000.00	200,000.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Additional Economic Assistance		0.00	0.00	(20,000.00)		
City Commission	Chick Fil A Incentive Agreement		0.00	0.00	(65,000.00)		
City Commission	Neessen Incentive Agreement		0.00	0.00	(30,000.00)		
City Commission	Reduce transfer due to Fund Balance		0.00	0.00	115,000.00		
098-4-0000-75138	Transfer from Fund 138	5,857.92	3,175.08	8,509.44	8,509.44	8,509.44	0.00
RevCategory: 750 - Transfers Total:		256,857.92	321,675.08	208,509.44	208,509.44	208,509.44	0.00
Division: 0000 - Non-Departmental Total:		256,857.92	321,675.08	208,509.44	208,509.44	208,509.44	0.00
Department : 000 - Non-Departmental Total:		256,857.92	321,675.08	208,509.44	208,509.44	208,509.44	0.00
Department : 106 - Economic Development							
Division: 1060 - Economic Development							
RevCategory: 140 - In Lieu of Taxes							
098-4-1060-14010	In Lieu of Tax Payments-Celane	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on Contract		0.00	0.00	(100,000.00)		
City Commission	Sent Bank To GF		0.00	0.00	100,000.00		
098-4-1060-14015	In Lieu of Tax Payments-Housing Auth.	4,265.65	5,929.05	0.00	0.00	4,600.00	0.00
RevCategory: 140 - In Lieu of Taxes Total:		104,265.65	105,929.05	0.00	0.00	104,600.00	0.00
Division: 1060 - Economic Development Total:		104,265.65	105,929.05	0.00	0.00	104,600.00	0.00
Department : 106 - Economic Development Total:		104,265.65	105,929.05	0.00	0.00	104,600.00	0.00
Revenue Total:		361,123.57	427,604.13	208,509.44	208,509.44	313,109.44	0.00



Economic Development Fund 098

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 098 - ECONOMIC DEVELOPMENT FUND						
Expense						
Department : 106 - Economic Development						
Division: 1060 - Economic Development						
Category: 10 - Personnel Services						
098-5-1060-11100 Salaries & Wages	95,214.06	98,175.17	100,243.00	100,243.00	100,243.00	0.00
098-5-1060-11301 Longevity - Non Civil Service	440.69	502.56	603.00	603.00	603.00	0.00
098-5-1060-11400 Retirement - TMRS	7,804.14	8,969.73	9,347.91	9,347.91	9,347.91	0.00
098-5-1060-11500 FICA	6,943.17	7,173.34	7,782.00	7,782.00	7,782.00	0.00
098-5-1060-11600 Group Health Insurance	23,421.78	26,596.01	31,941.00	31,941.00	31,941.00	0.00
098-5-1060-11700 Workers' Compensation	156.97	259.13	265.00	265.00	265.00	0.00
098-5-1060-11800 Unemployment Compensation	9.00	117.00	117.00	117.00	117.00	0.00
098-5-1060-12300 Life Insurance	108.00	108.00	108.00	108.00	108.00	0.00
098-5-1060-19900 EDC-Salaries/Benefits	(66,990.00)	(75,728.81)	(85,406.91)	(34,021.03)	(34,021.03)	0.00
Category: 10 - Personnel Services Total:	67,107.81	66,172.13	65,000.00	116,385.88	116,385.88	0.00
Category: 30 - Services						
098-5-1060-31100 Communications	0.00	0.00	0.00	186.73	186.73	0.00
098-5-1060-31400 Professional Services	100,000.00	186,000.00	100,000.00	11,533.06	61,533.06	0.00
098-5-1060-31433 Prof Svcs-TAMUK Stadium Rennov.	25,000.00	0.00	0.00	0.00	0.00	0.00
098-5-1060-31500 Printing & Publishing	0.00	153.00	0.00	0.00	0.00	0.00
098-5-1060-35501 Incentive Agreement - Neessen Polaris	23,626.99	27,282.28	30,000.00	33,032.45	33,032.45	0.00
098-5-1060-35503 Incentive Agreement-Marshalls	45,468.03	2,361.98	5,000.00	3,110.00	3,110.00	0.00
098-5-1060-35504 Incentive Agreement - Chik-fil-A	60,720.01	60,099.28	65,000.00	59,790.36	59,790.36	0.00
Category: 30 - Services Total:	254,815.03	275,896.54	200,000.00	107,652.60	157,652.60	0.00
Category: 85 - Department Reductions						
098-5-1060-85000 Department Year End Reduction	0.00	0.00	0.00	47,461.52	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	47,461.52	0.00	0.00
Division: 1060 - Economic Development Total:	321,922.84	342,068.67	265,000.00	271,500.00	274,038.48	0.00
Department : 106 - Economic Development Total:	321,922.84	342,068.67	265,000.00	271,500.00	274,038.48	0.00

Economic Development Fund 098

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
098-5-6900-80001 Transfer To Fund 001	0.00	0.00	0.00	0.00	0.00	307,773.69
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Fund Balance Transfer To Close Fund		0.00	0.00	307,773.69		
Category: 80 - Transfers Out Total:	0.00	0.00	0.00	0.00	0.00	307,773.69
Division: 6900 - Fund Expense/Transfer Total:	0.00	0.00	0.00	0.00	0.00	307,773.69
Department : 690 - Fund Expense/Transfer Total:	0.00	0.00	0.00	0.00	0.00	307,773.69
Expense Total:	321,922.84	342,068.67	265,000.00	271,500.00	274,038.48	307,773.69



FUND 105 – VEHICLE REPLACEMENT

POLICE FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	_____
\$1	_____
\$1	_____
\$1	_____
\$1	_____
\$1	_____
\$1	_____
\$0	_____
\$0	_____
\$0	_____
\$0	_____
\$-	_____
Revenues	Expenditures

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 10,000
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 10,000</u>



Vehicle Replacement-Police Fund 105

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 105 - VEHICLE REPLACEMENT - POLICE FUND

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[105-4-0000-75001](#) Transfer From Fund 001

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
10,000.00	10,000.00	0.00	0.00	0.00	0.00
10,000.00	10,000.00	0.00	0.00	0.00	0.00
10,000.00	10,000.00	0.00	0.00	0.00	0.00
10,000.00	10,000.00	0.00	0.00	0.00	0.00
10,000.00	10,000.00	0.00	0.00	0.00	0.00



Vehicle Replacement-Police Fund 105

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 105 - VEHICLE REPLACEMENT - POLICE FUND

Expense

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[105-5-6900-80115](#) Transfer to Fund 115

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
30,000.00	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	0.00	0.00





FUND 120 – PROPERTY TAX

RESERVE FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 29,010
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 29,010



Property Tax Reserve Fund 120

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 120 - PROPERTY TAX RESERVE FUND

Expense

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[120-5-6900-80001](#) Transfer to Fund 001

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	403,221.99	403,221.99	403,221.99	0.00
0.00	0.00	403,221.99	403,221.99	403,221.99	0.00
0.00	0.00	403,221.99	403,221.99	403,221.99	0.00
0.00	0.00	403,221.99	403,221.99	403,221.99	0.00
0.00	0.00	403,221.99	403,221.99	403,221.99	0.00



FUND 123 – ECONOMIC DEVELOPMENT GRANT PROGRAM FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Economic Development Grant Program Fund 123

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 123 - ECONOMIC DEVELOPMENT GRANT PROGRAM						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 900 - Interest & Other						
123-4-0000-94000 Intergovernmental Revenue	229,999.53	80,000.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:	229,999.53	80,000.00	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	229,999.53	80,000.00	0.00	0.00	0.00	0.00
Department : 000 - Non-Departmental Total:	229,999.53	80,000.00	0.00	0.00	0.00	0.00
Revenue Total:	229,999.53	80,000.00	0.00	0.00	0.00	0.00



Economic Development Grant Program Fund 123

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 123 - ECONOMIC DEVELOPMENT GRANT PROGRAM						
Expense						
Department : 106 - Economic Development						
Division: 1060 - Economic Development						
Category: 30 - Services						
123-5-1060-31400 Professional Services	0.00	0.00	0.00	40,000.00	40,000.00	0.00
123-5-1060-34900 Economic Development Program	229,999.53	80,000.00	0.00	0.00	0.00	0.00
Category: 30 - Services Total:	229,999.53	80,000.00	0.00	40,000.00	40,000.00	0.00
Division: 1060 - Economic Development Total:	229,999.53	80,000.00	0.00	40,000.00	40,000.00	0.00
Department : 106 - Economic Development Total:	229,999.53	80,000.00	0.00	40,000.00	40,000.00	0.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
123-5-6900-80121 Transfer To Fund 121	0.00	0.00	45,000.00	45,000.00	45,000.00	0.00
Category: 80 - Transfers Out Total:	0.00	0.00	45,000.00	45,000.00	45,000.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	0.00	0.00	45,000.00	45,000.00	45,000.00	0.00
Department : 690 - Fund Expense/Transfer Total:	0.00	0.00	45,000.00	45,000.00	45,000.00	0.00
Expense Total:	229,999.53	80,000.00	45,000.00	85,000.00	85,000.00	0.00





FUND 139 – VEHICLE REPLACEMENT PUBLIC WORKS-GF FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
	Revenues Expenditures

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 123,020
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 123,020</u>



Vehicle Replacement Public Works-GF Fund 139

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 139 - VEHICLE REPLACEMENT PUBLIC WORKS-GF Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 500 - General Services Fees						
139-4-0000-59943 Other Income-Insurance Recovery	0.00	0.00	0.00	0.00	77,759.00	0.00
RevCategory: 500 - General Services Fees Total:	0.00	0.00	0.00	0.00	77,759.00	0.00
RevCategory: 750 - Transfers						
139-4-0000-75001 Transfer From Fund 001	0.00	10,000.00	0.00	0.00	0.00	0.00
139-4-0000-75106 Transfer From Fund 106	35,261.32	0.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:	35,261.32	10,000.00	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	35,261.32	10,000.00	0.00	0.00	77,759.00	0.00
Department : 000 - Non-Departmental Total:	35,261.32	10,000.00	0.00	0.00	77,759.00	0.00
Revenue Total:	35,261.32	10,000.00	0.00	0.00	77,759.00	0.00



FUND 206 – CHAMBERLAIN PARK

PROJECT FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 27,053
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 27,053</u>



Chamberlain Park Project Fund 206

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 206 - CHAMBERLAIN PARK PROJECT

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 700 - Grants

[206-4-0000-72030](#) Donations

RevCategory: 700 - Grants Total:

RevCategory: 750 - Transfers

[206-4-0000-75001](#) Transfer from Fund 001

[206-4-0000-75033](#) Transfer from Fund 033

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	5,892.80	0.00	0.00	0.00	0.00
0.00	5,892.80	0.00	0.00	0.00	0.00
49,900.00	34,856.12	0.00	0.00	0.00	0.00
0.00	17,357.42	0.00	0.00	0.00	0.00
49,900.00	52,213.54	0.00	0.00	0.00	0.00
49,900.00	58,106.34	0.00	0.00	0.00	0.00
49,900.00	58,106.34	0.00	0.00	0.00	0.00
49,900.00	58,106.34	0.00	0.00	0.00	0.00



Chamberlain Park Project Fund 206

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 206 - CHAMBERLAIN PARK PROJECT

Expense

Department : 450 - Parks & Recreation

Division: 4503 - Parks Maintenance

Category: 50 - Maintenance

[206-5-4503-59100](#) Grounds & Perm Fixtures

Category: 50 - Maintenance Total:

Category: 70 - Capital Outlay

[206-5-4503-71300](#) Buildings

Category: 70 - Capital Outlay Total:

Division: 4503 - Parks Maintenance Total:

Department : 450 - Parks & Recreation Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	31,052.89	0.00	0.00	0.00	0.00
0.00	31,052.89	0.00	0.00	0.00	0.00
49,900.00	0.00	0.00	0.00	0.00	0.00
49,900.00	0.00	0.00	0.00	0.00	0.00
49,900.00	31,052.89	0.00	0.00	0.00	0.00
49,900.00	31,052.89	0.00	0.00	0.00	0.00
49,900.00	31,052.89	0.00	0.00	0.00	0.00





GENERAL FUND

CAPITAL PROJECTS FUNDS

Fund 033 – CO Series 2016

Proceeds from the sale of the Certificates will be used for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, renovation and/or rehabilitation of certain City-owned public property, including (1) park and golf course improvements; (2) downtown revitalization improvements including streets, sidewalks, lighting, and property acquisition; (3) street repairs; (4) improvements to municipal buildings; (5) Public Works department equipment; (6) emergency department vehicles and equipment and (7) payment of contractual obligations for professional services in connection with the issuance of the Certificates.

Fund 115 – Tax Notes Series 2021

This fund is used to account for tax notes proceeds used to purchase police vehicles, fire vehicles, garbage trucks and golf machinery.

Fund 126 – GF Tax Note Series 2022

This fund is used to account for tax note proceeds used to acquire vehicles, machinery and equipment.

Fund 151 – CO Series 2023A-GF

Proceeds from the sale of the Certificates shall be used for: (1) public works department vehicles and equipment including garbage trucks and dump trucks, and (2) paying the costs of issuance of the Certificates.

Fund 153 – CO Series 2024 Fire

Proceeds from the sale of the Certificates shall be used for the purpose of providing for the payment of contractual obligations to be incurred in connections with the design, planning, purchasing, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of certain City-owned public property, including: (1) a new fire station, (2) a new ambulance, (3) equipment for the fire department including fire trucks, and (4) payment of contractual obligations for professional services in connection therewith (to wit: consulting, engineering, financial advisory, and legal).



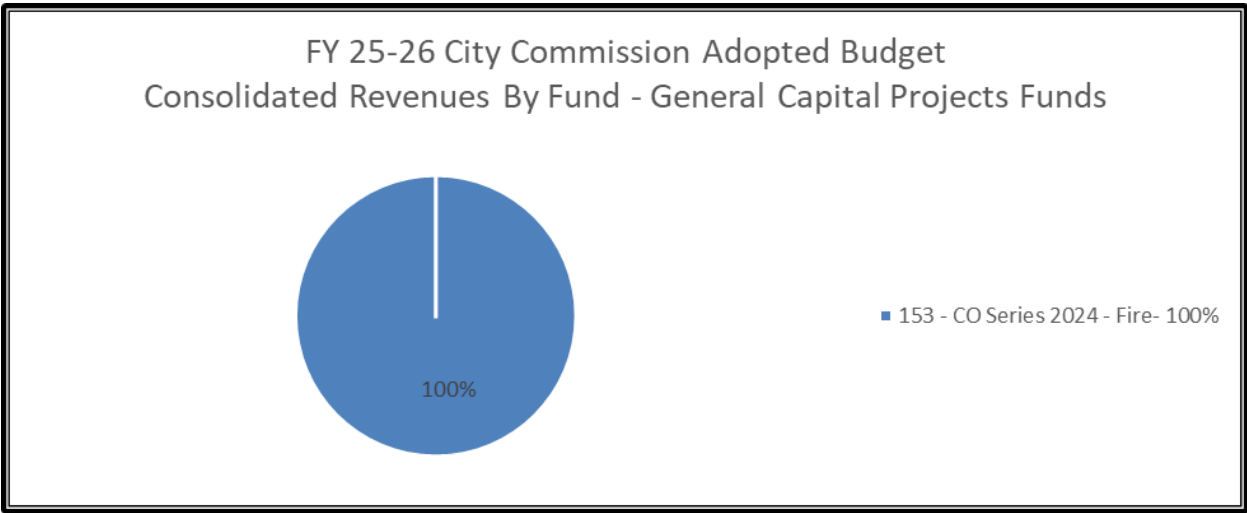
FUND BALANCE BY FUND

GENERAL CAPITAL PROJECT FUNDS

FUND BALANCES - GENERAL FUND CAPITAL PROJECTS					
Fund	Fund Name	FY 24-25 Estimated Ending FB	FY 25-26 Commission Revenues	FY 25-26 Commission Expenditures	FY 25-26 Estimated Ending FB
033	CO 2016	0.00	0.00	0.00	0.00
115	Tax Note 2021 Fund	0.00	0.00	0.00	0.00
126	GF Tax Notes Series 2022	850.00	0.00	0.00	850.00
151	CO Series 2023A-GF	0.00	0.00	0.00	0.00
153	CO Series 2024 Fire	10,934,143.98	150,000.00	11,053,602.14	30,541.84
	Total GF Capital Projects	10,934,993.98	150,000.00	11,053,602.14	31,391.84

CONSOLIDATED REVENUES

GF CAPITAL PROJECTS FUNDS



Fund	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget	2025 Expected Annual	2026 City Commission Adopted
115 - Tax Notes Series 2021	30,000.00	0.00	0.00	0.00	0.00	0.00
151 - CO Series 2023A-Gf	4,907,699.20	2,000.00	0.00	0.00	0.00	0.00
153 - CO Series 2024 - Fire	0.00	14,851,019.40	0.00	0.00	298,591.84	150,000.00
Total Consolidated Revenues	4,937,699.20	14,853,019.40	0.00	0.00	298,591.84	150,000.00



Consolidated Revenues-General Capital Projects Funds

Group Summary

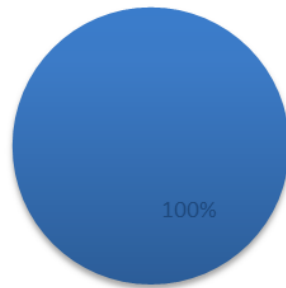
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
75105 - Transfer from Fund 105	30,000.00	0.00	0.00	0.00	0.00	0.00
91503 - Interest Income	0.00	153,521.63	0.00	0.00	298,591.84	150,000.00
99550 - Bond Proceeds-Refunding Bonds	4,625,000.00	14,335,000.00	0.00	0.00	0.00	0.00
99600 - Bond Issuance Premium	282,699.20	362,497.77	0.00	0.00	0.00	0.00
99700 - Gain/Loss on Sale of Assets	0.00	2,000.00	0.00	0.00	0.00	0.00
Total Consolidated Revenues	4,937,699.20	14,853,019.40	0.00	0.00	298,591.84	150,000.00

CONSOLIDATED EXPENDITURES

GF CAPITAL PROJECTS FUNDS

FY 25-26 City Commission Adopted Budget Consolidated Expenditures - General Capital Project Funds



■ 153 - CO Series 2024 - Fire-100%

Fund	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
033 - CO Series 2016-General	27,444.05	17,357.42	0.00	0.00	0.00	0.00
115 - Tax Notes Series 2021	571,194.11	156,105.32	8,790.47	8,790.47	96.29	0.00
126 - Tax Notes Series 2022	213,160.79	575.00	78,918.59	78,918.59	78,918.59	0.00
151 - CO Series 2023A-GF	154,003.69	2,590,156.57	145,424.67	2,165,038.92	2,165,538.94	0.00
153 - CO Series 2024 - Fire	0.00	520,344.94	14,079,877.95	14,079,877.95	3,695,122.32	11,053,602.14
Total Consolidated Expenditures	965,802.64	3,284,539.25	14,313,011.68	16,332,625.93	5,939,676.14	11,053,602.14



Consolidated Expenditures-General Capital Project Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Proposed
21700 - Minor Eq/Furniture	0.00	1,999.99	0.00	0.00	2,500.00	0.00
31404 - PrfSrv-Bond IssueCosts/Fees	153,505.69	167,619.82	0.00	0.00	0.00	0.00
31500 - Printing & Publishing	498.00	0.00	0.00	0.00	0.00	0.00
41400 - Equipment Maintenance	0.00	50,963.55	0.00	0.00	34,000.00	0.00
51100 - Building Maintenance	15,720.00	0.00	0.00	0.00	0.00	0.00
71100 - Vehicle	272,641.88	156,295.18	2,978,695.06	3,097,210.25	3,109,781.56	0.00
71200 - Machinery/Equipment	391,567.38	2,537,193.03	596,949.67	2,665,038.92	2,527,319.70	589,244.22
71240 - Parks-Chamberlain Park	6,170.00	0.00	0.00	0.00	0.00	0.00
71300 - Building	0.00	352,725.12	10,737,366.95	10,561,586.29	266,074.88	10,464,357.92
80001 - Transfer Out to Fund 001	125,699.69	385.14	0.00	0.00	0.00	0.00
80206 - Transfer to Fund 206	0.00	17,357.42	0.00	0.00	0.00	0.00
85000 - Department Year End Reductions	0.00	0.00	0.00	8,790.47	0.00	0.00
Total Consolidated Expenditures	965,802.64	3,284,539.25	14,313,011.68	16,332,625.93	5,939,676.14	11,053,602.14



FUND 033 – CO SERIES 2016

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted in FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



CO Series 2016 Fund 033

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 033 - CO SERIES 2016 - GENERAL

Expense

Department : 220 - Fire

Division: 2200 - Fire

Category: 50 - Maintenance

[033-5-2200-51100](#) Building Maintenance

Category: 50 - Maintenance Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Department : 450 - Parks & Recreation

Division: 4503 - Parks Maintenance

Category: 70 - Capital Outlay

[033-5-4503-71200](#) Machinery/Equipment

[033-5-4503-71240](#) Chamberlain Park

Category: 70 - Capital Outlay Total:

Division: 4503 - Parks Maintenance Total:

Department : 450 - Parks & Recreation Total:

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[033-5-6900-80206](#) Transfers to Fund 206

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
15,720.00	0.00	0.00	0.00	0.00	0.00
15,720.00	0.00	0.00	0.00	0.00	0.00
15,720.00	0.00	0.00	0.00	0.00	0.00
15,720.00	0.00	0.00	0.00	0.00	0.00
5,554.05	0.00	0.00	0.00	0.00	0.00
6,170.00	0.00	0.00	0.00	0.00	0.00
11,724.05	0.00	0.00	0.00	0.00	0.00
11,724.05	0.00	0.00	0.00	0.00	0.00
11,724.05	0.00	0.00	0.00	0.00	0.00
0.00	17,357.42	0.00	0.00	0.00	0.00
0.00	17,357.42	0.00	0.00	0.00	0.00
0.00	17,357.42	0.00	0.00	0.00	0.00
0.00	17,357.42	0.00	0.00	0.00	0.00
27,444.05	17,357.42	0.00	0.00	0.00	0.00



FUND 115 – TAX NOTES SERIES 2021

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Tax Notes Series 2021 Fund 115

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 115 - TAX NOTES SERIES 2021

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[115-4-0000-75105](#) Transfer from Fund 105

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
30,000.00	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	0.00	0.00



Tax Notes Series 2021 Fund 115

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 115 - TAX NOTES SERIES 2021

Expense

Department : 103 - City Special

Division: 1030 - City Special

Category: 85 - Department Reductions

[115-5-1030-85000](#) Department Year End Reduction

Category: 85 - Department Reductions Total:

Division: 1030 - City Special Total:

Department : 103 - City Special Total:

Department : 170 - Solid Waste Management

Division: 1702 - Sanitation Collection

Category: 70 - Capital Outlay

[115-5-1702-71200](#) Machinery/Equipment

Category: 70 - Capital Outlay Total:

Division: 1702 - Sanitation Collection Total:

Department : 170 - Solid Waste Management Total:

Department : 210 - Police

Division: 2102 - Patrol

Category: 70 - Capital Outlay

[115-5-2102-71100](#) Vehicle

Category: 70 - Capital Outlay Total:

Division: 2102 - Patrol Total:

Department : 210 - Police Total:

Department : 220 - Fire

Division: 2200 - Fire

Category: 70 - Capital Outlay

[115-5-2200-71100](#) Vehicle

Category: 70 - Capital Outlay Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Department : 305 - Street

Division: 3050 - Street

Category: 70 - Capital Outlay

[115-5-3050-71200](#) Machinery/Equipment

Category: 70 - Capital Outlay Total:

Division: 3050 - Street Total:

Department : 305 - Street Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	8,790.47	0.00	0.00
0.00	0.00	0.00	8,790.47	0.00	0.00
0.00	0.00	0.00	8,790.47	0.00	0.00
0.00	0.00	0.00	8,790.47	0.00	0.00
257,107.20	0.00	0.00	0.00	0.00	0.00
257,107.20	0.00	0.00	0.00	0.00	0.00
257,107.20	0.00	0.00	0.00	0.00	0.00
257,107.20	0.00	0.00	0.00	0.00	0.00
163,587.00	155,720.18	8,790.47	0.00	96.29	0.00
163,587.00	155,720.18	8,790.47	0.00	96.29	0.00
163,587.00	155,720.18	8,790.47	0.00	96.29	0.00
163,587.00	155,720.18	8,790.47	0.00	96.29	0.00
70,322.00	0.00	0.00	0.00	0.00	0.00
70,322.00	0.00	0.00	0.00	0.00	0.00
70,322.00	0.00	0.00	0.00	0.00	0.00
70,322.00	0.00	0.00	0.00	0.00	0.00
73,931.66	0.00	0.00	0.00	0.00	0.00
73,931.66	0.00	0.00	0.00	0.00	0.00
73,931.66	0.00	0.00	0.00	0.00	0.00
73,931.66	0.00	0.00	0.00	0.00	0.00



Tax Notes Series 2021 Fund 115

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
115-5-6900-80001 Transfer to Fund 001	6,246.25	385.14	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	6,246.25	385.14	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	6,246.25	385.14	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:	6,246.25	385.14	0.00	0.00	0.00	0.00
Expense Total:	571,194.11	156,105.32	8,790.47	8,790.47	96.29	0.00



FUND 126 – GF TAX NOTE SERIES 2022

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
Fund Balance	
Beginning Fund Balance - (Unaudited)	\$ 850
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 850



GF Tax Notes Series 2022 Fund 126

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 126 - GF TAX NOTES SERIES 2022

Expense

Department : 210 - Police

Division: 2102 - Patrol

Category: 70 - Capital Outlay

[126-5-2102-71100](#) Vehicle

Category: 70 - Capital Outlay Total:

Division: 2102 - Patrol Total:

Department : 210 - Police Total:

Department : 303 - Garage

Division: 3030 - Garage

Category: 70 - Capital Outlay

[126-5-3030-71200](#) Machinery/Equipment

Category: 70 - Capital Outlay Total:

Division: 3030 - Garage Total:

Department : 303 - Garage Total:

Department : 305 - Street

Division: 3050 - Street

Category: 70 - Capital Outlay

[126-5-3050-71200](#) Machinery/Equipment

Category: 70 - Capital Outlay Total:

Division: 3050 - Street Total:

Department : 305 - Street Total:

Department : 440 - Health

Division: 4400 - Health

Category: 70 - Capital Outlay

[126-5-4400-71100](#) Vehicle

Category: 70 - Capital Outlay Total:

Division: 4400 - Health Total:

Department : 440 - Health Total:

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[126-5-6900-80001](#) Transfer to Fund 001

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	575.00	78,918.59	78,918.59	78,918.59	0.00
0.00	575.00	78,918.59	78,918.59	78,918.59	0.00
0.00	575.00	78,918.59	78,918.59	78,918.59	0.00
0.00	575.00	78,918.59	78,918.59	78,918.59	0.00
7,884.35	0.00	0.00	0.00	0.00	0.00
7,884.35	0.00	0.00	0.00	0.00	0.00
7,884.35	0.00	0.00	0.00	0.00	0.00
7,884.35	0.00	0.00	0.00	0.00	0.00
47,090.12	0.00	0.00	0.00	0.00	0.00
47,090.12	0.00	0.00	0.00	0.00	0.00
47,090.12	0.00	0.00	0.00	0.00	0.00
47,090.12	0.00	0.00	0.00	0.00	0.00
38,732.88	0.00	0.00	0.00	0.00	0.00
38,732.88	0.00	0.00	0.00	0.00	0.00
38,732.88	0.00	0.00	0.00	0.00	0.00
38,732.88	0.00	0.00	0.00	0.00	0.00
119,453.44	0.00	0.00	0.00	0.00	0.00
119,453.44	0.00	0.00	0.00	0.00	0.00
119,453.44	0.00	0.00	0.00	0.00	0.00
119,453.44	0.00	0.00	0.00	0.00	0.00
213,160.79	575.00	78,918.59	78,918.59	78,918.59	0.00



FUND 151 – CO SERIES 2023A-GF

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



CO Series 2023A-GF Fund 151

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 151 - CO Series 2023A-GF

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 900 - Interest & Other

[151-4-0000-99550](#) Bond Proceeds

[151-4-0000-99600](#) Bond Issue Premium

[151-4-0000-99700](#) Gain/Loss on Sale of Asset

RevCategory: 900 - Interest & Other Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
4,625,000.00	0.00	0.00	0.00	0.00	0.00
282,699.20	0.00	0.00	0.00	0.00	0.00
0.00	2,000.00	0.00	0.00	0.00	0.00
4,907,699.20	2,000.00	0.00	0.00	0.00	0.00
4,907,699.20	2,000.00	0.00	0.00	0.00	0.00
4,907,699.20	2,000.00	0.00	0.00	0.00	0.00
4,907,699.20	2,000.00	0.00	0.00	0.00	0.00



CO Series 2023A-GF Fund 151

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 151 - CO Series 2023A-GF						
Expense						
Department : 103 - City Special						
Division: 1030 - City Special						
Category: 30 - Services						
151-5-1030-31500 Printing and Publishing	498.00	0.00	0.00	0.00	0.00	0.00
Category: 30 - Services Total:	498.00	0.00	0.00	0.00	0.00	0.00
Division: 1030 - City Special Total:	498.00	0.00	0.00	0.00	0.00	0.00
Department : 103 - City Special Total:	498.00	0.00	0.00	0.00	0.00	0.00
Department : 170 - Solid Waste Management						
Division: 1702 - Sanitation Collection						
Category: 40 - Repairs						
151-5-1702-41400 Equipment Maintenance	0.00	0.00	0.00	0.00	34,000.00	0.00
Category: 40 - Repairs Total:	0.00	0.00	0.00	0.00	34,000.00	0.00
Category: 70 - Capital Outlay						
151-5-1702-71100 Vehicle	0.00	0.00	48,475.00	0.00	12,475.02	0.00
151-5-1702-71200 Machinery and Equipment	0.00	0.00	0.00	1,373,300.94	1,324,825.94	0.00
Category: 70 - Capital Outlay Total:	0.00	0.00	48,475.00	1,373,300.94	1,337,300.96	0.00
Division: 1702 - Sanitation Collection Total:	0.00	0.00	48,475.00	1,373,300.94	1,371,300.96	0.00
Division: 1703 - Landfill						
Category: 40 - Repairs						
151-5-1703-41400 Machinery & Equipment Maint.	0.00	50,963.55	0.00	0.00	0.00	0.00
Category: 40 - Repairs Total:	0.00	50,963.55	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay						
151-5-1703-71200 Machinery and Equipment	0.00	955,520.96	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	0.00	955,520.96	0.00	0.00	0.00	0.00
Division: 1703 - Landfill Total:	0.00	1,006,484.51	0.00	0.00	0.00	0.00
Department : 170 - Solid Waste Management Total:	0.00	1,006,484.51	48,475.00	1,373,300.94	1,371,300.96	0.00
Department : 303 - Garage						
Division: 3030 - Garage						
Category: 20 - Supplies						
151-5-3030-21700 Minor Equipment	0.00	1,999.99	0.00	0.00	2,500.00	0.00
Category: 20 - Supplies Total:	0.00	1,999.99	0.00	0.00	2,500.00	0.00
Division: 3030 - Garage Total:	0.00	1,999.99	0.00	0.00	2,500.00	0.00
Department : 303 - Garage Total:	0.00	1,999.99	0.00	0.00	2,500.00	0.00
Department : 305 - Street						
Division: 3050 - Street						
Category: 70 - Capital Outlay						
151-5-3050-71200 Machinery and Equipment	0.00	1,581,672.07	96,949.67	791,737.98	791,737.98	0.00
Category: 70 - Capital Outlay Total:	0.00	1,581,672.07	96,949.67	791,737.98	791,737.98	0.00
Division: 3050 - Street Total:	0.00	1,581,672.07	96,949.67	791,737.98	791,737.98	0.00
Department : 305 - Street Total:	0.00	1,581,672.07	96,949.67	791,737.98	791,737.98	0.00



CO Series 2023A-GF Fund 151

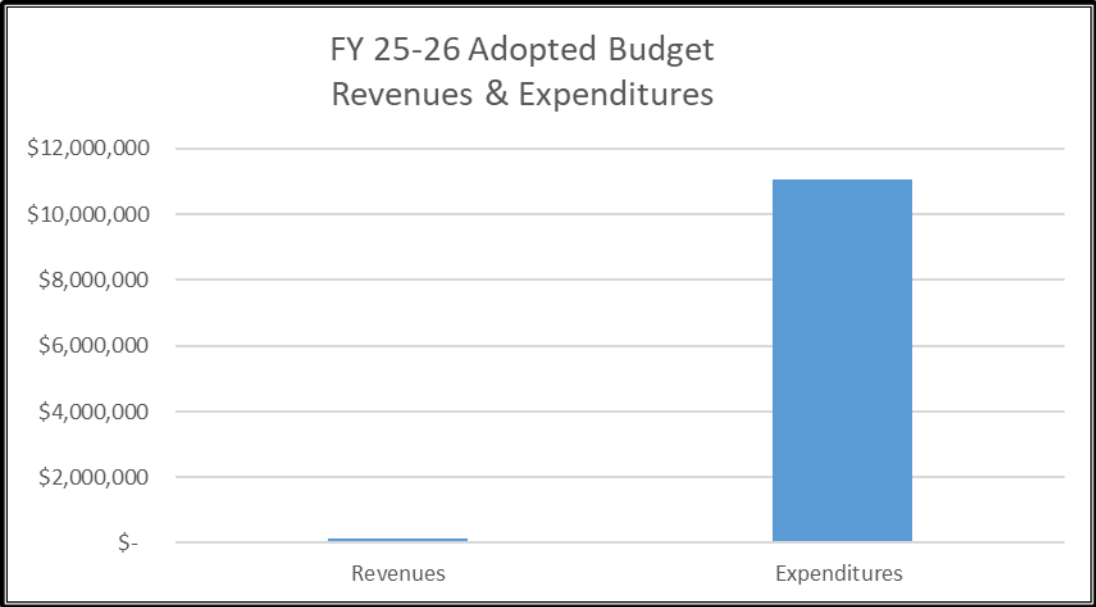
Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Department : 510 - G. O. Debt Service						
Division: 5100 - Debt Service						
Category: 30 - Services						
151-5-5100-31404 Bond Issuance Costs	153,505.69	0.00	0.00	0.00	0.00	0.00
Category: 30 - Services Total:	153,505.69	0.00	0.00	0.00	0.00	0.00
Division: 5100 - Debt Service Total:	153,505.69	0.00	0.00	0.00	0.00	0.00
Department : 510 - G. O. Debt Service Total:	153,505.69	0.00	0.00	0.00	0.00	0.00
Expense Total:	154,003.69	2,590,156.57	145,424.67	2,165,038.92	2,165,538.94	0.00

FUND 153 – CO SERIES 2024 – FIRE

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 150,000
Expenditures	11,053,602
Net Revenues over (under) Expenditures	<u>\$ (10,903,602)</u>
Fund Balance	
Beginning Fund Balance - (Unaudited)	\$ 10,934,144
Budgeted Revenues	150,000
Budgeted Expenditures	11,053,602
Estimated Ending Fund Balance 09/30/26	<u>\$ 30,542</u>

CO Series 2024 - Fire Fund 153

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 153 - CO Series 2024 - Fire							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 900 - Interest & Other							
153-4-0000-91503	Interest Income	0.00	153,521.63	0.00	0.00	298,591.84	150,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on PY interest		0.00	0.00	(150,000.00)		
153-4-0000-99550	Bond Proceeds	0.00	14,335,000.00	0.00	0.00	0.00	0.00
153-4-0000-99600	Bond Issue Premium	0.00	362,497.77	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:		0.00	14,851,019.40	0.00	0.00	298,591.84	150,000.00
Division: 0000 - Non-Departmental Total:		0.00	14,851,019.40	0.00	0.00	298,591.84	150,000.00
Department : 000 - Non-Departmental Total:		0.00	14,851,019.40	0.00	0.00	298,591.84	150,000.00
Revenue Total:		0.00	14,851,019.40	0.00	0.00	298,591.84	150,000.00



CO Series 2024 - Fire Fund 153

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 153 - CO Series 2024 - Fire						
Expense						
Department : 220 - Fire						
Division: 2200 - Fire						
Category: 70 - Capital Outlay						
153-5-2200-71100 Vehicle	0.00	0.00	2,842,511.00	3,018,291.66	3,018,291.66	0.00
153-5-2200-71200 Machinery & Equipment	0.00	0.00	500,000.00	500,000.00	410,755.78	589,244.22
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Balance of SCUBA allocation	0.00	0.00	71,244.22		
City Commission	FY 25-26 One Time Hose Repl.	0.00	0.00	18,000.00		
City Commission	New Ambulance with Int. Earnings	0.00	0.00	500,000.00		
153-5-2200-71300 Building		0.00	352,725.12	10,737,366.95	10,561,586.29	266,074.88
						10,464,357.92
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Bond Issuance Cost Savings	0.00	0.00	111,060.18		
City Commission	FY 23-24 Building Allocation	0.00	0.00	11,147,878.40		
City Commission	FY 23-24 expenditures	0.00	0.00	(352,725.12)		
City Commission	FY 24-25 expenditures	0.00	0.00	(266,074.88)		
City Commission	FY 24-25 Transf. to cover Vehicles	0.00	0.00	(175,780.66)		
Category: 70 - Capital Outlay Total:		0.00	352,725.12	14,079,877.95	14,079,877.95	3,695,122.32
Division: 2200 - Fire Total:		0.00	352,725.12	14,079,877.95	14,079,877.95	3,695,122.32
Department : 220 - Fire Total:		0.00	352,725.12	14,079,877.95	14,079,877.95	3,695,122.32
Department : 510 - G. O. Debt Service						
Division: 5100 - Debt Service						
Category: 30 - Services						
153-5-5100-31404 Bond Issuance Costs		0.00	167,619.82	0.00	0.00	0.00
Category: 30 - Services Total:		0.00	167,619.82	0.00	0.00	0.00
Division: 5100 - Debt Service Total:		0.00	167,619.82	0.00	0.00	0.00
Department : 510 - G. O. Debt Service Total:		0.00	167,619.82	0.00	0.00	0.00
Expense Total:		0.00	520,344.94	14,079,877.95	14,079,877.95	3,695,122.32
						11,053,602.14



GENERAL OBLIGATION DEBT SERVICE



Fund 011 – G.O. Debt Service

This fund is used to account for the payment of General Fund and Solid Waste Fund debt service. Revenues are generated from the I & S portion of the Ad Valorem and a transfer from the Solid Waste Fund. This fund is appropriated.

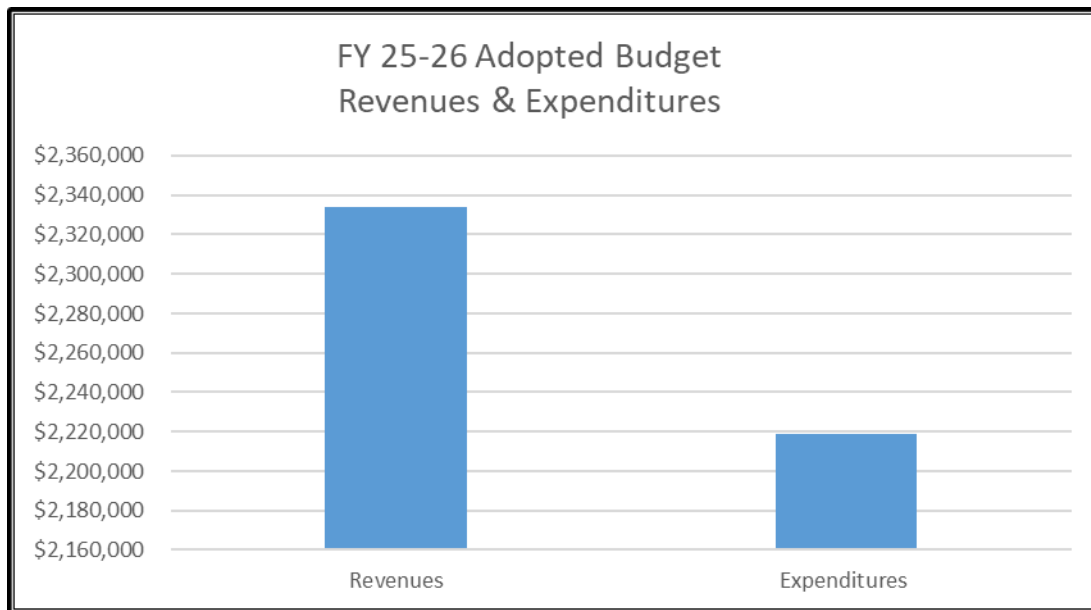


FUND BALANCE BY FUND TYPE

G.O. DEBT SERVICE FUND

FUND BALANCE - GENERAL FUND DEBT SERVICE FUND					
Fund	Fund Name	FY 24-25	FY 25-26	FY 25-26	FY 25-26
		Estimated Ending FB	Commission Revenues	Commission Expenditures	Estimated Ending FB
011	G.O. Debt Service	<u>661,657.15</u>	<u>2,333,667.00</u>	<u>2,218,715.00</u>	<u>776,609.15</u>

FUND 011 GENERAL OBLIGATION (G.O.) DEBT SERVICE FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 2,333,667
Expenditures	2,218,715
Net Revenues over (under) Expenditures	<u>\$ 114,952</u>

Fund Balance

Beginning Fund Balance - (Unaudited)		\$ 661,657
Budgeted Revenues	\$ 2,130,269	
Budgeted Transfers In	<u>203,398</u>	
Total Budgeted Revenues		2,333,667
Budgeted Expenditures		<u>2,218,715</u>
Estimated Ending Fund Balance 09/30/26		<u>\$ 776,609</u>



GO Debt Service Fund 011

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 011 - G.O. DEBT SERVICE FUND							
Revenue							
Department : 000 - Non-Departmental							
RevCategory: 100 - Advalorem Taxes							
011-4-0000-11110	Current Taxes	1,606,058.73	1,791,235.75	1,944,426.00	1,944,426.00	1,889,999.99	2,024,417.00
Budget Notes							
Budget Code	Description						
City Commission	This will be the first year since before 2013 that we have an est. arbitrage pymt due 8/2026. Hilltop Securities currently estimates the pymt to be no more than \$80,000. Final numbers will be available when calculation is completed for FY 24-25.						
Budget Code	Description	Units	Price	Amount			
City Commission	1-FY 25-26 Interest Payments	0.00	0.00	(957,912.00)			
City Commission	2-FY 25-26 Principal Payments	0.00	0.00	(1,164,903.00)			
City Commission	3-Other Fees (Arb & Cont Disclosure)	0.00	0.00	(102,000.00)			
City Commission	4-Paying Agent Fees	0.00	0.00	(3,000.00)			
City Commission	5-Pymts from Fund 087	0.00	0.00	203,398.00			
011-4-0000-12110	Delinquent Tax	46,367.68	48,482.38	45,226.00	45,226.00	40,999.99	45,283.00
Budget Detail							
Budget Code	Description	Units	Price	Amount			
City Commission	Based on avg of last 3 yrs	0.00	0.00	(45,283.00)			
011-4-0000-13010	Penalty and Interest	35,562.60	40,063.15	40,035.00	40,035.00	36,700.01	37,442.00
Budget Detail							
Budget Code	Description	Units	Price	Amount			
City Commission	Based on avg of last 3 yrs	0.00	0.00	(37,442.00)			
RevCategory: 100 - Advalorem Taxes Total:		1,687,989.01	1,879,781.28	2,029,687.00	2,029,687.00	1,967,699.99	2,107,142.00
RevCategory: 750 - Transfers							
011-4-0000-75050	Transfer From Fund 087	201,571.00	202,700.00	0.00	0.00	0.00	0.00
011-4-0000-75087	Transfer From Fund 087	0.00	0.00	203,753.00	203,753.00	203,753.00	203,398.00
Budget Detail							
Budget Code	Description	Units	Price	Amount			
City Commission	Tax Note 2022 - \$1,850,000 Issue-Prin	0.00	0.00	(82,177.00)			
City Commission	Tax Note 2022 - \$1,850,000 Issue-Int	0.00	0.00	(9,006.00)			
City Commission	Tax Note 2021 - \$1,310,000 Issue-Prin	0.00	0.00	(109,478.00)			
City Commission	Tax Note 2021 - \$1,310,000 Issue-Int	0.00	0.00	(2,737.00)			
RevCategory: 750 - Transfers Total:		201,571.00	202,700.00	203,753.00	203,753.00	203,753.00	203,398.00
RevCategory: 900 - Interest & Other							
011-4-0000-91510	Interest Income	22,452.21	24,424.15	25,246.00	25,246.00	22,505.04	23,127.00
Budget Detail							
Budget Code	Description	Units	Price	Amount			
City Commission	Based on avg of last 3 yrs	0.00	0.00	(23,127.00)			
011-4-0000-99000	Miscellaneous	0.00	0.03	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:		22,452.21	24,424.18	25,246.00	25,246.00	22,505.04	23,127.00
Division: 0000 - Non-Departmental Total:		1,912,012.22	2,106,905.46	2,258,686.00	2,258,686.00	2,193,958.03	2,333,667.00
Department : 000 - Non-Departmental Total:							
		1,912,012.22	2,106,905.46	2,258,686.00	2,258,686.00	2,193,958.03	2,333,667.00
Revenue Total:							
		1,912,012.22	2,106,905.46	2,258,686.00	2,258,686.00	2,193,958.03	2,333,667.00



GO Debt Service Fund 011

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 011 - G.O. DEBT SERVICE FUND							
Expense							
Department : 510 - G. O. Debt Service							
Division: 5100 - Debt Service							
Category: 30 - Services							
011-5-5100-31456	Prof Serv-Bond Cost, Other Fees	0.00	0.00	0.00	0.00	0.00	80,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Arbitrage Rebate Estimate		0.00	0.00	80,000.00		
Category: 30 - Services Total:		0.00	0.00	0.00	0.00	0.00	80,000.00
Category: 60 - Leases							
011-5-5100-61100	Principle	1,570,948.90	1,676,176.60	1,056,478.00	1,056,478.00	1,056,478.00	1,164,903.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-CO Ser 2024 - \$14,385,000 Iss.-Fire		0.00	0.00	105,000.00		
City Commission	2-CO Ser 2023A - \$4,625,000 Issue		0.00	0.00	130,000.00		
City Commission	3-CO Ser 2022 - \$1,850,000 Issue-GF		0.00	0.00	92,856.00		
City Commission	4-CO Ser 2022 - \$1,850,000 Issue-SW		0.00	0.00	82,177.00		
City Commission	5-CO Ser 2021 - \$3,595,000 Issue		0.00	0.00	59,850.00		
City Commission	6-CO Ser 2021 - \$1,310,000 Issue-GF		0.00	0.00	80,522.00		
City Commission	7-CO Ser 2021 - \$1,310,000 Issue-SW		0.00	0.00	109,478.00		
City Commission	8-CO Ser 2020 - \$5,025,000 Issue		0.00	0.00	245,020.00		
City Commission	9-CO Ser 2016 - \$6,740,000 Issue		0.00	0.00	260,000.00		
011-5-5100-62100		240,502.51	401,399.65	1,071,923.53	1,071,923.53	1,071,923.53	957,912.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-CO Ser 2024 - \$14,385,000 Iss.-Fire		0.00	0.00	611,900.00		
City Commission	2-CO Ser 2023A - \$4,625,000 Issue		0.00	0.00	185,000.00		
City Commission	3-CO Ser 2022 - \$1,850,000 Issue-GF		0.00	0.00	10,176.00		
City Commission	4-CO Ser 2022 - \$1,850,000 Issue-SW		0.00	0.00	9,006.00		
City Commission	5-CO Ser 2021 - \$3,595,000 Issue		0.00	0.00	13,808.00		
City Commission	6-CO Ser 2021 - \$1,310,000 Issue-GF		0.00	0.00	2,014.00		
City Commission	7-CO Ser 2021 - \$1,310,000 Issue-SW		0.00	0.00	2,737.00		
City Commission	8-CO Ser 2020 - \$5,025,000 Issue		0.00	0.00	66,021.00		
City Commission	9-CO Ser 2016 - \$6,740,000 Issue		0.00	0.00	57,250.00		
011-5-5100-63100		2,105.00	3,538.47	19,780.00	19,780.00	19,780.00	15,900.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	50% Continuing Disclosure		6,000.00	0.50	3,000.00		
City Commission	Arbitrage Calculation Services		0.50	8,300.00	4,150.00		
City Commission	Paying Agent Fees - 7 Issues		7.00	1,250.00	8,750.00		
Category: 60 - Leases Total:		1,813,556.41	2,081,114.72	2,148,181.53	2,148,181.53	2,148,181.53	2,138,715.00
Division: 5100 - Debt Service Total:		1,813,556.41	2,081,114.72	2,148,181.53	2,148,181.53	2,148,181.53	2,218,715.00
Department : 510 - G. O. Debt Service Total:		1,813,556.41	2,081,114.72	2,148,181.53	2,148,181.53	2,148,181.53	2,218,715.00
Expense Total:		1,813,556.41	2,081,114.72	2,148,181.53	2,148,181.53	2,148,181.53	2,218,715.00



TOURISM FUND



Fund 002 – Tourism Fund

This fund is used to account for revenues and expenditures for tourism activities. Revenues are received from Hotel Motel Occupancy Taxes and Expenditures are spent based on State guidelines.

Fund 202 – Tourism Façade Grants Program Fund

This fund accounts for the annual Façade Grants Program. The City of Kingsville normally appropriates \$50,000 each year to be distributed to local business owners for façade projects, mural projects, and window decal projects according to the Façade Grants Program Guidelines. This fund has officially been closed.

Fund 203 – JK Northway EDA Fund

Kleberg County has received a grant to build an Emergency Operations Center on the grounds of the JK Northway. The City of Kingsville and Kleberg County has an agreement to share in the costs of construction and maintenance of the building up to a maximum of \$600,000. Final payment was made in FY 23-24. There was a small balance and will be transferred back to the appropriate funds in FY 24-25.

Fund 205 – Tourism ARP State & Local Fiscal Recovery Fund

This fund accounts for American Rescue Plan funds used for the Tourism Department.



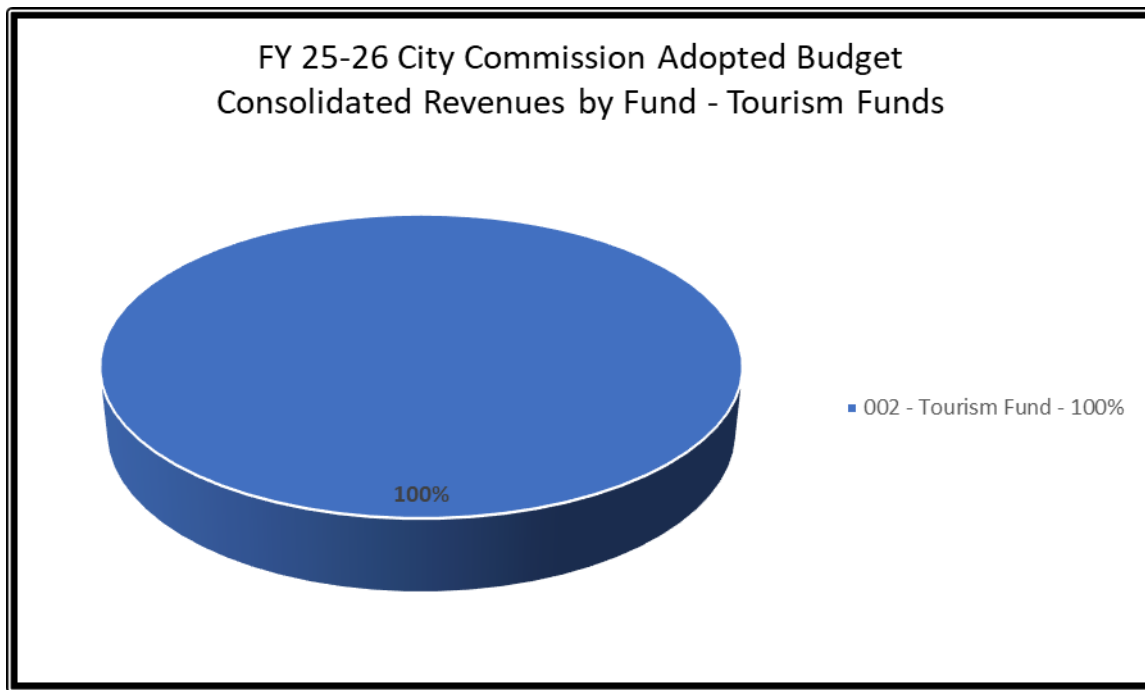
FUND BALANCE BY FUND TYPE

TOURISM FUNDS

FUND BALANCES - TOURISM FUNDS					
Fund	Fund Name	FY 24-25	FY 25-26	FY 25-26	FY 25-26
		Estimated Ending FB	Commission Revenues	Commission Expenditures	Estimated Ending FB
002	Tourism Fund	653,253.21	742,162.00	706,230.00	689,185.21
202	Façade Grant	0.00	0.00	0.00	0.00
203	JK Northway EDA	0.00	0.00	0.00	0.00
205	Tourism ARP Fund	0.00	0.00	0.00	0.00
Total Tourism Funds		653,253.21	742,162.00	706,230.00	689,185.21

CONSOLIDATED REVENUES

TOURISM FUNDS



Fund	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
002 - Tourism Fund	650,999.73	671,920.50	652,421.35	652,421.35	691,896.42	742,162.00
202 - Tourism-FacadeGrants Program Fund	14,700.00	0.00	0.00	0.00	0.00	0.00
205 - Tourism ARP SLFR Fund	61,548.28	65,153.00	989.00	989.00	989.00	0.00
Total Consolidated Revenues	727,248.01	737,073.50	653,410.35	653,410.35	692,885.42	742,162.00



Consolidated Revenues-Tourism Fund

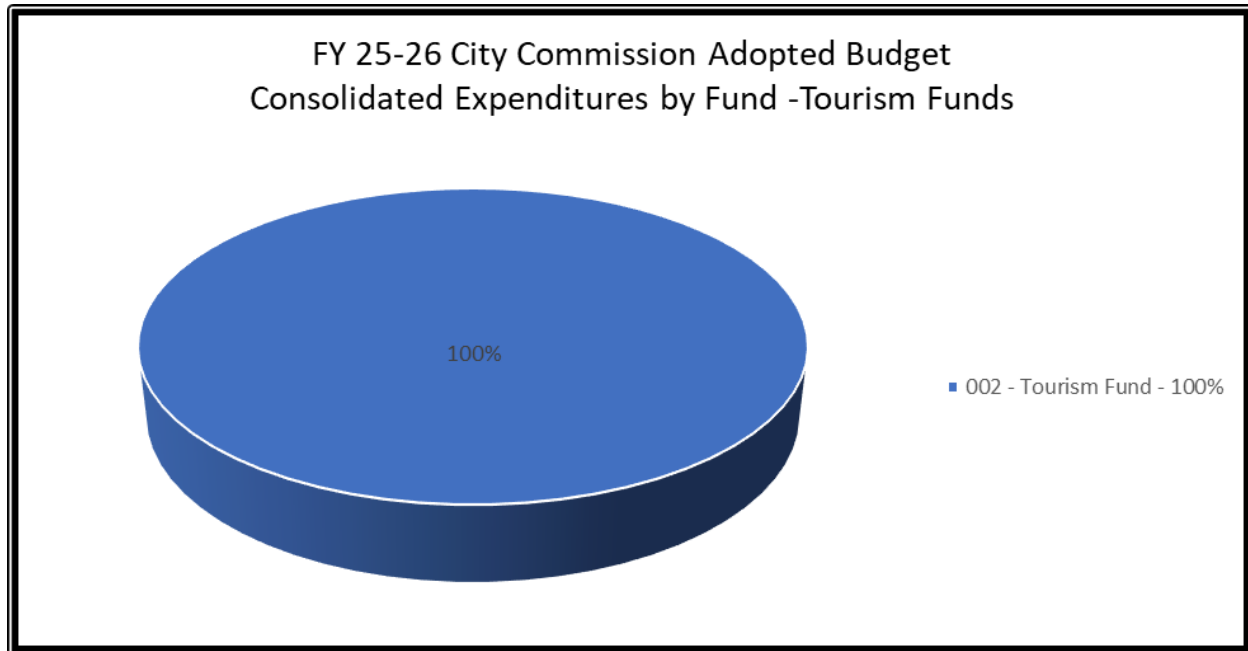
Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
22500 - Hotel/Motel Tax	599,170.66	622,435.43	601,000.00	601,000.00	652,746.01	653,000.00
58011 - Merchandise Sales	4,923.34	15,156.05	5,500.00	5,500.00	1,702.70	5,500.00
58012 - Merchandise Sales-Train Depot	233.56	179.00	0.00	0.00	0.00	0.00
58013 - Vendor Fees	9,968.21	10,938.06	17,500.00	17,500.00	9,647.00	10,184.00
58016 - Event Sponsorship	0.00	0.00	0.00	0.00	0.00	60,000.00
75001 - Transfer In From Fund 001	12,054.00	12,062.00	12,211.51	12,211.51	12,211.51	0.00
75121 - Transfer from Fund 121	0.00	0.00	989.00	989.00	989.00	0.00
75138 - Transfer From Insur FD 138	6,567.74	3,585.64	10,509.84	10,509.84	10,509.84	7,200.00
75202 - Transfer from Fund 202	14,700.00	0.00	0.00	0.00	0.00	0.00
81720 - Penalty on Hotel/Motel Tax	307.20	373.27	500.00	500.00	2,477.01	2,000.00
91300 - Credit Card Fee Revenue	79.06	1.49	0.00	0.00	0.00	0.00
91500 - Interest Earned	224.57	276.26	200.00	200.00	202.35	250.00
94000 - Intergovernmental Revenue	61,548.28	65,153.00	0.00	0.00	0.00	0.00
99000 - Miscellaneous	17,471.39	6,913.30	5,000.00	5,000.00	2,400.00	4,028.00
Total Consolidated Revenues	727,248.01	737,073.50	653,410.35	653,410.35	692,885.42	742,162.00

CONSOLIDATED EXPENDITURES

TOURISM FUNDS



Fund	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
002 - Tourism Fund	682,056.77	601,498.75	727,291.92	727,291.92	630,539.25	706,230.00
202 - Tourism-Façade Grant Program	59,114.81	0.00	0.00	0.00	0.00	0.00
203 - JK Northway EDA Fund	0.00	537,500.00	19,500.00	19,500.00	19,500.00	0.00
205 - Tourism ARP SLFR Fund	61,548.28	65,153.00	46,886.72	73,443.44	26,556.72	0.00
Total Consolidated Expenditures	802,719.86	1,204,151.75	793,678.64	820,235.36	676,595.97	706,230.00



Consolidated Expenditures- Tourism Funds

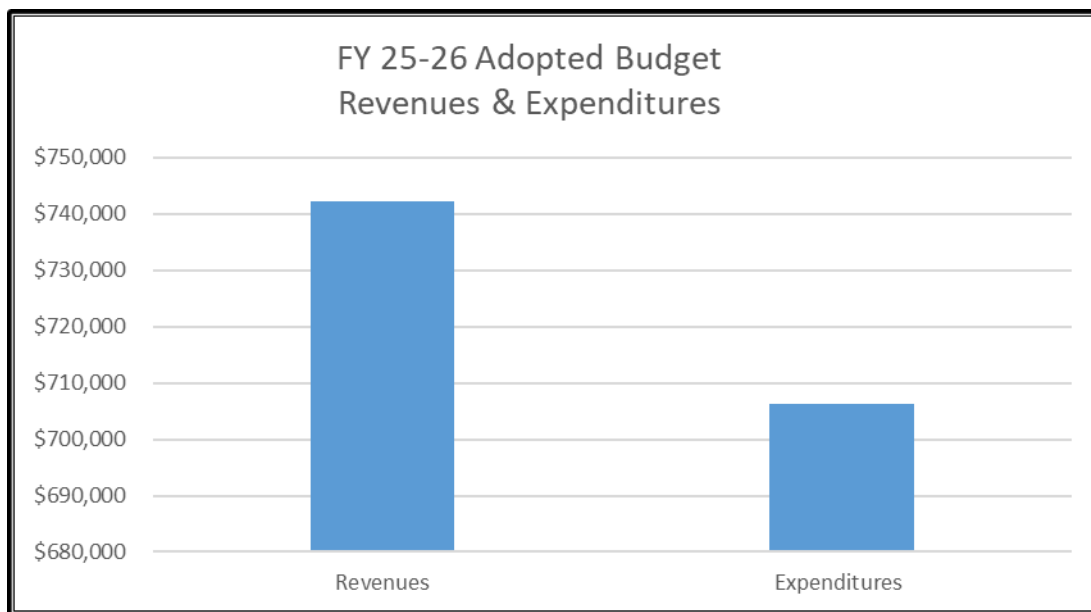
Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
11100 - Salaries & Wages	209,587.34	253,241.26	283,580.00	195,803.19	195,803.19	248,577.00
11200 - Overtime	3,120.53	3,533.05	1,590.00	3,076.07	3,076.07	1,606.00
11301 - Longevity - Non Civil Service	862.73	1,202.79	2,060.00	1,295.51	1,295.51	1,527.00
11400 - Retirement - TMRS	15,409.68	20,471.34	22,856.61	17,875.16	17,875.16	21,903.00
11500 - FICA	15,777.37	19,149.91	22,071.00	14,730.93	14,730.93	19,271.00
11600 - Group Health Insurance	24,609.81	29,816.18	39,200.00	41,267.53	41,267.53	42,030.00
11700 - Workers' Compensation	365.61	674.80	751.00	807.54	807.54	610.00
11800 - Unemployment Compensation	58.11	671.91	1,109.00	409.79	409.79	976.00
12300 - Life Insurance	304.20	340.20	407.00	357.68	357.68	260.00
21100 - Supplies	4,224.04	3,777.40	4,500.00	2,410.50	2,410.50	4,500.00
21200 - Uniforms & Personal Wear	39.95	100.50	300.00	300.00	300.00	300.00
21500 - Motor Gas & Oil	1,017.45	664.84	1,500.00	613.17	613.17	1,500.00
21700 - Minor Eq/Furniture	293.00	0.00	200.00	4,086.50	7,086.50	200.00
23200 - Promotional Supplies	20,399.64	8,144.06	9,500.00	3,381.17	3,381.17	9,500.00
23300 - Visitor Supplies	940.97	201.41	1,500.00	2,842.49	2,842.49	1,500.00
23500 - Merchandise-Cost of Goods Sold	1,844.12	(2,967.04)	1,000.00	1,000.00	1,000.00	1,000.00
31100 - Communications	8,487.30	8,875.23	8,634.00	8,727.92	8,727.92	0.00
31300 - Postage & Freight	738.64	352.14	700.00	350.00	350.00	700.00
31400 - Professional Services	24,005.26	601,593.00	23,219.00	6,579.00	6,579.00	7,800.00
31425 - Prof. Services-GPS	384.00	384.00	384.00	416.00	416.00	384.00
31441 - Special Events & Festivals	19,818.91	17,502.83	45,598.00	39,132.74	34,832.74	80,598.00
31458 - Contractual Services	11,090.48	10,896.99	11,712.67	11,712.67	11,712.67	12,038.00
31500 - Printing & Publishing	4,482.38	4,698.34	6,150.00	2,638.04	2,638.04	3,000.00
31600 - Membership, Training, Travel	1,467.58	4,455.90	5,700.00	4,700.00	4,700.00	5,700.00
31700 - Memberships & Dues	3,198.00	2,835.00	2,850.00	3,090.00	3,180.00	2,850.00
31900 - Catering	1,456.23	2,206.24	2,300.00	1,160.00	1,160.00	2,300.00
32300 - Utilities	11,847.90	11,693.98	11,100.00	10,943.11	10,943.11	11,100.00
33100 - Subscriptions	0.00	0.00	1,500.00	4,895.00	4,895.00	1,500.00
34001 - Advertising Services	188,628.62	137,174.32	121,593.33	132,902.95	132,902.95	121,593.00
34200 - Special Services	282.62	2,605.33	3,000.00	3,000.00	3,000.00	3,000.00
34600 - Facade Grants	44,414.81	0.00	0.00	0.00	0.00	0.00
41100 - Vehicle Maintenance	47.00	2,526.17	1,700.00	1,700.00	1,700.00	1,700.00
51100 - Building Maintenance	702.50	15,265.00	500.00	2,500.00	2,500.00	500.00
52201 - Signs - Wayfinding	10,000.00	0.00	0.00	0.00	0.00	0.00
59100 - Grounds & Perm Fixtures	16,819.99	2,855.86	29,567.72	28,056.72	28,056.72	1,500.00
64100 - Operating Lease	3,095.40	4,208.81	4,920.00	4,619.28	4,619.28	0.00
71200 - Machinery/Equipment	18,970.00	0.00	0.00	0.00	0.00	0.00
71300 - Building	84,227.69	0.00	0.00	0.00	0.00	0.00
80001 - Transfer Out to Fund 001	35,000.00	35,000.00	115,550.31	115,550.31	115,550.31	94,707.00
80002 - Transfer To Fund 002	14,700.00	0.00	0.00	0.00	0.00	0.00
80051 - Transfer Out to Fund 051	0.00	0.00	4,875.00	4,875.00	4,875.00	0.00
85000 - Department Year End Reductions	0.00	0.00	0.00	142,429.39	0.00	0.00
Total Consolidated Expenditures	802,719.86	1,204,151.75	793,678.64	820,235.36	676,595.97	706,230.00

FUND 002 – TOURISM FUND

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 742,162
Expenditures	706,230
Net Revenues over (under) Expenditures	<u>\$ 35,932</u>

Fund Balance

Beginning Fund Balance - (Unaudited)		\$ 653,253
Budgeted Revenues	\$ 734,962	
Budgeted Transfers In	<u>7,200</u>	
Total Budgeted Revenues		742,162
Budgeted Expenditures	\$ 611,523	
Budgeted Transfers Out	<u>94,707</u>	
Total Budgeted Expenditures		<u>706,230</u>
Estimated Ending Fund Balance 09/30/26		<u><u>\$ 689,185</u></u>



TOURISM

TOURISM ADMINISTRATION

DESCRIPTION

The purpose of the Tourism Services Department for the City of Kingsville is to promote and enhance the local quality of life by marketing our community for Tourism. Municipal government is a business enterprise and with efforts to restore our infrastructure, services, and intangibles –we will attract visitors – all of whom bring economic activity that generates revenues, including the tax revenues that are reinvested to keep the community thriving – and growing.



AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Tourism Services Director	1	1	1	1
Event Coordinator	1	1	1	1
Administrative Technician	0	0	1	0
Administrative Coordinator	1	1	1	0
Customer Service Representative I	1	1	1	0
Customer Service Representative II	1	1	0	0
Maintenance Worker	4	4	0	0
Media Specialist	0	0	0	1
PT-Admin Coordinator	0	0	1	1
PT-Merchant Service Coordinator	0	0	0	1
PT-Seasonal Workers	0	0	0	3
Total Full-Time Positions	3	3	5	3
Total Part-Time Positions	2	2	1	2
Total Seasonal Positions	4	4	0	3
Total Positions	9	9	6	8

DIVISION BUDGETARY EXPENDITURES – TOURISM ADMINISTRATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$270,095.38	\$329,101.44	\$373,624.61	\$275,623.40	\$275,623.40	\$336,760.00
20-Supplies	19,375.89	9,921.17	18,500.00	12,953.31	17,633.83	18,500.00
30-Services	252,692.92	205,120.30	225,622.00	225,947.43	226,037.43	252,563.00
40-Repairs	47.00	2,526.17	1,700.00	1,700.00	1,700.00	1,700.00
50-Maintenance	17,522.49	15,620.86	2,000.00	4,000.00	4,000.00	2,000.00
60-Leases	3,095.40	4,208.81	4,920.00	4,619.28	4,619.28	0.00
70-Capital Outlay	84,227.69	0.00	0.00	0.00	0.00	0.00
80-Transfers Out	35,000.00	35,000.00	100,925.31	100,925.31	100,925.31	94,707.00
85-Department Reductions	0.00	0.00	0.00	101,523.19	0.00	0.00
Division 1071 Total	\$682,056.77	\$601,498.75	\$727,291.92	\$727,291.92	\$630,539.25	\$706,230.00

TOURISM DEPARTMENT SUMMARY

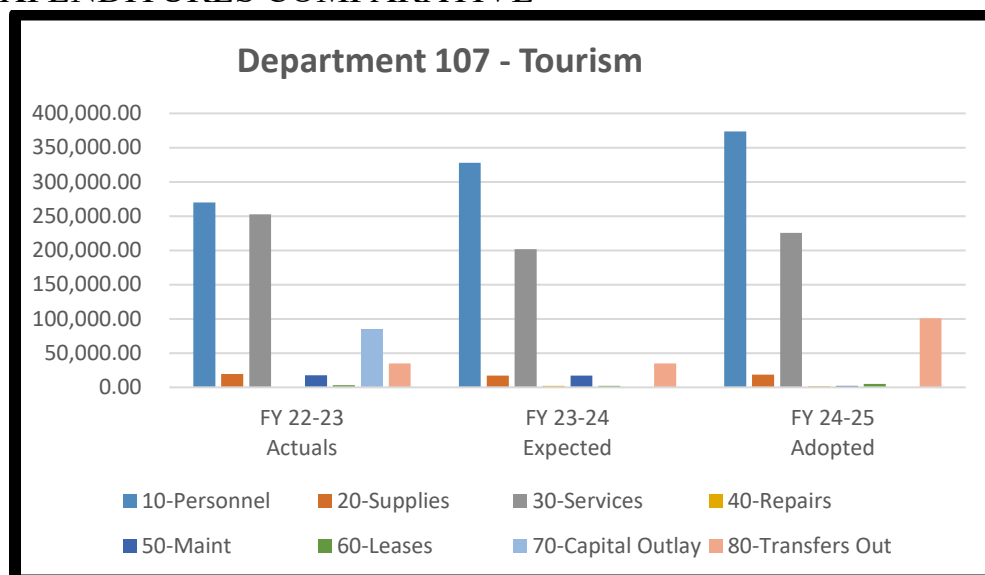
FY 25-26 BUDGETED REVENUES

REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
200 - Non Property Taxes	\$599,170.66	\$622,435.43	\$601,000.00	\$601,000.00	\$652,746.01	\$653,000.00
500 - General Services Fees	15,125.11	26,273.11	23,000.00	23,000.00	11,349.70	75,684.00
700 - Grants	0.00	0.00	0.00	0.00	0.00	0.00
750 - Transfers	33,321.74	15,647.64	22,721.35	22,721.35	22,721.35	7,200.00
800 - Utility Services	307.20	373.27	500.00	500.00	2,477.01	2,000.00
900 - Interest & Other	3,075.02	7,191.05	5,200.00	5,200.00	2,602.35	4,278.00
Dept 107 Total	\$650,999.73	\$671,920.50	\$652,421.35	\$652,421.35	\$691,896.42	\$742,162.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$270,095.38	\$329,101.44	\$373,624.61	\$275,623.40	\$275,623.40	\$336,760.00
20-Supplies	19,375.89	9,921.17	18,500.00	12,953.31	17,633.83	18,500.00
30-Services	252,692.92	205,120.30	225,622.00	225,947.43	226,037.43	252,563.00
40-Repairs	47.00	2,526.17	1,700.00	1,700.00	1,700.00	1,700.00
50-Maintenance	17,522.49	15,620.86	2,000.00	4,000.00	4,000.00	2,000.00
60-Leases	3,095.40	4,208.81	4,920.00	4,619.28	4,619.28	0.00
70-Capital Outlay	84,227.69	0.00	0.00	0.00	0.00	0.00
80-Transfers Out	35,000.00	35,000.00	100,925.31	100,925.31	100,925.31	94,707.00
95-Prior Year Adjustments	0.00	0.00	0.00	101,523.19	0.00	0.00
Department 107 Total	\$682,056.77	\$601,498.75	\$727,291.92	\$727,291.92	\$630,539.25	\$706,230.00
Revenues over (under) Expenditures	(\$31,057.04)	\$70,421.75	(\$74,870.57)	(\$74,870.57)	\$61,357.17	\$35,932.00

FY 25-26 EXPENDITURES COMPARATIVE





Tourism Fund 002

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 002 - TOURISM FUND						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 750 - Transfers						
002-4-0000-75001 Transfer From Fund 001	12,054.00	12,062.00	12,211.51	12,211.51	12,211.51	0.00
002-4-0000-75138 Transfer from Fund 138	6,567.74	3,585.64	10,509.84	10,509.84	10,509.84	7,200.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission HC Insur Reimb-4 FT EE @ \$150/mo		4.00	(1,800.00)	(7,200.00)		
002-4-0000-75202 Transfer from Fund 202	14,700.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:	33,321.74	15,647.64	22,721.35	22,721.35	22,721.35	7,200.00
RevCategory: 900 - Interest & Other						
002-4-0000-99000 Miscellaneous	2,771.39	6,913.30	5,000.00	5,000.00	2,400.00	4,028.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Based on avg of last 3 years		0.00	0.00	(4,028.00)		
RevCategory: 900 - Interest & Other Total:	2,771.39	6,913.30	5,000.00	5,000.00	2,400.00	4,028.00
Division: 0000 - Non-Departmental Total:	36,093.13	22,560.94	27,721.35	27,721.35	25,121.35	11,228.00
Department : 000 - Non-Departmental Total:	36,093.13	22,560.94	27,721.35	27,721.35	25,121.35	11,228.00
Department : 107 - Tourism						
Division: 1070 - Tourism						
RevCategory: 200 - Non-Property Taxes						
002-4-1070-22500 Hotel/Motel Tax	599,170.66	622,435.43	601,000.00	601,000.00	652,746.01	653,000.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Based on Revenues FY 24-25		0.00	0.00	(653,000.00)		
RevCategory: 200 - Non-Property Taxes Total:	599,170.66	622,435.43	601,000.00	601,000.00	652,746.01	653,000.00
RevCategory: 500 - General Services Fees						
002-4-1070-58011 Merch Sales-Tourism	4,923.34	15,156.05	5,500.00	5,500.00	1,702.70	5,500.00
002-4-1070-58012 Merch Sales-Tourism Train Depot	233.56	179.00	0.00	0.00	0.00	0.00
002-4-1070-58013 Vendor Fees	9,968.21	10,938.06	17,500.00	17,500.00	9,647.00	10,184.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Based on avg of last 3 years		0.00	0.00	(10,184.00)		
RevCategory: 500 - General Services Fees Total:	15,125.11	26,273.11	23,000.00	23,000.00	11,349.70	15,684.00
RevCategory: 800 - Utility Services						
002-4-1070-81720 Penalty on Hotel/Motel Tax	307.20	373.27	500.00	500.00	2,477.01	2,000.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission 08/12-Increase per ICM		0.00	0.00	(1,500.00)		
City Commission Core		0.00	0.00	(500.00)		
RevCategory: 800 - Utility Services Total:	307.20	373.27	500.00	500.00	2,477.01	2,000.00



Tourism Fund 002

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
RevCategory: 900 - Interest & Other						
002-4-1070-91500 Interest Earned	224.57	276.26	200.00	200.00	202.35	250.00
Budget Detail						
Budget Code			Units	Price	Amount	
City Commission Based on Interest Income			0.00	0.00	(250.00)	
RevCategory: 900 - Interest & Other Total:	224.57	276.26	200.00	200.00	202.35	250.00
Division: 1070 - Tourism Total:	614,827.54	649,358.07	624,700.00	624,700.00	666,775.07	670,934.00
Division: 1071 - TOURISM-ADMIN						
RevCategory: 500 - General Services Fees						
002-4-1071-58016 Event Sponsorship	0.00	0.00	0.00	0.00	0.00	60,000.00
Budget Detail						
Budget Code			Units	Price	Amount	
City Commission Ranch Hand Concert			0.00	0.00	(60,000.00)	
RevCategory: 500 - General Services Fees Total:	0.00	0.00	0.00	0.00	0.00	60,000.00
RevCategory: 900 - Interest & Other						
002-4-1071-91300 Credit Card Fee Revenue - Tourism	79.06	1.49	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:	79.06	1.49	0.00	0.00	0.00	0.00
Division: 1071 - TOURISM-ADMIN Total:	79.06	1.49	0.00	0.00	0.00	60,000.00
Department : 107 - Tourism Total:	614,906.60	649,359.56	624,700.00	624,700.00	666,775.07	730,934.00
Revenue Total:	650,999.73	671,920.50	652,421.35	652,421.35	691,896.42	742,162.00



Tourism Fund 002

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 002 - TOURISM FUND						
Expense						
Department : 107 - Tourism						
Division: 1071 - TOURISM-ADMIN						
Category: 10 - Personnel Services						
002-5-1071-11100 Salaries & Wages	209,587.34	253,241.26	283,580.00	195,803.19	195,803.19	248,577.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Director, Event Coord, Media Spec	0.00	0.00	195,686.40		
City Commission	2-PT Admin Coord, Merch Svc Coord	0.00	0.00	42,543.28		
City Commission	3-(3) Seasonal Workers	0.00	0.00	3,750.00		
City Commission	4-Anniversaries	0.00	0.00	2,852.11		
City Commission	5-FY 25-26 YE 11 day accrual	11.00	710.18	7,811.98		
City Commission	6-Less PY accrual	0.00	0.00	(4,066.77)		
002-5-1071-11200 Overtime		3,120.53	3,533.05	1,590.00	3,076.07	1,606.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Core Budget	0.00	0.00	1,590.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	4.37	48.07		
City Commission	3-Less PY accrual	0.00	0.00	(32.07)		
002-5-1071-11301 Longevity - Non Civil Service		862.73	1,202.79	2,060.00	1,295.51	1,527.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-25 Years of Service	25.00	60.00	1,500.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	4.78	52.58		
City Commission	3-Less PY accrual	0.00	0.00	(25.58)		
002-5-1071-11400 Retirement - TMRS		15,409.68	20,471.34	22,856.61	17,875.16	21,903.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%	54,765.96	0.09	5,115.14		
City Commission	2-9 Months Total Salaries @ 9.56%	164,297.88	0.10	15,706.88		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	57.98	637.78		
City Commission	4-Less PY accrual	0.00	0.00	0.00		
City Commission	5-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	0.00		
002-5-1071-11500 FICA		15,777.37	19,149.91	22,071.00	14,730.93	19,271.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%	247,921.79	0.08	18,966.02		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	55.03	605.33		
City Commission	3-Less PY accrual	0.00	0.00	(300.35)		
002-5-1071-11600 Group Health Insurance		24,609.81	29,816.18	39,200.00	41,267.53	42,030.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(1) EPO Plan	0.00	0.00	9,041.00		
City Commission	2-(1) PPO Plans	0.00	0.00	9,041.00		
City Commission	3-(2) HMO Plans	0.00	0.00	23,948.00		
002-5-1071-11700 Workers' Compensation		365.61	674.80	751.00	807.54	610.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(9) WC Code 8810	2,479.22	0.41	1,016.48		
City Commission	2-Less Experience Modifier	1,016.48	(0.25)	(254.12)		
City Commission	3-Less Fund Discount	762.36	(0.20)	(152.47)		
City Commission	4-Whole Dollar Rounding	0.00	0.00	0.11		



Tourism Fund 002

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
002-5-1071-11800	Unemployment Compensation	58.11	671.91	1,109.00	409.79	409.79	976.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(9) Employees @ \$122		9.00	122.00	1,098.00		
City Commission	Change in positions		0.00	0.00	(122.00)		
002-5-1071-12300	Life Insurance	304.20	340.20	407.00	357.68	357.68	260.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) Max Coverage		2.00	108.40	216.80		
City Commission	2-Base Coverage		20,000.00	0.00	43.20		
Category: 10 - Personnel Services Total:		270,095.38	329,101.44	373,624.61	275,623.40	275,623.40	336,760.00
Category: 20 - Supplies							
002-5-1071-21100	Supplies	4,224.04	3,777.40	4,500.00	2,410.50	2,410.50	4,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	4,500.00	4,500.00		
002-5-1071-21200	Uniforms & Personal Wear	39.95	100.50	300.00	300.00	300.00	300.00
Budget Notes							
Budget Code	Description						
City Commission	T-Shirts for Staff						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	300.00	300.00		
002-5-1071-21500	Motor Gas & Oil	1,017.45	664.84	1,500.00	613.17	613.17	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Gas Allocation		12.00	125.00	1,500.00		
002-5-1071-21700	Minor Eq/Furniture	293.00	0.00	200.00	4,086.50	7,086.50	200.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	200.00	200.00		
002-5-1071-23200	Promotional Supplies	11,016.36	8,144.06	9,500.00	3,381.17	3,381.17	9,500.00
Budget Notes							
Budget Code	Description						
City Commission	Promotional Items for Events						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	9,500.00	9,500.00		
002-5-1071-23300	Visitor Supplies	940.97	201.41	1,500.00	2,842.49	2,842.49	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,500.00	1,500.00		
002-5-1071-23500	Merchandise-Cost of Goods Sold	1,844.12	(2,967.04)	1,000.00	1,000.00	1,000.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,000.00	1,000.00		
Category: 20 - Supplies Total:		19,375.89	9,921.17	18,500.00	14,633.83	17,633.83	18,500.00



Tourism Fund 002

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 30 - Services							
002-5-1071-31100	Communications	8,487.30	8,875.23	8,634.00	8,727.92	8,727.92	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	MITEL		12.00	142.25	1,707.00		
City Commission	Telecom		12.00	350.50	4,206.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(8,634.00)		
City Commission	Verizon		12.00	127.00	1,524.00		
City Commission	Vested		0.00	0.00	1,197.00		
002-5-1071-31300	Postage & Freight	738.64	352.14	700.00	350.00	350.00	700.00
Budget Notes							
Budget Code	Description						
City Commission	Due to Increase in Leads from Subscription to Tour Texas						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	700.00	700.00		
002-5-1071-31400	Professional Services	810.26	1,440.00	4,400.00	6,579.00	6,579.00	7,800.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase		0.00	0.00	1,600.00		
City Commission	Core Budget		1.00	4,400.00	4,400.00		
City Commission	Website Recurring		0.00	0.00	1,800.00		
002-5-1071-31425	Prof. Services-GPS	384.00	384.00	384.00	416.00	416.00	384.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS Services		12.00	32.00	384.00		
002-5-1071-31441	Special Events & Festivals	19,818.91	17,502.83	45,598.00	39,132.74	34,832.74	80,598.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	20,598.00	20,598.00		
City Commission	Ranch Hand		0.00	0.00	60,000.00		
002-5-1071-31458	Contractual Services	11,090.48	10,896.99	11,712.67	11,712.67	11,712.67	12,038.00
Budget Notes							
Budget Code	Description						
City Commission	Union Pacific parking rental fees increase by 3% each year, per our contract. I've adjusted that detail to reflect the increase for next fiscal year.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Alarm Monitoring		1.00	373.43	373.43		
City Commission	Train Depot Fire Alarm Inspection		1.00	500.00	500.00		
City Commission	Union Pacific Lease - 3% Annual Inc		1.00	6,330.00	6,330.00		
City Commission	Union Pacific Parking - 3% Annual Inc		1.00	4,834.57	4,834.57		
002-5-1071-31500	Printing & Publishing	4,482.38	4,698.34	6,150.00	2,638.04	2,638.04	3,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Business Cards		1.00	180.00	180.00		
City Commission	Toshiba Copies Overage		12.00	235.00	2,820.00		



Tourism Fund 002

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
002-5-1071-31600	Training & Travel	1,467.58	4,455.90	5,700.00	4,700.00	4,700.00	5,700.00
Budget Notes							
Budget Code	Description						
City Commission	Director & Downtown Manager to Attend Conferences						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	5,700.00	5,700.00		
002-5-1071-31700	Memberships & Dues	3,198.00	2,835.00	2,850.00	3,090.00	3,180.00	2,850.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	2,850.00	2,850.00		
002-5-1071-31900	Catering	1,456.23	2,206.24	2,300.00	1,160.00	1,160.00	2,300.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	2,300.00	2,300.00		
002-5-1071-32300	Utilities	11,847.90	11,693.98	11,100.00	10,943.11	10,943.11	11,100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	COK-Water Service		12.00	225.00	2,700.00		
City Commission	GEXA-Electric		12.00	700.00	8,400.00		
002-5-1071-33100	Subscriptions	0.00	0.00	1,500.00	4,895.00	4,895.00	1,500.00
Budget Notes							
Budget Code	Description						
City Commission	Contract with Deckard Technologies						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,500.00	1,500.00		
002-5-1071-34001	Advertising Services	188,628.62	137,174.32	121,593.33	132,902.95	132,902.95	121,593.00
Budget Notes							
Budget Code	Description						
City Commission	Required to Spend Minimum of 15% of Revenues on Advertising						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	121,593.00	121,593.00		
002-5-1071-34200	Credit Card Fees - Tourism	282.62	2,605.33	3,000.00	3,000.00	3,000.00	3,000.00
Budget Notes							
Budget Code	Description						
City Commission	Credit Card Fees for Shift4 POS System						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	3,000.00	3,000.00		
Category: 30 - Services Total:		252,692.92	205,120.30	225,622.00	230,247.43	226,037.43	252,563.00
Category: 40 - Repairs							
002-5-1071-41100	Vehicle Maintenance	47.00	2,526.17	1,700.00	1,700.00	1,700.00	1,700.00
Budget Notes							
Budget Code	Description						
City Commission	Maintanance & Repairs of Aging Van						



Tourism Fund 002

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,700.00	1,700.00		
Category: 40 - Repairs Total:		47.00	2,526.17	1,700.00	1,700.00	1,700.00	1,700.00
Category: 50 - Maintenance							
002-5-1071-51100	Building Maintenance	702.50	15,265.00	500.00	2,500.00	2,500.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	500.00	500.00		
002-5-1071-59100	Grounds & Perm Fixtures	16,819.99	355.86	1,500.00	1,500.00	1,500.00	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,500.00	1,500.00		
Category: 50 - Maintenance Total:		17,522.49	15,620.86	2,000.00	4,000.00	4,000.00	2,000.00
Category: 60 - Leases							
002-5-1071-64100	Operating Lease	3,095.40	4,208.81	4,920.00	4,619.28	4,619.28	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Toshiba Copier/Printer Lease		12.00	385.00	4,620.00		
City Commission	Transferred to Div 001-1030		0.00	0.00	(4,620.00)		
Category: 60 - Leases Total:		3,095.40	4,208.81	4,920.00	4,619.28	4,619.28	0.00
Category: 70 - Capital Outlay							
002-5-1071-71300	Building	84,227.69	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:		84,227.69	0.00	0.00	0.00	0.00	0.00
Category: 85 - Department Reductions							
002-5-1071-85000	Department Year End Reduction	0.00	0.00	0.00	95,542.67	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	95,542.67	0.00	0.00
Division: 1071 - TOURISM-ADMIN Total:		647,056.77	566,498.75	626,366.61	626,366.61	529,613.94	611,523.00
Department : 107 - Tourism Total:		647,056.77	566,498.75	626,366.61	626,366.61	529,613.94	611,523.00
Department : 690 - Fund Expense/Transfer							
Division: 6900 - Fund Expense/Transfer							
Category: 80 - Transfers Out							
002-5-6900-80001	Transfer To Fund 001	35,000.00	35,000.00	100,925.31	100,925.31	100,925.31	94,707.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Annual Allocation		0.00	0.00	38,500.00		
City Commission	2-Annual Allocation Increase		0.00	0.00	11,500.00		
City Commission	3-Toshiba Copier Lease		0.00	0.00	4,620.00		
City Commission	4-Cell Phone Service		0.00	0.00	87.00		
City Commission	5-Allocation for Merchant Serv Coord.		0.00	0.00	40,000.00		
Category: 80 - Transfers Out Total:		35,000.00	35,000.00	100,925.31	100,925.31	100,925.31	94,707.00
Division: 6900 - Fund Expense/Transfer Total:		35,000.00	35,000.00	100,925.31	100,925.31	100,925.31	94,707.00
Department : 690 - Fund Expense/Transfer Total:		35,000.00	35,000.00	100,925.31	100,925.31	100,925.31	94,707.00
Expense Total:		682,056.77	601,498.75	727,291.92	727,291.92	630,539.25	706,230.00





FUND 202 – TOURISM FAÇADE GRANT PROGRAM FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is now closed and is presented for prior year information.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Tourism Façade Grants Program Fund 202

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 202 - TOURISM - FACADE GRANTS PROGRAM FUND						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 900 - Interest & Other						
202-4-0000-99000 Miscellaneous Revenue	14,700.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:	14,700.00	0.00	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	14,700.00	0.00	0.00	0.00	0.00	0.00
Department : 000 - Non-Departmental Total:	14,700.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	14,700.00	0.00	0.00	0.00	0.00	0.00



Tourism Façade Grants Program Fund 202

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 202 - TOURISM - FACADE GRANTS PROGRAM FUND						
Expense						
Department : 107 - Tourism						
Division: 1071 - TOURISM-ADMIN						
Category: 30 - Services						
202-5-1071-34600 Facade Grants	44,414.81	0.00	0.00	0.00	0.00	0.00
Category: 30 - Services Total:	44,414.81	0.00	0.00	0.00	0.00	0.00
Division: 1071 - TOURISM-ADMIN Total:	44,414.81	0.00	0.00	0.00	0.00	0.00
Department : 107 - Tourism Total:	44,414.81	0.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
202-5-6900-80002 Transfer to Fund 002	14,700.00	0.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	14,700.00	0.00	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	14,700.00	0.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:	14,700.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	59,114.81	0.00	0.00	0.00	0.00	0.00





FUND 203 – JK NORTHWAY EDA

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
Fund Balance	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



JK Northway EDA Fund 203

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 203 - JK NORTHWAY EDA FUND

Expense

Department : 107 - Tourism

Division: 1076 - TOURISM-J.K. Northway Coliseum

Category: 30 - Services

[203-5-1076-31400](#) Professional Services

Category: 30 - Services Total:

Division: 1076 - TOURISM-J.K. Northway Coliseum Total:

Department : 107 - Tourism Total:

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[203-5-6900-80001](#) Transfer to Fund 001

[203-5-6900-80051](#) Transfer to Fund 051

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	537,500.00	0.00	0.00	0.00	0.00
0.00	537,500.00	0.00	0.00	0.00	0.00
0.00	537,500.00	0.00	0.00	0.00	0.00
0.00	537,500.00	0.00	0.00	0.00	0.00
0.00	537,500.00	0.00	0.00	0.00	0.00
0.00	0.00	14,625.00	14,625.00	14,625.00	0.00
0.00	0.00	4,875.00	4,875.00	4,875.00	0.00
0.00	0.00	19,500.00	19,500.00	19,500.00	0.00
0.00	0.00	19,500.00	19,500.00	19,500.00	0.00
0.00	0.00	19,500.00	19,500.00	19,500.00	0.00
0.00	537,500.00	19,500.00	19,500.00	19,500.00	0.00



FUND 205 – TOURISM ARP STATE & LOCAL FISCAL RECOVERY FD SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Tourism ARP State & Local Fiscal Recovery Fund 205

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 205 - TOURISM ARP STATE & LOCAL FISCAL RECOVERY FUND						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 750 - Transfers						
205-4-0000-75121 Transfer from Fund 121	0.00	0.00	989.00	989.00	989.00	0.00
RevCategory: 750 - Transfers Total:	0.00	0.00	989.00	989.00	989.00	0.00
RevCategory: 900 - Interest & Other						
205-4-0000-94000 Intergovernmental Revenue	61,548.28	65,153.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:	61,548.28	65,153.00	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	61,548.28	65,153.00	989.00	989.00	989.00	0.00
Department : 000 - Non-Departmental Total:	61,548.28	65,153.00	989.00	989.00	989.00	0.00
Revenue Total:	61,548.28	65,153.00	989.00	989.00	989.00	0.00



Tourism ARP State & Local Fiscal Recovery Fund 205

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 205 - TOURISM ARP STATE & LOCAL FISCAL RECOVERY FUND						
Expense						
Department : 107 - Tourism						
Division: 1071 - TOURISM-ADMIN						
Category: 20 - Supplies						
205-5-1071-23200 Promotional Supplies	9,383.28	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:	9,383.28	0.00	0.00	0.00	0.00	0.00
Category: 30 - Services						
205-5-1071-31400 Professional Services	23,195.00	62,653.00	18,819.00	0.00	0.00	0.00
Category: 30 - Services Total:	23,195.00	62,653.00	18,819.00	0.00	0.00	0.00
Category: 50 - Maintenance						
205-5-1071-52201 Signs-Wayfinding Signs	10,000.00	0.00	0.00	0.00	0.00	0.00
205-5-1071-59100 Grounds & Permanent Fixtures	0.00	2,500.00	28,067.72	26,556.72	26,556.72	0.00
Category: 50 - Maintenance Total:	10,000.00	2,500.00	28,067.72	26,556.72	26,556.72	0.00
Category: 70 - Capital Outlay						
205-5-1071-71200 Machinery/Equipment	18,970.00	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	18,970.00	0.00	0.00	0.00	0.00	0.00
Category: 85 - Department Reductions						
205-5-1071-85000 Dept YE Reduction	0.00	0.00	0.00	46,886.72	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	46,886.72	0.00	0.00
Division: 1071 - TOURISM-ADMIN Total:	61,548.28	65,153.00	46,886.72	73,443.44	26,556.72	0.00
Department : 107 - Tourism Total:	61,548.28	65,153.00	46,886.72	73,443.44	26,556.72	0.00
Expense Total:	61,548.28	65,153.00	46,886.72	73,443.44	26,556.72	0.00



ASSET SEIZURE FUNDS



Fund 005 – Police State Seizure Fund

This fund is used to account for revenues and expenditures resulting from state seizure awards. This fund is appropriated.

Fund 028 – Police Federal Seizure Fund

This fund is used to account for revenues and expenditures resulting from federal seizure awards. This fund is not appropriated until federal seizures have been awarded.

Fund 031 – Municipal Court Technology

This fund is used to provide for technology needs of Municipal Court. Revenues are generated by the consolidated Municipal Court fees. This fund is appropriated. Consolidated with Fund 025.



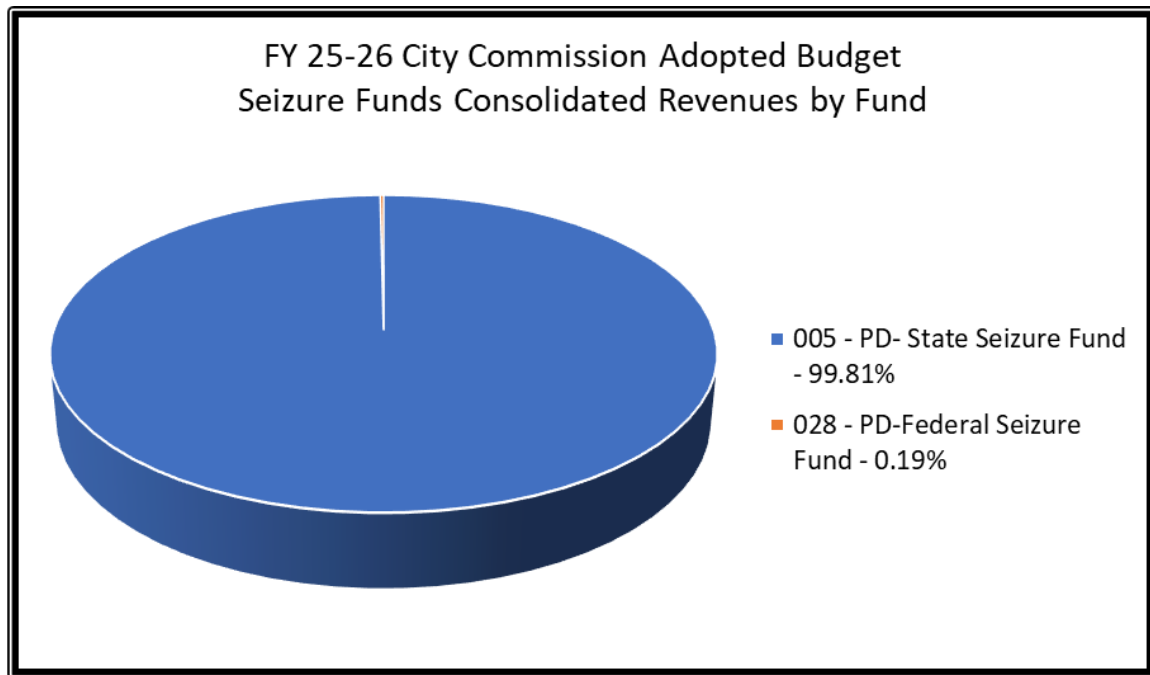
FUND BALANCE BY FUND

PD ASSET SEIZURE FUNDS

FUND BALANCES - ASSET SEIZURE FUNDS					
Fund	Fund Name	FY 24-25	FY 25-26	FY 25-26	FY 25-26
		Estimated Ending FB	Commission Revenues	Commission Expenditures	Estimated Ending FB
005	PD State Seizure Fund	1,200,637.42	73,074.51	304,446.46	969,265.47
028	PD Federal Seizure Fund	106,764.22	141.00	30,000.00	76,905.22
031	Municipal Court Tech	47,342.58	0.00	0.00	47,342.58
Total Seizure Funds		1,354,744.22	73,215.51	334,446.46	1,093,513.27

CONSOLIDATED REVENUES

ASSET SEIZURE FUNDS



	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
FUND						
005 - PD- State Seizure Fund	\$ 54,813.35	\$ 235,754.74	\$ 3,131.00	\$ 3,131.00	\$ 392,840.41	\$ 73,074.51
028 - PD-Federal Seizure Fund	127.51	140.42	135.00	135.00	153.17	141.00
031 - Municipal Court Technology	10,968.29	11,335.20	11,500.00	11,500.00	9,008.12	0.00
Total Consolidated Revenues By Fund	\$ 65,909.15	\$ 247,230.36	\$ 14,766.00	\$ 14,766.00	\$ 402,001.70	\$ 73,215.51



Consolidated Revenues- Asset Seizure Funds

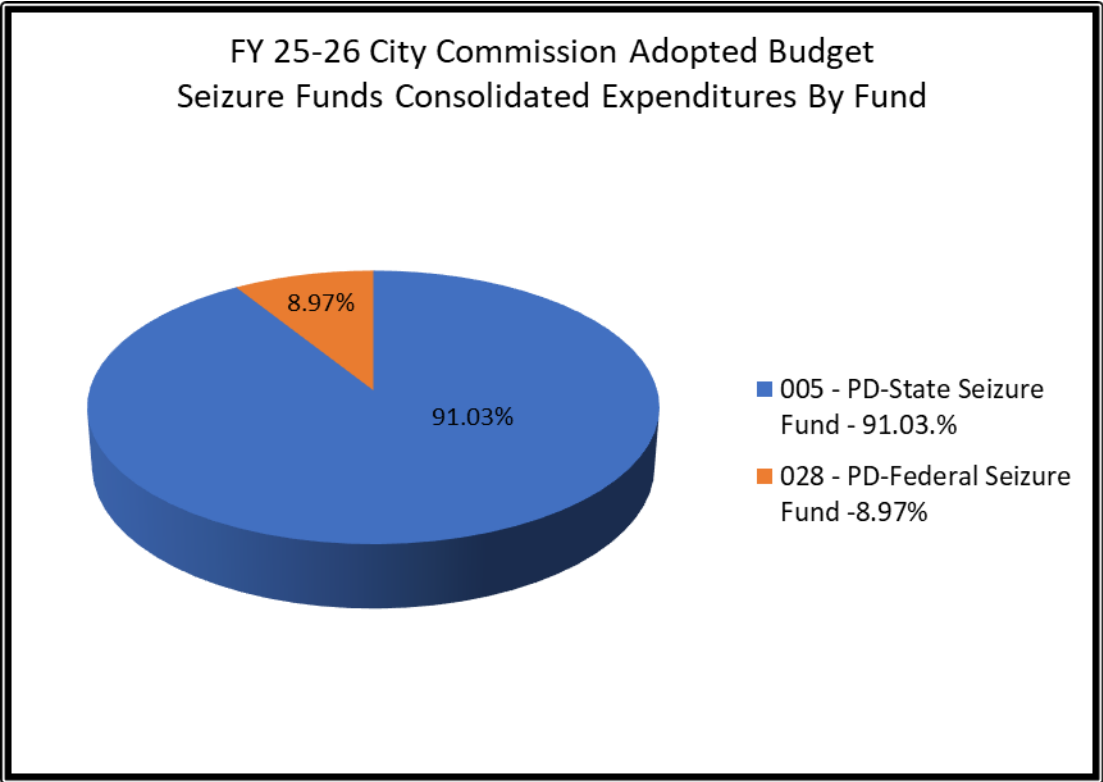
Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Proposed
41116 - Technology Fee	10,968.29	11,335.20	11,500.00	11,500.00	9,008.12	0.00
59990 - Confiscated Revenue	0.00	133,779.20	0.00	0.00	368,230.90	46,685.60
59991 - Auction Revenue	24,402.26	49,081.94	0.00	0.00	5,351.32	0.00
72030 - Donations	0.00	50,000.00	0.00	0.00	0.00	0.00
91500 - Interest Earned	3,058.37	3,034.02	3,266.00	3,266.00	19,411.36	26,529.91
99000 - Miscellaneous	27,480.23	0.00	0.00	0.00	0.00	0.00
Total Consolidated Revenues	65,909.15	247,230.36	14,766.00	14,766.00	402,001.70	73,215.51

CONSOLIDATED EXPENDITURES

ASSET SEIZURE FUNDS



FUND	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
005 - PD-State Seizure Fund	\$159,460.89	\$209,930.09	\$237,710.00	\$271,375.30	\$251,957.80	\$304,446.46
028 - PD-Federal Seizure Fund	0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
031 - Municipal Court Technology Fund	15,019.59	4,132.42	7,800.00	7,800.00	6,182.37	0.00
Total Consolidated Expenditures By Fund	\$174,480.48	\$214,062.51	\$275,510.00	\$309,175.30	\$288,140.17	\$ 334,446.46



Consolidated Expenditures- Asset Seizure Funds

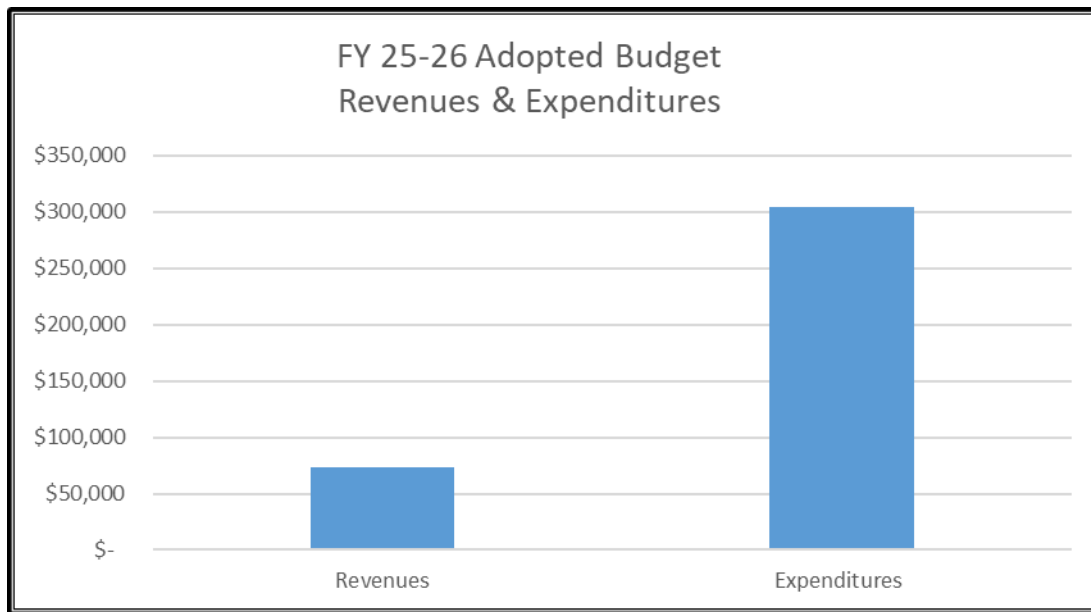
Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
21100 - Supplies	(1,861.68)	7,087.50	0.00	0.00	0.00	7,000.00
21700 - Minor Eq/Furniture	0.00	5,891.84	35,000.00	5,417.50	2,000.00	35,000.00
21800 - Guns & Ammunition	10,970.81	0.00	0.00	0.00	0.00	8,000.00
22501 - Educational-Drug Prevention	2,577.95	4,406.29	11,000.00	11,000.00	5,000.00	11,000.00
22600 - Computers & Associated Equip	42,349.95	11,018.26	57,000.00	55,000.00	55,000.00	67,336.46
31400 - Professional Services	80,424.27	120,747.27	80,520.00	119,126.50	119,135.50	60,520.00
31444 - Prf Svcs - Donations	5,000.00	5,000.00	20,000.00	20,000.00	20,000.00	10,000.00
31500 - Printing & Publishing	0.00	1,090.76	0.00	382.34	388.49	0.00
31600 - Membership, Training, Travel	2,500.00	650.00	4,500.00	9,500.00	6,500.00	4,500.00
33100 - Subscriptions	19,791.35	0.00	23,690.00	43,451.30	43,451.30	23,090.00
33200 - Confidential & Imprest Expense	0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
41100 - Vehicle Maintenance	7,437.99	0.00	0.00	0.00	0.00	0.00
64100 - Operating Lease	5,289.84	3,005.66	5,800.00	5,664.88	5,664.88	0.00
71100 - Vehicle	0.00	40,164.93	0.00	0.00	0.00	70,000.00
71200 - Machinery/Equipment	0.00	15,000.00	0.00	0.00	0.00	0.00
71300 - Building	0.00	0.00	8,000.00	8,000.00	1,000.00	8,000.00
85000 - Department Year End Reductions	0.00	0.00	0.00	1,632.78	0.00	0.00
Total Consolidated Expenditures	174,480.48	214,062.51	275,510.00	309,175.30	288,140.17	334,446.46

FUND 005 – PD – STATE SEIZURE

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 73,075
Expenditures	304,446
Net Revenues over (under) Expenditures	<u>\$ (231,372)</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 1,200,637
Budgeted Revenues	73,075
Budgeted Expenditures	304,446
Estimated Ending Fund Balance 09/30/26	<u>\$ 969,265</u>



PD-State Seizure Fund 005

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 005 - PD-STATE SEIZURE FUND

Revenue

Department : 210 - Police

Division: 2100 - Police

RevCategory: 500 - General Services Fees

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	133,779.20	0.00	0.00	368,230.90	46,685.60

Budget Detail

Budget Code	Description	Units	Price	Amount
City Commission	Seized funds still pending	0.00	0.00	(46,685.60)

0.00	133,779.20	0.00	0.00	368,230.90	46,685.60

RevCategory: 500 - General Services Fees Total:

RevCategory: 700 - Grants

0.00	50,000.00	0.00	0.00	0.00	0.00

RevCategory: 700 - Grants Total:

RevCategory: 900 - Interest & Other

2,930.86	2,893.60	3,131.00	3,131.00	19,258.19	26,388.91

Budget Detail

Budget Code	Description	Units	Price	Amount
City Commission	Seized Funds Interest Pending	0.00	0.00	(26,388.91)

2,930.86	2,893.60	3,131.00	3,131.00	19,258.19	26,388.91

RevCategory: 900 - Interest & Other Total:

54,813.35	235,754.74	3,131.00	3,131.00	392,840.41	73,074.51

54,813.35	235,754.74	3,131.00	3,131.00	392,840.41	73,074.51

54,813.35	235,754.74	3,131.00	3,131.00	392,840.41	73,074.51



PD-State Seizure Fund 005

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 005 - PD-STATE SEIZURE FUND							
Expense							
Department : 210 - Police							
Division: 2100 - Police							
Category: 20 - Supplies							
005-5-2100-21100	Office Supplies	(1,861.68)	7,087.50	0.00	0.00	0.00	7,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase		0.00	0.00	7,000.00		
005-5-2100-21700	Minor Equipment	0.00	5,891.84	35,000.00	5,417.50	2,000.00	35,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Computer screens for Comm. & Patrol		0.00	0.00	4,000.00		
City Commission	Dept Canopy & Popup signs		0.00	0.00	5,000.00		
City Commission	Equip, Snacks mach, Project KIDZ		0.00	0.00	8,000.00		
City Commission	KPD 2Power Plant TV Screen		0.00	0.00	2,000.00		
City Commission	Laser Projector		0.00	0.00	9,000.00		
City Commission	Sound system		0.00	0.00	2,000.00		
City Commission	Workout supplies KPD2		0.00	0.00	5,000.00		
005-5-2100-21800	Guns & Ammunition	10,970.81	0.00	0.00	0.00	0.00	8,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase		0.00	0.00	8,000.00		
005-5-2100-22501	Educational-Drug Prevention Supplies	2,577.95	4,406.29	11,000.00	11,000.00	5,000.00	11,000.00
Budget Notes							
Budget Code	Description						
City Commission	Educational Drug Free Material used for giveaways - \$11,000.00						
005-5-2100-22600	Computers & Associated Equip	33,786.20	11,018.26	57,000.00	55,000.00	55,000.00	67,336.46
Budget Notes							
Budget Code	Description						
City Commission	This funding is part of the recurring amount of \$182,627.40 and is needed for FY 24-25, FY 25-26, FY 26-27, FY 27-28 & FY 28-29.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Axon-Body and Dash Cams		0.00	0.00	56,627.40		
City Commission	Desktops		0.00	0.00	10,709.06		
Category: 20 - Supplies Total:		45,473.28	28,403.89	103,000.00	71,417.50	62,000.00	128,336.46
Category: 30 - Services							
005-5-2100-31400	Professional Services	79,258.27	120,711.27	78,520.00	119,006.50	119,006.50	60,520.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Airwatch		0.00	0.00	5,000.00		
City Commission	AnyDesk Remote Desk Top		0.00	0.00	2,800.00		
City Commission	Axxon Liscensing		0.00	0.00	25,000.00		
City Commission	Cisco Smart Net		0.00	0.00	1,500.00		
City Commission	Cloud Gavel		0.00	0.00	5,500.00		
City Commission	Cummins Allison (Money Counter)		0.00	0.00	1,000.00		
City Commission	ESET Antivirus		0.00	0.00	2,000.00		
City Commission	I Info		0.00	0.00	4,500.00		
City Commission	Leads Online		0.00	0.00	3,500.00		
City Commission	Nimble		0.00	0.00	4,470.00		
City Commission	TOXP/TLO		0.00	0.00	1,750.00		
City Commission	VMWare		0.00	0.00	3,500.00		



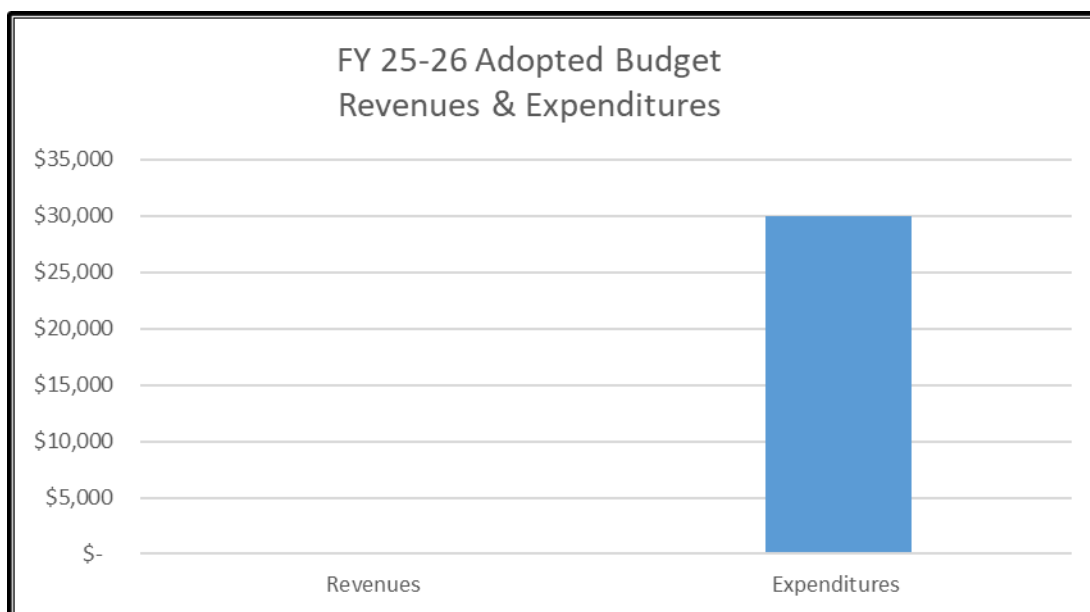
PD-State Seizure Fund 005

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
005-5-2100-31444	Donations	5,000.00	5,000.00	20,000.00	20,000.00	20,000.00	10,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Boy Scouts of America		0.00	0.00	2,500.00		
City Commission	Boys & Girls Club		0.00	0.00	2,500.00		
City Commission	Kingsville Boxing Club		0.00	0.00	5,000.00		
005-5-2100-31600	Training & Travel	2,500.00	650.00	4,500.00	9,500.00	6,500.00	4,500.00
Budget Notes							
Budget Code	Description						
City Commission	Keep skills up to date.						
005-5-2100-33100	Subscriptions	19,791.35	0.00	23,690.00	43,451.30	43,451.30	23,090.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Adobe Acrobat DC		0.00	0.00	180.00		
City Commission	APCmain battery back up		0.00	0.00	1,000.00		
City Commission	Archive Social		0.00	0.00	3,500.00		
City Commission	Cyberlink Power Direct		0.00	0.00	175.00		
City Commission	Data Recovery Wizard Easeus		0.00	0.00	550.00		
City Commission	Docusign		0.00	0.00	550.00		
City Commission	Godaddy SSL-Yr renew. for Eforce		0.00	0.00	285.00		
City Commission	I Love PDF		0.00	0.00	150.00		
City Commission	Office 365		0.00	0.00	15,000.00		
City Commission	Ubuntu Server Support		0.00	0.00	800.00		
City Commission	Veen		0.00	0.00	900.00		
Category: 30 - Services Total:		106,549.62	126,361.27	126,710.00	191,957.80	188,957.80	98,110.00
Category: 40 - Repairs							
005-5-2100-41100	Vehicle Maintenance	7,437.99	0.00	0.00	0.00	0.00	0.00
Category: 40 - Repairs Total:		7,437.99	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay							
005-5-2100-71100	Vehicle	0.00	40,164.93	0.00	0.00	0.00	70,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Truck 4 Door- Police Chief		0.00	0.00	70,000.00		
005-5-2100-71200	Machinery/Equipment	0.00	15,000.00	0.00	0.00	0.00	0.00
005-5-2100-71300	Building	0.00	0.00	8,000.00	8,000.00	1,000.00	8,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Storage for gun ammun., targets, etc.		0.00	0.00	8,000.00		
Category: 70 - Capital Outlay Total:		0.00	55,164.93	8,000.00	8,000.00	1,000.00	78,000.00
Division: 2100 - Police Total:		159,460.89	209,930.09	237,710.00	271,375.30	251,957.80	304,446.46
Department : 210 - Police Total:		159,460.89	209,930.09	237,710.00	271,375.30	251,957.80	304,446.46
Expense Total:		159,460.89	209,930.09	237,710.00	271,375.30	251,957.80	304,446.46

FUND 028 – PD – FEDERAL SEIZURE FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 141
Expenditures	30,000
Net Revenues over (under) Expenditures	<u>\$ (29,859)</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 106,764
Budgeted Revenues	141
Budgeted Expenditures	30,000
Estimated Ending Fund Balance 09/30/26	<u>\$ 76,905</u>



PD-Federal Seizure Fund 028

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 028 - PD-FEDERAL SEIZURE FUND

Revenue

Department : 210 - Police

Division: 2100 - Police

RevCategory: 900 - Interest & Other

[028-4-2100-91500](#) Interest Earned

Budget Detail

Budget Code Description

City Commission Based on avg of last 3 years

RevCategory: 900 - Interest & Other Total:

Division: 2100 - Police Total:

Department : 210 - Police Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
127.51	140.42	135.00	135.00	153.17	141.00
127.51	140.42	135.00	135.00	153.17	141.00
127.51	140.42	135.00	135.00	153.17	141.00
127.51	140.42	135.00	135.00	153.17	141.00
127.51	140.42	135.00	135.00	153.17	141.00
127.51	140.42	135.00	135.00	153.17	141.00



PD-Federal Seizure Fund 028

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 028 - PD-FEDERAL SEIZURE FUND							
Expense							
Department : 210 - Police							
Division: 2100 - Police							
Category: 30 - Services							
028-5-2100-33200	Confidential & Imprest Expense	0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
Budget Notes							
Budget Code	Description						
City Commission	Funds to pay confidential informants, drug purchases etc.						
Category: 30 - Services Total:		0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
Division: 2100 - Police Total:		0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
Department : 210 - Police Total:		0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
Expense Total:		0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00





FUND 031 – MUNICIPAL COURT

TECHNOLOGY FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
Fund Balance	
Beginning Fund Balance - (Unaudited)	\$ 47,343
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 47,343



Municipal Crt Technology Fund 031

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 031 - MUNICIPAL CRT TECHNOLOGY

Revenue

Department : 180 - Finance

Division: 1800 - Finance

RevCategory: 400 - Fines

[031-4-1800-41116](#) Technology Fee

Budget Detail

Budget Code	Description
City Commission	Based on avg of last 3 yrs
City Commission	Transferred to Fund 025

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
10,968.29	11,335.20	11,500.00	11,500.00	9,008.12	0.00
10,968.29	11,335.20	11,500.00	11,500.00	9,008.12	0.00
10,968.29	11,335.20	11,500.00	11,500.00	9,008.12	0.00
10,968.29	11,335.20	11,500.00	11,500.00	9,008.12	0.00
10,968.29	11,335.20	11,500.00	11,500.00	9,008.12	0.00

RevCategory: 400 - Fines Total:

Division: 1800 - Finance Total:

Department : 180 - Finance Total:

Revenue Total:



Municipal Crt Technology Fund 031

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 031 - MUNICIPAL CRT TECHNOLOGY

Expense

Department : 180 - Finance

Division: 1800 - Finance

Category: 20 - Supplies

[031-5-1800-22600](#) Computers & Associated Equip

Category: 20 - Supplies Total:

Category: 30 - Services

[031-5-1800-31400](#) Professional Services

Budget Detail

Budget Code	Description	Units	Price	Amount
City Commission	Notification Calls	0.00	0.00	2,000.00
City Commission	Transferred to Fund 025	0.00	0.00	(2,000.00)

[031-5-1800-31500](#) Printing & Publishing

Category: 30 - Services Total:

Category: 60 - Leases

[031-5-1800-64100](#) Operating Lease

Budget Detail

Budget Code	Description	Units	Price	Amount
City Commission	Copier Lease	12.00	375.00	4,500.00
City Commission	Printer Lease	12.00	66.50	798.00
City Commission	Property Tax	0.00	0.00	502.00
City Commission	Transferred to Div 001-1030	0.00	0.00	(5,800.00)

Category: 60 - Leases Total:

Category: 85 - Department Reductions

[031-5-1800-85000](#) Dept Year End Reduction

Category: 85 - Department Reductions Total:

Division: 1800 - Finance Total:

Department : 180 - Finance Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
8,563.75	0.00	0.00	0.00	0.00	0.00
8,563.75	0.00	0.00	0.00	0.00	0.00
1,166.00	36.00	2,000.00	120.00	129.00	0.00
0.00	1,090.76	0.00	382.34	388.49	0.00
1,166.00	1,126.76	2,000.00	502.34	517.49	0.00
5,289.84	3,005.66	5,800.00	5,664.88	5,664.88	0.00
5,289.84	3,005.66	5,800.00	5,664.88	5,664.88	0.00
0.00	0.00	0.00	1,632.78	0.00	0.00
0.00	0.00	0.00	1,632.78	0.00	0.00
15,019.59	4,132.42	7,800.00	7,800.00	6,182.37	0.00
15,019.59	4,132.42	7,800.00	7,800.00	6,182.37	0.00
15,019.59	4,132.42	7,800.00	7,800.00	6,182.37	0.00



GRANT FUNDS – GENERAL FUNDS



Grant funds are not appropriated unless the City has received confirmation of grant approval. Prior year grant funds are presented due to prior or current year activity.

Fund 009 – Law Enforcement Officers Stand – Police

Used to record the annual allocation payment from the Law Enforcement Officer Standards and Education (LEOSE). This payment must be used as necessary to ensure the continuing education of law enforcement personnel, or to provide necessary training, as determined by the agency head, to full-time, fully paid law enforcement support personnel.

Fund 010 – Law Enforcement Officers Stand- Fire

Used to record the annual allocation payment from the Law Enforcement Officer Standards and Education (LEOSE). This payment must be used as necessary to ensure the continuing education of law enforcement personnel, or to provide necessary training, as determined by the agency head, to full-time, fully paid law enforcement support personnel.

Fund 015 – CBRAC

Funds will be used to purchase medical supplies for Fire Department.

Fund 016 – PD – Stonegarden Grant Fund

This fund is used to account for the Operation Stonegarden (OPSG) grant. The OPSG Program funds investments in joint efforts to secure the United States' borders along routes of ingress from international borders to include travel corridors in states bordering Mexico and Canada, as well as states and territories with international water borders.

Fund 017 – PD Grant – Border Star – LBSP

This fund accounts for the Borderstar – LBSP Grant. The purpose of the grant is to sustain interagency law enforcement operations and enhance local law enforcement patrols to deter and facilitate directed actions to interdict criminal activity.

Fund 019 – PD Edward Byrne Memorial JAG Grant

This fund accounts funds related to the purchase of a police dispatch console.

Fund 027 – EMS Fund

Used to record EMS County Grant funds received from Coastal Bend Regional Advisory Council Trauma Service Area – U, Inc.

GRANT FUNDS – GENERAL FUNDS



Fund 050 – DOJ JAG Grant

This fund accounts for funds provided by the DOJ for the purchase of police equipment.

Fund 059 – Homeland Security Grant-Operation Lone Star

Used to account for funds received from Homeland Security for police equipment. This is a closed grant presented for prior year activity.

Fund 075 – State Energy Conservation Office (SECO)

This fund is used for changing out the old lighting in and around the Recreation Hall at Dick Kleberg Park to use a more efficient source such as LED lighting.

Fund 083 – Criminal Justice Division of Governor Grant

Used to account for grant funds for the purchase of bullet resistant shields for the police department.

Fund 086 – TXCDBG Grant #7218269

Used to account for a Community Development Block Grant for Manhole Sewer Improvements. This grant closed in FY 21-22. Presented for prior year activity.

Fund 094 – Texas Parks & Wildlife Grant

Used to account for improvements at Dick Kleberg Park.

Fund 100 – Safe Routes to Schools Grant

Used to account for the construction of sidewalks, ramps, and ADA improvements.

Fund 101 – TX CDBG Main St #7219192 Grant

Used to account for grant funds used for 7th Street Main Street improvements.

Fund 107 – Assistance to Firefighters Grant

Used to account for the purchase of personal protective equipment for the Fire Department.

Fund 108 – Patrick Leahy Bulletproof Vest Grant

This fund is used to account for grant money received from the US Department of Justice. This federal initiative provides resources to state and local law enforcement for the purchase of bulletproof vests.

GRANT FUNDS – GENERAL FUNDS



110 – Body-Worn Camera Program BJA 2020-17732 Grant

Used to account for the purchase of body-worn cameras purchased as part of a comprehensive BWC program. This is a closed grant. Presented for prior year activity.

Fund 114 – SWB Rural & Trial Assist. Grant #2019-MU-BX-K002

Funds will be used for software and equipment for law enforcement personnel.

Fund 121 – GF ARP State & Local Fiscal Recovery Fund

This fund is used to account for funds used for the COVID-19 response, replace lost public safety revenue and support for households and businesses negatively impacted by the pandemic. Eligible usage also includes broadband initiatives.

Fund 124 – Ed Rachal Foundation Grant

Used to account for grant funds used for the purchase of equipment for the Kingsville Police Department.

Fund 133 – Border Zone Fire Department Grant Program-2025

Funds are used to purchase fire rescue equipment.

Fund 134 – DEAAG Commitment-GF

This fund provides state funds to defense communities that have been or may be affected by a base realignment and closure action for the purposes of purchasing property, sharing the costs of infrastructure or redevelopment projects, and the purchase or lease of equipment, including equipment for the training of defense workers.

Fund 140 – Ed Rachal Foundation Grant

Used to account for grant funds used for the purchase of equipment for the Parks Department.

Fund 152 – Bays and Estuaries Grant

Used to account for Parks Department Outdoor Classroom project.

Fund 207 – CJD Body Worn Camera Grant

This fund is used to account for the purchase of body-worn cameras and digital storage systems for the police department.

GRANT FUNDS – GENERAL FUNDS



Fund 208 – Lone Star Grant

This fund is used to enhance interagency border security operations supporting Operation Lone Star including the facilitation of directed actions to deter and interdict criminal activity and detain non-citizen inmates. Program participants shall assist in the execution of coordinated border security operations. Funding may be used to provide additional personnel, equipment, supplies, contractual support, travel, and training in support of Operation Lone Star activities.

Fund 601 – FEMA Event- Beryl

This fund is used to account for FEMA Event- Hurricane Beryl



FUND BALANCE BY FUND

GENERAL GRANT FUNDS

FUND BALANCES - GF GRANT FUNDS					
Fund	Fund Name	FY 24-25 Estimated Ending FB	FY 25-26 Commission Revenues	FY 25-26 Commission Expenditures	FY 25-26 Estimated Ending FB
009	Law Enf Off Stand-Police	0.00	14,000.00	14,000.00	0.00
010	Law Enf Off Stand-Fire	0.00	0.00	0.00	0.00
015	CBRAC	0.00	0.00	0.00	0.00
016	PD Stonegarden Grant	0.00	0.00	0.00	0.00
017	PD Border Star Grant	0.00	0.00	0.00	0.00
019	PD JAG Grant	0.00	0.00	0.00	0.00
027	EMS Fund	0.00	0.00	0.00	0.00
059	Homeland Security	0.00	0.00	0.00	0.00
075	State Energy Cons(SECO)	0.00	25,000.00	25,000.00	0.00
083	CJD of Gov Grant	0.00	0.00	0.00	0.00
094	TX Parks Wildlife	0.00	0.00	0.00	0.00
100	Safe Routes to School Grnt	161,682.10	0.00	0.00	161,682.10
101	TX CDBG Main Street	0.00	0.00	0.00	0.00
107	Assistance to Firefighters	0.00	0.00	0.00	0.00
108	Patrick Leahy BPV Grant	0.00	0.00	0.00	0.00
110	Kingsville PD Enhancement	0.00	0.00	0.00	0.00
114	SWB Rural & Tribal Grant	0.00	0.00	0.00	0.00
121	GF ARP Fund	5,573.33	0.00	0.00	5,573.33
124	Ed Rachal PD Grant	352.62	0.00	352.62	0.00
133	Border Zone Fire Grant	0.00	0.00	0.00	0.00
134	DEAAG Commitment	500,000.00	0.00	0.00	500,000.00
140	Ed Rachal Grant	0.00	0.00	0.00	0.00
152	Bays & Estuaries Grnt	0.00	0.00	0.00	0.00
207	CJD BW Camera Grant	0.00	0.00	0.00	0.00
208	Lone Star Grant	0.00	0.00	0.00	0.00
601	FEMA Event Beryl	0.00	0.00	0.00	0.00
Total General Fund Grants		667,608.05	39,000.00	39,352.62	667,255.43



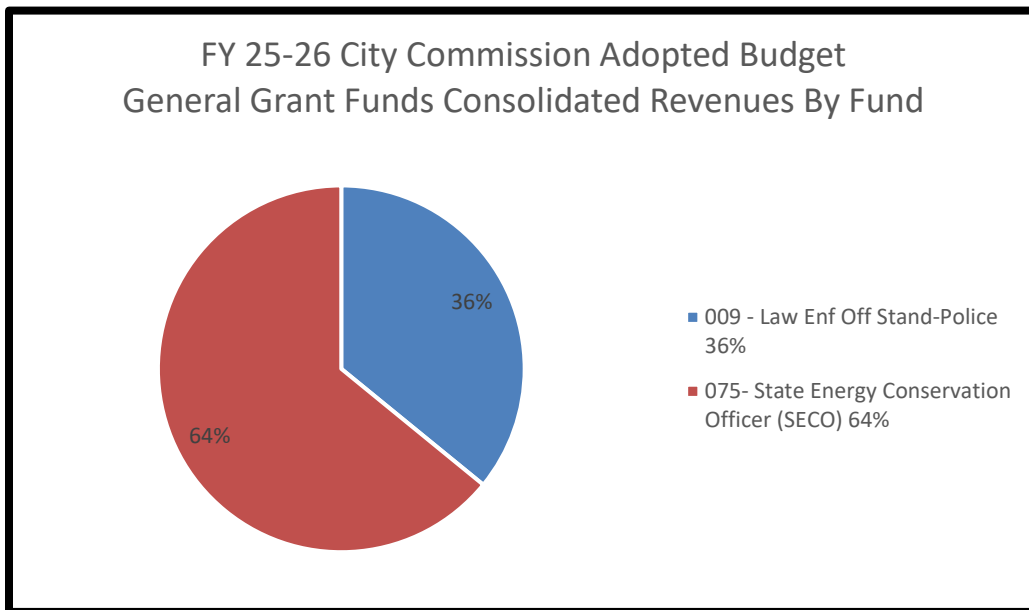
GRANT FUNDS REVENUES SUMMARY

GENERAL FUNDS

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
General Grant Funds						
009 - Law Enf Off Stand-Police	2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00
010 - Law Enf Off Stand-Fire	0.00	0.00	0.00	0.00	2,656.69	0.00
015 - CBRAC	0.00	0.00	0.00	6,261.00	0.00	0.00
016 - PD - Stonegarden	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00
017 - PD Grant Border Star-LBSP	38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00
019 - PD Grant - JAG	20,585.63	0.00	0.00	0.00	0.00	0.00
027 - EMS Fund	5,050.98	0.00	0.00	0.00	0.00	0.00
059 - HS-Operation Lone Star Grant	13,207.80	0.00	0.00	0.00	0.00	0.00
075 - State Energy Conservation Office (SECO)	0.00	0.00	0.00	25,000.00	0.00	25,000.00
083 - Criminal Justice Div Of Governor Grant	50,494.05	0.00	0.00	0.00	0.00	0.00
094 - Texas Parks & Wildlife Grant	20,456.81	60,308.66	0.00	0.00	0.00	0.00
100 - Safe Routes To School Grant	200,000.00	0.00	0.00	0.00	0.00	0.00
108 - Patrick Leahy BP Vest Partnership Fund	13,835.24	7,573.40	0.00	18,168.52	18,168.52	0.00
121 - GF-ARP SLF Recovery Fund	2,458,610.12	601,164.17	45,000.00	45,000.00	145,000.00	0.00
124 - Ed Rachal Foundation - Police	1,999.00	0.00	0.00	0.00	0.00	0.00
133 - Border Zone Fire Dept Grant Program	0.00	0.00	0.00	69,000.00	68,920.00	0.00
134 - DEAAG Commitment-GF	0.00	500,000.00	0.00	0.00	0.00	0.00
140 - Ed Rachal Foundation - Parks	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
152 - Bays & Estuaries Grant	0.00	6,140.70	0.00	0.00	0.00	0.00
207 - CJD Body Worn Camera Grant	0.00	0.00	0.00	61,972.50	61,972.50	0.00
208 - Lone Star Grant	0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
601 - FEMA Event Beryl	0.00	27,143.20	0.00	0.00	0.00	0.00
Total Revenues - General Grant Funds	2,992,365.77	1,802,368.76	212,618.99	1,125,022.88	1,042,719.58	39,000.00

CONSOLIDATED REVENUES

GENERAL GRANT FUNDS



	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
General Grant Funds						
009 - Law Enf Off Stand-Police	2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00
010- Law Enf Off Stand- Fire	0.00	0.00	0.00	0.00	2,656.69	0.00
015 - CBRAC	0.00	0.00	0.00	6,261.00	0.00	0.00
016 - PD - Stonegarden	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00
017 - PD Grant Border Star-LBSP	38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00
019 - PD Grant - JAG	20,585.63	0.00	0.00	0.00	0.00	0.00
027 - EMS Fund	5,050.98	0.00	0.00	0.00	0.00	0.00
059 - HS-Operation Lone Star Grant	13,207.80	0.00	0.00	0.00	0.00	0.00
075- State Energy Conservation Office (SECO)	0.00	0.00	0.00	25,000.00	0.00	25,000.00
083 - Criminal Justice Division Of Governor Grant	50,494.05	0.00	0.00	0.00	0.00	0.00
094 - Texas Parks & Wildlife Grant	20,456.81	60,308.66	0.00	0.00	0.00	0.00
100 - Safe Routes To School Grant	200,000.00	0.00	0.00	0.00	0.00	0.00
108 - Patrick Leahy Bulletproof Vest Partnership Fund	13,835.24	7,573.40	0.00	18,168.52	18,168.52	0.00
121 - GF-Arp State & Local Fiscal Recovery Funds	2,458,610.12	601,164.17	45,000.00	45,000.00	145,000.00	0.00
124 - Ed Rachal Foundation - Police	1,999.00	0.00	0.00	0.00	0.00	0.00
133- Border Zone Fire Dept Grant Program- 2025	0.00	0.00	0.00	69,000.00	68,920.00	0.00
134- DEAAG Commitment- GF	0.00	500,000.00	0.00	0.00	0.00	0.00
140 - Ed Rachal Foundation - Parks	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
152 - Bays & Estuaries Grant	0.00	6,140.70	0.00	0.00	0.00	0.00
207 - CJD Body Worn Camera Grant	0.00	0.00	0.00	61,972.50	61,972.50	0.00
208 - Lone Star Grant	0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
601- FEMA Event- Beryl	0.00	27,143.20	0.00	0.00	0.00	0.00
Total General Grant Funds	2,992,365.77	1,802,368.76	212,618.99	1,125,022.88	1,042,719.58	39,000.00



Consolidated Revenues-General Grant Funds

Group Summary

For Fiscal: 10/2024-09/2054 Period Ending: 09/30/2025

Revenue	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
72000- State Grants	0.00	0.00	0.00	0.00	2,656.69	0.00
72005- Federal Grants	187,248.30	211,631.86	0.00	145,289.26	145,289.26	0.00
72010- State Grants	107,168.98	422,478.27	167,618.99	885,156.23	700,196.24	39,000.00
72037- Grant Revenue	26,999.00	0.00	0.00	25,000.00	25,000.00	0.00
75001- Transfer In From Fund 001	12,339.37	67,094.46	0.00	24,577.39	24,577.39	0.00
75068- Transfer In From Fund 068	200,000.00	0.00	0.00	0.00	0.00	0.00
75084- Transfer from Fund 084	0.00	500,000.00	0.00	0.00	0.00	0.00
75123- Transfer from FD 123	0.00	0.00	45,000.00	45,000.00	45,000.00	0.00
75125- Transfer from Fund 125	0.00	0.00	0.00	0.00	100,000.00	0.00
94000- Intergovernmental Revenue	2,458,610.12	601,164.17	0.00	0.00	0.00	0.00
99000- Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total Consolidated Revenues	2,992,365.77	1,802,368.76	212,618.99	1,125,022.88	1,042,719.58	39,000.00



GRANT FUNDS EXPENDITURES

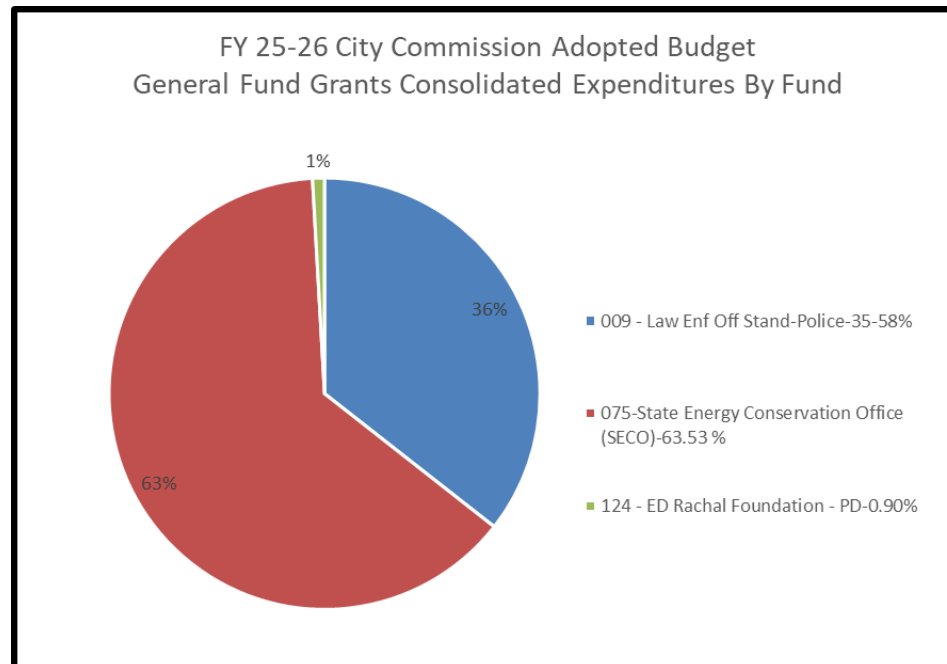
SUMMARY GENERAL FUNDS

	2023	2024	2025	2025	2025	2026
	Total	Total	Original	Total Budget	Expected	City Commission
General Grant Funds	Activity	Activity	Budget	(Amended)	Annual	Adopted
009 - Law Enf Off Stand-Police	2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00
010 - Law Enf Off Stand-Fire	0.00	0.00	0.00	2,656.69	2,656.69	0.00
015 - CBRAC	0.00	0.00	0.00	6,261.00	0.00	0.00
016 - PD - Stonegarden	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00
017 - PD Grant Border Star-LBSP	38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00
019 - PD Grant - JAG	20,585.63	0.00	0.00	0.00	0.00	0.00
027 - EMS Fund	5,050.98	0.00	0.00	0.00	0.00	0.00
059 - HS-Operation Lone Star Grant	13,207.80	0.00	0.00	0.00	0.00	0.00
075 - State Energy Conservation Office (SECO)	0.00	0.00	0.00	25,000.00	0.00	25,000.00
083 - Criminal Justice Div Of Governor Grant	50,494.05	0.00	0.00	0.00	0.00	0.00
094 - Texas Parks & Wildlife Grant	50,823.88	60,308.66	0.00	0.00	0.00	0.00
100 - Safe Routes To School Grant	115,919.90	0.00	0.00	0.00	0.00	0.00
101 - TX CDBG Main Street #7219192	484.75	0.00	0.00	0.00	0.00	0.00
107 - Assistance to Firefighters Grant	1,869.73	0.00	0.00	0.00	0.00	0.00
108 - Patrick Leahy BP Vest Partnership Fund	28,005.24	7,573.40	0.00	18,168.52	18,168.52	0.00
110 - Kingsville PD Enhancement BWC Fund	9.46	0.00	0.00	0.00	0.00	0.00
114 - SWB Rural/Tribal Assistance Grant	13,325.00	0.00	0.00	0.00	0.00	0.00
121 - GF-ARP SLF Recovery Fund	2,458,610.12	601,164.17	286,672.48	386,672.48	291,819.83	0.00
124 - Ed Rachal Foundation - Police	1,999.00	0.00	352.62	352.62	0.00	352.62
133 - Border Zone Fire Dept Grant Program	0.00	0.00	0.00	69,000.00	68,920.00	0.00
140 - Ed Rachal Foundation - Parks	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
152 - Bays & Estuaries Grant	0.00	6,140.70	0.00	0.00	0.00	0.00
207 - CJD Body Worn Camera Grant	0.00	0.00	0.00	61,972.50	61,972.50	0.00
208 - Lone Star Grant	0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
601 - FEMA Event Beryl	0.00	27,143.20	0.00	0.00	0.00	0.00
Total Expenditures - General Grant Funds	2,968,511.68	1,302,368.76	454,644.09	1,469,704.67	1,189,539.41	39,352.62



CONSOLIDATED EXPENDITURES

GENERAL GRANT FUNDS



	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
General Grant Funds						
009 - Law Enf Off Stand-Police	2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00
010- Law Enf Off Stand- Fire	0.00	0.00	0.00	2,656.69	2,656.69	0.00
015 - CBRAC	0.00	0.00	0.00	6,261.00	0.00	0.00
016 - PD - Stonegarden	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00
017 - PD Grant Border Star-LBSP	38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00
019 - PD Grant - JAG	20,585.63	0.00	0.00	0.00	0.00	0.00
027 - EMS Fund	5,050.98	0.00	0.00	0.00	0.00	0.00
059 - HS-Operation Lone Star Grant	13,207.80	0.00	0.00	0.00	0.00	0.00
075- State Energy Conservation Office (SECO)	0.00	0.00	0.00	25,000.00	0.00	25,000.00
083 - Criminal Justice Div Of Governor Grant	50,494.05	0.00	0.00	0.00	0.00	0.00
094 - Texas Parks & Wildlife Grant	50,823.88	60,308.66	0.00	0.00	0.00	0.00
100 - Safe Routes To School Grant	115,919.90	0.00	0.00	0.00	0.00	0.00
101 - Tx CDBG Main Street #7219192	484.75	0.00	0.00	0.00	0.00	0.00
107 - Assistance To Firefighters Grant	1,869.73	0.00	0.00	0.00	0.00	0.00
108 - Patrick Leahy BP Vest Partnership Fund	28,005.24	7,573.40	0.00	18,168.52	18,168.52	0.00
110 - Kingsville PD Enhancement BWC Fund	9.46	0.00	0.00	0.00	0.00	0.00
114 - SWB Rural & Tribal Assist. Grant #2019-MU-BX-K002	13,325.00	0.00	0.00	0.00	0.00	0.00
121 - GF-ARP SLF Recovery Fund	2,458,610.12	601,164.17	286,672.48	386,672.48	291,819.83	0.00
124 - Ed Rachal Foundation - Police	1,999.00	0.00	352.62	352.62	0.00	352.62
133- Border Zone Fire Dept Grant Program- 2025	0.00	0.00	0.00	69,000.00	68,920.00	0.00
140 - Ed Rachal Foundation - Parks	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
152 - Bays & Estuaries Grant	0.00	6,140.70	0.00	0.00	0.00	0.00
207 - CJD Body Worn Camera Grant	0.00	0.00	0.00	61,972.50	61,972.50	0.00
208 - Lone Star Grant	0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
601-FEMA Event- Beryl	0.00	27,143.20	0.00	0.00	0.00	0.00
Total General Fund Grants Consolidated Expenditures	2,968,511.68	1,302,368.76	454,644.09	1,469,704.67	1,189,539.41	39,352.62



Consolidated Expenditures-General Grant Funds

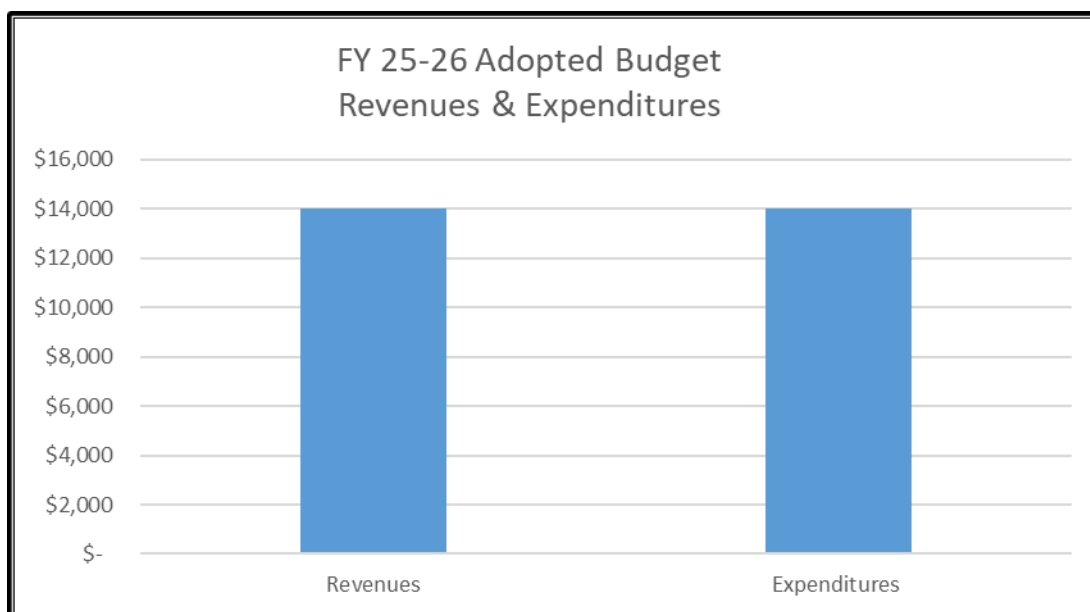
Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Expenditure	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
11100 - Salaries & Wages	0.00	0.00	82,982.00	109,813.22	109,813.22	0.00
11200 - Overtime	0.00	123,623.75	20,000.00	109,493.09	108,165.79	0.00
11201 - Overtime - PD	33,060.90	65,596.17	0.00	64,796.00	64,796.00	0.00
11226 - Overtime-2021 Stonegarden	64,570.95	0.00	0.00	0.00	0.00	0.00
11227 - Overtime-2022 Stonegarden	32,061.15	50,507.07	0.00	0.00	0.00	0.00
11228 - Overtime- Stonegarden 2023	0.00	51,500.31	0.00	0.00	0.00	0.00
11300 - Longevity	0.00	0.00	0.00	705.84	705.84	0.00
11400 - Retirement - TMRS	2,904.68	15,269.64	13,860.00	20,068.06	20,795.52	0.00
11426 - TMRS-2021 Stonegarden	5,404.59	0.00	0.00	0.00	0.00	0.00
11427 - TMRS-2022-PD Stonegarden	3,113.72	4,227.43	0.00	0.00	0.00	0.00
11428 - TMRS-2023-PD Stonegarden	0.00	4,310.57	0.00	0.00	0.00	0.00
11500 - FICA	2,525.07	12,839.45	11,664.00	16,599.45	17,199.29	0.00
11527 - FICA-2021 Stonegarden	4,939.71	0.00	0.00	0.00	0.00	0.00
11528 - FICA-2022 Stonegarden	2,845.86	3,863.81	0.00	0.00	0.00	0.00
11529 - FICA-2023-PD Stonegarden	0.00	3,939.79	0.00	0.00	0.00	0.00
11600 - Group Health Insurance	0.00	0.00	0.00	30,333.11	30,333.11	0.00
11700 - Workers' Compensation	0.00	0.00	0.00	3,275.59	3,275.59	0.00
11800 - Unemployment Compensation	0.00	0.00	0.00	198.95	198.95	0.00
11900 - Educational Incentive	0.00	0.00	0.00	396.89	396.89	0.00
12300 - Life Insurance	0.00	0.00	0.00	183.65	183.65	0.00
21100 - Supplies	0.00	5,250.00	0.00	0.00	0.00	0.00
21200 - Uniforms & Personal Wear	14,078.00	7,573.40	0.00	18,168.52	18,168.52	0.00
21500 - Motor Gas & Oil	6,019.43	671.14	0.00	10,000.00	10,000.00	0.00
21700 - Minor Eq/Furniture	88,749.58	4,016.23	352.62	8,723.62	8,371.00	352.62
21900 - Animal Care	0.00	0.00	0.00	22,018.43	22,018.43	0.00
22400 - Medical Supplies	5,050.98	0.00	0.00	6,261.00	0.00	0.00
22600 - Computers & Associated Equip	55,370.00	53,946.67	45,000.00	142,608.83	137,035.50	0.00
31400 - Professional Services	1,213,817.00	66,820.44	33,064.70	1,114.90	0.00	0.00
31600 - Membership, Training, Travel	2,631.35	7,817.00	35,112.99	30,145.49	30,145.49	10,000.00
33100 - Subscriptions	0.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00
41100 - Vehicle Maintenance	69,734.97	3,407.03	0.00	1,883.04	1,883.04	0.00
51100 - Building Maintenance	25,000.00	0.00	0.00	0.00	0.00	0.00
52100 - Street & Bridge	115,919.90	0.00	0.00	0.00	0.00	0.00
59100 - Grounds & Perm Fixtures	62,118.43	90,357.13	0.00	0.00	0.00	0.00
59113 - Dick Kleberg Park	149,496.72	27,353.86	0.00	0.00	0.00	0.00
71100 - Vehicle	0.00	100,911.09	0.00	122,107.62	122,107.62	0.00
71119 - Vehicle-2022-Stonegarden	0.00	64,680.94	0.00	0.00	0.00	0.00
71200 - Machinery/Equipment	615,935.68	178,227.00	0.00	239,887.18	239,895.30	0.00
71201 - Parks Capital Projects	0.00	0.00	0.00	25,000.00	0.00	25,000.00
71228 - Parks-Field Improvements	25,000.00	0.00	0.00	18,000.00	18,000.00	0.00
71240 - Parks-Chamberlain Park	0.00	13,824.63	0.00	0.00	0.00	0.00
71300 - Building	328,636.57	341,834.21	207,618.78	220,034.88	221,061.66	0.00
80001 - Transfer Out to Fund 001	39,526.44	0.00	0.00	0.00	0.00	0.00
80205 - Transfer to Fund 205	0.00	0.00	989.00	989.00	989.00	0.00
85000 - Department Year End Reductions	0.00	0.00	0.00	242,898.31	0.00	0.00
Total Consolidated Expenditures	2,968,511.68	1,302,368.76	454,644.09	1,469,704.67	1,189,539.41	39,352.62

FUND 009 – LAW ENFORCEMENT

OFFICERS STANDARDS-POLICE



	FY 25-26 Adopted Budget
Revenues	\$ 14,000
Expenditures	14,000
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	14,000
Budgeted Expenditures	14,000
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



Law Enforcement Officers Stand-Police Fund 009

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 009 - LAW ENF OFF STAND-POLICE

Revenue

Department : 210 - Police

Division: 2100 - Police

RevCategory: 700 - Grants

[009-4-2100-72010](#) State Grants

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted

2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00

Budget Notes

Budget Code

City Commission

Description

Texas Occupations Code, Section 1701.157, directs the Comptroller to make an annual allocation to qualified law enforcement agencies for expenses related to the continuing education of persons licensed under Chapter 1701. An amount should be deposited annually to help pay for our Police One platform for continuing education for our officers and staff.

Budget Detail

Budget Code

City Commission

Description

From Deferred Revenues

RevCategory: 700 - Grants Total:

Units

0.00

Price

0.00

Amount

(14,000.00)

2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00

Division: 2100 - Police Total:

2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00

Department : 210 - Police Total:

2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00

Revenue Total:

2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00

Law Enforcement Officers Stand-Police Fund 009

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 009 - LAW ENF OFF STAND-POLICE							
Expense							
Department : 210 - Police							
Division: 2100 - Police							
Category: 30 - Services							
009-5-2100-31600	Training & Travel	2,631.35	3,992.10	10,000.00	18,395.42	18,395.42	10,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Officer Training		0.00	0.00	10,000.00		
009-5-2100-33100	Subscriptions	0.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Police 1 Training Subscription		0.00	0.00	4,000.00		
Category: 30 - Services Total:		2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00
Division: 2100 - Police Total:		2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00
Department : 210 - Police Total:		2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00
Expense Total:		2,631.35	3,992.10	14,000.00	22,395.42	22,395.42	14,000.00





FUND 010 – LAW ENFORCEMENT OFFICERS STANDARDS-FIRE

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Law Enforcement Officers Stand-Fire Fund 010

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 010 - LAW ENF OFF STAND-FIRE

Revenue

Department : 220 - Fire

Division: 2200 - Fire

RevCategory: 700 - Grants

[010-4-2200-72000](#) State Grants

RevCategory: 700 - Grants Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	0.00	2,656.69	0.00
0.00	0.00	0.00	0.00	2,656.69	0.00
0.00	0.00	0.00	0.00	2,656.69	0.00
0.00	0.00	0.00	0.00	2,656.69	0.00
0.00	0.00	0.00	0.00	2,656.69	0.00



Law Enforcement Officers Stand-Fire Fund 010

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 010 - LAW ENF OFF STAND-FIRE

Expense

Department : 220 - Fire

Division: 2200 - Fire

Category: 30 - Services

[010-5-2200-31600](#) Training & Travel

Category: 30 - Services Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	2,656.69	2,656.69	0.00
0.00	0.00	0.00	2,656.69	2,656.69	0.00
0.00	0.00	0.00	2,656.69	2,656.69	0.00
0.00	0.00	0.00	2,656.69	2,656.69	0.00
0.00	0.00	0.00	2,656.69	2,656.69	0.00





FUND 015 – CBRAC

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



CBRAC Fund 015

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 015 - CBRAC

Revenue

Department : 220 - Fire

Division: 2200 - Fire

RevCategory: 700 - Grants

[015-4-2200-72010](#) State Grants

RevCategory: 700 - Grants Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	6,261.00	0.00	0.00
0.00	0.00	0.00	6,261.00	0.00	0.00
0.00	0.00	0.00	6,261.00	0.00	0.00
0.00	0.00	0.00	6,261.00	0.00	0.00
0.00	0.00	0.00	6,261.00	0.00	0.00



CBRAC Fund 015

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 015 - CBRAC

Expense

Department : 220 - Fire

Division: 2200 - Fire

Category: 20 - Supplies

[015-5-2200-22400](#) Medical Supplies

Category: 20 - Supplies Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	6,261.00	0.00	0.00
0.00	0.00	0.00	6,261.00	0.00	0.00
0.00	0.00	0.00	6,261.00	0.00	0.00
0.00	0.00	0.00	6,261.00	0.00	0.00
0.00	0.00	0.00	6,261.00	0.00	0.00





FUND 016 – PD – STONEGARDEN

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



PD Stonegarden Grand Fund 016

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 016 - PD - STONEGARDEN						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 750 - Transfers						
016-4-0000-75001 Transfer from Fund 001	2,411.16	0.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:	2,411.16	0.00	0.00	0.00	0.00	0.00
RevCategory: 700 - Grants						
016-4-2100-72005 Federal Grants	139,592.98	183,701.06	0.00	136,205.00	136,205.00	0.00
RevCategory: 700 - Grants Total:	139,592.98	183,701.06	0.00	136,205.00	136,205.00	0.00
RevCategory: 900 - Interest & Other						
016-4-2100-99000 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:	0.00	0.00	0.00	0.00	0.00	0.00
Division: 2100 - Police Total:	139,592.98	183,701.06	0.00	136,205.00	136,205.00	0.00
Department : 210 - Police Total:	139,592.98	183,701.06	0.00	136,205.00	136,205.00	0.00
Revenue Total:	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00



PD Stonegarden Grant Fund 016

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 016 - PD - STONEGARDEN						
Expense						
Department : 210 - Police						
Division: 2100 - Police						
Category: 10 - Personnel Services						
016-5-2100-11200 Overtime	0.00	0.00	0.00	107,189.03	105,861.73	0.00
016-5-2100-11226 Overtime-2021 PD Stonegarden	64,570.95	0.00	0.00	0.00	0.00	0.00
016-5-2100-11227 Overtime-2022- PD Stonegarden	32,061.15	50,507.07	0.00	0.00	0.00	0.00
016-5-2100-11228 Overtime-2023-PD Stonegarden	0.00	51,500.31	0.00	0.00	0.00	0.00
016-5-2100-11400 TMRS	0.00	0.00	0.00	3,816.56	4,544.02	0.00
016-5-2100-11426 TMRS-2021 PD Stonegarden	5,404.59	0.00	0.00	0.00	0.00	0.00
016-5-2100-11427 TMRS-2022 PD Stonegarden	3,113.72	4,227.43	0.00	0.00	0.00	0.00
016-5-2100-11428 TMRS-2023 PD Stonegarden	0.00	4,310.57	0.00	0.00	0.00	0.00
016-5-2100-11500 FICA	0.00	0.00	0.00	3,199.41	3,799.25	0.00
016-5-2100-11527 FICA-2021 Stonegarden	4,939.71	0.00	0.00	0.00	0.00	0.00
016-5-2100-11528 FICA-2022 Stonegarden	2,845.86	3,863.81	0.00	0.00	0.00	0.00
016-5-2100-11529 FICA-2023 Stonegarden	0.00	3,939.79	0.00	0.00	0.00	0.00
Category: 10 - Personnel Services Total:	112,935.98	118,348.98	0.00	114,205.00	114,205.00	0.00
Category: 20 - Supplies						
016-5-2100-21500 Motor Oil & Gas	6,019.43	671.14	0.00	10,000.00	10,000.00	0.00
016-5-2100-21700 Minor Equip/Furniture	23,048.73	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:	29,068.16	671.14	0.00	10,000.00	10,000.00	0.00
Category: 70 - Capital Outlay						
016-5-2100-71119 Vehicles-2022-PD Stonegarden	0.00	64,680.94	0.00	0.00	0.00	0.00
016-5-2100-71200 Machinery/Equipment	0.00	0.00	0.00	12,000.00	12,000.00	0.00
Category: 70 - Capital Outlay Total:	0.00	64,680.94	0.00	12,000.00	12,000.00	0.00
Division: 2100 - Police Total:	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00
Department : 210 - Police Total:	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00
Expense Total:	142,004.14	183,701.06	0.00	136,205.00	136,205.00	0.00





FUND 017 – PD GRANT BORDER STAR – LBSP FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



PD Border Star LBSP Grant Fund 017

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 017 - PD GRANT BORDER STAR-LBSP						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 700 - Grants						
017-4-0000-72010 State Grants	38,490.65	76,345.37	0.00	0.00	78,000.00	0.00
RevCategory: 700 - Grants Total:	38,490.65	76,345.37	0.00	0.00	78,000.00	0.00
Division: 0000 - Non-Departmental Total:	38,490.65	76,345.37	0.00	0.00	78,000.00	0.00
Department : 000 - Non-Departmental Total:	38,490.65	76,345.37	0.00	0.00	78,000.00	0.00
Department : 210 - Police						
Division: 2100 - Police						
RevCategory: 700 - Grants						
017-4-2100-72010 State Grants	0.00	0.00	0.00	78,000.00		
RevCategory: 700 - Grants Total:	0.00	0.00	0.00	78,000.00	0.00	0.00
Division: 2100 - Police Total:	0.00	0.00	0.00	78,000.00	0.00	0.00
Department : 210 - Police Total:	0.00	0.00	0.00	78,000.00	0.00	0.00
Revenue Total:	38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00



PD Border Star LBSP Grant Fund 017

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 017 - PD GRANT BORDER STAR-LBSP

Expense

Department : 210 - Police

Division: 2100 - Police

Category: 10 - Personnel Services

[017-5-2100-11201](#) Overtime - PD-Borderstar

[017-5-2100-11400](#) Retirement - TMRS

[017-5-2100-11500](#) FICA

Category: 10 - Personnel Services Total:

Division: 2100 - Police Total:

Department : 210 - Police Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
33,060.90	65,596.17	0.00	64,796.00	64,796.00	0.00
2,904.68	5,754.00	0.00	7,237.00	7,237.00	0.00
2,525.07	4,995.20	0.00	5,967.00	5,967.00	0.00
38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00
38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00
38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00
38,490.65	76,345.37	0.00	78,000.00	78,000.00	0.00





FUND 019 – PD JAG GRANT

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted in FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



PD JAG Grant Fund 019

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 019 - PD GRANT - JAG

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 700 - Grants

[019-4-0000-72005](#) Federal Grants

RevCategory: 700 - Grants Total:

RevCategory: 750 - Transfers

[019-4-0000-75001](#) Transfer From Fund 001

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
20,159.51	0.00	0.00	0.00	0.00	0.00
20,159.51	0.00	0.00	0.00	0.00	0.00
426.12	0.00	0.00	0.00	0.00	0.00
426.12	0.00	0.00	0.00	0.00	0.00
20,585.63	0.00	0.00	0.00	0.00	0.00
20,585.63	0.00	0.00	0.00	0.00	0.00
20,585.63	0.00	0.00	0.00	0.00	0.00



PD JAG Grant Fund 019

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 019 - PD GRANT - JAG

Expense

Department : 210 - Police

Division: 2100 - Police

Category: 70 - Capital Outlay

[019-5-2100-71200](#) Machinery/Equipment

Category: 70 - Capital Outlay Total:

Division: 2100 - Police Total:

Department : 210 - Police Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
20,585.63	0.00	0.00	0.00	0.00	0.00
20,585.63	0.00	0.00	0.00	0.00	0.00
20,585.63	0.00	0.00	0.00	0.00	0.00
20,585.63	0.00	0.00	0.00	0.00	0.00
20,585.63	0.00	0.00	0.00	0.00	0.00



FUND 027 – EMS FUND FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures

Amount	Revenues	Expenditures
\$1		
\$1		
\$1		
\$1		
\$1		
\$1		
\$0		
\$0		
\$0		
\$0		
\$-		

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26
	<u>Adopted Budget</u>
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



EMD Fund 027

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 027 - EMS FUND

Revenue

Department : 220 - Fire

Division: 2200 - Fire

RevCategory: 700 - Grants

[027-4-2200-72010](#) State Grants

RevCategory: 700 - Grants Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
5,050.98	0.00	0.00	0.00	0.00	0.00
5,050.98	0.00	0.00	0.00	0.00	0.00
5,050.98	0.00	0.00	0.00	0.00	0.00
5,050.98	0.00	0.00	0.00	0.00	0.00
5,050.98	0.00	0.00	0.00	0.00	0.00



EMS Fund 027

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 027 - EMS FUND

Expense

Department : 220 - Fire

Division: 2200 - Fire

Category: 20 - Supplies

[027-5-2200-22400](#) Medical Supplies

Category: 20 - Supplies Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
5,050.98	0.00	0.00	0.00	0.00	0.00
5,050.98	0.00	0.00	0.00	0.00	0.00
5,050.98	0.00	0.00	0.00	0.00	0.00
5,050.98	0.00	0.00	0.00	0.00	0.00
5,050.98	0.00	0.00	0.00	0.00	0.00





FUND 059 – OPERATION LONE STAR

GRANT FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted in FY 24-25. The fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



HS-Operation Lone Star Grant Fund 059

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 059 - HS-OPERATION LONE STAR GRANT

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 700 - Grants

[059-4-0000-72010](#)

RevCategory: 700 - State Grants

RevCategory: 750 - Transfers

[059-4-0000-75001](#) Transfer From Fund 001

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
13,026.70	0.00	0.00	0.00	0.00	0.00
13,026.70	0.00	0.00	0.00	0.00	0.00
181.10	0.00	0.00	0.00	0.00	0.00
181.10	0.00	0.00	0.00	0.00	0.00
13,207.80	0.00	0.00	0.00	0.00	0.00
13,207.80	0.00	0.00	0.00	0.00	0.00
13,207.80	0.00	0.00	0.00	0.00	0.00



HS-Operation Lone Star Grant Fund 059

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 059 - HS-OPERATION LONE STAR GRANT

Expense

Department : 210 - Police

Division: 2100 - Police

Category: 20 - Supplies

[059-5-2100-21700](#) Minor Equipment

Category: 20 - Supplies Total:

Division: 2100 - Police Total:

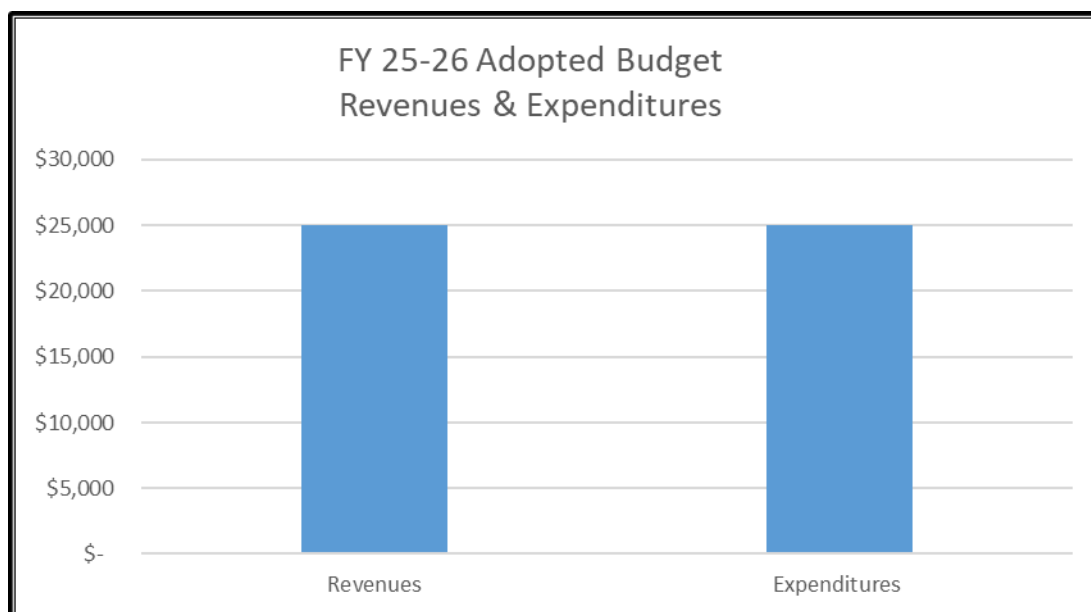
Department : 210 - Police Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
13,207.80	0.00	0.00	0.00	0.00	0.00
13,207.80	0.00	0.00	0.00	0.00	0.00
13,207.80	0.00	0.00	0.00	0.00	0.00
13,207.80	0.00	0.00	0.00	0.00	0.00
13,207.80	0.00	0.00	0.00	0.00	0.00



FUND 075 – STATE ENERGY CONSERVATION OFFICE GRANT



	FY 25-26 Adopted Budget
Revenues	\$ 25,000
Expenditures	25,000
Net Revenues over (under) Expenditures	<u>\$ 0</u>
Fund Balance	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	25,000
Budgeted Expenditures	25,000
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>

State Energy Conservation Office Fund 075

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 075 - State Energy Conservation Office (SECO)						
Revenue						
Department : 450 - Parks & Recreation						
Division: 4503 - Parks Maintenance						
RevCategory: 700 - Grants						
075-4-4503-72010 State Grants	0.00	0.00	0.00	25,000.00	0.00	25,000.00
Budget Detail						
Budget Code	Description		Units	Price	Amount	
City Commission	Grant Award FY 24-25 Roll Over		0.00	0.00	(25,000.00)	
RevCategory: 700 - Grants Total:		0.00	0.00	0.00	25,000.00	0.00
Division: 4503 - Parks Maintenance Total:		0.00	0.00	0.00	25,000.00	0.00
Department : 450 - Parks & Recreation Total:		0.00	0.00	0.00	25,000.00	0.00
Revenue Total:		0.00	0.00	0.00	25,000.00	0.00



State Energy Conservation Office Fund 075

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 075 - State Energy Conservation Office (SECO)

Expense

Department : 450 - Parks & Recreation

Division: 4503 - Parks Maintenance

Category: 70 - Capital Outlay

[075-5-4503-71201](#) Parks Capital Projects

Budget Detail

Budget Code Description

City Commission Park Lighting Projects

Category: 70 - Capital Outlay Total:

Division: 4503 - Parks Maintenance Total:

Department : 450 - Parks & Recreation Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	25,000.00	0.00	25,000.00
0.00	0.00	0.00	25,000.00	0.00	25,000.00
0.00	0.00	0.00	25,000.00	0.00	25,000.00
0.00	0.00	0.00	25,000.00	0.00	25,000.00
0.00	0.00	0.00	25,000.00	0.00	25,000.00





FUND 083 – CRIMINAL JUSTICE DIVISION OF GOVERNOR’S GRANT FD SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Criminal Justice Division of Governor Grant 083

Budget Details Revenue

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 083 - CRIMINAL JUSTICE DIVISION OF GOVERNOR GRANT						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 700 - Grants						
083-4-0000-72010 State Grants	47,969.30	0.00	0.00	0.00	0.00	0.00
RevCategory: 700 - Grants Total:	47,969.30	0.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers						
083-4-0000-75001 Transfer From Fund 001	2,524.75	0.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:	2,524.75	0.00	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	50,494.05	0.00	0.00	0.00	0.00	0.00
Department : 000 - Non-Departmental Total:	50,494.05	0.00	0.00	0.00	0.00	0.00
Revenue Total:	50,494.05	0.00	0.00	0.00	0.00	0.00



Criminal Justice Division of Governor Grant Fund 083

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 083 - CRIMINAL JUSTICE DIVISION OF GOVERNOR GRANT						
Expense						
Department : 210 - Police						
Division: 2102 - Patrol						
Category: 20 - Supplies						
083-5-2102-21700 Minor Eq/Furniture	50,494.05	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:	50,494.05	0.00	0.00	0.00	0.00	0.00
Division: 2102 - Patrol Total:	50,494.05	0.00	0.00	0.00	0.00	0.00
Department : 210 - Police Total:	50,494.05	0.00	0.00	0.00	0.00	0.00
Expense Total:	50,494.05	0.00	0.00	0.00	0.00	0.00





FUND 094 – TX PARKS & WILDLIFE

GRANT FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Texas Parks & Wildlife Grant Fund 094

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 094 - TEXAS PARKS & WILDLIFE GRANT

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 700 - Grants

[094-4-0000-72005](#) Federal Grants

RevCategory: 700 - Grants Total:

RevCategory: 750 - Transfers

[094-4-0000-75001](#) Transfer from Fund 001

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
20,456.81	0.00	0.00	0.00	0.00	0.00
20,456.81	0.00	0.00	0.00	0.00	0.00
0.00	60,308.66	0.00	0.00	0.00	0.00
0.00	60,308.66	0.00	0.00	0.00	0.00
20,456.81	60,308.66	0.00	0.00	0.00	0.00
20,456.81	60,308.66	0.00	0.00	0.00	0.00
20,456.81	60,308.66	0.00	0.00	0.00	0.00



Texas Parks & Wildlife Grant Fund 094

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 094 - TEXAS PARKS & WILDLIFE GRANT						
Expense						
Department : 450 - Parks & Recreation						
Division: 4503 - Parks Maintenance						
Category: 50 - Maintenance						
094-5-4503-59100 Grounds & Perm Fixtures	40,913.62	60,308.66	0.00	0.00	0.00	0.00
Budget Notes						
Budget Code	Description					
City Commission	this grant will be finished in june/july of 2024					
	will not need this funding next year.					
Category: 50 - Maintenance Total:	40,913.62	60,308.66	0.00	0.00	0.00	0.00
Division: 4503 - Parks Maintenance Total:	40,913.62	60,308.66	0.00	0.00	0.00	0.00
Department : 450 - Parks & Recreation Total:	40,913.62	60,308.66	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
094-5-6900-80001 Transfer to Fund 001	9,910.26	0.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	9,910.26	0.00	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	9,910.26	0.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:	9,910.26	0.00	0.00	0.00	0.00	0.00
Expense Total:	50,823.88	60,308.66	0.00	0.00	0.00	0.00





FUND 100 – SAFE ROUTES TO SCHOOL GRANT FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
Fund Balance	
Beginning Fund Balance - (Unaudited)	\$ 161,682
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 161,682



Safe Routes to School Grant Fund 100

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 100 - SAFE ROUTES TO SCHOOL GRANT

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[100-4-0000-75068](#) Transfer from Fund 068

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
200,000.00	0.00	0.00	0.00	0.00	0.00
200,000.00	0.00	0.00	0.00	0.00	0.00
200,000.00	0.00	0.00	0.00	0.00	0.00
200,000.00	0.00	0.00	0.00	0.00	0.00
200,000.00	0.00	0.00	0.00	0.00	0.00



Safe Routes to School Grant Fund 100

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 100 - SAFE ROUTES TO SCHOOL GRANT

Expense

Department : 305 - Street

Division: 3050 - Street

Category: 50 - Maintenance

[100-5-3050-52100](#) Street & Bridge

Category: 50 - Maintenance Total:

Division: 3050 - Street Total:

Department : 305 - Street Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
115,919.90	0.00	0.00	0.00	0.00	0.00
115,919.90	0.00	0.00	0.00	0.00	0.00
115,919.90	0.00	0.00	0.00	0.00	0.00
115,919.90	0.00	0.00	0.00	0.00	0.00
115,919.90	0.00	0.00	0.00	0.00	0.00





FUND 101 – TX CDBG MAIN STREET #7219192 GRANT FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



TX CDBG Main Street Grant #7219192 Fund 101

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 101 - TX CDBG MAIN STREET #7219192

Expense

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[101-5-6900-80001](#) Transfer to Fund 001

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
484.75	0.00	0.00	0.00	0.00	0.00
484.75	0.00	0.00	0.00	0.00	0.00
484.75	0.00	0.00	0.00	0.00	0.00
484.75	0.00	0.00	0.00	0.00	0.00
484.75	0.00	0.00	0.00	0.00	0.00



FUND 107 – ASSISTANCE TO FIREFIGHTERS GRANT FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Assistance to Firefighters Grant Fund 107

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 107 - ASSISTANCE TO FIREFIGHTERS GRANT

Expense

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[107-5-6900-80001](#) Transfer to Fund 001

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
1,869.73	0.00	0.00	0.00	0.00	0.00
1,869.73	0.00	0.00	0.00	0.00	0.00
1,869.73	0.00	0.00	0.00	0.00	0.00
1,869.73	0.00	0.00	0.00	0.00	0.00
1,869.73	0.00	0.00	0.00	0.00	0.00



FUND 108 – PATRICK LEAHY BVP GRANT

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Patrick Leahy Bulletproof Vest Partnership Fund 108

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 108 - PATRICK LEAHY BULLETPROOF VEST PARTNERSHIP FUND						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 700 - Grants						
108-4-0000-72005 Federal Grants	7,039.00	7,573.40	0.00	9,084.26	9,084.26	0.00
RevCategory: 700 - Grants Total:	7,039.00	7,573.40	0.00	9,084.26	9,084.26	0.00
RevCategory: 750 - Transfers						
108-4-0000-75001 Transfer From Fund 001	6,796.24	0.00	0.00	9,084.26	9,084.26	0.00
RevCategory: 750 - Transfers Total:	6,796.24	0.00	0.00	9,084.26	9,084.26	0.00
Division: 0000 - Non-Departmental Total:	13,835.24	7,573.40	0.00	18,168.52	18,168.52	0.00
Department : 000 - Non-Departmental Total:	13,835.24	7,573.40	0.00	18,168.52	18,168.52	0.00
Revenue Total:	13,835.24	7,573.40	0.00	18,168.52	18,168.52	0.00



Patrick Leahy Bulletproof Vest Partnership Grant Fund 108

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 108 - PATRICK LEAHY BULLETPROOF VEST PARTNERSHIP FUND						
Expense						
Department : 210 - Police						
Division: 2100 - Police						
Category: 20 - Supplies						
108-5-2100-21200 Uniforms & Personal Wear	14,078.00	7,573.40	0.00	18,168.52	18,168.52	0.00
Category: 20 - Supplies Total:	14,078.00	7,573.40	0.00	18,168.52	18,168.52	0.00
Division: 2100 - Police Total:	14,078.00	7,573.40	0.00	18,168.52	18,168.52	0.00
Department : 210 - Police Total:	14,078.00	7,573.40	0.00	18,168.52	18,168.52	0.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
108-5-6900-80001 Transfer To Fund 001	13,927.24	0.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	13,927.24	0.00	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	13,927.24	0.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:	13,927.24	0.00	0.00	0.00	0.00	0.00
Expense Total:	28,005.24	7,573.40	0.00	18,168.52	18,168.52	0.00





FUND 110 – KINGSVILLE PD ENHANCEMENT BWC GRANT

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. The fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Kingsville PD Enhancement BWC Fund 110

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 110 - KINGSVILLE PD ENHANCEMENT BWC FUND						
Expense						
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
110-5-6900-80001 Transfer To Fund 001	9.46	0.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	9.46	0.00	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	9.46	0.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:	9.46	0.00	0.00	0.00	0.00	0.00
Expense Total:	9.46	0.00	0.00	0.00	0.00	0.00



FUND 114 – SWB RURAL TRIBAL ASSISTANCE GRANT FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



SWB Rural & Tribal Assist. Grant #2019-MU-BX-K002 Fund 114

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 114 - SWB Rural & Tribal Assist. Grant #2019-MU-BX-K002						
Expense						
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
114-5-6900-80001 Transfer to Fund 001	13,325.00	0.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	13,325.00	0.00	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	13,325.00	0.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:	13,325.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	13,325.00	0.00	0.00	0.00	0.00	0.00



FUND 121 – GF ARP STATE & LOCAL FISCAL RECOVERY FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 5,573
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 5,573</u>



GF-ARP State & Local Fiscal Recovery Fund 121

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 121 - GF-ARP STATE & LOCAL FISCAL RECOVERY FUNDS						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 750 - Transfers						
121-4-0000-75123 Transfer From Fund 123	0.00	0.00	45,000.00	45,000.00	45,000.00	0.00
121-4-0000-75125 Transfer from Fund 125	0.00	0.00	0.00	0.00	100,000.00	0.00
RevCategory: 750 - Transfers Total:	0.00	0.00	45,000.00	45,000.00	145,000.00	0.00
RevCategory: 900 - Interest & Other						
121-4-0000-94000 Intergovernmental Revenue	2,458,610.12	601,164.17	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:	2,458,610.12	601,164.17	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	2,458,610.12	601,164.17	45,000.00	45,000.00	145,000.00	0.00
Department : 000 - Non-Departmental Total:	2,458,610.12	601,164.17	45,000.00	45,000.00	145,000.00	0.00
Revenue Total:	2,458,610.12	601,164.17	45,000.00	45,000.00	145,000.00	0.00



GF-ARP State & Local Fiscal Recovery Fund 121

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 121 - GF-ARP STATE & LOCAL FISCAL RECOVERY FUNDS						
Expense						
Department : 103 - City Special						
Division: 1030 - City Special						
Category: 20 - Supplies						
121-5-1030-22600 Computers & Associated Equip	20,670.00	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:	20,670.00	0.00	0.00	0.00	0.00	0.00
Category: 30 - Services						
121-5-1030-31400 Professional Services	1,194,337.00	19,975.00	11,044.70	0.00	0.00	0.00
Category: 30 - Services Total:	1,194,337.00	19,975.00	11,044.70	0.00	0.00	0.00
Category: 70 - Capital Outlay						
121-5-1030-71200 Machinery/Equipment	112,985.04	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	112,985.04	0.00	0.00	0.00	0.00	0.00
Division: 1030 - City Special Total:	1,327,992.04	19,975.00	11,044.70	0.00	0.00	0.00
Department : 103 - City Special Total:	1,327,992.04	19,975.00	11,044.70	0.00	0.00	0.00
Department : 160 - Planning /DevlopSvc						
Division: 1603 - Code Compliance						
Category: 30 - Services						
121-5-1603-31400 Professional Services	19,480.00	46,845.44	22,020.00	1,114.90	0.00	0.00
Category: 30 - Services Total:	19,480.00	46,845.44	22,020.00	1,114.90	0.00	0.00
Division: 1603 - Code Compliance Total:	19,480.00	46,845.44	22,020.00	1,114.90	0.00	0.00
Department : 160 - Planning /DevlopSvc Total:	19,480.00	46,845.44	22,020.00	1,114.90	0.00	0.00
Department : 190 - Technology Services						
Division: 1902 - Technology Services						
Category: 20 - Supplies						
121-5-1902-22600 Computers & Assoc Equipment	0.00	0.00	45,000.00	45,000.00	39,426.67	0.00
Category: 20 - Supplies Total:	0.00	0.00	45,000.00	45,000.00	39,426.67	0.00
Division: 1902 - Technology Services Total:	0.00	0.00	45,000.00	45,000.00	39,426.67	0.00
Department : 190 - Technology Services Total:	0.00	0.00	45,000.00	45,000.00	39,426.67	0.00
Department : 210 - Police						
Division: 2101 - Administration						
Category: 70 - Capital Outlay						
121-5-2101-71200 Machinery and Equipment	0.00	120,000.00	0.00	0.00	0.00	0.00
121-5-2101-71300 Building	228,182.32	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	228,182.32	120,000.00	0.00	0.00	0.00	0.00
Division: 2101 - Administration Total:	228,182.32	120,000.00	0.00	0.00	0.00	0.00
Division: 2103 - Communications						
Category: 20 - Supplies						
121-5-2103-22600 Computers & Associated Equip	34,700.00	0.00	0.00	0.00	0.00	0.00
Category: 20 - Supplies Total:	34,700.00	0.00	0.00	0.00	0.00	0.00
Division: 2103 - Communications Total:	34,700.00	0.00	0.00	0.00	0.00	0.00
Division: 2104 - Crim Investigation Div						
Category: 70 - Capital Outlay						
121-5-2104-71300 Building	50,838.63	0.00	0.00	0.00	0.00	0.00



GF-ARP State & Local Fiscal Recovery Fund 121

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 70 - Capital Outlay Total:	50,838.63	0.00	0.00	0.00	0.00	0.00
Division: 2104 - Crim Investigation Div Total:	50,838.63	0.00	0.00	0.00	0.00	0.00
Department : 210 - Police Total:	313,720.95	120,000.00	0.00	0.00	0.00	0.00
Department : 220 - Fire						
Division: 2200 - Fire						
Category: 40 - Repairs						
121-5-2200-41100 Vehicle Maintenance	69,734.97	3,407.03	0.00	0.00	0.00	0.00
Category: 40 - Repairs Total:	69,734.97	3,407.03	0.00	0.00	0.00	0.00
Category: 50 - Maintenance						
121-5-2200-51100 Building Maintenance	25,000.00	0.00	0.00	0.00	0.00	0.00
Category: 50 - Maintenance Total:	25,000.00	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay						
121-5-2200-71200 Machinery/Equipment	48,487.48	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	48,487.48	0.00	0.00	0.00	0.00	0.00
Division: 2200 - Fire Total:	143,222.45	3,407.03	0.00	0.00	0.00	0.00
Department : 220 - Fire Total:	143,222.45	3,407.03	0.00	0.00	0.00	0.00
Department : 300 - Public Works						
Division: 3000 - Public Works						
Category: 70 - Capital Outlay						
121-5-3000-71300 Building	49,615.62	0.00	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	49,615.62	0.00	0.00	0.00	0.00	0.00
Division: 3000 - Public Works Total:	49,615.62	0.00	0.00	0.00	0.00	0.00
Department : 300 - Public Works Total:	49,615.62	0.00	0.00	0.00	0.00	0.00
Department : 440 - Health						
Division: 4400 - Health						
Category: 70 - Capital Outlay						
121-5-4400-71300 Building	0.00	341,834.21	207,618.78	220,034.88	221,061.66	0.00
Category: 70 - Capital Outlay Total:	0.00	341,834.21	207,618.78	220,034.88	221,061.66	0.00
Category: 85 - Department Reductions						
121-5-4400-85000 Department YE Reduction	0.00	0.00	0.00	89,279.32	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	89,279.32	0.00	0.00
Division: 4400 - Health Total:	0.00	341,834.21	207,618.78	309,314.20	221,061.66	0.00
Department : 440 - Health Total:	0.00	341,834.21	207,618.78	309,314.20	221,061.66	0.00
Department : 450 - Parks & Recreation						
Division: 4502 - L.E. Ramey Golf Course Maintenance						
Category: 70 - Capital Outlay						
121-5-4502-71200 Machinery/Equipment	228,618.53	0.00	0.00	0.00	30,342.50	0.00
Category: 70 - Capital Outlay Total:	228,618.53	0.00	0.00	0.00	30,342.50	0.00
Division: 4502 - L.E. Ramey Golf Course Maintenance Total:	228,618.53	0.00	0.00	0.00	30,342.50	0.00
Division: 4503 - Parks Maintenance						
Category: 50 - Maintenance						
121-5-4503-59100 Grounds & Perm Fixtures - Parks	21,204.81	27,924.00	0.00	0.00	0.00	0.00



GF-ARP State & Local Fiscal Recovery Fund 121

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

[121-5-4503-59113](#) Dick Kleberg Park

Category: 50 - Maintenance Total:

Category: 70 - Capital Outlay

[121-5-4503-71200](#) Machinery & Equipment

[121-5-4503-71240](#) Chamberlain Park

Category: 70 - Capital Outlay Total:

Division: 4503 - Parks Maintenance Total:

Division: 4514 - Softball League

Category: 70 - Capital Outlay

[121-5-4514-71200](#) Machinery/Equipment

Category: 70 - Capital Outlay Total:

Division: 4514 - Softball League Total:

Department : 450 - Parks & Recreation Total:

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[121-5-6900-80205](#) Transfer to Fund 205

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

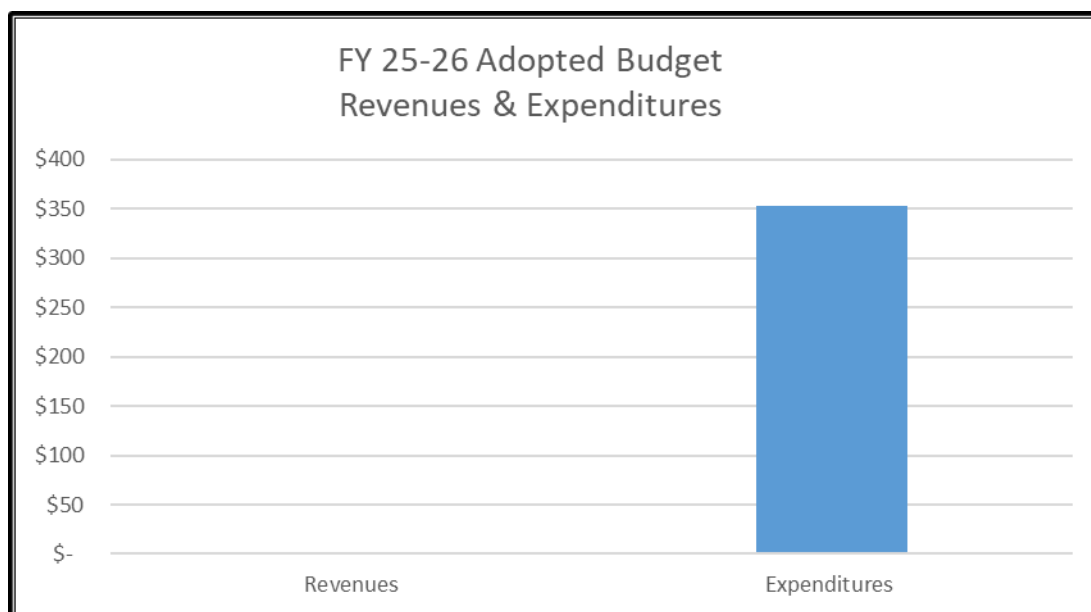
Department : 690 - Fund Expense/Transfer Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
149,496.72	27,353.86	0.00	0.00	0.00	0.00
170,701.53	55,277.86	0.00	0.00	0.00	0.00
165,000.00	0.00	0.00	30,254.38	0.00	0.00
0.00	13,824.63	0.00	0.00	0.00	0.00
165,000.00	13,824.63	0.00	30,254.38	0.00	0.00
335,701.53	69,102.49	0.00	30,254.38	0.00	0.00
40,259.00	0.00	0.00	0.00	0.00	0.00
40,259.00	0.00	0.00	0.00	0.00	0.00
40,259.00	0.00	0.00	0.00	0.00	0.00
604,579.06	69,102.49	0.00	30,254.38	30,342.50	0.00
0.00	0.00	989.00	989.00	989.00	0.00
0.00	0.00	989.00	989.00	989.00	0.00
0.00	0.00	989.00	989.00	989.00	0.00
0.00	0.00	989.00	989.00	989.00	0.00
2,458,610.12	601,164.17	286,672.48	386,672.48	291,819.83	0.00



FUND 124 – ED RACHAL FOUNDATION PD GRANT FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	353
Net Revenues over (under) Expenditures	<u>\$ (353)</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 353
Budgeted Revenues	0
Budgeted Expenditures	353
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



Ed Rachal Foundation-PD Grant Fund 124

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 124 - ED RACHAL FOUNDATION - PD

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 700 - Grants

[124-4-0000-72037](#) Grant Revenue

RevCategory: 700 - Grants Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
1,999.00	0.00	0.00	0.00	0.00	0.00
1,999.00	0.00	0.00	0.00	0.00	0.00
1,999.00	0.00	0.00	0.00	0.00	0.00
1,999.00	0.00	0.00	0.00	0.00	0.00
1,999.00	0.00	0.00	0.00	0.00	0.00

Ed Rachal Foundation-PD Grant Fund 124

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 124 - ED RACHAL FOUNDATION - PD Expense						
Department : 210 - Police						
Division: 2102 - Patrol						
Category: 20 - Supplies						
124-5-2102-21700 Minor Eq/Furniture	1,999.00	0.00	352.62	352.62	0.00	352.62
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Balance of grant funding	0.00	0.00	352.62		
Category: 20 - Supplies Total:	1,999.00	0.00	352.62	352.62	0.00	352.62
Division: 2102 - Patrol Total:	1,999.00	0.00	352.62	352.62	0.00	352.62
Department : 210 - Police Total:	1,999.00	0.00	352.62	352.62	0.00	352.62
Expense Total:	1,999.00	0.00	352.62	352.62	0.00	352.62





FUND 133 – BORDER ZONE FIRE GRANT

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Border Zone Fire Dept Grant Programs-2025 Fund 133

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 133 - Border Zone Fire Dept Grant Program-2025

Revenue

Department : 220 - Fire

Division: 2200 - Fire

RevCategory: 700 - Grants

[133-4-2200-72010](#) State Grants

RevCategory: 700 - Grants Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Revenue Total:

Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	69,000.00	68,920.00	0.00
0.00	0.00	0.00	69,000.00	68,920.00	0.00
0.00	0.00	0.00	69,000.00	68,920.00	0.00
0.00	0.00	0.00	69,000.00	68,920.00	0.00
0.00	0.00	0.00	69,000.00	68,920.00	0.00



Border Zone Fire Dept Grant Programs-2025 Fund 133

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 133 - Border Zone Fire Dept Grant Program-2025

Expense

Department : 220 - Fire

Division: 2200 - Fire

Category: 70 - Capital Outlay

[133-5-2200-71200](#) Machinery & Equipment

Category: 70 - Capital Outlay Total:

Division: 2200 - Fire Total:

Department : 220 - Fire Total:

Expense Total:

Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	69,000.00	68,920.00	0.00
0.00	0.00	0.00	69,000.00	68,920.00	0.00
0.00	0.00	0.00	69,000.00	68,920.00	0.00
0.00	0.00	0.00	69,000.00	68,920.00	0.00
0.00	0.00	0.00	69,000.00	68,920.00	0.00





FUND 134 – DEAAG COMMITMENT

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 500,000
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 500,000



DEAAG Commitment-GF Fund 134

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 134 - DEAAG Commitment-GF

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[134-4-0000-75084](#) Transfer from Fund 084

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	500,000.00	0.00	0.00	0.00	0.00
0.00	500,000.00	0.00	0.00	0.00	0.00
0.00	500,000.00	0.00	0.00	0.00	0.00
0.00	500,000.00	0.00	0.00	0.00	0.00
0.00	500,000.00	0.00	0.00	0.00	0.00



FUND 140 – ED RACHAL FOUNDATION PARKS GRANT

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Ed Rachal Foundation-Parks Fund 140

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 140 - ED RACHAL FOUNDATION - PARKS

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 700 - Grants

[140-4-0000-72037](#) Grant Revenue

RevCategory: 700 - Grants Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
25,000.00	0.00	0.00	25,000.00	25,000.00	0.00



Ed Rachal Foundation-Parks Fund 140

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 140 - ED RACHAL FOUNDATION - PARKS

Expense

Department : 450 - Parks & Recreation

Division: 4503 - Parks Maintenance

Category: 10 - Personnel Services

[140-5-4503-11100](#) Salaries & Wages

Category: 10 - Personnel Services Total:

Category: 70 - Capital Outlay

[140-5-4503-71228](#) Park Fields Improvement

Category: 70 - Capital Outlay Total:

Division: 4503 - Parks Maintenance Total:

Department : 450 - Parks & Recreation Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	7,000.00	7,000.00	0.00
0.00	0.00	0.00	7,000.00	7,000.00	0.00
25,000.00	0.00	0.00	18,000.00	18,000.00	0.00
25,000.00	0.00	0.00	18,000.00	18,000.00	0.00
25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
25,000.00	0.00	0.00	25,000.00	25,000.00	0.00





FUND 152 – BAYS & ESTUARIES GRANT

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Bays & Estuaries Grant Fund 152

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 152 - Bays & Estuaries Grant

Revenue

Department : 450 - Parks & Recreation

Division: 4513 - Parks-Recreational Programs

RevCategory: 700 - Grants

[152-4-4513-72010](#) State Grants

RevCategory: 700 - Grants Total:

Division: 4513 - Parks-Recreational Programs Total:

Department : 450 - Parks & Recreation Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	6,140.70	0.00	0.00	0.00	0.00
0.00	6,140.70	0.00	0.00	0.00	0.00
0.00	6,140.70	0.00	0.00	0.00	0.00
0.00	6,140.70	0.00	0.00	0.00	0.00
0.00	6,140.70	0.00	0.00	0.00	0.00



Bays & Estuaries Grant Fund 152

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 152 - Bays & Estuaries Grant

Expense

Department : 450 - Parks & Recreation

Division: 4513 - Parks-Recreational Programs

Category: 20 - Supplies

[152-5-4513-21700](#) Minor Equipment

Category: 20 - Supplies Total:

Category: 50 - Maintenance

[152-5-4513-59100](#) Grounds & Perm Fixtures

Category: 50 - Maintenance Total:

Division: 4513 - Parks-Recreational Programs Total:

Department : 450 - Parks & Recreation Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	4,016.23	0.00	0.00	0.00	0.00
0.00	4,016.23	0.00	0.00	0.00	0.00
0.00	2,124.47	0.00	0.00	0.00	0.00
0.00	2,124.47	0.00	0.00	0.00	0.00
0.00	6,140.70	0.00	0.00	0.00	0.00
0.00	6,140.70	0.00	0.00	0.00	0.00
0.00	6,140.70	0.00	0.00	0.00	0.00





FUND 207 – CJD BODY WORN CAMERA GRANT FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



CJD Body Worn Camera Grant Fund 207

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 207 - CJD BODY WORN CAMERA GRANT

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 700 - Grants

[207-4-0000-72010](#) State Grants

RevCategory: 700 - Grants Total:

RevCategory: 750 - Transfers

[207-4-0000-75001](#) Transfer From Fund 001

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	46,479.37	46,479.37	0.00
0.00	0.00	0.00	46,479.37	46,479.37	0.00
0.00	0.00	0.00	15,493.13	15,493.13	0.00
0.00	0.00	0.00	15,493.13	15,493.13	0.00
0.00	0.00	0.00	61,972.50	61,972.50	0.00
0.00	0.00	0.00	61,972.50	61,972.50	0.00
0.00	0.00	0.00	61,972.50	61,972.50	0.00



CJD Body Worn Camera Grant Fund 207

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 207 - CJD BODY WORN CAMERA GRANT

Expense

Department : 210 - Police

Division: 2100 - Police

Category: 70 - Capital Outlay

[207-5-2100-71200](#) Machinery & Equipment

Category: 70 - Capital Outlay Total:

Division: 2100 - Police Total:

Department : 210 - Police Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	61,972.50	61,972.50	0.00
0.00	0.00	0.00	61,972.50	61,972.50	0.00
0.00	0.00	0.00	61,972.50	61,972.50	0.00
0.00	0.00	0.00	61,972.50	61,972.50	0.00
0.00	0.00	0.00	61,972.50	61,972.50	0.00





FUND 208 – LONE STAR GRANT

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



Lone Star Grant Fund 208

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 208 - LONE STAR GRANT

Revenue

Department : 210 - Police

Division: 2100 - Police

RevCategory: 700 - Grants

[208-4-2100-72010](#) State Grants

RevCategory: 700 - Grants Total:

Division: 2100 - Police Total:

Department : 210 - Police Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00



Lone Star Grant Fund 208

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 208 - LONE STAR GRANT						
Expense						
Department : 210 - Police						
Division: 2100 - Police						
Category: 10 - Personnel Services						
208-5-2100-11100 Salaries	0.00	0.00	82,982.00	102,813.22	102,813.22	0.00
208-5-2100-11200 Overtime	0.00	101,730.55	20,000.00	2,304.06	2,304.06	0.00
208-5-2100-11300 Longevity	0.00	0.00	0.00	705.84	705.84	0.00
208-5-2100-11400 Retirement - TMRS	0.00	9,515.64	13,860.00	9,014.50	9,014.50	0.00
208-5-2100-11500 FICA	0.00	7,844.25	11,664.00	7,433.04	7,433.04	0.00
208-5-2100-11600 Group Health Insurance	0.00	0.00	0.00	30,333.11	30,333.11	0.00
208-5-2100-11700 Workers Compensation	0.00	0.00	0.00	3,275.59	3,275.59	0.00
208-5-2100-11800 Unemployment	0.00	0.00	0.00	198.95	198.95	0.00
208-5-2100-11900 Certification Pay	0.00	0.00	0.00	396.89	396.89	0.00
208-5-2100-12300 Life Insurance	0.00	0.00	0.00	183.65	183.65	0.00
Category: 10 - Personnel Services Total:	0.00	119,090.44	128,506.00	156,658.85	156,658.85	0.00
Category: 20 - Supplies						
208-5-2100-21700 Minor Equipment	0.00	0.00	0.00	8,371.00	8,371.00	0.00
208-5-2100-21900 Animal Care	0.00	0.00	0.00	22,018.43	22,018.43	0.00
208-5-2100-22600 Computers & Associated Equip	0.00	53,946.67	0.00	97,608.83	97,608.83	0.00
Category: 20 - Supplies Total:	0.00	53,946.67	0.00	127,998.26	127,998.26	0.00
Category: 30 - Services						
208-5-2100-31600 Training	0.00	3,824.90	25,112.99	9,093.38	9,093.38	0.00
Category: 30 - Services Total:	0.00	3,824.90	25,112.99	9,093.38	9,093.38	0.00
Category: 40 - Repairs						
208-5-2100-41100 Vehicle Maintenance	0.00	0.00	0.00	1,883.04	1,883.04	0.00
Category: 40 - Repairs Total:	0.00	0.00	0.00	1,883.04	1,883.04	0.00
Category: 70 - Capital Outlay						
208-5-2100-71100 Vehicle	0.00	100,911.09	0.00	122,107.62	122,107.62	0.00
208-5-2100-71200 Machinery & Equipment	0.00	58,227.00	0.00	66,660.30	66,660.30	0.00
Category: 70 - Capital Outlay Total:	0.00	159,138.09	0.00	188,767.92	188,767.92	0.00
Category: 85 - Department Reductions						
208-5-2100-85000 Department YE Reduction	0.00	0.00	0.00	153,618.99	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	153,618.99	0.00	0.00
Division: 2100 - Police Total:	0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
Department : 210 - Police Total:	0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00
Expense Total:	0.00	336,000.10	153,618.99	638,020.44	484,401.45	0.00





FUND 601 – FEMA EVENT BERYL

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0



FEMA Event - Beryl Fund 601

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 601 - FEMA EVENT - BERYL						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 700 - Grants						
601-4-0000-72005 Federal Grants	0.00	20,357.40	0.00	0.00	0.00	0.00
RevCategory: 700 - Grants Total:	0.00	20,357.40	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers						
601-4-0000-75001 Transfer From Fund 001	0.00	6,785.80	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:	0.00	6,785.80	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	0.00	27,143.20	0.00	0.00	0.00	0.00
Department : 000 - Non-Departmental Total:	0.00	27,143.20	0.00	0.00	0.00	0.00
Revenue Total:	0.00	27,143.20	0.00	0.00	0.00	0.00



FEMA Event - Beryl Fund 601

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 601 - FEMA EVENT - BERYL

Expense

Department : 103 - City Special

Division: 1030 - City Special

Category: 10 - Personnel Services

[601-5-1030-11200](#) Overtime

Category: 10 - Personnel Services Total:

Category: 20 - Supplies

[601-5-1030-21100](#) Supplies

Category: 20 - Supplies Total:

Division: 1030 - City Special Total:

Department : 103 - City Special Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	21,893.20	0.00	0.00	0.00	0.00
0.00	21,893.20	0.00	0.00	0.00	0.00
0.00	5,250.00	0.00	0.00	0.00	0.00
0.00	5,250.00	0.00	0.00	0.00	0.00
0.00	27,143.20	0.00	0.00	0.00	0.00
0.00	27,143.20	0.00	0.00	0.00	0.00
0.00	27,143.20	0.00	0.00	0.00	0.00



GRANT FUNDS – UTILITY FUNDS



Grant funds are not appropriated unless the City has received confirmation of grant approval. Prior year grant funds are presented due to prior or current year activity.

Fund 113 – Citywide Wastewater Collection System Improvements

This fund accounts for grant funds used for the improvement of the City's wastewater collection system.

Fund 116 – Drainage Master Plan Location 7 Improvements Project #40135

Used to account for grant funds used for drainage improvements along Pasadena Drive and in the Glover Park subdivision.

Fund 117 – Drainage Master Plan Location 1 Improvements Project #40142

Used to account for grant funds used for drainage improvements in Fairview Heights and San Jose Estates subdivision.

Fund 118 – Drainage Master Plan Location 3 Improvements Project #40143

Used to account for grant funds used for drainage improvements in Forest Park 2 subdivision.

Fund 119 – Drainage Master Plan Location 4 Improvements Project #40144

Used to account for grant funds used for drainage improvements in Sarita Park 4, Sarita Park 5, and Southmore Acres subdivisions.

Fund 122 – General Land Office (GLO) Hurricane Harvey Mitigation Grant

Used to account for grant funds used for flood mitigation projects for areas which sustained storm damage from Hurricane Harvey.

Fund 125 – UF ARP State & Local Fiscal Recovery Fund

This fund is used to account for funds used for the COVID-19 response and provide investments opportunities in water and sewer infrastructure. This fund is appropriated.

Fund 128 – Drainage Master Plan-Loc 8 Improv-Project #40192

Used to account for grant funds used for drainage improvements in the Paulson Falls area.



GRANT FUNDS - UTILITY FUNDS

Fund 129 – TX Severe Winter Storm Grant-Mobile Generator

Used to account for grant funds to purchase a mobile generator for emergency power for the Lift Stations.

Fund 130 – TX Severe Winter Storm Grant-Backup Generator

Used to account for grant funds for the purchase of a backup generator for Water Well #14. This grant was not awarded and is presented for prior year activity.

Fund 135 – GLO MIT Prog Grant #E998

Funds will be used for necessary expenses for Activities authorized under Title I of the Housing and Community Development Act of 1974 related to disaster relief, long-term recovery, restoration of infrastructure and housing, economic revitalization, mitigation, and affirmatively furthering fair housing, in the most impacted and distressed areas resulting from major declared disasters that occurred in 2015, 2016, or 2017 pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act.



FUND BALANCE BY FUND UTILITY FUND GRANT FUNDS

FUND BALANCES - UF GRANT FUNDS					
Fund	Fund Name	FY 24-25 Estimated Ending FB	FY 25-26 Commission Revenues	FY 25-26 Commission Expenditures	FY 25-26 Estimated Ending FB
113	CW WW Collection Grant	90,133.64	2,571,352.00	2,444,050.20	217,435.44
116	Drainage MP Loc 7 Grant	709,432.41	1,217,139.00	1,217,139.00	709,432.41
117	Drainage MP Loc 1 Grant	709,432.01	1,222,201.00	1,222,201.00	709,432.01
118	Drainage MP Loc 3 Grant	760,090.42	1,312,801.00	1,312,801.00	760,090.42
119	Drainage MP Loc 4 Grant	963,642.60	1,675,027.00	1,675,027.00	963,642.60
122	GLO Hurr Harvey Grant	359,673.00	29,088,917.00	29,427,625.00	20,965.00
125	UF ARP Fund	0.00	0.00	0.00	0.00
128	Drainage MP Loc 8 Grant	343,074.53	670,000.00	670,000.00	343,074.53
129	TX Severe W Mob Gen Grant	0.00	0.00	0.00	0.00
130	TX Severe W BK Gen Grant	0.00	0.00	0.00	0.00
135	GLO Mitigation Grant-E998	0.00	3,964,573.00	3,964,573.00	0.00
Total Utility Fund Grants		3,935,478.61	41,722,010.00	41,933,416.20	3,724,072.41



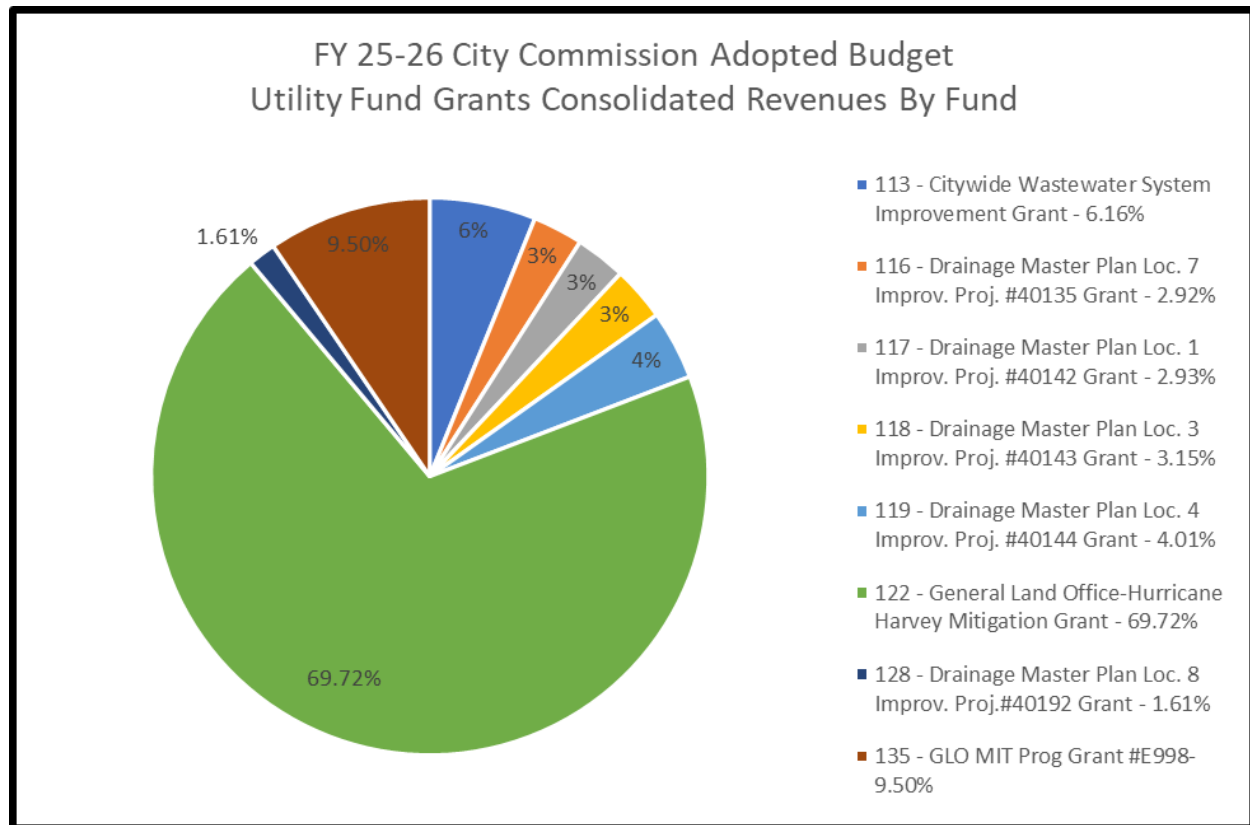
GRANT FUNDS REVENUES SUMMARY

UTILITY FUNDS

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Utility Grant Funds						
113 - Citywide WW Collec Sys Imp D218	397,868.67	2,499,732.05	5,654,788.00	5,654,788.00	1,617,587.68	2,571,352.00
116 - Drainage Mstr Plan-Loc 7 Improv #40135	1,047.52	501.39	1,203,843.00	1,203,843.00	102,002.47	1,217,139.00
117 - Drainage Mstr Plan-Loc 2 Improv #40142	1,047.37	501.30	1,203,490.00	1,203,490.00	102,003.23	1,222,201.00
118 - Drainage Mstr Plan-Loc 3 Improv #40143	1,083.14	501.37	1,289,924.00	1,289,924.00	108,866.75	1,312,801.00
119 - Drainage Mstr Plan-Loc 4 Improv #40144	1,452.39	501.77	1,634,001.00	1,634,001.00	139,811.70	1,675,027.00
122 - GLO Hurr Harvey Mitgation Grant D237	995,490.00	875,574.80	32,574,557.60	32,574,557.60	3,355,431.89	29,088,917.00
125 - UF ARP SLF Recover Fund	34,082.48	430,352.99	0.00	0.00	0.00	0.00
128 - Drainage Mstr Plan-Loc 8 Improv #40192	369,001.81	502.56	648,000.00	648,000.00	372,570.16	670,000.00
129 - TX Winter Storm Grant-Mobile Generator	17,728.00	0.00	0.00	0.00	0.00	0.00
130 - TX Winter Storm Grant-Backup Generator	68,894.00	106,106.00	0.00	175,000.00	0.00	0.00
135 - GLO MIT Program Grant #E998	0.00	0.00	0.00	0.00	0.00	3,964,573.00
Total Revenues - Utility Grant Funds	1,887,695.38	3,914,274.23	44,208,603.60	44,383,603.60	5,798,273.88	41,722,010.00



CONSOLIDATED REVENUES UF GRANT FUNDS



	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Utility Fund Grant Funds						
113 - CITYWIDE WASTEWATER COLLECT SYS IMPROV-D218	397868.67	2499732.05	5654788.00	5654788.00	1617587.68	2571352.00
116 - DRAINAGE MASTER PLAN-LOC 7 IMPROV-PROJ #40135	1047.52	501.39	1203843.00	1203843.00	102002.47	1217139.00
117 - DRAINAGE MASTER PLAN-LOC 1 IMPROV-PROJ #40142	1047.37	501.30	1203490.00	1203490.00	102003.23	1222201.00
118 - DRAINAGE MASTER PLAN-LOC 3 IMPROV-PROJ #40143	1083.14	501.37	1289924.00	1289924.00	108866.75	1312801.00
119 - DRAINAGE MASTER PLAN-LOC 4 IMPROV-PROJ #40144	1452.39	501.77	1634001.00	1634001.00	139811.70	1675027.00
122 - GLO HURR. HARVEY MITIGATION GRANT D237	995490.00	875574.80	32574557.60	32574557.60	3355431.89	29088917.00
125 - UF-ARP STATE & LOCAL FISCAL RECOVERY	34082.48	430352.99	0.00	0.00	0.00	0.00
128 - DRAINAGE MASTER PLAN-LOC 8 IMPROV-PROJ #40192	369001.81	502.56	648000.00	648000.00	372570.16	670000.00
129 - TX SEVERE WINTER STORM GRANT-MOBILE GENERATOR	17728.00	0.00	0.00	0.00	0.00	0.00
130 - TX SEVERE WINTER STORM GRANT-BACKUP GENERATOR	68894.00	106106.00	0.00	175000.00	0.00	0.00
135 - GLO MIT Prog Grant #E998	0.00	0.00	0.00	0.00	0.00	3964573.00
Total Utility Fund Grant Funds	1,887,695.38	3,914,274.23	44,208,603.60	44,383,603.60	5,798,273.88	41,722,010.00



Consolidated Revenues-Utility Grant Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Revenue	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
72005 - Federal Grants	995,490.00	868,474.80	32,574,557.60	32,749,557.60	3,355,431.89	29,088,917.00
72010 - State Grants	397,868.67	2,494,482.05	8,621,788.00	8,621,788.00	1,990,157.68	9,484,852.00
75010 - Transfer from Fund 051	0.00	5,250.00	0.00	0.00	0.00	18,073.00
75012 - Transfer from Fund 012	369,000.00	0.00	0.00	0.00	0.00	0.00
75054 - Transfers from Fund 054	86,622.00	106,106.00	0.00	0.00	0.00	0.00
75068 - Transfer In From Fund 068	0.00	9,600.00	0.00	0.00	0.00	0.00
91500 - Interest Earned	8.40	8.39	0.00	0.00	4.00	0.00
94000 - Intergovernmental Revenue	34,082.48	430,352.99	0.00	0.00	0.00	0.00
99000 - Miscellaneous	4,623.83	0.00	0.00	0.00	0.00	0.00
99400 - Loan Proceeds	0.00	0.00	1,808,925.00	1,808,925.00	452,680.31	3,130,168.00
99500 - Bond Proceeds	0.00	0.00	1,203,333.00	1,203,333.00	0.00	0.00
Total Consolidated Revenues	1,887,695.38	3,914,274.23	44,208,603.60	44,383,603.60	5,798,273.88	41,722,010.00



GRANT FUNDS EXPENDITURES

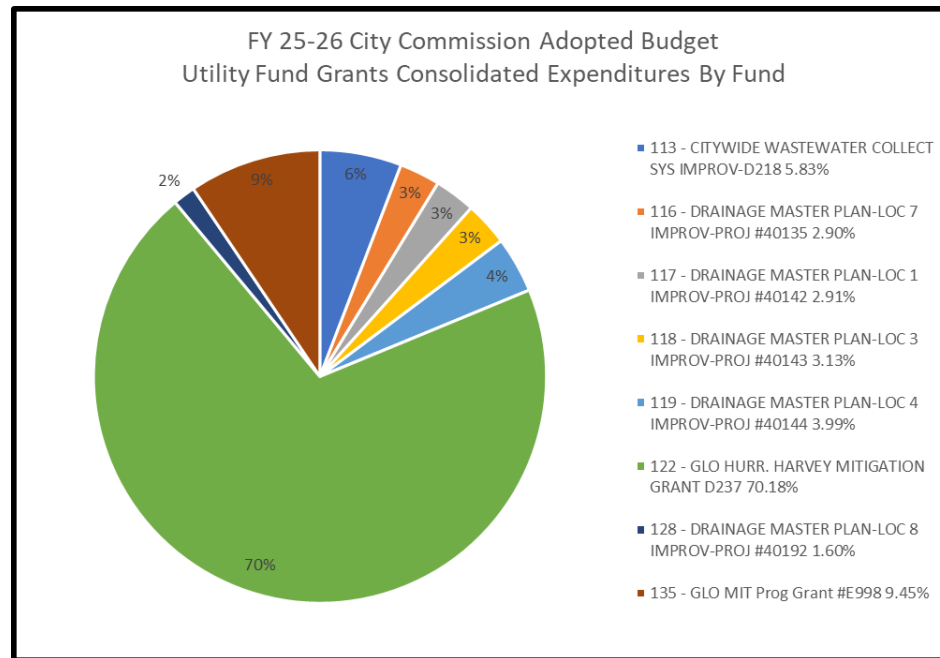
SUMMARY UTILITY FUNDS

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Utility Grant Funds						
113 - Citywide WW Collec Sys Imp D218	0.00	0.00	5,654,788.00	5,654,788.00	1,617,587.68	2,444,050.20
116 - Drainage Mstr Plan-Loc 7 Improv #40135	0.00	0.00	1,203,843.00	1,203,843.00	102,001.39	1,217,139.00
117 - Drainage Mstr Plan-Loc 2 Improv #40142	0.00	0.00	1,203,490.00	1,203,490.00	102,002.51	1,222,201.00
118 - Drainage Mstr Plan-Loc 3 Improv #40143	0.00	0.00	1,289,924.00	1,289,924.00	108,865.91	1,312,801.00
119 - Drainage Mstr Plan-Loc 4 Improv #40144	0.00	0.00	1,634,001.00	1,634,001.00	139,810.50	1,675,027.00
122 - GLO Hurr Harvey Mitgation Grant D237	995,490.00	882,688.80	32,710,359.00	32,710,359.00	3,355,431.89	29,427,625.00
125 - UF ARP SLF Recover Fund	34,082.48	7,200.00	740,101.01	1,261,673.27	1,034,438.00	0.00
128 - Drainage Mstr Plan-Loc 8 Improv #40192	0.00	0.00	573,000.00	673,570.00	372,570.00	670,000.00
129 - TX Winter Storm Grant-Mobile Generator	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
130 - TX Winter Storm Grant-Backup Generator	0.00	0.00	0.00	175,000.00	175,000.00	0.00
135 - GLO MIT Program Grant #E998	0.00	0.00	0.00	0.00	0.00	3,964,573.00
Total Expenditures - Utility Grant Funds	1,029,572.48	889,888.80	45,027,234.01	45,824,376.27	7,025,435.88	41,933,416.20



CONSOLIDATED EXPENDITURES

UTILITY GRANT FUNDS



Utility Grant Funds	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Proposed
113 - CITYWIDE WASTEWATER COLLECT SYS IMPROV-D218	0.00	0.00	5,654,788.00	5,654,788.00	1,617,587.68	2,444,050.20
116 - DRAINAGE MASTER PLAN-LOC 7 IMPROV-PROJ #40135	0.00	0.00	1,203,843.00	1,203,843.00	102,001.39	1,217,139.00
117 - DRAINAGE MASTER PLAN-LOC 1 IMPROV-PROJ #40142	0.00	0.00	1,203,490.00	1,203,490.00	102,002.51	1,222,201.00
118 - DRAINAGE MASTER PLAN-LOC 3 IMPROV-PROJ #40143	0.00	0.00	1,289,924.00	1,289,924.00	108,865.91	1,312,801.00
119 - DRAINAGE MASTER PLAN-LOC 4 IMPROV-PROJ #40144	0.00	0.00	1,634,001.00	1,634,001.00	139,810.50	1,675,027.00
122 - GLO HURR. HARVEY MITIGATION GRANT D237	995,490.00	882,688.80	32,710,359.00	32,710,359.00	3,355,431.89	29,427,625.00
125 - UF-ARP STATE & LOCAL FISCAL RECOVERY	34,082.48	7,200.00	740,101.01	1,261,673.27	1,034,438.00	0.00
128 - DRAINAGE MASTER PLAN-LOC 8 IMPROV-PROJ #40192	0.00	0.00	573,000.00	673,570.00	372,570.00	670,000.00
129 - TX SEVERE WINTER STORM GRANT-MOBILE GENERATOR	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
130 - TX SEVERE WINTER STORM GRANT-BACKUP GENERATOR	0.00	0.00	0.00	175,000.00	175,000.00	0.00
135 - GLO MIT Prog Grant #E998	0.00	0.00	0.00	0.00	0.00	3,964,573.00
Total Utility Fund Grants Consolidated Expenditures	1,029,572.48	889,888.80	45,027,234.01	45,824,376.27	7,025,435.88	41,933,416.20



Consolidated Expenditures-Utility Grant Funds

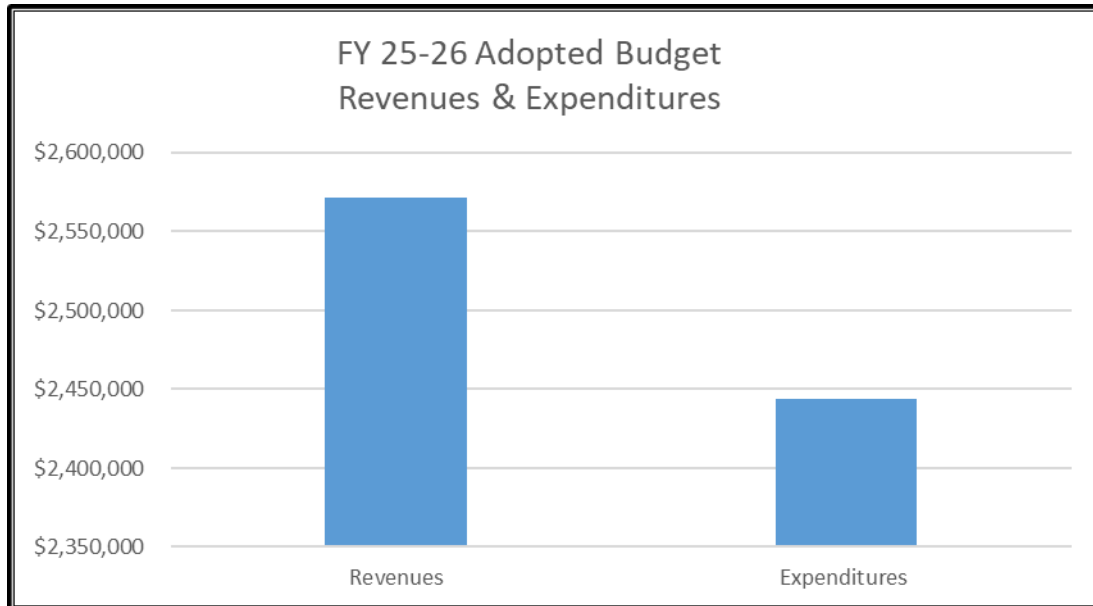
Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Expenditure	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
31400 - Professional Services	573,272.48	889,888.80	3,918,789.40	4,330,279.11	2,992,947.52	1,173,870.00
53100 - Drainage	0.00	0.00	352,822.00	352,822.00	0.00	352,822.00
53102 - Drainage-Loan	0.00	0.00	2,967,000.00	2,967,000.00	0.00	2,967,000.00
54300 - Utility Plant	0.00	0.00	740,101.01	819,850.53	819,850.53	0.00
71200 - Machinery/Equipment	0.00	0.00	0.00	205,787.47	205,787.47	2,424,305.00
71600 - Drainage	456,300.00	0.00	31,376,005.60	31,476,575.60	1,585,998.80	31,546,433.00
71702 - Water Storage	0.00	0.00	0.00	0.00	0.00	1,024,936.00
72202 - Citywide WW Collection Improvements	0.00	0.00	5,654,788.00	5,324,968.59	1,300,993.86	2,444,050.20
72203 - Citywide WW Collection Improv - Match	0.00	0.00	0.00	2,129.70	2,129.70	0.00
80054 - Transfer Out to Fund 054	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
80121 - Transfer to Fund 121	0.00	0.00	0.00	0.00	100,000.00	0.00
85000 - Department Year End Reductions	0.00	0.00	0.00	327,235.27	0.00	0.00
Total Consolidated Expenditures	1,029,572.48	889,888.80	45,027,234.01	45,824,376.27	7,025,435.88	41,933,416.20



FUND 113 – CITY WASTEWATER COLLECTION SYSTEM FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 2,571,352
Expenditures	2,444,050
Net Revenues over (under) Expenditures	\$ 127,302

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 90,134
Budgeted Revenues	2,571,352
Budgeted Expenditures	2,444,050
Estimated Ending Fund Balance 09/30/26	\$ 217,435



Citywide WW Coll System Improvements Fund 113

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 113 - CITYWIDE WW COLLECT SYS IMPROV-D218

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[113-4-0000-75010](#) Transfer From Utility Fund

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Department : 700 - Waste Water

Division: 7000 - Waste Water

RevCategory: 700 - Grants

[113-4-7000-72010](#) State Grants

Budget Notes

Budget Code

City Commission

Description

Grant Award Information

Awarded 03/11/2021

Grant Funding Allocation:

Grant Funding \$7,293,111

Match \$73,668

Budget Detail

Budget Code

City Commission

Description

Grant Award

City Commission

Reimb Received in FY 21-22

City Commission

Reimb Received in FY 22-23

City Commission

Reimb Received in FY 23-24

City Commission

Reimb Received in FY 24-25 Est

RevCategory: 700 - Grants Total:

Division: 7000 - Waste Water Total:

Department : 700 - Waste Water Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	5,250.00	0.00	0.00	0.00	0.00
0.00	5,250.00	0.00	0.00	0.00	0.00
0.00	5,250.00	0.00	0.00	0.00	0.00
0.00	5,250.00	0.00	0.00	0.00	0.00
397,868.67	2,494,482.05	5,654,788.00	5,654,788.00	1,617,587.68	2,571,352.00
397,868.67	2,494,482.05	5,654,788.00	5,654,788.00	1,617,587.68	2,571,352.00
397,868.67	2,494,482.05	5,654,788.00	5,654,788.00	1,617,587.68	2,571,352.00
397,868.67	2,499,732.05	5,654,788.00	5,654,788.00	1,617,587.68	2,571,352.00



Citywide WW Coll System Improvements Fund 113

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 113 - CITYWIDE WW COLLECT SYS IMPROV-D218

Expense

Department : 700 - Waste Water

Division: 7003 - Sewer Construction

Category: 30 - Services

[113-5-7003-31400](#) Professional Services

Category: 30 - Services Total:

Category: 70 - Capital Outlay

[113-5-7003-72202](#) Citywide WW Collection Imp

Budget Detail

Budget Code	Description	Units	Price	Amount
City Commission	1-Grant Award Projects	0.00	0.00	7,293,111.00
City Commission	2-Expenditures in FY 21-22	0.00	0.00	(440,470.00)
City Commission	3-Expenditures in FY 22-23	0.00	0.00	(384,188.00)
City Commission	4-Expenditures in FY 23-24	0.00	0.00	(2,496,948.00)
City Commission	5-Expenditures in FY 24-25 Est	0.00	0.00	(1,527,454.80)

[113-5-7003-72203](#) Citywide WW Collection Imp-Match

Category: 70 - Capital Outlay Total:

Division: 7003 - Sewer Construction Total:

Department : 700 - Waste Water Total:

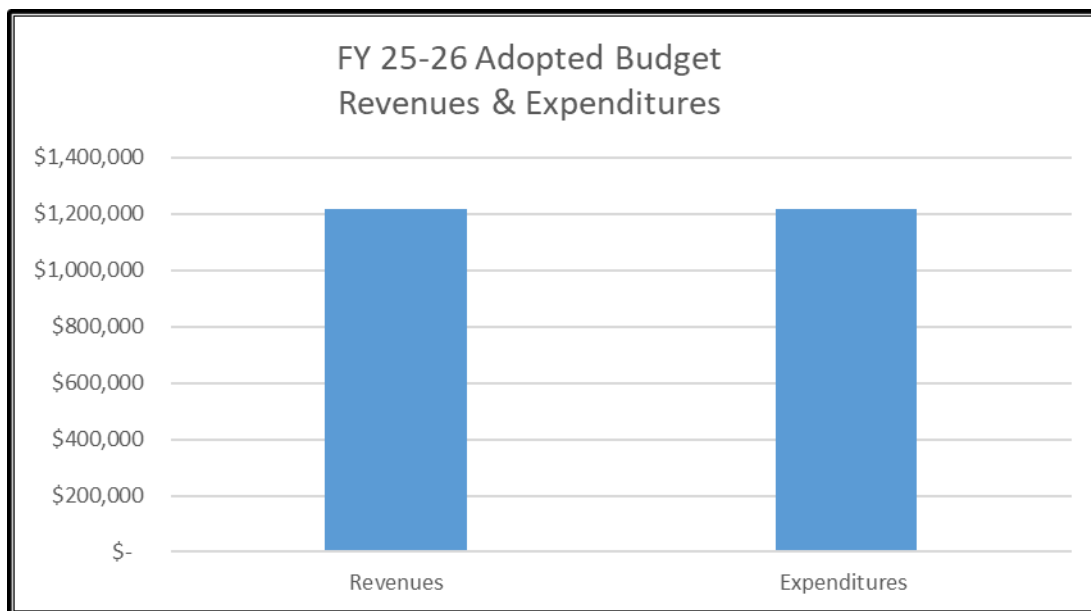
Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	327,689.71	314,464.12	0.00
0.00	0.00	0.00	327,689.71	314,464.12	0.00
0.00	0.00	5,654,788.00	5,324,968.59	1,300,993.86	2,444,050.20
0.00	0.00	0.00	2,129.70	2,129.70	0.00
0.00	0.00	5,654,788.00	5,327,098.29	1,303,123.56	2,444,050.20
0.00	0.00	5,654,788.00	5,654,788.00	1,617,587.68	2,444,050.20
0.00	0.00	5,654,788.00	5,654,788.00	1,617,587.68	2,444,050.20
0.00	0.00	5,654,788.00	5,654,788.00	1,617,587.68	2,444,050.20





FUND 116 – DRAINAGE MASTER PLAN **LOC 7 IMPROV #40135 FUND SUMMARY**



	FY 25-26 Adopted Budget
Revenues	\$ 1,217,139
Expenditures	1,217,139
Net Revenues over (under) Expenditures	\$ 0

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 709,432
Budgeted Revenues	1,217,139
Budgeted Expenditures	1,217,139
Estimated Ending Fund Balance 09/30/26	\$ 709,432



Drainage Master Plan Loc 7 Proj #40135 Fund 116

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 116 - DRAINAGE MASTER PLAN LOC 7 PROJ #40135							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 700 - Grants							
116-4-0000-72010	State Grants	0.00	0.00	602,000.00	602,000.00	0.00	602,000.00
Budget Notes							
Budget Code	Description						
City Commission	TWDB Project #40135						
	Location #7 drainage basin-drainage						
	issues along Pasadena Drive & in						
	Glover Park Subdivision in the SW						
	side of the City.						
	Schedule: Closing - 7/05/2021						
	Engineering Feasibility Report						
	Completion - 11/29/2021						
	Design Phase - 2/28/2022						
	Start of Construction - 5/31/2022						
	Construction Completion - 3/31/2023						
	Funding Allocation						
	TWDB Grant - \$602,000						
	Financing 0% Loan through Bond						
	Issue - \$754,000						
	Cash Match - \$44,000						
	Total \$1,400,000						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Grant Award-Grant (to be spent last)		0.00	0.00	(602,000.00)		
RevCategory: 700 - Grants Total:		0.00	0.00	602,000.00	602,000.00	0.00	602,000.00
RevCategory: 750 - Transfers							
116-4-0000-75068	Transfer From Fund 068	0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:		0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other							
116-4-0000-91500	Interest Earned	1.59	1.39	0.00	0.00	1.08	0.00
116-4-0000-99000	Miscellaneous	1,045.93	0.00	0.00	0.00	0.00	0.00
116-4-0000-99400	Loan Proceeds	0.00	0.00	0.00	0.00	102,001.39	615,139.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Bond/Loan Revenues		0.00	0.00	(754,000.00)		
City Commission	2-Received in FY 21-22		0.00	0.00	28,290.00		
City Commission	3-Received in FY 22-23		0.00	0.00	5,519.00		
City Commission	4-Received in FY 23-24		0.00	0.00	3,050.00		
City Commission	5-Received in FY 24-25 Estimated		0.00	0.00	102,002.00		
116-4-0000-99500	Bond Proceeds	0.00	0.00	601,843.00	601,843.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:		1,047.52	1.39	601,843.00	601,843.00	102,002.47	615,139.00
Division: 0000 - Non-Departmental Total:		1,047.52	501.39	1,203,843.00	1,203,843.00	102,002.47	1,217,139.00
Department : 000 - Non-Departmental Total:		1,047.52	501.39	1,203,843.00	1,203,843.00	102,002.47	1,217,139.00
Revenue Total:		1,047.52	501.39	1,203,843.00	1,203,843.00	102,002.47	1,217,139.00



Drainage Master Plan Loc 7 Proj #40135 Fund 116

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

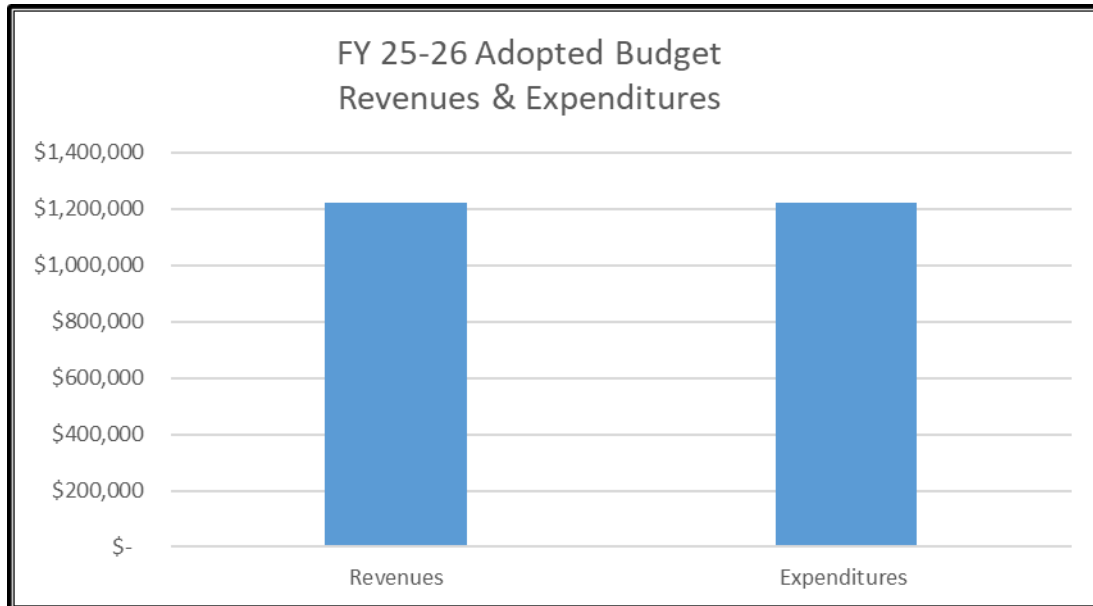
		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 116 - DRAINAGE MASTER PLAN LOC 7 PROJ #40135							
Expense							
Department : 305 - Street							
Division: 3050 - Street							
Category: 50 - Maintenance							
116-5-3050-53102	Drainage	0.00	0.00	602,000.00	602,000.00	0.00	602,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Grant Award Expenditures		0.00	0.00	602,000.00		
Category: 50 - Maintenance Total:		0.00	0.00	602,000.00	602,000.00	0.00	602,000.00
Division: 3050 - Street Total:		0.00	0.00	602,000.00	602,000.00	0.00	602,000.00
Department : 305 - Street Total:		0.00	0.00	602,000.00	602,000.00	0.00	602,000.00
Department : 860 - Stormwater							
Division: 8600 - Stormwater							
Category: 70 - Capital Outlay							
116-5-8600-71600	Drainage - Loan	0.00	0.00	601,843.00	601,843.00	102,001.39	615,139.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Bond/Loan Expenditures		0.00	0.00	754,000.00		
City Commission	2-Expenditures in FY 21-22		0.00	0.00	(28,290.00)		
City Commission	3-Expenditures in FY 22-23		0.00	0.00	(5,519.00)		
City Commission	4-Expenditures in FY 23-24		0.00	0.00	(3,050.00)		
City Commission	5-Expenditures in FY 24-25 Est		0.00	0.00	(102,002.00)		
Category: 70 - Capital Outlay Total:		0.00	0.00	601,843.00	601,843.00	102,001.39	615,139.00
Division: 8600 - Stormwater Total:		0.00	0.00	601,843.00	601,843.00	102,001.39	615,139.00
Department : 860 - Stormwater Total:		0.00	0.00	601,843.00	601,843.00	102,001.39	615,139.00
Expense Total:		0.00	0.00	1,203,843.00	1,203,843.00	102,001.39	1,217,139.00





FUND 117 – DRAINAGE MASTER PLAN

LOC 1 IMPROV #40142 FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 1,222,201
Expenditures	1,222,201
Net Revenues over (under) Expenditures	\$ 0

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 709,423
Budgeted Revenues	1,222,201
Budgeted Expenditures	1,222,201
Estimated Ending Fund Balance 09/30/26	\$ 709,423



Drainage Master Plan Loc 1 Proj #40142 Fund 117

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total Activity	Total Activity	Original Budget	Total Budget (Amended)	Expected Annual	City Commission Adopted
Fund: 117 - DRAINAGE MASTER PLAN LOC 1 PROJ #40142							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 700 - Grants							
117-4-0000-72010	State Grants	0.00	0.00	602,000.00	602,000.00	0.00	602,000.00
Budget Notes							
Budget Code	Description						
City Commission	TWDB Project #40142 Schedule:						
	Project: Drainage issues in Fairview Heights & San Jose Estates						
	Closing - 7/05/2021						
	Engineering Feasibility Report						
	Completion - 11/30/2021						
	Design Phase - 2/28/2022						
	Start of Construction - 5/30/2022						
	Construction Completion - 3/30/2023						
	Funding Allocation:						
	Grant - \$602,000						
	Financial through Bonds - \$754,000						
	Cash Match - \$44,000						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Grant Award (last to receive)		0.00	0.00	(602,000.00)		
RevCategory: 700 - Grants Total:		0.00	0.00	602,000.00	602,000.00	0.00	602,000.00
RevCategory: 750 - Transfers							
117-4-0000-75068	Transfer From Fund 068	0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:		0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other							
117-4-0000-91500	Interest Earned	1.44	1.30	0.00	0.00	0.72	0.00
117-4-0000-99000	Miscellaneous	1,045.93	0.00	0.00	0.00	0.00	0.00
117-4-0000-99400	Loan Proceeds	0.00	0.00	0.00	0.00	102,002.51	620,201.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Loan/Bond Proceeds		0.00	0.00	(754,000.00)		
City Commission	2-Received in FY 21-22		0.00	0.00	22,874.00		
City Commission	3-Received in FY 22-23		0.00	0.00	5,519.00		
City Commission	4-Received in FY 23-24		0.00	0.00	3,403.00		
City Commission	5-Received in FY 24-25 Estimated		0.00	0.00	102,003.00		
117-4-0000-99500	Bond Proceeds	0.00	0.00	601,490.00	601,490.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:		1,047.37	1.30	601,490.00	601,490.00	102,003.23	620,201.00
Division: 0000 - Non-Departmental Total:		1,047.37	501.30	1,203,490.00	1,203,490.00	102,003.23	1,222,201.00
Department : 000 - Non-Departmental Total:		1,047.37	501.30	1,203,490.00	1,203,490.00	102,003.23	1,222,201.00
Revenue Total:		1,047.37	501.30	1,203,490.00	1,203,490.00	102,003.23	1,222,201.00



Drainage Master Plan Loc 1 Proj #40142 Fund 117

Budget Details Expenditures

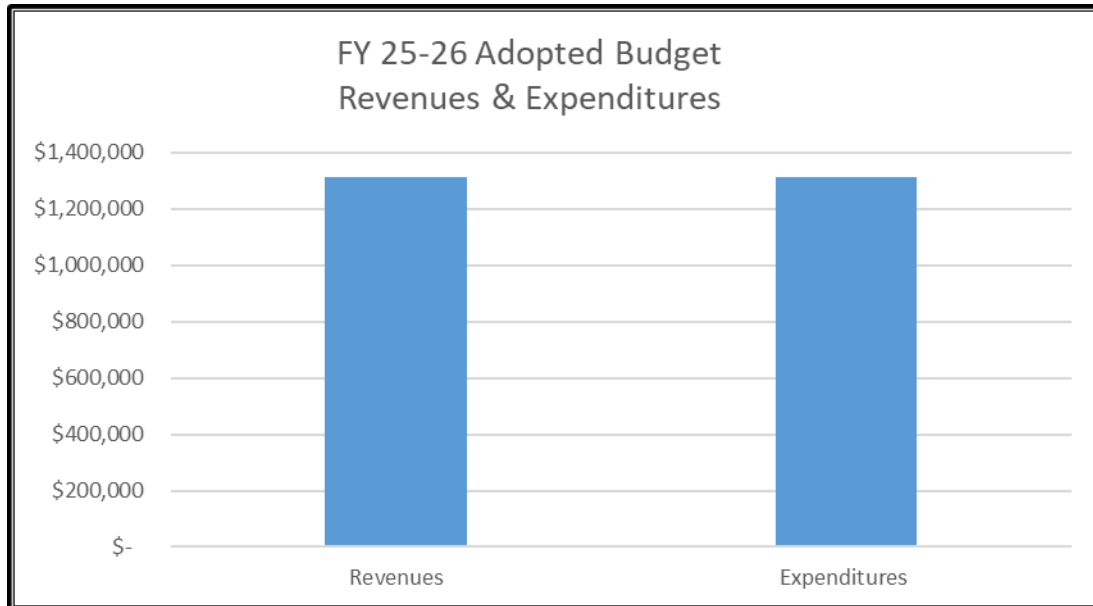
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 117 - DRAINAGE MASTER PLAN LOC 1 PROJ #40142						
Expense						
Department : 305 - Street						
Division: 3050 - Street						
Category: 50 - Maintenance						
117-5-3050-53102 Drainage	0.00	0.00	602,000.00	602,000.00	0.00	602,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Grant Expenditures	0.00	0.00	602,000.00		
Category: 50 - Maintenance Total:		0.00	0.00	602,000.00	0.00	602,000.00
Division: 3050 - Street Total:		0.00	0.00	602,000.00	0.00	602,000.00
Department : 305 - Street Total:		0.00	0.00	602,000.00	0.00	602,000.00
Department : 860 - Stormwater						
Division: 8600 - Stormwater						
Category: 70 - Capital Outlay						
117-5-8600-71600 Drainage - Loan	0.00	0.00	601,490.00	601,490.00	102,002.51	620,201.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Loan Expenditures	0.00	0.00	754,000.00		
City Commission	2-Expenditures in FY 21-22	0.00	0.00	(22,874.00)		
City Commission	3-Expenditures in FY 22-23	0.00	0.00	(5,519.00)		
City Commission	4-Expenditures in FY 23-24	0.00	0.00	(3,403.00)		
City Commission	5-Expenditures in FY 24-25 Est	0.00	0.00	(102,003.00)		
Category: 70 - Capital Outlay Total:		0.00	0.00	601,490.00	102,002.51	620,201.00
Division: 8600 - Stormwater Total:		0.00	0.00	601,490.00	102,002.51	620,201.00
Department : 860 - Stormwater Total:		0.00	0.00	601,490.00	102,002.51	620,201.00
Expense Total:		0.00	0.00	1,203,490.00	102,002.51	1,222,201.00





FUND 118 – DRAINAGE MASTER PLAN **LOC 3 IMPROV #40143 FUND SUMMARY**



	FY 25-26 Adopted Budget
Revenues	\$ 1,312,801
Expenditures	1,312,801
Net Revenues over (under) Expenditures	\$ 0

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 760,090
Budgeted Revenues	1,312,801
Budgeted Expenditures	1,312,801
Estimated Ending Fund Balance 09/30/26	\$ 760,090



Drainage Master Plan Loc 3 Proj #40143 Fund 118

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 118 - DRAINAGE MASTER PLAN LOC 3 PROJ #40143							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 700 - Grants							
118-4-0000-72010	State Grants	0.00	0.00	645,000.00	645,000.00	0.00	645,000.00
Budget Notes							
Budget Code	Description						
City Commission	TWDB Project 40143						
	Grant: Drainage issues in the Forest						
	Park 2 subdivision						
	Schedule:						
	Closing - 7/05/2021						
	Engineering Feasibility Report						
	Completion - 11/29/2021						
	Design Phase - 2/28/2021						
	Start of Construction - 5/31/2022						
	Construction Completion - 3/31/2023						
	Funding Allocation:						
	Grant Proceeds - \$645,000						
	Financing through Bond Issue - \$811,000						
	Cash Match - \$44,000						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Grant Award (Last In)		0.00	0.00	(645,000.00)		
RevCategory: 700 - Grants Total:		0.00	0.00	645,000.00	645,000.00	0.00	645,000.00
RevCategory: 750 - Transfers							
118-4-0000-75068	Transfer From Fund 068	0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:		0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other							
118-4-0000-91500	Interest Earned	1.53	1.37	0.00	0.00	0.84	0.00
118-4-0000-99000	Miscellaneous	1,081.61	0.00	0.00	0.00	0.00	0.00
118-4-0000-99400	Loan Proceeds	0.00	0.00	644,924.00	644,924.00	108,865.91	667,801.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Loan Proceeds (First In)		0.00	0.00	(811,000.00)		
City Commission	2-Proceeds received in FY 21-22		0.00	0.00	24,643.00		
City Commission	3-Proceeds received in FY 22-23		0.00	0.00	5,997.00		
City Commission	4-Proceeds received in FY 23-24		0.00	0.00	3,693.00		
City Commission	5-Loan Proceeds est in FY 24-25		0.00	0.00	108,866.00		
RevCategory: 900 - Interest & Other Total:		1,083.14	1.37	644,924.00	644,924.00	108,866.75	667,801.00
Division: 0000 - Non-Departmental Total:		1,083.14	501.37	1,289,924.00	1,289,924.00	108,866.75	1,312,801.00
Department : 000 - Non-Departmental Total:		1,083.14	501.37	1,289,924.00	1,289,924.00	108,866.75	1,312,801.00
Revenue Total:		1,083.14	501.37	1,289,924.00	1,289,924.00	108,866.75	1,312,801.00



Drainage Master Plan Loc 3 Proj #40143 Fund 118

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

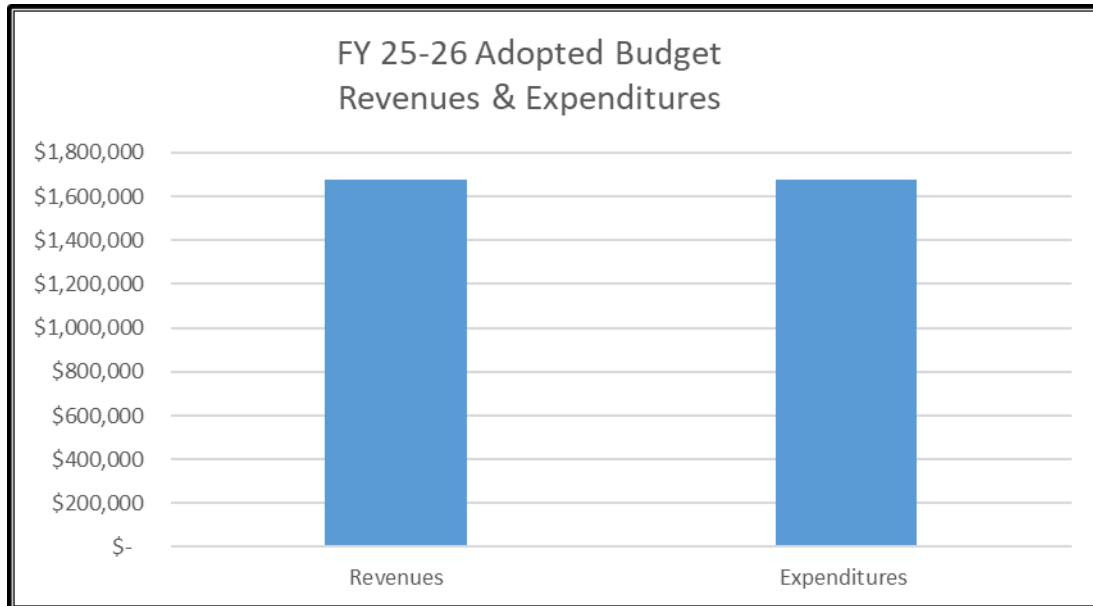
		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 118 - DRAINAGE MASTER PLAN LOC 3 PROJ #40143							
Expense							
Department : 305 - Street							
Division: 3050 - Street							
Category: 50 - Maintenance							
118-5-3050-53102	Drainage	0.00	0.00	645,000.00	645,000.00	0.00	645,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Grant Expenditures (last)		0.00	0.00	645,000.00		
Category: 50 - Maintenance Total:		0.00	0.00	645,000.00	645,000.00	0.00	645,000.00
Division: 3050 - Street Total:		0.00	0.00	645,000.00	645,000.00	0.00	645,000.00
Department : 305 - Street Total:		0.00	0.00	645,000.00	645,000.00	0.00	645,000.00
Department : 860 - Stormwater							
Division: 8600 - Stormwater							
Category: 70 - Capital Outlay							
118-5-8600-71600	Drainage - Loan	0.00	0.00	644,924.00	644,924.00	108,865.91	667,801.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Bond/Loan Expenditures (first)		0.00	0.00	811,000.00		
City Commission	2-Expenditures in FY 21-22		0.00	0.00	(24,643.00)		
City Commission	3-Expenditures in FY 22-23		0.00	0.00	(5,997.00)		
City Commission	4-Expenditures in FY 23-24		0.00	0.00	(3,693.00)		
City Commission	5-Expenditures in FY 24-25 Est		0.00	0.00	(108,866.00)		
Category: 70 - Capital Outlay Total:		0.00	0.00	644,924.00	644,924.00	108,865.91	667,801.00
Division: 8600 - Stormwater Total:		0.00	0.00	644,924.00	644,924.00	108,865.91	667,801.00
Department : 860 - Stormwater Total:		0.00	0.00	644,924.00	644,924.00	108,865.91	667,801.00
Expense Total:		0.00	0.00	1,289,924.00	1,289,924.00	108,865.91	1,312,801.00





FUND 119 – DRAINAGE MASTER PLAN

LOC 4 IMPROV #40144 FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 1,675,027
Expenditures	1,675,027
Net Revenues over (under) Expenditures	\$ 0

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 963,643
Budgeted Revenues	1,675,027
Budgeted Expenditures	1,675,027
Estimated Ending Fund Balance 09/30/26	\$ 963,643



Drainage Master Plan Loc 4 Proj #40144 Fund 119

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 119 - DRAINAGE MASTER PLAN LOC 4 PROJ #40144							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 700 - Grants							
119-4-0000-72010	State Grants	0.00	0.00	817,000.00	817,000.00	0.00	817,000.00
Budget Notes							
Budget Code	Description						
City Commission	TWDB Project 40144						
	Draining issues in Sarita Park 4, Sarita						
	Park 5, and Southmore Acres						
	subdivisions						
	Schedule:						
	Closing - 7/05/2021						
	Engineering Feasibility Report						
	Completion - 11/29/2021						
	Design Phase - 2/28/2022						
	Start of Construction - 5/31/2022						
	Construction Completion - 3/31/2023						
	Funding Allocation:						
	Grant Award - \$817,000						
	Financing through Bond Issue -						
	\$1,039,000						
	Cash Match - \$44,000						
	Total Project - \$1,900,000						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Grant Award (last)		0.00	0.00	(817,000.00)		
RevCategory: 700 - Grants Total:		0.00	0.00	817,000.00	817,000.00	0.00	817,000.00
RevCategory: 750 - Transfers							
119-4-0000-75068	Transfer From Fund 068	0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:		0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other							
119-4-0000-91500	Interest Earned	2.03	1.77	0.00	0.00	1.20	0.00
119-4-0000-99000	Miscellaneous	1,450.36	0.00	0.00	0.00	0.00	0.00
119-4-0000-99400	Loan Proceeds	0.00	0.00	817,001.00	817,001.00	139,810.50	858,027.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Loan/Bond Proeeeds (1st In)		0.00	0.00	(1,039,000.00)		
City Commission	2-Loan proceeds received in FY 21-22		0.00	0.00	30,514.00		
City Commission	3-Loan proceeds received in FY 22-23		0.00	0.00	7,140.00		
City Commission	4-Loan proceeds received in FY 23-24		0.00	0.00	3,508.00		
City Commission	5-Loan proceeds estimated in FY 24-25		0.00	0.00	139,811.00		
RevCategory: 900 - Interest & Other Total:		1,452.39	1.77	817,001.00	817,001.00	139,811.70	858,027.00
Division: 0000 - Non-Departmental Total:		1,452.39	501.77	1,634,001.00	1,634,001.00	139,811.70	1,675,027.00
Department : 000 - Non-Departmental Total:		1,452.39	501.77	1,634,001.00	1,634,001.00	139,811.70	1,675,027.00
Revenue Total:		1,452.39	501.77	1,634,001.00	1,634,001.00	139,811.70	1,675,027.00



Drainage Master Plan Loc 4 Proj #40144 Fund 119

Budget Details Expenditures

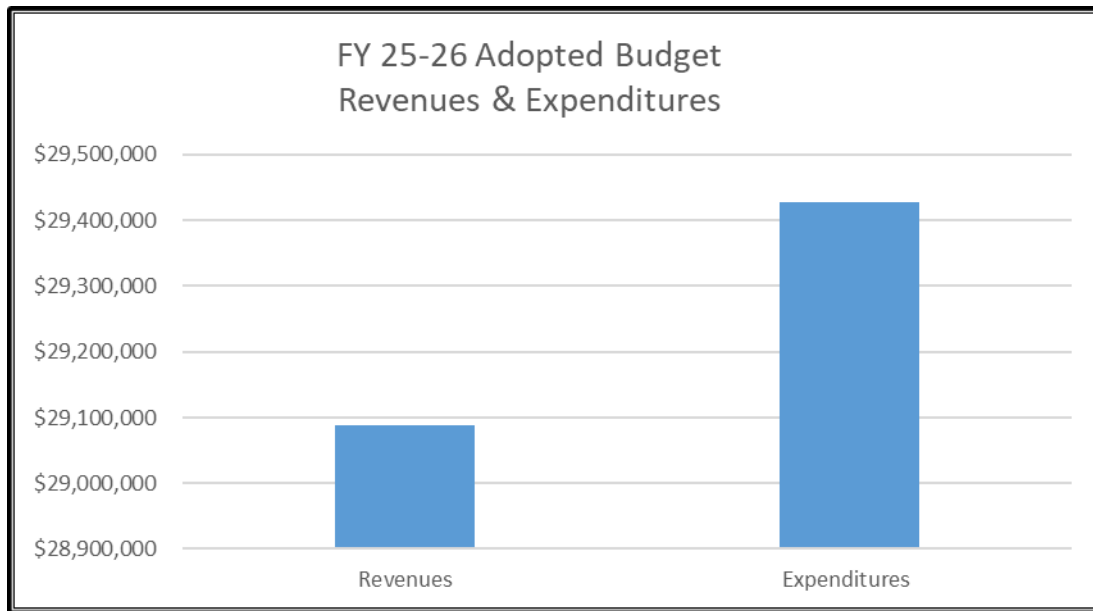
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 119 - DRAINAGE MASTER PLAN LOC 4 PROJ #40144							
Expense							
Department : 305 - Street							
Division: 3050 - Street							
Category: 50 - Maintenance							
119-5-3050-53102	Drainage	0.00	0.00	817,000.00	817,000.00	0.00	817,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Grant Expenditures (last)		0.00	0.00	817,000.00		
Category: 50 - Maintenance Total:		0.00	0.00	817,000.00	817,000.00	0.00	817,000.00
Division: 3050 - Street Total:		0.00	0.00	817,000.00	817,000.00	0.00	817,000.00
Department : 305 - Street Total:		0.00	0.00	817,000.00	817,000.00	0.00	817,000.00
Department : 860 - Stormwater							
Division: 8600 - Stormwater							
Category: 70 - Capital Outlay							
119-5-8600-71600	Drainage - Loan	0.00	0.00	817,001.00	817,001.00	139,810.50	858,027.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Bond/Loan Expenditures (1st)		0.00	0.00	1,039,000.00		
City Commission	Expenditures in FY 21-22		0.00	0.00	(30,514.00)		
City Commission	Expenditures in FY 22-23		0.00	0.00	(7,140.00)		
City Commission	Expenditures in FY 23-24		0.00	0.00	(3,508.00)		
City Commission	Expenditures in FY 24-25 Est		0.00	0.00	(139,811.00)		
Category: 70 - Capital Outlay Total:		0.00	0.00	817,001.00	817,001.00	139,810.50	858,027.00
Division: 8600 - Stormwater Total:		0.00	0.00	817,001.00	817,001.00	139,810.50	858,027.00
Department : 860 - Stormwater Total:		0.00	0.00	817,001.00	817,001.00	139,810.50	858,027.00
Expense Total:		0.00	0.00	1,634,001.00	1,634,001.00	139,810.50	1,675,027.00





FUND 122 – GENERAL LAND OFFICE- HURRICANE HARVEY MITIGATION GRANT FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 29,088,917
Expenditures	29,427,625
Net Revenues over (under) Expenditures	\$ (338,708)

Fund Balance	
Beginning Fund Balance - (Unaudited)	\$ 359,673
Budgeted Revenues	29,088,917
Budgeted Expenditures	29,427,625
Estimated Ending Fund Balance 09/30/26	\$ 20,965



General Land Off Hurr Harvey Mit Grant Fund 122

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 122 - GLO HURR. HARVEY MITIGATION GRANT D237						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 750 - Transfers						
122-4-0000-75068 Transfer from Fund 068	0.00	7,100.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:	0.00	7,100.00	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	0.00	7,100.00	0.00	0.00	0.00	0.00
Department : 000 - Non-Departmental Total:	0.00	7,100.00	0.00	0.00	0.00	0.00
Department : 305 - Street						
Division: 3050 - Street						
RevCategory: 700 - Grants						
122-4-3050-72005 Federal Grants	995,490.00	868,474.80	32,574,557.60	32,574,557.60	3,355,431.89	29,088,917.00
Budget Notes						
Budget Code	Description					
City Commission	Grant Allocation					
	Grant Award - \$36,311,929					
	Match - \$366,787					
	Total Grant - \$36,678,716					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Grant Award - GLO D237	0.00	0.00	(36,311,929.00)		
City Commission	2-Revenue Received in FY 21-22	0.00	0.00	2,003,615.00		
City Commission	3-Revenue Received in FY 22-23	0.00	0.00	995,490.00		
City Commission	4-Revenue Received in FY 23-24	0.00	0.00	868,475.00		
City Commission	5-Revenue Received in FY 24-25 Est	0.00	0.00	3,355,432.00		
RevCategory: 700 - Grants Total:	995,490.00	868,474.80	32,574,557.60	32,574,557.60	3,355,431.89	29,088,917.00
Division: 3050 - Street Total:	995,490.00	868,474.80	32,574,557.60	32,574,557.60	3,355,431.89	29,088,917.00
Department : 305 - Street Total:	995,490.00	868,474.80	32,574,557.60	32,574,557.60	3,355,431.89	29,088,917.00
Revenue Total:	995,490.00	875,574.80	32,574,557.60	32,574,557.60	3,355,431.89	29,088,917.00



General Land Off Hurr Harvey Mit Grant Fund 122

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 122 - GLO HURR. HARVEY MITIGATION GRANT D237							
Expense							
Department : 305 - Street							
Division: 3050 - Street							
Category: 30 - Services							
122-5-3050-31400	Professional Services	539,190.00	882,688.80	3,918,789.40	3,918,789.40	2,594,683.40	658,538.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Expenditures in FY 22-23		0.00	0.00	(539,190.00)		
City Commission	Expenditures in FY 23-24		0.00	0.00	(882,689.00)		
City Commission	Expenditures in FY 24-25 Est		0.00	0.00	(2,594,684.00)		
City Commission	Grant Award Expenditures		0.00	0.00	4,675,101.00		
Category: 30 - Services Total:		539,190.00	882,688.80	3,918,789.40	3,918,789.40	2,594,683.40	658,538.00
Category: 50 - Maintenance							
122-5-3050-53100	Drainage - Match	0.00	0.00	352,822.00	352,822.00	0.00	352,822.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Cash Match Expenditures		0.00	0.00	366,787.00		
City Commission	FY 23-25-Archelological Service		0.00	0.00	(13,965.00)		
Category: 50 - Maintenance Total:		0.00	0.00	352,822.00	352,822.00	0.00	352,822.00
Category: 70 - Capital Outlay							
122-5-3050-71600	Drainage	456,300.00	0.00	28,438,747.60	28,438,747.60	760,748.49	28,416,265.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Exenditures in FY 24-25 Est		0.00	0.00	(760,749.00)		
City Commission	Expenditures in FY 21-22		0.00	0.00	(2,003,615.00)		
City Commission	Expenditures in FY 22-23		0.00	0.00	(456,300.00)		
City Commission	Grant Award Expenditures		0.00	0.00	31,636,929.00		
Category: 70 - Capital Outlay Total:		456,300.00	0.00	28,438,747.60	28,438,747.60	760,748.49	28,416,265.00
Division: 3050 - Street Total:		995,490.00	882,688.80	32,710,359.00	32,710,359.00	3,355,431.89	29,427,625.00
Department : 305 - Street Total:		995,490.00	882,688.80	32,710,359.00	32,710,359.00	3,355,431.89	29,427,625.00
Expense Total:		995,490.00	882,688.80	32,710,359.00	32,710,359.00	3,355,431.89	29,427,625.00





FUND 125 – UF ARP STATE/LOCAL FISCAL RECOVERY FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



UF ARP State & Local Fiscal Recovery Fund 125

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 125 - UF-ARP STATE & LOCAL FISCAL RECOVERY

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 900 - Interest & Other

[125-4-0000-94000](#) Intergovernmental Revenue

RevCategory: 900 - Interest & Other Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
34,082.48	430,352.99	0.00	0.00	0.00	0.00
34,082.48	430,352.99	0.00	0.00	0.00	0.00
34,082.48	430,352.99	0.00	0.00	0.00	0.00
34,082.48	430,352.99	0.00	0.00	0.00	0.00
34,082.48	430,352.99	0.00	0.00	0.00	0.00



UF ARP State & Local Fiscal Recovery Fund 125

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

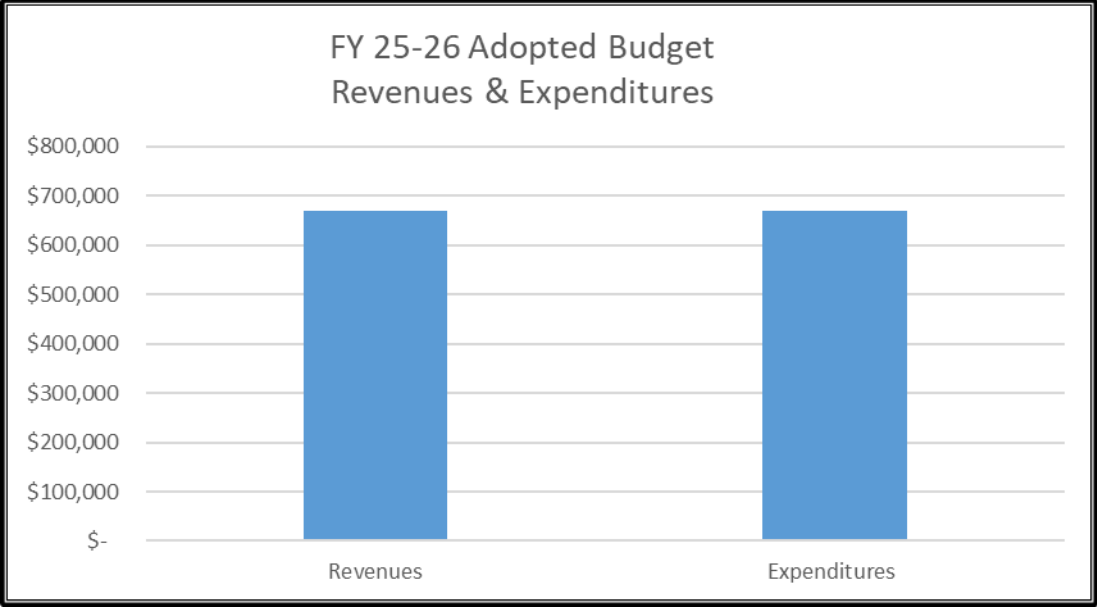
	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 125 - UF-ARP STATE & LOCAL FISCAL RECOVERY						
Expense						
Department : 600 - Water						
Division: 6001 - Water Construction						
Category: 30 - Services						
125-5-6001-31400 Professional Services	0.00	7,200.00	0.00	83,800.00	83,800.00	0.00
Category: 30 - Services Total:	0.00	7,200.00	0.00	83,800.00	83,800.00	0.00
Category: 50 - Maintenance						
125-5-6001-54300 Utility Plant-Water Meter Project	0.00	0.00	154,079.54	78,120.35	78,120.35	0.00
Category: 50 - Maintenance Total:	0.00	0.00	154,079.54	78,120.35	78,120.35	0.00
Category: 70 - Capital Outlay						
125-5-6001-71200 Machinery/Equipment	0.00	0.00	0.00	30,787.47	30,787.47	0.00
Category: 70 - Capital Outlay Total:	0.00	0.00	0.00	30,787.47	30,787.47	0.00
Category: 85 - Department Reductions						
125-5-6001-85000 Department Year End Reductions	0.00	0.00	0.00	327,235.27	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	327,235.27	0.00	0.00
Division: 6001 - Water Construction Total:	0.00	7,200.00	154,079.54	519,943.09	192,707.82	0.00
Department : 600 - Water Total:	0.00	7,200.00	154,079.54	519,943.09	192,707.82	0.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
125-5-6900-80121 Transfer to Fund 121	0.00	0.00	0.00	0.00	100,000.00	0.00
Category: 80 - Transfers Out Total:	0.00	0.00	0.00	0.00	100,000.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	0.00	0.00	0.00	0.00	100,000.00	0.00
Department : 690 - Fund Expense/Transfer Total:	0.00	0.00	0.00	0.00	100,000.00	0.00
Department : 700 - Waste Water						
Division: 7001 - North Plant						
Category: 30 - Services						
125-5-7001-31400 Professional Services	34,082.48	0.00	0.00	0.00	0.00	0.00
Category: 30 - Services Total:	34,082.48	0.00	0.00	0.00	0.00	0.00
Category: 50 - Maintenance						
125-5-7001-54300 Utility Plant	0.00	0.00	586,021.47	741,730.18	741,730.18	0.00
Category: 50 - Maintenance Total:	0.00	0.00	586,021.47	741,730.18	741,730.18	0.00
Division: 7001 - North Plant Total:	34,082.48	0.00	586,021.47	741,730.18	741,730.18	0.00
Department : 700 - Waste Water Total:	34,082.48	0.00	586,021.47	741,730.18	741,730.18	0.00
Expense Total:	34,082.48	7,200.00	740,101.01	1,261,673.27	1,034,438.00	0.00





FUND 128 – DRAINAGE MASTER PLAN

LOC 8 FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 670,000
Expenditures	670,000
Net Revenues over (under) Expenditures	\$ 0
Fund Balance	
Beginning Fund Balance - (Unaudited)	\$ 343,075
Budgeted Revenues	670,000
Budgeted Expenditures	670,000
Estimated Ending Fund Balance 09/30/26	\$ 343,075



Drainage Master Plan Loc 8 Proj #40192 Fund 128

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 128 - DRAINAGE MASTER PLAN LOC 8 PROJ #40192							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 700 - Grants							
128-4-0000-72010	State Grants	0.00	0.00	301,000.00	301,000.00	372,570.00	301,000.00
Budget Notes							
Budget Code	Description						
City Commission	TWDB Project 40192						
	Modify detention pond outfall & lower water surface elevation.						
	Regrade 700 linear feet of drainage ditch. Construct over 2400 linear feet of 36 inch reinforced concrete pipe storm sewer outfalls, new curb & gutter inlets and manholes. Replace pavement & slope on Paulson Falls Drive.						
	Funding:						
	\$301,000 Grant						
	\$399,000 Loan						
	\$700,000 Total funding						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Grant Award		0.00	0.00	(301,000.00)		
RevCategory: 700 - Grants Total:		0.00	0.00	301,000.00	301,000.00	372,570.00	301,000.00
RevCategory: 750 - Transfers							
128-4-0000-75012	Transfer from Fund 012	369,000.00	0.00	0.00	0.00	0.00	0.00
128-4-0000-75068	Transfer From Fund 068	0.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:		369,000.00	500.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other							
128-4-0000-91500	Interest Earned	1.81	2.56	0.00	0.00	0.16	0.00
128-4-0000-99400	Loan Proceeds	0.00	0.00	347,000.00	347,000.00	0.00	369,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Bond issuance costs		0.00	0.00	30,000.00		
City Commission	Loan proceeds available		0.00	0.00	(369,000.00)		
City Commission	Loan Proceeds received in FY 22-23		0.00	0.00	369,000.00		
City Commission	Loan/Bond Proceeds		0.00	0.00	(399,000.00)		
RevCategory: 900 - Interest & Other Total:		1.81	2.56	347,000.00	347,000.00	0.16	369,000.00
Division: 0000 - Non-Departmental Total:		369,001.81	502.56	648,000.00	648,000.00	372,570.16	670,000.00
Department : 000 - Non-Departmental Total:		369,001.81	502.56	648,000.00	648,000.00	372,570.16	670,000.00
Revenue Total:		369,001.81	502.56	648,000.00	648,000.00	372,570.16	670,000.00



Drainage Master Plan Loc 8 Proj #40192 Fund 128

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 128 - DRAINAGE MASTER PLAN LOC 8 PROJ #40192							
Expense							
Department : 305 - Street							
Division: 3050 - Street							
Category: 50 - Maintenance							
128-5-3050-53102	Drainage	0.00	0.00	301,000.00	301,000.00	0.00	301,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Grant Expenditures		0.00	0.00	301,000.00		
Category: 50 - Maintenance Total:		0.00	0.00	301,000.00	301,000.00	0.00	301,000.00
Division: 3050 - Street Total:		0.00	0.00	301,000.00	301,000.00	0.00	301,000.00
Department : 305 - Street Total:		0.00	0.00	301,000.00	301,000.00	0.00	301,000.00
Department : 860 - Stormwater							
Division: 8600 - Stormwater							
Category: 70 - Capital Outlay							
128-5-8600-71600	Drainage - Loan	0.00	0.00	272,000.00	372,570.00	372,570.00	369,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Loan/Proceeds Expenditures		0.00	0.00	369,000.00		
Category: 70 - Capital Outlay Total:		0.00	0.00	272,000.00	372,570.00	372,570.00	369,000.00
Division: 8600 - Stormwater Total:		0.00	0.00	272,000.00	372,570.00	372,570.00	369,000.00
Department : 860 - Stormwater Total:		0.00	0.00	272,000.00	372,570.00	372,570.00	369,000.00
Expense Total:		0.00	0.00	573,000.00	673,570.00	372,570.00	670,000.00





FUND 129 – TX SEVERE WINTER STORM- MOBILE GENERATOR FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26
	Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



Tx Severe Winter Storm Grant - Mobile Gen Fund 129

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 129 - TX SEVERE WINTER STORM GRANT-MOBILE GEN						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 750 - Transfers						
129-4-0000-75054 Transfer From Fund 054	17,728.00	0.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:	17,728.00	0.00	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	17,728.00	0.00	0.00	0.00	0.00	0.00
Department : 000 - Non-Departmental Total:	17,728.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	17,728.00	0.00	0.00	0.00	0.00	0.00



Tx Severe Winter Storm Grant - Mobile Gen Fund 129

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 129 - TX SEVERE WINTER STORM GRANT-MOBILE GEN						
Expense						
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
129-5-6900-80054 Transfer to Fund 054	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
Category: 80 - Transfers Out Total:	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
Division: 6900 - Fund Expense/Transfer Total:						
Department : 690 - Fund Expense/Transfer Total:	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
Expense Total:	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00





FUND 130 – TX SEVERE WINTER STORM- BACKUP GENERATOR FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



Tx Severe Winter Storm Backup Generator Fund 130

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 130 - TX SEVERE WINTER STORM GRANT-BACKUP GEN						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 700 - Grants						
130-4-0000-72005 Federal Grants	0.00	0.00	0.00	175,000.00	0.00	0.00
RevCategory: 700 - Grants Total:	0.00	0.00	0.00	175,000.00	0.00	0.00
RevCategory: 750 - Transfers						
130-4-0000-75054 Transfer from Fund 054	68,894.00	106,106.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:	68,894.00	106,106.00	0.00	0.00	0.00	0.00
Division: 0000 - Non-Departmental Total:	68,894.00	106,106.00	0.00	175,000.00	0.00	0.00
Department : 000 - Non-Departmental Total:	68,894.00	106,106.00	0.00	175,000.00	0.00	0.00
Revenue Total:	68,894.00	106,106.00	0.00	175,000.00	0.00	0.00



Tx Severe Winter Storm Backup Generator Fund 130

Budget Details Expenditures

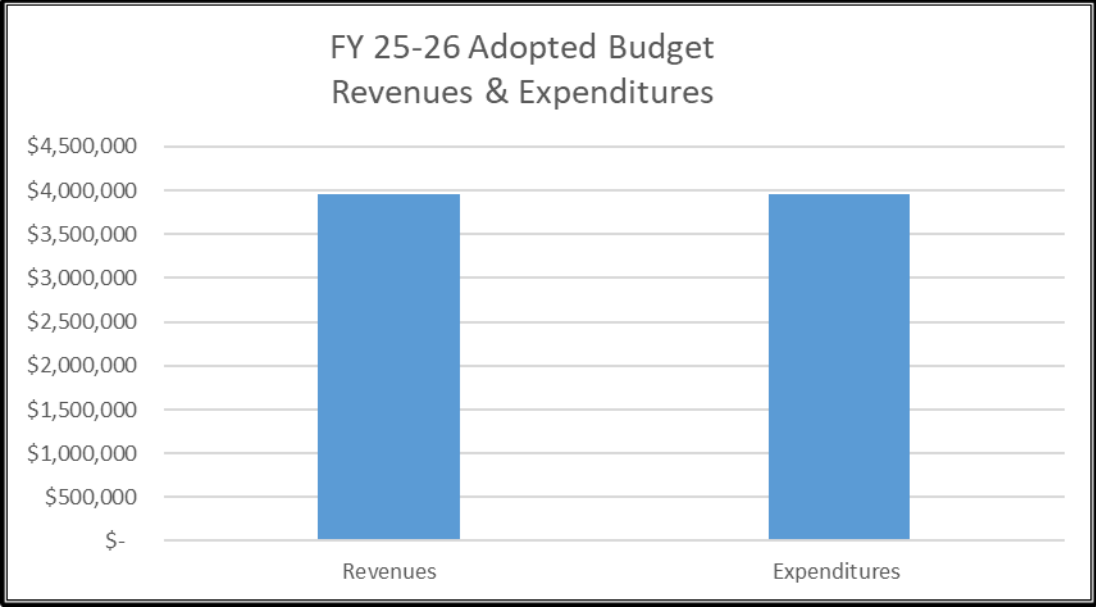
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 130 - TX SEVERE WINTER STORM GRANT-BACKUP GEN						
Expense						
Department : 600 - Water						
Division: 6002 - Water Production						
Category: 70 - Capital Outlay						
130-5-6002-71200 Machinery & Equipment	0.00	0.00	0.00	175,000.00	175,000.00	0.00
Category: 70 - Capital Outlay Total:	0.00	0.00	0.00	175,000.00	175,000.00	0.00
Division: 6002 - Water Production Total:	0.00	0.00	0.00	175,000.00	175,000.00	0.00
Department : 600 - Water Total:	0.00	0.00	0.00	175,000.00	175,000.00	0.00
Expense Total:	0.00	0.00	0.00	175,000.00	175,000.00	0.00





FUND 135 – GLO MITIGATION PROGRAM **GRANT #E998 FUND SUMMARY**



	FY 25-26 Adopted Budget
Revenues	\$ 3,964,573
Expenditures	3,964,573
Net Revenues over (under) Expenditures	\$ 0

Fund Balance		
Beginning Fund Balance - (Unaudited)		\$ 0
Budgeted Revenues - Transfer In	\$ 3,946,500	
Budgeted Transfers In	18,073	
Total Budgeted Revenues		3,964,573
Budgeted Expenditures		3,964,573
Estimated Ending Fund Balance 09/30/26		\$ 0

GLO MIT Prog Grant Fund 135

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 135 - GLO MIT Prog Grant #E998						
Revenue						
Department : 000 - Non-Departmental						
Division: 0000 - Non-Departmental						
RevCategory: 750 - Transfers						
135-4-0000-75010 Transfer from Fund 051	0.00	0.00	0.00	0.00	0.00	18,073.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission Local Match		0.00	0.00	(18,073.00)		
RevCategory: 750 - Transfers Total:	0.00	0.00	0.00	0.00	0.00	18,073.00
Division: 0000 - Non-Departmental Total:	0.00	0.00	0.00	0.00	0.00	18,073.00
Department : 000 - Non-Departmental Total:	0.00	0.00	0.00	0.00	0.00	18,073.00
Department : 700 - Waste Water						
Division: 7000 - Waste Water						
RevCategory: 700 - Grants						
135-4-7000-72010 State Grants	0.00	0.00	0.00	0.00	0.00	3,946,500.00
Budget Detail						
Budget Code Description		Units	Price	Amount		
City Commission New Grant Award		0.00	0.00	(3,946,500.00)		
RevCategory: 700 - Grants Total:	0.00	0.00	0.00	0.00	0.00	3,946,500.00
Division: 7000 - Waste Water Total:	0.00	0.00	0.00	0.00	0.00	3,946,500.00
Department : 700 - Waste Water Total:	0.00	0.00	0.00	0.00	0.00	3,946,500.00
Revenue Total:	0.00	0.00	0.00	0.00	0.00	3,964,573.00



GLO MIT Prog Grant Fund 135

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 135 - GLO MIT Prog Grant #E998

Expense

Department : 600 - Water

Division: 6002 - Water Production

Category: 70 - Capital Outlay

[135-5-6002-71702](#) Water Lines & Fixtures

Budget Detail

Budget Code	Description
City Commission	Constr. South Water Storage Tank

Category: 70 - Capital Outlay Total:

Division: 6002 - Water Production Total:

Department : 600 - Water Total:

Department : 700 - Waste Water

Division: 7001 - North Plant

Category: 30 - Services

[135-5-7001-31400](#) Professional Services

Budget Detail

Budget Code	Description
City Commission	Engineering Services
City Commission	Grant Administration
City Commission	Local Match Items

Category: 30 - Services Total:

Category: 70 - Capital Outlay

[135-5-7001-71200](#) Machinery/Equipment

Budget Detail

Budget Code	Description
City Commission	North Plant Blower Replacement
City Commission	North Plant Bridge Replacement

Category: 70 - Capital Outlay Total:

Division: 7001 - North Plant Total:

Division: 7002 - South Plant

Category: 70 - Capital Outlay

[135-5-7002-71200](#) Machinery/Equipment

Budget Detail

Budget Code	Description
City Commission	South Plant Blower Replacement

Category: 70 - Capital Outlay Total:

Division: 7002 - South Plant Total:

Department : 700 - Waste Water Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	0.00	0.00	0.00	0.00	1,024,936.00
0.00	0.00	0.00	1,024,936.00		
0.00	0.00	0.00	0.00	0.00	1,024,936.00
0.00	0.00	0.00	0.00	0.00	1,024,936.00
0.00	0.00	0.00	0.00	0.00	1,024,936.00
0.00	0.00	0.00	0.00	0.00	515,332.00
0.00	0.00	0.00	181,539.00		
0.00	0.00	0.00	315,720.00		
0.00	0.00	0.00	18,073.00		
0.00	0.00	0.00	0.00	0.00	515,332.00
0.00	0.00	0.00	0.00	0.00	1,284,305.00
0.00	0.00	0.00	1,235,000.00		
0.00	0.00	0.00	49,305.00		
0.00	0.00	0.00	0.00	0.00	1,284,305.00
0.00	0.00	0.00	0.00	0.00	1,799,637.00
0.00	0.00	0.00	0.00	0.00	1,140,000.00
0.00	0.00	0.00	1,140,000.00		
0.00	0.00	0.00	0.00	0.00	1,140,000.00
0.00	0.00	0.00	0.00	0.00	2,939,637.00
0.00	0.00	0.00	0.00	0.00	3,964,573.00



UTILITY FUNDS



These funds are proprietary funds used to report an activity for which a fee is charged to external users for goods and services. Also included are Utility Fund Capital Project Funds funded through the propriety funds and serviced by the Debt Service Fund.

Fund 012 – Utility Debt Service

This fund is used to account for payments on the utility fund debt service. Revenues are generated by transfers in from the Utility Fund 051 and the Storm Water Drainage Fund 055. Expenditures are the debt related principal and interest payments along with paying agent fees and other debt related requirements.

Fund 051 - Utility Fund

This fund is used to account for activities of the utility fund which includes fees for water, and wastewater services.

Fund 054 – Utility Capital Projects Fund

This fund is used to account for capital projects that are non-debt related. This fund has no restrictions other than expenditures must be related to Utility Capital Projects. Funding comes from the Utility Fund and restrictions are set by the City Commission.

Fund 055 – Utility Storm Water Drainage Fund

This fund is used to account for debt service payments for storm water drainage bond projects. Revenues are generated from fees and Expenditures are transferred out to pay for the debt service. As debt service is paid down, storm water drainage related projects can be funded.

Fund 062 – CO Series 2005

This fund is used to account for capital bond projects approved in the respective bond issue. Once the funds are expended, the assets are transferred to the Utility Fund and the fund is closed. This fund is expected to close in FY 23-24.

Fund 066 – CO Series 2011

This fund is used to account for capital bond projects approved in the respective bond issue. Once the funds are expended, the assets are transferred to the Utility Fund and the fund is closed. This fund is expected to close in FY 23-24.



UTILITY FUNDS

Fund 068 – CO Series 2013 Drainage

These funds are used to account for capital bond projects approved in the respective bond issue. Once the funds are expended, the assets are transferred to the Utility Fund. This fund is expected to close in FY 23-24.

Fund 084 – DEAAG Grant Fund

This fund is used to account for a Defense Economic Adjustment Assistance Grant (DEAAG). These funds are set aside for a cash match on future grant applications for projects at the Naval Air Station. The funding will remain in this fund for a future approved application.

Fund 106 - Vehicle Replacement Fleet Management-Public Works-UF Fund

This fund is used to account for the leasing of City fleet vehicles.

Fund 127 – UF Tax Note Series 2022

This fund is used to account for tax note proceeds used for the acquisition of machinery and equipment for the water and wastewater departments.

Fund 141 – CO Series 2023-UF

This fund is used to manage the water meter replacement project. All funding should be spent by December 2023.



FUND BALANCE BY FUND

UTILITY FUNDS

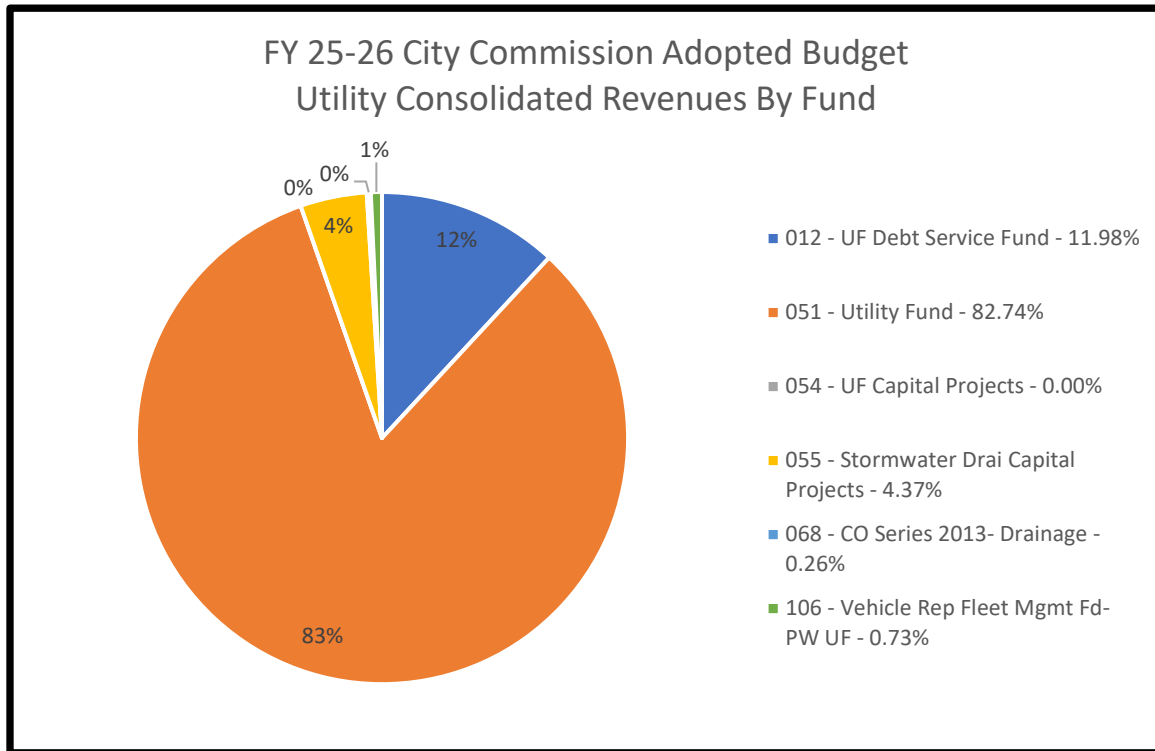
FUND BALANCE - UTILITY FUND						
Fund	Fund Name	FY24-25 Estimated Ending FB		FY25-26 Commission Revenues	FY25-26 Commission Expenditures	FY25-26 Estimated Ending FB
012	UF Debt Service	2,262,835.97		1,632,473.00	1,430,893.73	2,464,415.24
051	Utility Fund	2,815,661.75	25.12%	11,361,339.00	11,337,596.00	2,839,404.75
054	UF Capital Projects	18,071.15		10.00	0.00	18,081.15
055	Stormwater Drainage	395,010.29		600,000.00	125,000.00	870,010.29
062	CO Series 2005	0.00		0.00	0.00	0.00
066	CO Series 2011 Utility	0.00		0.00	0.00	0.00
068	CO Series 2013-Drainage	983.27		34,971.00	0.00	35,954.27
084	DEAAG Fund	0.00		0.00	0.00	0.00
106	Vehicle Replace Fleet UF	44,736.56		100,000.00	100,000.00	44,736.56
127	UF Tax Note Series 2022	0.00		0.00	0.00	0.00
141	CO Series 2023-UF	1,800.00		1,800.00	0.00	3,600.00
Total Utility Funds		5,539,098.99		13,730,593.00	12,993,489.73	6,276,202.26

25.04%



CONSOLIDATED REVENUES

UTILITY FUNDS



	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Enterprise-Utility Funds						
012 - UF DEBT SERVICE FUND	2,134,380.43	2,353,867.76	2,446,444.76	2,446,444.76	2,446,426.54	1,632,473.00
051 - UTILITY FUND	10,692,643.14	10,535,746.69	12,154,210.39	12,154,210.39	10,892,394.14	11,361,339.00
054 - UF CAPITAL PROJECTS	4,456.64	103,727.39	22,928.00	22,928.00	17,735.44	10.00
055 - STORMWATER DRAIN CAP PROJ	426,029.02	434,385.64	569,000.00	569,000.00	565,666.67	600,000.00
066 - CO SERIES 2011- UTILITY	0.00	316.00	0.00	0.00	0.00	0.00
068 - CO SERIES 2013- DRAINAGE	34,719.78	38,207.92	36,000.00	36,000.00	31,984.23	34,971.00
106 - VEHICLE REPLACEMENT FLEET MGMT FUND-PW UF	99,642.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
141 - CO SERIES 2023 - UTILITY	6,066,108.65	82,324.10	0.00	0.00	1,800.00	1,800.00
Total Consolidated Revenues	\$19,457,979.66	\$13,648,575.50	\$15,328,583.15	\$15,328,583.15	\$14,056,007.02	\$13,730,593.00



Consolidated Revenues - Utility Funds

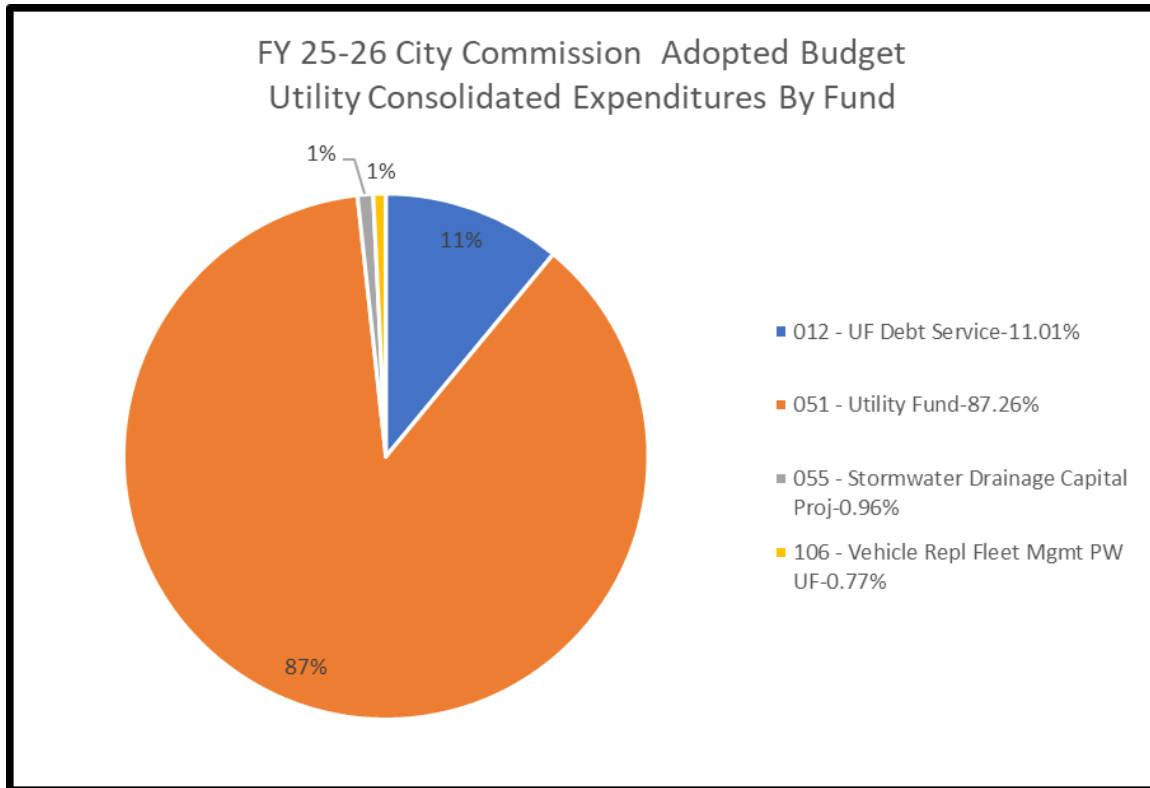
Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023	2024	2025	2025	2025	2026
	Total	Total	Original	Total Budget	Expected	City Commission
Revenues	Activity	Activity	Budget	(Amended)	Annual	Adopted
59946 - Other Income-Ins Recovery	0.00	119,500.00	0.00	0.00	0.00	0.00
75001 - Transfer In From Fund 001	102,705.00	121,193.00	114,018.19	114,018.19	114,018.19	129,676.00
75010 - Transfer from Fund 051	1,889,706.74	2,325,427.95	2,420,544.76	2,420,544.76	2,420,544.76	1,606,573.00
75012 - Transfer from Fund 012	6,030,000.00	0.00	0.00	0.00	0.00	0.00
75054 - Transfers from Fund 054	87,561.73	87,561.73	0.00	0.00	0.00	0.00
75055 - Transfer in from Fund 55	125,000.00	493,093.52	125,000.00	125,000.00	125,000.00	125,000.00
75062 - Transfer from Fund 062	0.00	45,839.00	0.00	0.00	0.00	0.00
75066 - Transfer From Fund 066	0.00	5,487.49	0.00	0.00	0.00	0.00
75068 - Transfer In From Fund 068	0.00	500.00	0.00	0.00	0.00	0.00
75084 - Transfer from Fund 084	0.00	0.00	7,500.00	7,500.00	7,500.00	0.00
75127 - Transfer From Fund 127	93,523.76	149.76	0.00	0.00	0.00	0.00
75129 - Transfer from Fund 129	0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
75138 - Transfer From Insur FD 138	172,824.20	98,294.56	269,851.20	269,851.20	269,851.20	97,200.00
75203 - Transfer from 203	0.00	0.00	4,875.00	4,875.00	4,875.00	0.00
81115 - Bad Debt Recovery	42,338.33	17,729.25	0.00	0.00	0.00	0.00
81600 - Water Sales	4,972,934.99	4,716,337.90	5,750,000.00	5,750,000.00	5,085,024.58	5,514,459.00
81701 - Late Charge Fee on Water	210,785.48	230,139.99	306,150.00	306,150.00	332,851.77	300,000.00
81800 - New Customer Tap Fees	15,005.00	18,607.57	21,636.00	21,636.00	42,902.40	43,000.00
82200 - Sewer Sales	4,839,972.36	4,427,150.34	5,424,000.00	5,424,000.00	4,811,425.82	5,051,997.00
82300 - Sewer Taps	6,240.00	4,615.00	10,305.00	10,305.00	7,645.70	8,000.00
82700 - Grease Trap Inspections	1,700.00	7,200.00	0.00	0.00	3,500.00	4,000.00
83100 - Storm Water Sales	426,029.02	432,409.45	569,000.00	569,000.00	565,666.67	600,000.00
83900 - Penalty-Returned Checks	2,250.00	4,130.40	1,875.00	1,875.00	2,641.30	3,007.00
91000 - Sale of City Property	4,829.25	0.00	0.00	0.00	0.00	0.00
91300 - Credit Card Fee Revenue	92,080.22	7,746.66	0.00	0.00	16.02	0.00
91301 - Service Fee	(75.00)	0.00	0.00	0.00	0.00	0.00
91501 - Interest Earned Cutwater	34,719.63	38,207.92	36,000.00	36,000.00	31,984.23	34,971.00
91503 - Interest Income	307,847.80	362,296.47	250,100.00	250,100.00	211,910.09	212,710.00
91520 - Interest Earned-Investment	0.15	0.00	0.00	0.00	0.00	0.00
92000 - Auction Revenue	0.00	84,103.31	0.00	0.00	0.00	0.00
99000 - Miscellaneous	1.00	854.23	0.00	0.00	921.29	0.00
Total Consolidated Revenues	19,457,979.66	13,648,575.50	15,328,583.15	15,328,583.15	14,056,007.02	13,730,593.00

CONSOLIDATED EXPENDITURES

UTILITY FUNDS



	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
012 - UF DEBT SERVICE FUND	6,790,812.18	426,996.54	2,250,544.76	2,250,544.76	2,250,544.76	1,430,893.73
051 - UTILITY FUND	11,674,847.52	12,544,953.70	13,294,132.57	13,304,021.21	11,208,014.82	11,337,596.00
054 - UF CAPITAL PROJECTS	266,252.97	291,578.73	0.00	0.00	0.00	0.00
055 - STORMWATER DRAIN CAP PROJ	210,090.00	514,989.02	695,187.26	965,187.26	965,187.26	125,000.00
062 - CO SERIES 2005 - UTILITY	0.00	50,468.89	0.00	0.00	0.00	0.00
066 - CO SERIES 2011- UTILITY	0.00	6,000.45	0.00	0.00	0.00	0.00
068 - CO SERIES 2013- DRAINAGE	230,700.00	39,350.00	716,446.49	716,446.49	716,446.49	0.00
084 - DEAAG/WWTP GRANT FUND	0.00	500,000.00	7,500.00	7,500.00	7,500.00	0.00
106 - VEHICLE REPLACEMENT FLEET MGMT FUND-	66,679.94	113,486.81	138,838.14	138,838.14	100,000.00	100,000.00
127 - UF TAX NOTES SERIES 2022	186,304.66	149.76	0.00	0.00	0.00	0.00
141 - CO SERIES 2023 - UTILITY	0.00	0.00	93,000.00	219,763.05	34,899.77	0.00
Total Consolidated Expenditures	\$ 19,425,687.27	\$ 14,487,973.90	\$ 17,195,649.22	\$ 17,602,300.91	\$ 15,282,593.10	\$ 12,993,489.73



Consolidated Expenditures - Utility Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Expenditures	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
11100 - Salaries & Wages	2,160,030.39	2,374,515.75	2,720,417.00	2,478,435.16	2,468,435.16	2,607,212.00
11200 - Overtime	193,416.69	207,991.03	151,327.00	195,644.88	195,682.32	157,517.00
11301 - Longevity - Non Civil Service	21,136.49	20,007.96	24,814.00	20,294.84	20,294.84	23,673.00
11400 - Retirement - TMRS	182,877.61	234,045.01	265,849.81	241,188.50	241,188.50	272,934.00
11500 - FICA	161,832.49	188,951.11	222,836.00	196,243.86	196,243.86	212,860.00
11600 - Group Health Insurance	678,814.39	798,902.10	1,046,530.00	950,620.45	950,620.45	878,959.00
11700 - Workers' Compensation	38,881.02	75,114.46	89,460.00	84,365.17	84,365.17	86,693.00
11800 - Unemployment Compensation	583.97	7,655.80	7,360.00	7,366.37	7,366.37	7,198.00
12200 - Certification Pay	11,891.21	115.93	0.00	0.00	0.00	0.00
12300 - Life Insurance	3,817.90	4,520.18	5,546.00	4,833.45	4,841.45	5,307.00
21100 - Supplies	19,243.96	21,337.55	22,285.00	19,241.67	19,313.63	18,600.00
21200 - Uniforms & Personal Wear	5,769.70	5,360.16	7,705.00	5,000.35	5,000.35	5,324.00
21400 - Chemicals	342,569.34	415,438.89	463,200.00	558,891.76	558,891.76	548,000.00
21500 - Motor Gas & Oil	118,197.94	106,819.74	125,800.00	89,345.72	89,345.72	91,600.00
21700 - Minor Eq/Furniture	29,711.77	39,122.16	34,364.00	22,265.26	22,347.17	24,056.00
22100 - Lab Supplies/Chemicals	11,014.37	18,095.81	19,500.00	9,500.60	9,500.60	14,000.00
22400 - Medical Supplies	0.00	530.86	650.00	650.00	650.00	650.00
22600 - Computers & Associated Equip	26,761.40	34,543.44	22,530.00	0.00	0.00	22,180.00
22800 - Water Meters	10,459.54	0.00	2,500.00	10,191.21	10,191.21	10,000.00
31100 - Communications	17,521.38	17,962.56	19,952.00	17,885.70	17,885.70	0.00
31300 - Postage & Freight	48,204.95	49,617.33	53,880.00	67,420.69	67,420.69	62,695.00
31400 - Professional Services	350,808.84	277,474.74	341,075.00	247,373.19	256,610.50	311,313.00
31410 - ProfSrv-Sftware Mnt	18,257.14	23,977.90	22,950.00	28,931.63	28,931.63	22,950.00
31425 - Prof. Services-GPS	6,336.00	6,336.00	6,336.00	6,864.00	6,864.00	6,144.00
31470 - Prof Svcs - Audit Services	60,758.59	68,905.00	68,905.00	68,204.50	68,489.50	71,405.00
31475 - Prof Svcs-SWR Collection Expen:	0.00	0.00	500.00	0.00	0.00	500.00
31500 - Printing & Publishing	30,879.60	30,136.24	33,800.00	47,150.51	47,150.51	33,800.00
31600 - Membership, Training, Travel	8,785.37	4,916.19	18,061.00	11,061.00	11,061.00	13,346.00
31660 - Training & Travel - Engineering	5,532.28	4,694.12	5,000.00	7,143.64	7,143.64	5,000.00
31700 - Memberships & Dues	2,686.00	1,154.19	3,860.00	5,333.69	5,333.69	3,860.00
31800 - Equipment Rent	7,969.45	7,054.21	15,200.00	8,298.00	8,298.00	6,200.00
31900 - Catering	1,400.17	1,888.61	1,398.00	2,598.00	2,598.00	1,398.00
32100 - State Fees	54,961.61	54,907.88	58,096.00	58,096.00	58,096.00	58,096.00
32300 - Utilities	655,992.84	781,357.00	797,000.00	758,757.47	758,757.47	752,000.00
32400 - Laundry	14,967.47	16,507.65	18,315.00	15,546.76	15,546.76	15,795.00
33100 - Subscriptions	0.00	750.00	0.00	0.00	0.00	0.00
33501 - Insurance-Property/Liability	324,648.40	401,474.83	396,405.00	401,332.75	401,332.75	401,427.00
34200 - Special Services	154,200.78	10,502.49	0.00	8,579.22	8,579.22	6,000.00
34301 - Other Services-STWA	445,093.85	400,000.00	420,000.00	420,000.00	420,000.00	430,000.00
41100 - Vehicle Maintenance	89,169.03	65,058.17	79,450.00	78,405.81	78,405.81	54,000.00
41400 - Equipment Maintenance	127,332.73	11,580.17	18,750.00	5,954.10	5,954.10	11,500.00
51100 - Building Maintenance	0.00	19,886.00	0.00	0.00	0.00	0.00
53100 - Drainage	115,790.00	51,145.50	716,446.49	715,348.49	715,348.49	0.00
54100 - Water Line	406,075.34	465,100.91	475,000.00	289,341.83	289,341.83	250,000.00
54110 - 8" Water Line Replacement-CDE	0.00	0.00	0.00	50,000.00	0.00	0.00
54300 - Utility Plant	423,993.86	411,201.18	962,300.00	633,498.81	639,106.49	463,000.00
55100 - Sewer Line	25.20	16,534.56	100.00	744.64	744.64	100.00
55104 - Sewer Lines & Manholes	45,955.30	42,532.88	61,047.00	36,972.91	36,972.91	40,000.00
61100 - Principle	0.00	0.00	1,728,524.00	1,728,524.00	1,728,524.00	950,099.00
62100 - Interest	253,427.10	428,319.42	427,709.00	427,709.00	427,709.00	379,383.00
63100 - Paying Agent Fees	24,868.50	4,461.53	6,750.00	6,750.00	6,750.00	13,850.00
63500 - Pmt to Escrow Agent	0.00	2,200.00	0.00	0.00	0.00	0.00
64000 - Bond Issuance Costs	100,000.00	0.00	0.00	0.00	0.00	0.00



Consolidated Expenditures - Utility Funds

Group Summary

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

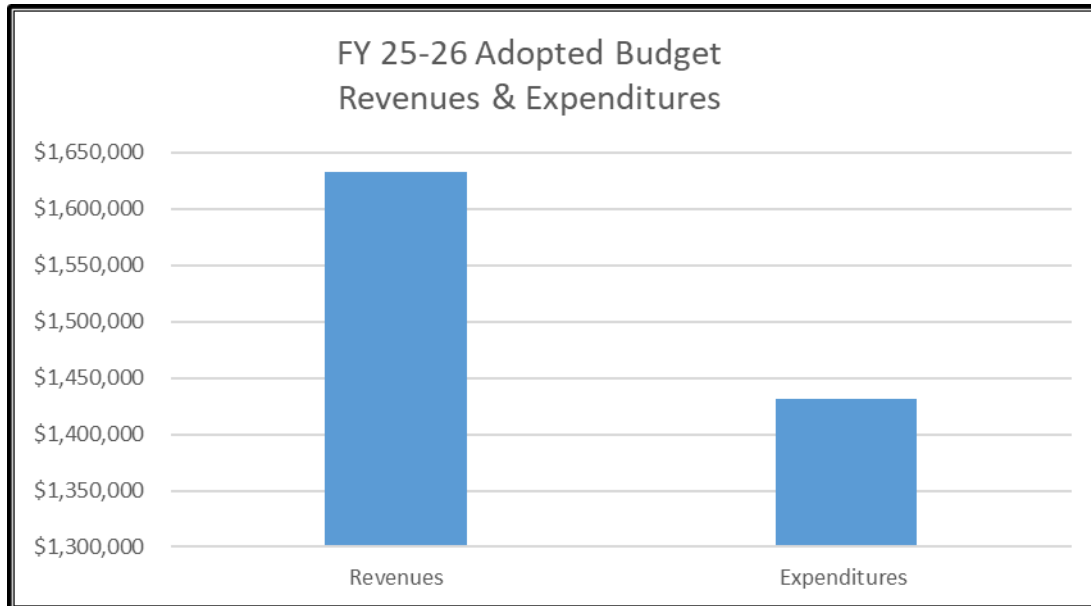
Expenditures	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
64100 - Operating Lease	22,865.77	19,043.62	26,984.00	27,809.43	27,809.43	22,291.00
64200 - Capital Lease-Principle	31,418.62	39,500.52	179,044.38	178,917.28	178,917.28	181,787.22
64201 - Capital Lease-Interest	13,516.58	10,982.82	8,517.38	8,644.48	8,644.48	5,774.51
71100 - Vehicle	0.00	0.00	38,838.14	38,838.14	0.00	0.00
71600 - Drainage	0.00	0.00	570,187.26	840,187.26	840,187.26	0.00
80001 - Transfer Out to Fund 001	1,485,000.00	1,485,000.00	1,529,550.00	603,610.00	603,610.00	1,383,367.00
80012 - Transfer Out to Fund 012	2,106,150.23	2,338,124.73	2,445,544.76	2,445,544.76	2,445,544.76	1,631,573.00
80051 - Transfer Out to Fund 051	0.00	419,569.77	7,500.00	7,500.00	7,500.00	0.00
80054 - Transfer Out to Fund 054	0.00	99,548.95	0.00	0.00	0.00	0.00
80055 - Transfers to Fund 055	0.00	500.00	0.00	0.00	0.00	0.00
80066 - Transfer Out to Fund 066	0.00	316.00	0.00	0.00	0.00	0.00
80100 - Transfer to Fund 100	200,000.00	0.00	0.00	0.00	0.00	0.00
80106 - Transfer to Fund 106	89,642.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
80113 - Transfer to Fund 113	0.00	5,250.00	0.00	0.00	0.00	0.00
80116 - Transfer to Fund 116	0.00	500.00	0.00	0.00	0.00	0.00
80117 - Transfer to Fund 117	0.00	500.00	0.00	0.00	0.00	0.00
80118 - Transfer to Fund 118	0.00	500.00	0.00	0.00	0.00	0.00
80119 - Transfer to Fund 119	0.00	500.00	0.00	0.00	0.00	0.00
80122 - Transfer to Fund 122	0.00	7,100.00	0.00	0.00	0.00	0.00
80128 - Transfer to Fund 128	369,000.00	500.00	0.00	0.00	0.00	0.00
80129 - Transfer to Fund 129	17,728.00	0.00	0.00	0.00	0.00	0.00
80130 - Transfer to Fund 130	68,894.00	106,106.00	0.00	0.00	0.00	0.00
80134 - Transfer to Fund 134	0.00	500,000.00	0.00	0.00	0.00	0.00
80135 - Transfer to fund 135	0.00	0.00	0.00	0.00	0.00	18,073.00
80139 - Transfer to Fund 139	35,261.32	0.00	0.00	0.00	0.00	0.00
80141 - Transfers to Fund 141	6,030,000.00	0.00	0.00	0.00	0.00	0.00
80999 - Transfer Out YE Reduction	0.00	0.00	0.00	1,000,000.00	0.00	0.00
85000 - Department Year End Reductior	0.00	0.00	0.00	1,236,198.97	0.00	0.00
86000 - Budget Amendment Reserve	0.00	0.00	300,000.00	67,145.00	67,145.00	300,000.00
91000 - Amortization	0.00	55,019.06	0.00	0.00	0.00	0.00
91100 - Depreciation/Other	1,143,558.79	1,068,707.23	0.00	0.00	0.00	0.00
Total Consolidated Expenditures	19,425,687.27	14,487,973.90	17,195,649.22	17,602,300.91	15,282,593.10	12,993,489.73





FUND 012 – UF DEBT SERVICE

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 1,632,473
Expenditures	1,430,894
Net Revenues over (under) Expenditures	<u>\$ 201,579</u>

Fund Balance

Beginning Fund Balance - (Unaudited)		\$ 2,262,836
Budgeted Revenues	\$ 900	
Budgeted Transfers In	<u>1,631,573</u>	
Total Budgeted Revenues		1,632,473
Budgeted Expenditures		<u>1,430,894</u>
Estimated Ending Fund Balance 09/30/26		<u><u>\$ 2,464,415</u></u>



UF Debt Service Fund 012

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 012 - UF DEBT SERVICE FUND							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 750 - Transfers							
012-4-0000-75010	Transfer From Fund 051	1,800,064.74	2,125,563.00	2,320,544.76	2,320,544.76	2,320,544.76	1,506,573.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Principle Payments		0.00	0.00	(950,099.00)		
City Commission	2-Interest Payments		0.00	0.00	(379,383.00)		
City Commission	3-Fund Bal Inc-Review for FY 25-26		0.00	0.00	(195,000.00)		
City Commission	4-Less Transfer from Fund 055		0.00	0.00	125,000.00		
City Commission	5-Clarifier Lease Payment-Principal		0.00	0.00	(88,995.00)		
City Commission	6-Clarifier Lease Payment-Interest		0.00	0.00	(5,696.00)		
City Commission	7-Paying Agent Fees		7.00	(750.00)	(5,250.00)		
City Commission	8-50% Continuing Disclosure		0.50	(6,000.00)	(3,000.00)		
City Commission	9-50% Arbitrage Svcs		0.50	(8,300.00)	(4,150.00)		
012-4-0000-75054	Transfer from Fund 054	87,561.73	87,561.73	0.00	0.00	0.00	0.00
012-4-0000-75055	Transfer From Fund 055	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	CO 2021 Taxable Series		0.00	0.00	(111,000.00)		
	\$3,358,000 (TWDB)						
City Commission	CO 2022 Taxable Series		0.00	0.00	(14,000.00)		
	\$399,000 (TWDB)						
012-4-0000-75127	Transfer From Fund 127	93,523.76	0.00	0.00	0.00	0.00	0.00
RevCategory: 750 - Transfers Total:		2,106,150.23	2,338,124.73	2,445,544.76	2,445,544.76	2,445,544.76	1,631,573.00
RevCategory: 900 - Interest & Other							
012-4-0000-91503	Interest Income	28,230.20	15,743.03	900.00	900.00	881.78	900.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 revenues		0.00	0.00	(900.00)		
RevCategory: 900 - Interest & Other Total:		28,230.20	15,743.03	900.00	900.00	881.78	900.00
Division: 0000 - Non-Departmental Total:		2,134,380.43	2,353,867.76	2,446,444.76	2,446,444.76	2,446,426.54	1,632,473.00
Department : 000 - Non-Departmental Total:		2,134,380.43	2,353,867.76	2,446,444.76	2,446,444.76	2,446,426.54	1,632,473.00
Revenue Total:		2,134,380.43	2,353,867.76	2,446,444.76	2,446,444.76	2,446,426.54	1,632,473.00



UF Debt Service Fund 012

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 012 - UF DEBT SERVICE FUND						
Expense						
Department : 510 - G. O. Debt Service						
Division: 5100 - Debt Service						
Category: 60 - Leases						
012-5-5100-61100 Principle	0.00	0.00	1,728,524.00	1,728,524.00	1,728,524.00	950,099.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	CO Series 2020 - \$5,025,000 Issue	0.00	0.00	209,981.00		
City Commission	CO Series 2021 - \$3,358,000 Issue	0.00	0.00	111,000.00		
City Commission	CO Series 2021 - \$3,595,000 Issue	0.00	0.00	225,150.00		
City Commission	CO Series 2022 - \$1,850,000 Issue	0.00	0.00	89,968.00		
City Commission	CO Series 2022 - \$399,000 Issue	0.00	0.00	14,000.00		
City Commission	CO Series 2023 - \$6,100,000 Issue	0.00	0.00	300,000.00		
012-5-5100-62100 Interest		253,427.10	409,352.19	427,709.00	427,709.00	379,383.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	CO Series 2020 - \$5,025,000 Issue	0.00	0.00	56,580.00		
City Commission	CO Series 2021 - \$3,595,000 Issue	0.00	0.00	51,943.00		
City Commission	CO Series 2022 - \$1,850,000 Issue	0.00	0.00	9,860.00		
City Commission	CO Series 2023 - \$6,100,000 Issue	0.00	0.00	261,000.00		
012-5-5100-63100 Paying Agent Fees		24,868.50	4,461.53	6,750.00	6,750.00	13,850.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	50% Arbitrage	0.50	8,300.00	4,150.00		
City Commission	50% Continuing Disclosure Fee	6,000.00	0.50	3,000.00		
City Commission	Paying Agent Fee - 6 Issues	6.00	750.00	4,500.00		
City Commission	Series 2021 TWDB Administration Fees	0.00	0.00	2,200.00		
012-5-5100-63500 Escrow Account Payment		0.00	2,200.00	0.00	0.00	0.00
012-5-5100-64000 Bond Issuance Costs		100,000.00	0.00	0.00	0.00	0.00
Category: 60 - Leases Total:		378,295.60	416,013.72	2,162,983.00	2,162,983.00	1,343,332.00
Division: 5100 - Debt Service Total:		378,295.60	416,013.72	2,162,983.00	2,162,983.00	1,343,332.00
Department : 510 - G. O. Debt Service Total:						
		378,295.60	416,013.72	2,162,983.00	2,162,983.00	1,343,332.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
012-5-6900-80128 Transfer To Fund 128		369,000.00	0.00	0.00	0.00	0.00
012-5-6900-80141 Transfers to Fund 141		6,030,000.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:		6,399,000.00	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:		6,399,000.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:		6,399,000.00	0.00	0.00	0.00	0.00



UF Debt Service Fund 012

Budget Details Expenditures

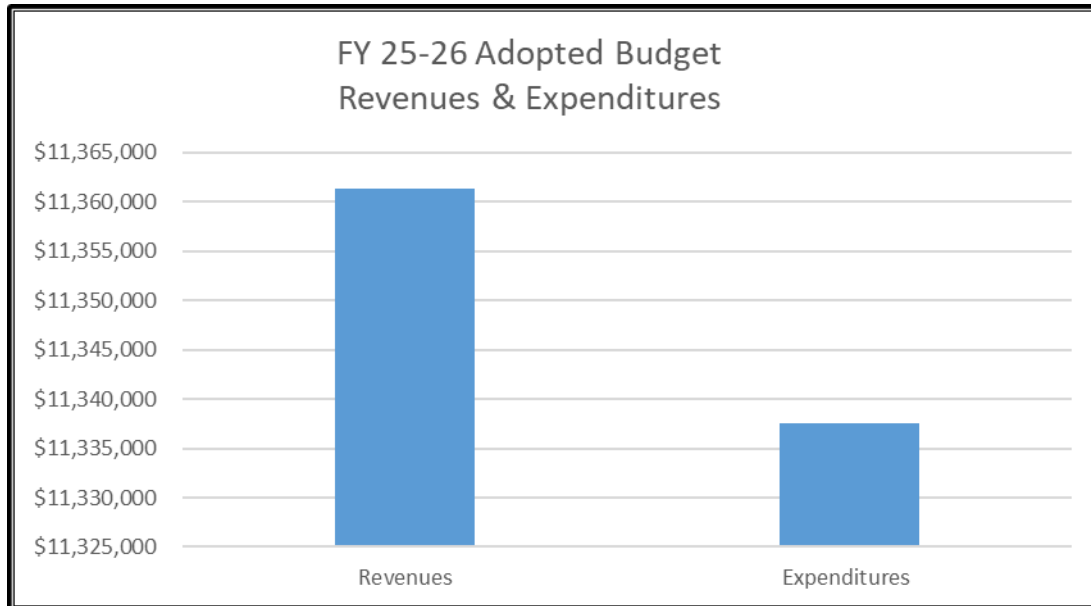
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Department : 700 - Waste Water							
Division: 7002 - South Plant							
Category: 60 - Leases							
012-5-7002-64200	Capital Lease - Principle	0.00	0.00	79,044.38	78,917.28	78,917.28	81,787.22
Budget Notes							
Budget Code	Description						
City Commission	Clarifier Remaining Payments						
	02/18/2026 - \$81,787.22						
	02/18/2027 - \$84,625.25						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Clarifier Lease Principle		0.00	0.00	81,787.22		
012-5-7002-64201	Capital Lease - Interest	13,516.58	10,982.82	8,517.38	8,644.48	8,644.48	5,774.51
Budget Notes							
Budget Code	Description						
City Commission	Clarifier Remaining Payments						
	02/18/2026 - \$5,774.51						
	02/18/2027 - \$2,936.48						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Clarifier Interest Payment		0.00	0.00	5,774.51		
Category: 60 - Leases Total:		13,516.58	10,982.82	87,561.76	87,561.76	87,561.76	87,561.73
Division: 7002 - South Plant Total:		13,516.58	10,982.82	87,561.76	87,561.76	87,561.76	87,561.73
Department : 700 - Waste Water Total:		13,516.58	10,982.82	87,561.76	87,561.76	87,561.76	87,561.73
Expense Total:		6,790,812.18	426,996.54	2,250,544.76	2,250,544.76	2,250,544.76	1,430,893.73



FUND 051 – UTILITY FUND

FUND SUMMARY



FY 25-26 Adopted Budget		
Revenues	\$	11,361,339
Expenditures		11,337,596
Net Revenues over (under) Expenditures	\$	23,743
Fund Balance		
Beginning Fund Balance - (Unaudited)	\$	2,815,662
Budgeted Revenues	\$	11,134,463
Budgeted Transfers In		226,876
Total Budgeted Revenues		11,361,339
Budgeted Expenditures	\$	8,329,583
Budgeted Transfers Out		3,008,013
Total Budgeted Expenditures		11,337,596
Estimated Ending Fund Balance 09/30/26	\$	2,839,405
Minimum Requirements (25% of Operating Expenditures + Transfers Out)		
Total Expenditures (subject to calculation)	\$	11,337,596
Minimum Requirements (25% of Expenditures)	\$	2,834,399
Estimated Ending Fund Balance 09/30/26		2,839,405
Above (Below) Minimum Requirements	\$	5,006
		25.04%



REVENUES AND EXPENDITURES

DEPARTMENT SUMMARY FUND 051

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Revenues						
Fund: 051 - Utility Fund						
000 - Non-Departmental	509,411.76	984,065.77	640,244.39	640,244.39	606,386.55	436,876.00
600 - Water	5,243,313.80	4,985,468.92	6,079,661.00	6,079,661.00	5,463,420.05	5,860,466.00
620 - Utility Billing	92,005.22	7,746.66	0.00	0.00	16.02	0.00
700 - Waste Water	4,847,912.36	4,558,465.34	5,434,305.00	5,434,305.00	4,822,571.52	5,063,997.00
Total Revenues By Department	10,692,643.14	10,535,746.69	12,154,210.39	12,154,210.39	10,892,394.14	11,361,339.00

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Expenditures						
Fund: 051 - Utility Fund						
600 - Water	2,836,628.03	3,006,803.18	3,394,243.30	3,157,577.30	2,928,719.62	3,115,472.00
610 - Ground Maintenance	230,304.66	259,830.97	361,914.00	361,914.00	336,752.60	276,832.00
620 - Utility Billing	801,412.17	788,335.87	856,429.00	857,279.00	841,451.71	699,298.00
690 - Fund Expense/Transfer	4,518,265.53	4,884,385.18	3,950,094.76	4,024,154.76	3,024,154.76	3,008,013.00
700 - Waste Water	2,556,847.08	2,797,280.03	3,813,899.51	3,985,544.15	3,171,190.27	3,308,248.00
800 - Engineering	595,524.48	627,309.61	697,671.00	714,417.61	704,527.01	695,011.00
802 - Facilities Maintenance-UF	135,697.53	181,008.86	219,881.00	203,134.39	201,218.85	234,722.00
820 - Public Works-Capital Improven	168.04	0.00	0.00	0.00	0.00	0.00
Total Expenditures By Department	11,674,847.52	12,544,953.70	13,294,132.57	13,304,021.21	11,208,014.82	11,337,596.00

Revenues Over (Under) Expenditures	(982,204.38)	(2,009,207.01)	(1,139,922.18)	(1,149,810.82)	(315,620.68)	23,743.00



Utility Fund 051

Budget Details Revenues-Division 0000

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 051 - UTILITY FUND							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 750 - Transfers							
051-4-0000-75001	Transfer From Fund 001	92,705.00	121,193.00	114,018.19	114,018.19	114,018.19	129,676.00
Budget Notes							
Budget Code	Description						
City Commission	Transfer Justification						
	The Welder performs services for both UF & GF. Salary is expensed 100% in GF. UF owes 50% of this salary which is why we reduce the amount of transfer that GF sends over to UF.						
	The Engineering Dept provides services for UF & GF. The majority of work allocation is spent on UF related work which justifies only 25% of this division. 100% of salary is budgeted in UF.						
	The PW Admin division performs services for both UF & GF. Salaries are budgeted 100% in GF which is why we reduce the amount of transfer that GF sends over to UF.						
	The Facilities division performs services for both UF & GF. Salaries are budgeted 100% in UF.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-50% offset Pers. Costs Division 3000		199,336.00	0.50	99,668.00		
City Commission	2-50% offset Welder-Division 3030		77,340.00	0.50	38,670.00		
City Commission	3-25% Personnel Costs Division 8000		603,812.00	(0.25)	(150,953.00)		
City Commission	4-50% Personnel Costs Division 8020		234,122.00	(0.50)	(117,061.00)		
051-4-0000-75055	Transfer From Fund 055	0.00	368,093.52	0.00	0.00	0.00	0.00
051-4-0000-75062	Transfer from Fund 062	0.00	45,839.00	0.00	0.00	0.00	0.00
051-4-0000-75066	Transfer From Fund 066	0.00	5,487.49	0.00	0.00	0.00	0.00
051-4-0000-75084	Transfer from Fund 084	0.00	0.00	7,500.00	7,500.00	7,500.00	0.00
051-4-0000-75127	Transfer From Fund 127	0.00	149.76	0.00	0.00	0.00	0.00
051-4-0000-75138	Transfer from Fund 138	172,824.20	98,294.56	269,851.20	269,851.20	269,851.20	97,200.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	HC Ins. Reimb-2 PT (1508) EE @ \$150		2.00	(1,800.00)	(3,600.00)		
City Commission	HC Ins. Reimb-52 FT EE @ \$150/mo		52.00	(1,800.00)	(93,600.00)		
051-4-0000-75203	Transfer from Fund 203	0.00	0.00	4,875.00	4,875.00	4,875.00	0.00
RevCategory: 750 - Transfers Total:		265,529.20	639,057.33	396,244.39	396,244.39	396,244.39	226,876.00
RevCategory: 900 - Interest & Other							
051-4-0000-91000	Sale of City Property	4,829.25	0.00	0.00	0.00	0.00	0.00



Utility Fund 051

Budget Details Revenues-Division 0000

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
051-4-0000-91503	Interest Income	239,052.31	260,050.90	244,000.00	244,000.00	209,220.87	210,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on Revenues from FY 24-25		0.00	0.00	(210,000.00)		
051-4-0000-92000	Auction Revenue	0.00	84,103.31	0.00	0.00	0.00	0.00
051-4-0000-99000	Miscellaneous	1.00	854.23	0.00	0.00	921.29	0.00
RevCategory: 900 - Interest & Other Total:		243,882.56	345,008.44	244,000.00	244,000.00	210,142.16	210,000.00
Division: 0000 - Non-Departmental Total:		509,411.76	984,065.77	640,244.39	640,244.39	606,386.55	436,876.00
Department : 000 - Non-Departmental Total:		509,411.76	984,065.77	640,244.39	640,244.39	606,386.55	436,876.00
Revenue Total:		509,411.76	984,065.77	640,244.39	640,244.39	606,386.55	436,876.00

WATER

DESCRIPTION

The Water Department is comprised of two divisions: Water Construction and Water Production. Both divisions are responsible for delivering water to more than 26,000 residents. This department also recognizes and accepts the responsibility associated with preserving and protecting the water source. In addition, the city supplies potable water to a Naval Air Station Kingsville, two retail public water systems and to Texas A&M University Kingsville.



WATER CONSTRUCTION

This Division provides all functions of the City's water distribution system, including distribution of potable water, water valves, fire hydrants, irrigation systems, water line flushing, meter valve installations and line repairs.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Senior Water Supervisor	1	1	1	1
Sr. Heavy Equip Operator	3	3	3	3
Heavy Equipment Operator	3	3	3	3
Utility Worker	6	6	6	6
Total Full-Time Positions	13	13	13	13
Total Part-Time Positions	0	0	0	0

FY 25-26 DIVISION BUDGETARY INFORMATION – Division 6001

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$831,169.40	\$858,291.74	\$965,587.80	\$897,799.78	\$897,799.78	\$933,579.00
20-Supplies	54,443.34	47,504.91	50,600.00	44,550.41	44,550.41	43,600.00
30-Services	112,175.58	110,519.32	110,367.00	112,976.99	121,894.30	108,279.00
40-Repairs	44,522.01	34,201.90	32,000.00	31,000.00	31,000.00	22,000.00
50-Maintenance	406,075.34	464,587.95	475,000.00	339,341.83	289,341.83	250,000.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	43,385.79	0.00	0.00
86-Budget Amendment Reserve	0.00	0.00	150,000.00	940.00	940.00	150,000.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 6001 Total	\$1,448,385.67	\$1,515,105.82	\$1,783,554.80	\$1,469,994.80	\$1,385,526.32	\$1,507,458.00

WATER PRODUCTION

Water Production provides for the production and source for all water systems in the City of Kingsville and its customers, including project management and maintenance of 7 active water wells, surface water intake from the South Texas Water Authority, 3 elevated storage tanks, 7 ground storage tanks, potable water quality and testing, cross-connection, and backflow control.



AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Water Production Supervisor	1	1	1	1
Water Production Operator	3	3	3	3
Public Maintenance Worker	1	1	1	1
Total Full-Time Positions	5	5	5	5
Total Part-Time Positions	0	0	0	0

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$258,876.79	\$303,519.41	\$367,334.50	\$347,187.10	\$347,187.10	\$362,414.00
20-Supplies	102,474.71	99,860.68	95,183.00	84,975.22	84,975.22	98,040.00
30-Services	935,768.14	967,945.91	1,053,421.00	969,029.41	969,349.41	1,020,060.00
40-Repairs	22,305.60	2,469.53	4,750.00	2,972.28	2,972.28	2,500.00
50-Maintenance	68,817.12	117,901.83	90,000.00	138,709.29	138,709.29	125,000.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	144,709.20	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 6002 Total	\$1,388,242.36	\$1,491,697.36	\$1,610,688.50	\$1,687,582.50	\$1,543,193.30	\$1,608,014.00

DEPARTMENT SUMMARY

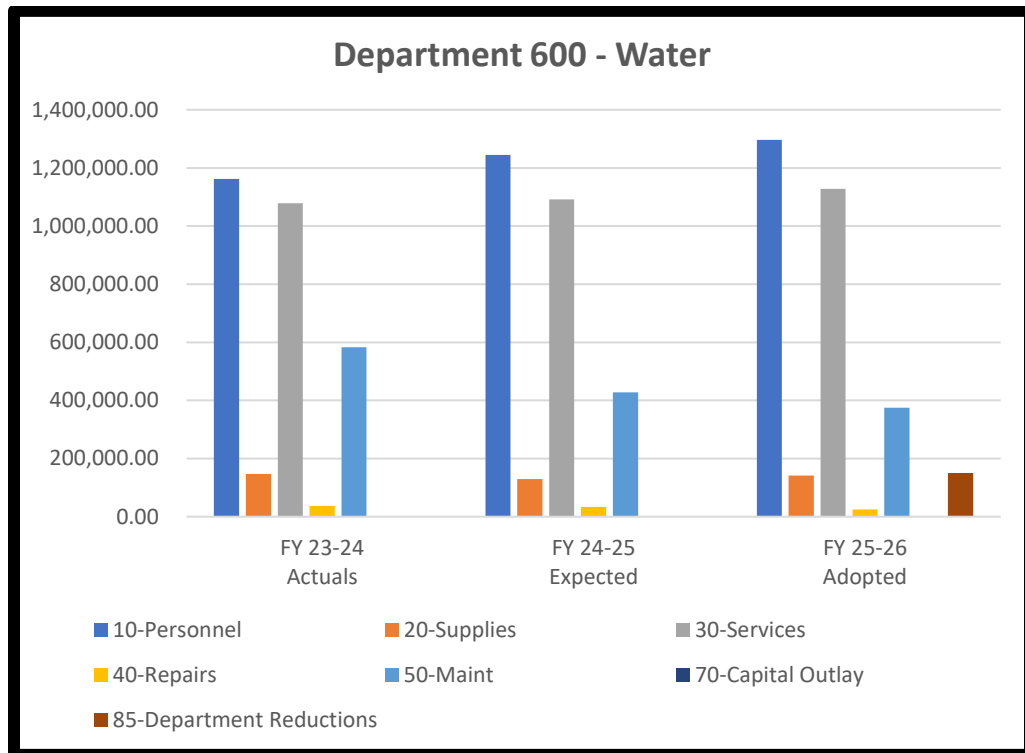
FY 25-26 BUDGETED REVENUES

REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
800 - Utility Services	5,243,313.80	4,985,468.92	6,079,661.00	6,079,661.00	5,463,420.05	5,860,466.00
Dept 600 Revenues Total	\$5,243,313.80	\$4,985,468.92	\$6,079,661.00	\$6,079,661.00	\$5,463,420.05	\$5,860,466.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$1,090,046.19	\$1,161,811.15	\$1,332,922.30	\$1,244,986.88	\$1,244,986.88	\$1,295,993.00
20-Supplies	156,918.05	147,365.59	145,783.00	129,525.63	129,525.63	141,640.00
30-Services	1,047,943.72	1,078,465.23	1,163,788.00	1,082,006.40	1,091,243.71	1,128,339.00
40-Repairs	66,827.61	36,671.43	36,750.00	33,972.28	33,972.28	24,500.00
50-Maintenance	474,892.46	582,489.78	565,000.00	478,051.12	428,051.12	375,000.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	188,094.99	0.00	0.00
86-Budget Amendment Reserve	0.00	0.00	150,000.00	940.00	940.00	150,000.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Department 600 Total	\$2,836,628.03	\$3,006,803.18	\$3,394,243.30	\$3,157,577.30	\$2,928,719.62	\$3,115,472.00
Revenues over (under) Expenditures	\$5,243,313.80	\$4,985,468.92	\$6,079,661.00	\$6,079,661.00	\$5,463,420.05	\$5,860,466.00

FY 25-26 EXPENDITURES COMPARATIVE





Utility Fund 051

Budget Details Revenues-Division 6000

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 051 - UTILITY FUND							
Revenue							
Department : 600 - Water							
Division: 6000 - Water							
RevCategory: 800 - Utility Services							
051-4-6000-81115	Bad Debt Recovery	42,338.33	16,253.06	0.00	0.00	0.00	0.00
051-4-6000-81600	Water Sales	4,972,934.99	4,716,337.90	5,750,000.00	5,750,000.00	5,085,024.58	5,514,459.00
Budget Notes							
Budget Code	Description						
City Commission	Water Rate Study						
	Per Grady's Study the following						
	increases are needed:						
	FY 25-26-8%						
	FY 26-27-5%						
	FY 27-28-4%						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on FY 24-25 revenues		0.00	0.00	(5,107,657.03)		
City Commission	Per Water Study-FY 25-26 8% increase		0.08	(5,085,024.58)	(406,801.97)		
051-4-6000-81701	Late Charge Fee on Water	210,785.48	230,139.99	306,150.00	306,150.00	332,851.77	300,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Avg based - last 3 years (\$773,777.24)		0.00	0.00	(257,926.00)		
City Commission	Increased est. based on FY 24-25 EA		0.00	0.00	(42,074.00)		
051-4-6000-81800	New Customer Tap Fees	15,005.00	18,607.57	21,636.00	21,636.00	42,902.40	43,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Based on Revenues in FY 24-25		0.00	0.00	(43,000.00)		
051-4-6000-83900	Penalty-Returned Checks	2,250.00	4,130.40	1,875.00	1,875.00	2,641.30	3,007.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Avg based - last 3 years (\$9,021.70)		0.00	0.00	(3,007.00)		
RevCategory: 800 - Utility Services Total:		5,243,313.80	4,985,468.92	6,079,661.00	6,079,661.00	5,463,420.05	5,860,466.00
Division: 6000 - Water Total:		5,243,313.80	4,985,468.92	6,079,661.00	6,079,661.00	5,463,420.05	5,860,466.00
Department : 600 - Water Total:		5,243,313.80	4,985,468.92	6,079,661.00	6,079,661.00	5,463,420.05	5,860,466.00
Revenue Total:		5,243,313.80	4,985,468.92	6,079,661.00	6,079,661.00	5,463,420.05	5,860,466.00



Utility Fund 051

Budget Details Expenditures-Division 6001 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 051 - UTILITY FUND							
Expense							
Department : 600 - Water							
Division: 6001 - Water Construction							
Category: 10 - Personnel Services							
051-5-6001-11100	Salaries & Wages	485,141.61	463,753.08	546,091.00	476,399.14	476,399.14	544,368.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Supervisor & (6) Equip Operators		0.00	0.00	329,160.00		
City Commission	2-(6) Utility Workers		0.00	0.00	208,707.20		
City Commission	3-(4)Anniversaries		0.00	0.00	3,913.87		
City Commission	4-FY 25-26 YE 11 day accrual		11.00	1,488.41	16,372.51		
City Commission	5-Less PY accrual		0.00	0.00	(13,785.58)		
051-5-6001-11200	Overtime	93,457.43	102,367.66	58,591.00	95,445.46	95,445.46	58,662.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	58,591.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	160.96	1,770.56		
City Commission	3-Less PY accrual		0.00	0.00	(1,699.56)		
051-5-6001-11301	Longevity - Non Civil Service	3,664.32	3,052.85	4,560.00	2,882.36	2,882.36	4,372.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-72 Years of Service		72.00	60.00	4,320.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	11.87	130.57		
City Commission	3-Less PY accrual		0.00	0.00	(78.57)		
051-5-6001-11400	Retirement - TMRS	41,408.64	51,999.86	56,357.80	52,065.30	52,065.30	59,974.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		151,173.02	0.09	14,119.56		
City Commission	2-9 Months Total Salaries @ 9.56%		453,519.05	0.10	43,356.42		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	157.90	1,736.90		
City Commission	4-Less PY accrual		0.00	0.00	(1,506.88)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	2,268.00		
051-5-6001-11500	FICA	36,619.60	41,405.34	46,866.00	42,156.14	42,156.14	46,485.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		604,692.07	0.08	46,258.94		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	127.09	1,397.99		
City Commission	3-Less PY accrual		0.00	0.00	(1,171.93)		
051-5-6001-11600	Group Health Insurance	159,343.39	177,810.11	232,745.00	209,119.95	209,119.95	199,428.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) PPO Plan		0.00	0.00	9,040.68		
City Commission	1-(9) EPO Plans		0.00	0.00	157,398.72		
City Commission	2-(3) HMO Plans		0.00	0.00	32,988.60		
051-5-6001-11700	Workers' Compensation	8,584.23	15,491.62	17,496.00	17,231.45	17,231.45	17,416.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(13) WC Code 7520		6,046.92	4.50	27,211.14		
City Commission	2-Less Fund Discount		27,211.14	(0.20)	(5,442.23)		
City Commission	3-Less Experience Modifier		21,768.91	(0.20)	(4,353.78)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.87		



Utility Fund 051

Budget Details Expenditures-Division 6001 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-6001-11800 Unemployment Compensation	120.12	1,411.41	1,602.00	1,440.58	1,440.58	1,586.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		13.00	122.00	1,586.00		
051-5-6001-12200 Certification Pay	1,970.74	18.45	0.00	0.00	0.00	0.00
051-5-6001-12300 Life Insurance	859.32	981.36	1,279.00	1,059.40	1,059.40	1,288.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		2.00	108.00	216.00		
City Commission		496,000.00	0.00	1,071.36		
City Commission		0.00	0.00	0.64		
Category: 10 - Personnel Services Total:	831,169.40	858,291.74	965,587.80	897,799.78	897,799.78	933,579.00
Category: 20 - Supplies						
051-5-6001-21100 Supplies	4,850.47	4,412.61	4,000.00	3,349.43	3,349.43	4,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	4,000.00	4,000.00		
051-5-6001-21200 Uniforms & Personal Wear	744.32	1,458.72	1,000.00	1,164.70	1,164.70	1,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		5.00	75.00	375.00		
City Commission		1.00	625.00	625.00		
051-5-6001-21400 Chemicals	277.47	34.95	700.00	700.00	700.00	500.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(200.00)		
City Commission		1.00	700.00	700.00		
051-5-6001-21500 Motor Gas & Oil	36,378.56	31,258.72	34,800.00	26,593.77	26,593.77	28,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(4,400.00)		
City Commission		12.00	2,600.00	31,200.00		
City Commission		12.00	100.00	1,200.00		
051-5-6001-21700 Minor Eq/Furniture	12,192.52	10,256.09	10,000.00	12,642.51	12,642.51	10,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		3.00	352.00	1,056.00		
City Commission		3.00	500.00	1,500.00		
City Commission		2.00	1,734.00	3,468.00		
City Commission		1.00	2,976.00	2,976.00		
City Commission		1.00	1,000.00	1,000.00		
051-5-6001-22400 Medical Supplies	0.00	83.82	100.00	100.00	100.00	100.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		10.00	10.00	100.00		
Category: 20 - Supplies Total:	54,443.34	47,504.91	50,600.00	44,550.41	44,550.41	43,600.00



Utility Fund 051

Budget Details Expenditures-Division 6001 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 30 - Services							
051-5-6001-31100	Communications	2,346.90	2,472.90	2,484.00	2,473.80	2,473.80	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(2,475.00)		
City Commission	Verizon Services		12.00	206.25	2,475.00		
051-5-6001-31400	Professional Services	24,464.00	4,405.39	5,000.00	6,225.20	15,142.51	5,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Emergency Repair For RCCP		1.00	5,000.00	5,000.00		
051-5-6001-31425	Prof. Services-GPS	2,496.00	2,496.00	2,496.00	2,704.00	2,704.00	2,496.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Network Fleet GPS		12.00	208.00	2,496.00		
051-5-6001-31470	Prof Svcs - Audit Services	12,122.60	13,186.00	13,186.00	13,186.00	13,186.00	13,186.00
051-5-6001-31500	Printing & Publishing	203.64	161.89	300.00	300.00	300.00	300.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Business Cards		1.00	88.00	88.00		
City Commission	Door Hangers		1.00	212.00	212.00		
051-5-6001-31600	Training & Travel	1,936.00	450.00	3,550.00	3,550.00	3,550.00	3,550.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	License Certification Renewal		1.00	440.00	440.00		
City Commission	License Certification Training		1.00	1,500.00	1,500.00		
City Commission	Regional Water Conference		1.00	690.00	690.00		
City Commission	TCEQ Conference		1.00	920.00	920.00		
051-5-6001-31700	Memberships & Dues	145.00	75.00	500.00	500.00	500.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	355.00		
City Commission	TWUA Membership		1.00	75.00	75.00		
City Commission	WEAT Membership		1.00	70.00	70.00		
051-5-6001-31800	Equipment Rent	922.56	5,392.25	1,500.00	2,898.00	2,898.00	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Backhoe/Specialty Equipment		1.00	1,500.00	1,500.00		
051-5-6001-31900	Catering	155.76	283.35	300.00	300.00	300.00	300.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Food & Drinks		1.00	300.00	300.00		
051-5-6001-32400	Laundry	5,403.97	5,597.37	6,000.00	4,913.38	4,913.38	5,520.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Uniform Service		12.00	460.00	5,520.00		



Utility Fund 051

Budget Details Expenditures-Division 6001 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-6001-33501 Insurance-Property/Liability	61,979.15	75,999.17	75,051.00	75,926.61	75,926.61	75,927.00
Budget Detail						
Budget Code						
City Commission						
City Commission						
Category: 30 - Services Total:	112,175.58	110,519.32	110,367.00	112,976.99	121,894.30	108,279.00
Category: 40 - Repairs						
051-5-6001-41100 Vehicle Maintenance	42,539.96	30,833.98	30,000.00	30,000.00	30,000.00	20,000.00
Budget Detail						
Budget Code						
City Commission						
City Commission						
Category: 40 - Repairs Total:	44,522.01	34,201.90	32,000.00	31,000.00	31,000.00	22,000.00
Category: 50 - Maintenance						
051-5-6001-54100 Water Line	406,075.34	464,587.95	475,000.00	289,341.83	289,341.83	250,000.00
Budget Detail						
Budget Code						
City Commission						
City Commission						
City Commission						
Category: 50 - Maintenance Total:	406,075.34	464,587.95	475,000.00	339,341.83	289,341.83	250,000.00
Category: 85 - Department Reductions						
051-5-6001-85000 Department Year End Reduction	0.00	0.00	0.00	43,385.79	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	43,385.79	0.00	0.00
Category: 86 - Budget Amendment Reserve						
051-5-6001-86000 Budget Amendment Reserve	0.00	0.00	150,000.00	940.00	940.00	150,000.00
Category: 86 - Budget Amendment Reserve Total:	0.00	0.00	150,000.00	940.00	940.00	150,000.00
Division: 6001 - Water Construction Total:	1,448,385.67	1,515,105.82	1,783,554.80	1,469,994.80	1,385,526.32	1,507,458.00
Department : 600 - Water Total:	1,448,385.67	1,515,105.82	1,783,554.80	1,469,994.80	1,385,526.32	1,507,458.00
Expense Total:	1,448,385.67	1,515,105.82	1,783,554.80	1,469,994.80	1,385,526.32	1,507,458.00



Utility Fund 051

Budget Details Expenditures-Division 6002 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 051 - UTILITY FUND							
Expense							
Department : 600 - Water							
Division: 6002 - Water Production							
Category: 10 - Personnel Services							
051-5-6002-11100	Salaries & Wages	172,301.45	200,543.33	235,780.00	224,182.04	224,182.04	233,708.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) WP Operators		0.00	0.00	121,929.60		
City Commission	2-Supervisor & Maint Worker		0.00	0.00	108,804.80		
City Commission	3-(2) Anniversary Increases		0.00	0.00	2,267.20		
City Commission	4-FY 25-26 YE 11 day accrual		11.00	640.39	7,044.29		
City Commission	5-Less PY accrual		0.00	0.00	(6,337.89)		
051-5-6002-11200	Overtime	12,055.24	16,741.70	10,710.00	14,573.03	14,573.03	16,734.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	10,710.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	29.42	323.62		
City Commission	3-Less PY accrual		0.00	0.00	(299.62)		
City Commission	4-FY 25-26 Perm Overtime Increase		0.00	0.00	6,000.00		
051-5-6002-11301	Longevity - Non Civil Service	3,124.75	2,400.22	2,100.00	1,892.83	1,892.83	2,176.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-36 Years of Service		36.00	60.00	2,160.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	5.93	65.23		
City Commission	3-Less PY accrual		0.00	0.00	(49.23)		
051-5-6002-11400	Retirement - TMRS	15,546.91	19,850.89	22,805.50	21,525.53	21,525.53	24,363.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		61,467.90	0.09	5,741.10		
City Commission	2-9 Months Total Salaries @ 9.56%		184,403.70	0.10	17,628.99		
City Commission	3-FY 24-26 YE 11 day accrual		11.00	64.20	706.20		
City Commission	4-Less PY accrual		0.00	0.00	(635.29)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	922.00		
051-5-6002-11500	FICA	14,049.49	16,273.12	19,013.00	18,128.96	18,128.96	18,872.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		245,871.60	0.08	18,809.18		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	51.67	568.37		
City Commission	3-Less PY accrual		0.00	0.00	(505.55)		
051-5-6002-11600	Group Health Insurance	36,929.72	40,582.74	68,785.00	58,824.53	58,824.53	58,393.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) EPO Plans		0.00	0.00	34,445.00		
City Commission	2-(2) HMO Plans		0.00	0.00	23,948.00		
051-5-6002-11700	Workers' Compensation	3,363.35	6,138.63	7,080.00	6,951.93	6,951.93	7,082.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(5) WC Code 7520		2,458.72	4.50	11,064.24		
City Commission	2-Less Fund Discount		11,064.24	(0.20)	(2,212.85)		
City Commission	3-Less Experience Modifier		8,851.39	(0.20)	(1,770.28)		
City Commission	Whole Dollar Rounding		0.00	0.00	0.89		



Utility Fund 051

Budget Details Expenditures-Division 6002 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-6002-11800 Unemployment Compensation	36.22	622.15	585.00	695.70	695.70	610.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		5.00	122.00	610.00		
051-5-6002-12200 Certification Pay	1,140.62	8.07	0.00	0.00	0.00	0.00
051-5-6002-12300 Life Insurance	329.04	358.56	476.00	412.55	412.55	476.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	108.00	108.00		
City Commission		170,000.00	0.00	367.20		
City Commission		0.00	0.00	0.80		
Category: 10 - Personnel Services Total:	258,876.79	303,519.41	367,334.50	347,187.10	347,187.10	362,414.00
Category: 20 - Supplies						
051-5-6002-21100 Supplies	696.51	936.36	2,015.00	1,167.87	1,167.87	1,500.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	1,500.00	1,500.00		
051-5-6002-21200 Uniforms & Personal Wear	77.96	103.79	900.00	400.00	400.00	500.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		2.00	75.00	150.00		
City Commission		1.00	100.00	100.00		
City Commission		1.00	250.00	250.00		
051-5-6002-21400 Chemicals	80,552.64	79,617.61	70,000.00	70,042.95	70,042.95	80,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	75,000.00	75,000.00		
City Commission		0.00	0.00	5,000.00		
051-5-6002-21500 Motor Gas & Oil	13,954.76	14,015.78	13,500.00	10,683.19	10,683.19	11,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(2,500.00)		
City Commission		12.00	1,035.00	12,420.00		
City Commission		12.00	90.00	1,080.00		
051-5-6002-21700 Minor Eq/Furniture	7,192.84	5,159.20	8,728.00	2,641.21	2,641.21	5,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	1,400.00	1,400.00		
City Commission		0.00	0.00	(3,000.00)		
City Commission		1.00	2,000.00	2,000.00		
City Commission		2.00	2,150.00	4,300.00		
City Commission		1.00	300.00	300.00		
051-5-6002-22400 Medical Supplies	0.00	27.94	40.00	40.00	40.00	40.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	40.00	40.00		
Category: 20 - Supplies Total:	102,474.71	99,860.68	95,183.00	84,975.22	84,975.22	98,040.00



Utility Fund 051

Budget Details Expenditures-Division 6002 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 30 - Services							
051-5-6002-31100	Communications	2,018.58	2,038.30	2,112.00	1,862.20	1,862.20	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(2,112.00)		
City Commission	Verizon Phone Service		12.00	139.50	1,674.00		
City Commission	Vested Phone Service		0.00	0.00	438.00		
051-5-6002-31300	Postage & Freight	2,529.58	3,158.61	2,500.00	3,044.96	3,044.96	2,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Water Samples & Quality Reports		1.00	2,500.00	2,500.00		
051-5-6002-31400	Professional Services	69,689.91	73,417.78	114,000.00	50,494.82	50,814.82	85,000.00
Budget Notes							
Budget Code	Description						
City Commission	PFAS/UCMR						
	Samples not required this year						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Bacteriological Samples		1.00	20,000.00	20,000.00		
City Commission	Budget Reduction		0.00	0.00	(29,000.00)		
City Commission	Generator Maintenance		1.00	34,000.00	34,000.00		
City Commission	Lead & Copper Samples		1.00	10,000.00	10,000.00		
City Commission	Tank Inspection & Cleaning		1.00	30,000.00	30,000.00		
City Commission	TCEQ Samples		1.00	20,000.00	20,000.00		
051-5-6002-31425	Prof. Services-GPS	960.00	960.00	960.00	1,040.00	1,040.00	960.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS Units		12.00	80.00	960.00		
051-5-6002-31470	Prof Svcs - Audit Services	12,759.48	13,852.00	13,852.00	13,852.00	13,852.00	13,852.00
051-5-6002-31500	Printing & Publishing	2,609.14	2,912.78	3,000.00	3,000.00	3,000.00	3,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Water Quality Reports/Public Notices		1.00	3,000.00	3,000.00		
051-5-6002-31600	Training & Travel	2,028.43	450.00	4,000.00	2,000.00	2,000.00	2,900.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Employee Certification Training		1.00	1,225.00	1,225.00		
City Commission	Regional Water Conference		1.00	500.00	500.00		
City Commission	State of the City Luncheon		1.00	75.00	75.00		
City Commission	Texas Water Conference		1.00	1,100.00	1,100.00		
051-5-6002-31700	Memberships & Dues	468.00	322.94	800.00	800.00	800.00	800.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TWUA, AWWA & WEAT		1.00	800.00	800.00		
051-5-6002-32100	State Fees	25,521.65	25,521.65	27,918.00	27,918.00	27,918.00	27,918.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TCEQ Annual Water System Fee		1.00	27,918.00	27,918.00		



Utility Fund 051

Budget Details Expenditures-Division 6002 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
051-5-6002-32300	Utilities	305,466.78	364,400.76	384,000.00	363,929.85	363,929.85	372,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GEXA-Electric		12.00	31,000.00	372,000.00		
051-5-6002-32400	Laundry	1,459.38	1,378.94	1,750.00	1,339.22	1,339.22	1,380.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Laundry Uniform Service		12.00	115.00	1,380.00		
051-5-6002-33501	Insurance-Property/Liability	65,163.36	79,532.15	78,529.00	79,748.36	79,748.36	79,750.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TML Risk Pool		12.00	2,620.50	31,446.00		
City Commission	Windstorm - 19.81% Allocation		0.00	0.00	48,304.00		
051-5-6002-34301	Other Services-STWA	445,093.85	400,000.00	420,000.00	420,000.00	420,000.00	430,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget-STWA Surface Water CT		1.00	420,000.00	420,000.00		
City Commission	FY 25-26 Annual Contract Increase		0.00	0.00	10,000.00		
Category: 30 - Services Total:		935,768.14	967,945.91	1,053,421.00	969,029.41	969,349.41	1,020,060.00
Category: 40 - Repairs							
051-5-6002-41100	Vehicle Maintenance	3,884.91	2,072.51	3,750.00	1,972.28	1,972.28	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(2,250.00)		
City Commission	Vehicle maintenance		1.00	3,750.00	3,750.00		
051-5-6002-41400	Equipment Maintenance	18,420.69	397.02	1,000.00	1,000.00	1,000.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Pump & Mower Repairs		1.00	1,000.00	1,000.00		
Category: 40 - Repairs Total:		22,305.60	2,469.53	4,750.00	2,972.28	2,972.28	2,500.00
Category: 50 - Maintenance							
051-5-6002-54300	Utility Plant	68,817.12	117,901.83	90,000.00	138,709.29	138,709.29	125,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Increase per ICM due to trend		0.00	0.00	35,000.00		
City Commission	125 Hp Well Pump		1.00	25,000.00	25,000.00		
City Commission	Water Well Maintenance		1.00	65,000.00	65,000.00		
Category: 50 - Maintenance Total:		68,817.12	117,901.83	90,000.00	138,709.29	138,709.29	125,000.00
Category: 85 - Department Reductions							
051-5-6002-85000	Department Year End Reduction	0.00	0.00	0.00	144,709.20	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	144,709.20	0.00	0.00
Division: 6002 - Water Production Total:		1,388,242.36	1,491,697.36	1,610,688.50	1,687,582.50	1,543,193.30	1,608,014.00
Department : 600 - Water Total:		2,836,628.03	3,006,803.18	3,394,243.30	3,157,577.30	2,928,719.62	3,115,472.00
Expense Total:		2,836,628.03	3,006,803.18	3,394,243.30	3,157,577.30	2,928,719.62	3,115,472.00



GROUND MAINTENANCE

DESCRIPTION

The Ground Maintenance Department provides for the operations and maintenance of the city's storm water drainage system including storm inlets, storm sewer pipes, culverts, driveways, drainage ditch maintenance and construction, mowing rights of way, curb and gutter maintenance, low water crossing barricades, and construction technical support.



AUTHORIZED POSITIONS

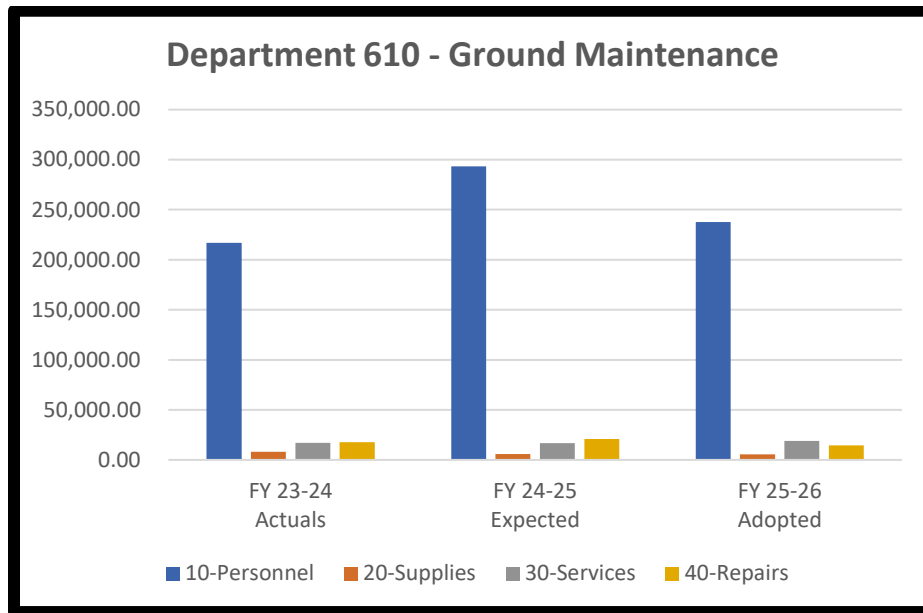
AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Public Maintenance Worker	3	3	3	3
Heavy Equipment Operator	1	1	2	1
Total Full-Time Positions	4	4	5	4
Total Part-Time Positions	0	0	0	0

DEPARTMENT SUMMARY

FY 25-26 DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$191,743.85	\$216,887.00	\$306,387.00	\$293,406.40	\$293,406.40	\$237,833.00
20-Supplies	7,807.11	8,148.91	10,235.00	5,710.26	5,710.26	5,660.00
30-Services	17,526.24	17,173.17	27,792.00	16,738.31	16,738.31	18,839.00
40-Repairs	13,227.46	17,621.89	17,500.00	20,897.63	20,897.63	14,500.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	25,161.40	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 6101 Total	\$230,304.66	\$259,830.97	\$361,914.00	\$361,914.00	\$336,752.60	\$276,832.00

FY 25-26 EXPENDITURES COMPARATIVE





Utility Fund 051

Budget Details Expenditures-Division 6101 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 051 - UTILITY FUND							
Expense							
Department : 610 - Ground Maintenance							
Division: 6101 - Ground Maintenance							
Category: 10 - Personnel Services							
051-5-6101-11100	Salaries & Wages	112,053.53	126,595.89	184,517.00	175,184.47	175,184.47	145,344.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Equip Oper & (3) Maint Workers		0.00	0.00	142,958.40		
City Commission	2-Anniversary Increases		0.00	0.00	1,934.40		
City Commission	3-FY 25-26 YE 11 day accrual		0.00	0.00	4,378.63		
City Commission	4-Less PY accrual		0.00	0.00	(3,927.43)		
051-5-6101-11200	Overtime	9,513.41	7,416.25	5,000.00	15,949.74	15,949.74	5,027.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	5,000.00		
City Commission	2-FY 24-25 YE 11 day accrual		0.00	0.00	151.10		
City Commission	3-Less PY accrual		0.00	0.00	(124.10)		
051-5-6101-11301	Longevity - Non Civil Service	431.38	497.91	1,020.00	681.78	681.78	911.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-15 Years of Service		15.00	60.00	900.00		
City Commission	2-FY 24-25 YE 11 day accrual		0.00	0.00	27.20		
City Commission	3-Less PY accrual		0.00	0.00	(16.20)		
051-5-6101-11400	Retirement- TMRS	10,118.92	12,773.44	17,624.00	14,178.58	14,178.58	14,940.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		37,698.00	0.09	3,520.99		
City Commission	2-9 Months Total Salaries @ 9.56%		113,094.00	0.10	10,811.79		
City Commission	3-FY 24-25 YE 11 day accrual		0.00	0.00	433.14		
City Commission	4-Less PY accrual		0.00	0.00	(390.92)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	565.00		
051-5-6101-11500	FICA	8,871.21	10,179.61	14,662.00	13,650.69	13,650.69	11,580.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-FY 24-25 YE 11 day accrual		0.00	0.00	348.61		
City Commission	2-Less PY accrual		0.00	0.00	(304.20)		
City Commission	Total Salaries @ 7.65%		150,792.00	0.08	11,535.59		
051-5-6101-11600	Group Health Insurance	48,379.75	54,590.21	76,265.00	67,034.87	67,034.87	54,867.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(2) EPO Plans		0.00	0.00	30,919.08		
City Commission	(2) HMO Plans		0.00	0.00	23,947.92		
051-5-6101-11700	Workers' Compensation	2,098.41	3,945.17	6,274.00	5,850.41	5,850.41	4,343.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(4) WC Code 7520		1,507.92	4.50	6,785.64		
City Commission	2-Less Fund Discount		6,785.64	(0.20)	(1,357.13)		
City Commission	3-Less Experience Modifier		5,428.51	(0.20)	(1,085.70)		
City Commission	4-Whole Dollar Rounding		0.00	0.00	0.19		



Utility Fund 051

Budget Details Expenditures-Division 6101 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-6101-11800 Unemployment Compensation	41.62	612.58	610.00	494.98	494.98	488.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		4.00	122.00	488.00		
051-5-6101-12300 Life Insurance	235.62	275.94	415.00	380.88	380.88	333.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		154,000.00	0.00	332.64		
City Commission		0.00	0.00	0.36		
Category: 10 - Personnel Services Total:	191,743.85	216,887.00	306,387.00	293,406.40	293,406.40	237,833.00
Category: 20 - Supplies						
051-5-6101-21100 Supplies	805.42	1,256.08	2,000.00	979.65	979.65	800.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(1,200.00)		
City Commission		1.00	2,000.00	2,000.00		
051-5-6101-21200 Uniforms & Personal Wear	239.94	275.76	575.00	185.15	185.15	300.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	75.00	75.00		
City Commission		1.00	100.00	100.00		
City Commission		0.00	0.00	(275.00)		
City Commission		1.00	400.00	400.00		
051-5-6101-21500 Motor Gas & Oil	6,647.38	5,670.99	6,600.00	4,225.46	4,225.46	4,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(2,600.00)		
City Commission		12.00	400.00	4,800.00		
City Commission		12.00	150.00	1,800.00		
051-5-6101-21700 Minor Eq/Furniture	114.37	904.17	1,000.00	260.00	260.00	500.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(500.00)		
City Commission		1.00	1,000.00	1,000.00		
051-5-6101-22400 Medical Supplies	0.00	41.91	60.00	60.00	60.00	60.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	60.00	60.00		
Category: 20 - Supplies Total:	7,807.11	8,148.91	10,235.00	5,710.26	5,710.26	5,660.00
Category: 30 - Services						
051-5-6101-31400 Professional Services	0.00	338.31	2,000.00	0.00	0.00	2,000.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	2,000.00	2,000.00		
051-5-6101-31470 Prof Svcs - Audit Services	1,894.92	1,984.00	1,984.00	1,950.00	1,950.00	1,984.00
051-5-6101-31800 Equipment Rent	3,950.59	0.00	9,000.00	0.00	0.00	0.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(6,000.00)		
City Commission		1.00	6,000.00	6,000.00		



Utility Fund 051

Budget Details Expenditures-Division 6101
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

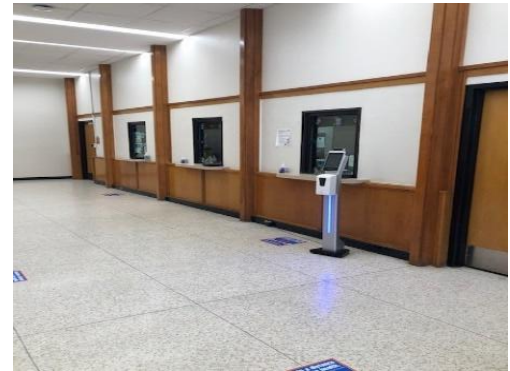
		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-6101-31900	Catering	55.96	0.00	0.00	0.00	0.00	0.00
051-5-6101-32400	Laundry	1,558.25	1,361.30	1,500.00	1,325.00	1,325.00	1,380.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Laundry Uniform Services		12.00	115.00	1,380.00		
051-5-6101-33501	Insurance-Property/Liability	10,066.52	13,489.56	13,308.00	13,463.31	13,463.31	13,475.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TML Risk Pool		12.00	444.25	5,331.00		
City Commission	Windstorm - 3.36% Allocation		0.00	0.00	8,144.00		
Category: 30 - Services Total:		17,526.24	17,173.17	27,792.00	16,738.31	16,738.31	18,839.00
Category: 40 - Repairs							
051-5-6101-41100	Vehicle Maintenance	9,644.10	15,175.85	15,000.00	19,468.53	19,468.53	12,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(3,000.00)		
City Commission	Street Sweeper/Mower Repairs		1.00	15,000.00	15,000.00		
051-5-6101-41400	Equipment Maintenance	3,583.36	2,446.04	2,500.00	1,429.10	1,429.10	2,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Shredders & Small Engine Repairs		1.00	2,500.00	2,500.00		
Category: 40 - Repairs Total:		13,227.46	17,621.89	17,500.00	20,897.63	20,897.63	14,500.00
Category: 85 - Department Reductions							
051-5-6101-85000	Department Year End Reduction	0.00	0.00	0.00	25,161.40	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	25,161.40	0.00	0.00
Division: 6101 - Ground Maintenance Total:		230,304.66	259,830.97	361,914.00	361,914.00	336,752.60	276,832.00
Department : 610 - Ground Maintenance Total:		230,304.66	259,830.97	361,914.00	361,914.00	336,752.60	276,832.00
Expense Total:		230,304.66	259,830.97	361,914.00	361,914.00	336,752.60	276,832.00



UTILITY BILLING

DESCRIPTION

The Utility Billing Department is comprised of two sections Collections and Meter Readers under one division and department.



UTILITY BILLING

Collections is responsible for the monthly utility billing of all City of Kingsville customers. In addition to sending out utility bills, the department also sends, landfill, demolition, and bulk water billings. The department handles the posting of payments for utility bills, EMS payments, Hotel/Motel Sales tax payments, EFT (Electronic Fund Transfer) payments, landfill/bulk water payments, and any other miscellaneous City payments.

Meter Readers are responsible for reading the meters of almost 8,000 utility customers. The 8,000 customers are split into 4 cycles and each cycle is read once a month. The reads are exported into the Utility billing system for timely billing to citizens. The Meter Reader Division is responsible for all meter and meter endpoint maintenance, completion of all service orders for new service, disconnect service, check for leaks, and any re-reads for billing purposes.

AUTHORIZED POSITIONS

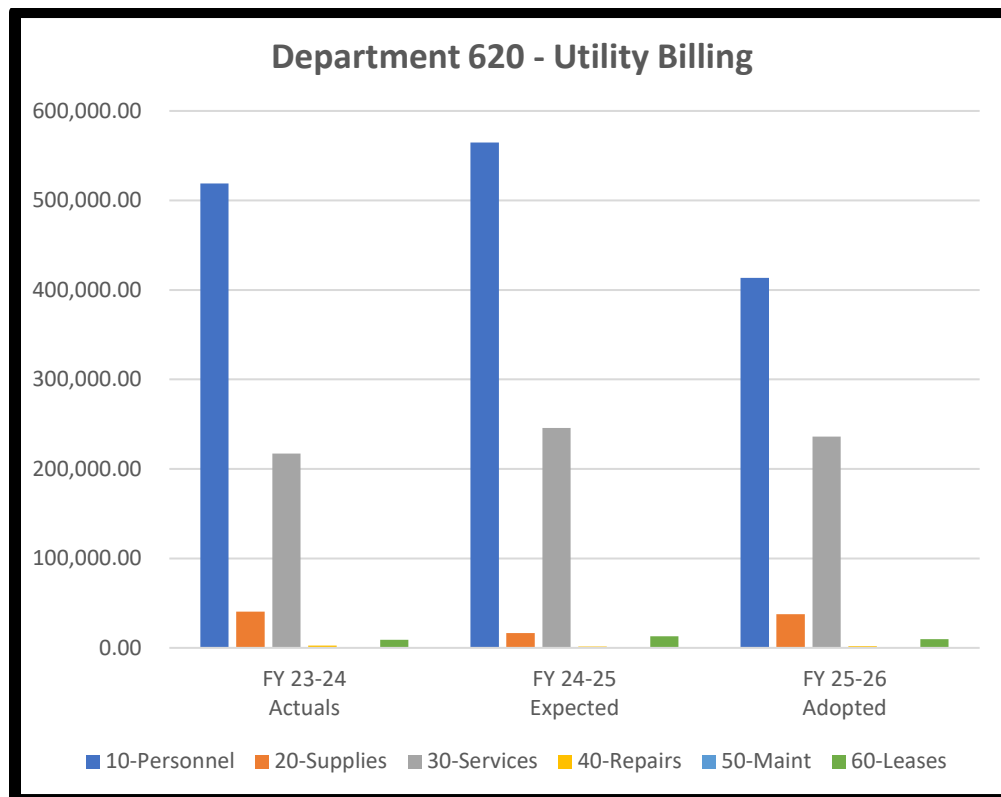
AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Collections Supervisor	1	1	1	1
Customer Billing Specialist	0	0	0	0
Customer Billing Specialist I	1	1	1	0
Customer Billing Specialist II	1	1	1	1
Customer Billin & Service Representative II	3	3	3	3
Meter Reader Foreman	1	1	1	0
Meter Reader Technician	1	1	1	1
Total Full-Time Positions	8	8	8	6
Total Part-Time Positions	0	0	0	0

DEPARTMENT SUMMARY

FY 25-26 DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$443,375.34	\$519,117.77	\$572,404.00	\$564,759.89	\$564,759.89	\$413,586.00
20-Supplies	46,335.84	40,588.78	39,390.00	16,414.87	16,414.87	37,780.00
30-Services	298,347.48	217,020.51	230,377.00	245,639.31	245,639.31	236,094.00
40-Repairs	3,303.59	2,494.91	3,750.00	1,626.27	1,626.27	2,000.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	10,049.92	9,113.90	10,508.00	13,011.37	13,011.37	9,838.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	15,827.29	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 6201 Total	\$801,412.17	\$788,335.87	\$856,429.00	\$857,279.00	\$841,451.71	\$699,298.00

FY 25-26 EXPENDITURES COMPARATIVE





Utility Fund 051

Budget Details Revenues-Division 6201

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 051 - UTILITY FUND

Revenue

Department : 620 - Utility Billing

Division: 6201 - Collections

RevCategory: 900 - Interest & Other

[051-4-6201-91300](#) Credit Card Fee Revenue-Utility

[051-4-6201-91301](#) Service Fee Revenue - Utility

RevCategory: 900 - Interest & Other Total:

Division: 6201 - Collections Total:

Department : 620 - Utility Billing Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
92,080.22	7,746.66	0.00	0.00	16.02	0.00
(75.00)	0.00	0.00	0.00	0.00	0.00
92,005.22	7,746.66	0.00	0.00	16.02	0.00
92,005.22	7,746.66	0.00	0.00	16.02	0.00
92,005.22	7,746.66	0.00	0.00	16.02	0.00
92,005.22	7,746.66	0.00	0.00	16.02	0.00



Utility Fund 051

Budget Details Expenditures-Division 6201 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 051 - UTILITY FUND							
Expense							
Department : 620 - Utility Billing							
Division: 6201 - Collections							
Category: 10 - Personnel Services							
051-5-6201-11100	Salaries & Wages	284,013.06	325,766.06	348,586.00	336,709.65	336,709.65	258,259.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Supervisor-Billing Spec.-Meter Tech		0.00	0.00	141,211.20		
City Commission	2-(3) Cust Billing & Serv Reps		0.00	0.00	112,881.60		
City Commission	3-(2) Anniversary Increases		0.00	0.00	2,899.87		
City Commission	4-FY 25-26 YE 11 day accrual		11.00	706.02	7,766.22		
City Commission	5-Less PY accrual		0.00	0.00	(6,499.89)		
051-5-6201-11200	Overtime	1,597.14	1,753.89	1,227.00	1,074.71	1,074.71	1,258.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	1,227.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	3.37	37.07		
City Commission	3-Less PY accrual		0.00	0.00	(6.07)		
051-5-6201-11301	Longevity - Non Civil Service	4,657.01	4,561.93	5,160.00	4,722.61	4,722.61	3,260.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-54 Years of Service		54.00	60.00	3,240.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	10.64	117.04		
City Commission	3-Less PY accrual		0.00	0.00	(97.04)		
051-5-6201-11400	Retirement - TMRS	24,051.05	30,234.08	32,826.00	32,139.19	32,139.19	25,883.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		65,364.92	0.09	6,105.08		
City Commission	2-9 Months Total Salaries @ 9.56%		196,094.75	0.10	18,746.66		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	68.27	750.97		
City Commission	4-Less PY accrual		0.00	0.00	(699.71)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	980.00		
051-5-6201-11500	FICA	20,683.72	23,562.43	27,320.00	24,919.78	24,919.78	20,006.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		261,459.67	0.08	20,001.66		
City Commission	2-FY 25-26 YE119 day accrual		11.00	54.95	604.45		
City Commission	3-Less PY accrual		0.00	0.00	(600.11)		
051-5-6201-11600	Group Health Insurance	105,929.18	128,366.60	152,154.00	159,738.57	159,738.57	101,979.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) PPO Plans		0.00	0.00	16,363.56		
City Commission	1-(4) EPO Plans		0.00	0.00	85,615.44		
051-5-6201-11700	Workers' Compensation	1,762.56	3,143.56	3,477.00	3,744.67	3,744.67	1,673.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(5) WC Code 8810		2,237.78	0.41	917.49		
City Commission	2-(1) WC Code 7520		376.81	4.50	1,695.64		
City Commission	2-Less Fund Discount		2,613.13	(0.20)	(522.63)		
City Commission	3-Less Experience Modifier		2,090.50	(0.20)	(418.10)		
City Commission	Whole Dollar Rounding		0.00	0.00	0.60		



Utility Fund 051

Budget Details Expenditures-Division 6201 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-6201-11800	Unemployment Compensation	78.44	1,055.48	936.00	1,007.99	1,007.99	732.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(6) Employees @ \$122		6.00	122.00	732.00		
051-5-6201-12300	Life Insurance	603.18	673.74	718.00	702.72	702.72	536.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) Max Coverage		1.00	108.00	108.00		
City Commission	2-Base Coverage		198,000.00	0.00	427.68		
City Commission	Whole Dollar Rounding		0.00	0.00	0.32		
Category: 10 - Personnel Services Total:		443,375.34	519,117.77	572,404.00	564,759.89	564,759.89	413,586.00
Category: 20 - Supplies							
051-5-6201-21100	Supplies	3,840.01	3,241.27	4,000.00	3,192.57	3,192.57	3,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(500.00)		
City Commission	Core Budget		1.00	4,000.00	4,000.00		
051-5-6201-21200	Uniforms & Personal Wear	499.20	75.00	610.00	125.00	125.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Boot Reimbursement 1 Year		2.00	75.00	150.00		
City Commission	Budget Reduction		0.00	0.00	(610.00)		
City Commission	Shirts-Office Staff		12.00	30.00	360.00		
City Commission	Uniforms-Meter Reader		4.00	25.00	100.00		
051-5-6201-21400	Chemicals	0.00	9.96	100.00	100.00	100.00	100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Pest Related Chemicals		1.00	100.00	100.00		
051-5-6201-21500	Motor Gas & Oil	4,883.48	3,402.31	5,000.00	2,806.09	2,806.09	2,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Red. due to Personnel Change		0.00	0.00	(3,000.00)		
City Commission	Gas Allocation		0.00	0.00	4,600.00		
City Commission	Oil Allocation		0.00	0.00	400.00		
051-5-6201-21700	Minor Eq/Furniture	255.99	0.00	5,000.00	0.00	0.00	0.00
051-5-6201-22600	Computers & Associated Equip	26,397.62	33,860.24	22,180.00	0.00	0.00	22,180.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	ERP Pro Utility Annual Fees (Oct)		1.00	19,300.00	19,300.00		
City Commission	Utility Billing Online Component (Oct)		1.00	2,880.00	2,880.00		
051-5-6201-22800	Water Meters & Parts	10,459.54	0.00	2,500.00	10,191.21	10,191.21	10,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Increase per ICM due to trend		0.00	0.00	6,439.00		
City Commission	Core Budget		1.00	2,500.00	2,500.00		
City Commission	FY24-25 1-Time Kamstruck Converters		0.00	0.00	1,061.00		
Category: 20 - Supplies Total:		46,335.84	40,588.78	39,390.00	16,414.87	16,414.87	37,780.00



Utility Fund 051

Budget Details Expenditures-Division 6201 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Category: 30 - Services							
051-5-6201-31100	Communications	2,295.40	2,332.82	2,352.00	2,333.18	2,333.18	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(2,334.00)		
City Commission	Verizon		12.00	194.50	2,334.00		
051-5-6201-31300	Postage & Freight	45,675.37	46,449.99	51,000.00	64,335.73	64,335.73	60,000.00
Budget Notes							
Budget Code	Description						
City Commission	Postage increase						
	Due to increase in postage this year, monthly charges have been around 5,500 a month which is an increase of 1,300 a month.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase		0.00	0.00	9,000.00		
City Commission	Core Budget		0.00	0.00	51,000.00		
051-5-6201-31400	Professional Services	20,909.39	73,277.24	88,762.00	70,162.23	70,162.23	80,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Additional Messages/Calls		24,000.00	0.08	1,920.00		
City Commission	Budget Reduction		0.00	0.00	(2,966.00)		
City Commission	Insite Service (Tyler Portal)		4.00	3,395.00	13,580.00		
City Commission	Kamstruck Annual Hosting Supp. Fees		0.00	0.00	13,310.00		
City Commission	Kamstruck Hosting Fee (4% annual inc)		0.00	0.00	15,024.00		
City Commission	Leak Detector Annual Softw Lic/Supp.		0.00	0.00	31,659.00		
City Commission	Municipal Bldg Kiosk		12.00	178.00	2,136.00		
City Commission	Orion Cellular		4.00	14.25	57.00		
City Commission	Text Messages		24,000.00	0.10	2,400.00		
City Commission	Voip Calls		24,000.00	0.12	2,880.00		
051-5-6201-31425	Prof.Services-GPS	384.00	384.00	384.00	416.00	416.00	192.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(192.00)		
City Commission	GPS Services		12.00	32.00	384.00		
051-5-6201-31470	Prof Svcs - Audit Services	7,335.89	8,177.00	8,177.00	8,177.00	8,177.00	10,677.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual Audit Allocation		0.00	0.00	8,177.00		
City Commission	Single Audit Increase (50%)		0.00	0.00	2,500.00		
051-5-6201-31475	Prof Svcs-SWR Collection Fees	0.00	0.00	500.00	0.00	0.00	500.00
051-5-6201-31500	Printing & Publishing	26,877.90	25,658.85	29,300.00	41,449.68	41,449.68	29,300.00
Budget Notes							
Budget Code	Description						
City Commission	Increase in Cost of Paper						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget - Mail Supplies		0.00	0.00	28,340.00		
City Commission	Toshiba Copy Overages		12.00	80.00	960.00		



Utility Fund 051

Budget Details Expenditures-Division 6201 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-6201-32400	Laundry	1,835.54	1,820.24	2,100.00	1,826.52	1,826.52	1,050.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Red. due to Personnel Change		0.00	0.00	(1,050.00)		
City Commission	Laundry Service		12.00	175.00	2,100.00		
051-5-6201-33501	Insurance-Property/Liability	38,833.21	48,417.88	47,802.00	48,359.75	48,359.75	48,375.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TML Risk Pool		12.00	1,595.00	19,140.00		
City Commission	Windstorm - 12.06% Allocation		0.00	0.00	29,235.00		
051-5-6201-34200	CC Discount Fees	154,200.78	10,502.49	0.00	8,579.22	8,579.22	6,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		0.00	0.00	6,000.00		
Category: 30 - Services Total:		298,347.48	217,020.51	230,377.00	245,639.31	245,639.31	236,094.00
Category: 40 - Repairs							
051-5-6201-41100	Vehicle Maintenance	3,123.00	2,494.91	3,000.00	1,251.27	1,251.27	1,500.00
Budget Notes							
Budget Code	Description						
City Commission	Cover Maintenance for Aging Vehicles						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,500.00)		
City Commission	Core Budget		1.00	3,000.00	3,000.00		
051-5-6201-41400	Equipment Maintenance	180.59	0.00	750.00	375.00	375.00	500.00
Budget Notes							
Budget Code	Description						
City Commission	Cover Maintenance of Collection's Equipment						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	500.00	500.00		
Category: 40 - Repairs Total:		3,303.59	2,494.91	3,750.00	1,626.27	1,626.27	2,000.00
Category: 60 - Leases							
051-5-6201-64100	Operating Lease	10,049.92	9,113.90	10,508.00	13,011.37	13,011.37	9,838.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Folding Machine		12.00	543.00	6,516.00		
City Commission	NDS Copier Lease		12.00	255.25	3,063.00		
City Commission	Property Tax-Folding Machine		1.00	259.00	259.00		
City Commission	Toshiba New Lease		12.00	265.50	3,186.00		
City Commission	Toshiba transfer to Div 001-1030		0.00	0.00	(3,186.00)		
Category: 60 - Leases Total:		10,049.92	9,113.90	10,508.00	13,011.37	13,011.37	9,838.00
Category: 85 - Department Reductions							
051-5-6201-85000	Department Year End Reduction	0.00	0.00	0.00	15,827.29	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	15,827.29	0.00	0.00
Division: 6201 - Collections Total:		801,412.17	788,335.87	856,429.00	857,279.00	841,451.71	699,298.00
Department : 620 - Utility Billing Total:		801,412.17	788,335.87	856,429.00	857,279.00	841,451.71	699,298.00
Expense Total:		801,412.17	788,335.87	856,429.00	857,279.00	841,451.71	699,298.00





TRANSFERS OUT

DESCRIPTION

The expenditures listed here represent the Utility Fund Capital Outlay, Transfers Out, and Prior Year Adjustments.

DEPARTMENT SUMMARY

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
70-Capital Outlay	\$1,143,558.79	\$1,068,707.23	\$0.00	\$0.00	\$0.00	\$0.00
80-Transfers Out	3,374,706.74	3,815,677.95	3,950,094.76	4,024,154.76	3,024,154.76	3,008,013.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 6900 Total	\$4,518,265.53	\$4,884,385.18	\$3,950,094.76	\$4,024,154.76	\$3,024,154.76	\$3,008,013.00



Utility Fund 051

Budget Details Expenditures-Division 6900 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 051 - UTILITY FUND						
Expense						
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 70 - Capital Outlay						
051-5-6900-91100 Depreciation/Other	1,143,558.79	1,068,707.23	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:	1,143,558.79	1,068,707.23	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out						
051-5-6900-80001 Transfer To Fund 001	1,485,000.00	1,485,000.00	1,529,550.00	603,610.00	603,610.00	1,383,367.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Annual Allocation	0.00	0.00	1,529,550.00		
City Commission	Cell Phone Service	0.00	0.00	18,084.00		
City Commission	Reduction to balance budget	0.00	0.00	(170,000.00)		
City Commission	Toshiba Copier Lease-Div 6201 & 8000	0.00	0.00	5,733.00		
051-5-6900-80012 Transfer To Fund 012		1,800,064.74	2,125,563.00	2,320,544.76	2,320,544.76	1,506,573.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Principle Payments	0.00	0.00	950,099.00		
City Commission	2-Interest Payments	0.00	0.00	379,383.00		
City Commission	3-Clarifier Capital Lease Principle	0.00	0.00	88,995.00		
City Commission	4-Clarifier Capital Lease Interest	0.00	0.00	5,696.00		
City Commission	5-Paying Agent Fees	7.00	750.00	5,250.00		
City Commission	6-Add'tl Amt to Increase Fund Balance	0.00	0.00	195,000.00		
City Commission	7-Less Transfer from Fund 055	0.00	0.00	(125,000.00)		
City Commission	8-Arbitrage Svc @ 50%	0.50	8,300.00	4,150.00		
City Commission	9-Continuing Disclosure Svc @ 50%	0.50	6,000.00	3,000.00		
051-5-6900-80054 Transfer To Fund 054		0.00	99,548.95	0.00	0.00	0.00
051-5-6900-80066 Transfer to Fund 066		0.00	316.00	0.00	0.00	0.00
051-5-6900-80106 Transfer to Fund 106		89,642.00	100,000.00	100,000.00	100,000.00	100,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Fleet Management Lease-Pymt 4 of 7	0.00	0.00	100,000.00		
051-5-6900-80113 Transfer to Fund 113		0.00	5,250.00	0.00	0.00	0.00
051-5-6900-80135 Transfer to Fund 135		0.00	0.00	0.00	0.00	18,073.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Local Match	0.00	0.00	18,073.00		
051-5-6900-80999 Transfer Out YE Reduction		0.00	0.00	0.00	1,000,000.00	0.00
Category: 80 - Transfers Out Total:		3,374,706.74	3,815,677.95	3,950,094.76	4,024,154.76	3,008,013.00
Division: 6900 - Fund Expense/Transfer Total:		4,518,265.53	4,884,385.18	3,950,094.76	4,024,154.76	3,008,013.00
Department : 690 - Fund Expense/Transfer Total:		4,518,265.53	4,884,385.18	3,950,094.76	4,024,154.76	3,008,013.00
Expense Total:		4,518,265.53	4,884,385.18	3,950,094.76	4,024,154.76	3,008,013.00

WASTEWATER

DESCRIPTION

The Wastewater Department provides all functions of wastewater collection and treatment through two wastewater treatment plants. The department provides for collection, treatment, and disposal of wastewater in accordance with all federal, state, and local regulations in the most cost-effective manner. This department is also responsible for manhole maintenance and construction, lift station maintenance, wastewater sewer line maintenance and construction, and in-flow and infiltration remediation.



WASTEWATER NORTH PLANT

The City of Kingsville North Plant primary responsibility is the treatment and disposal of all domestic and commercial wastewater as well as maintaining 9 lift stations throughout the city. The Department strives to protect and improve the health, welfare, and quality of life for the citizens of Kingsville.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Wastewater Foreman	1	1	1	1
Maintenance Technician	1	1	1	1
Pump Operator	1	1	1	1
Wastewater Operator	1	1	2	2
Lab Technician	1	1	1	1
Wastewater Supervisor	2	2	1	1
Administrative Assistant	1	1	1	1
Plant Helper	1	1	1	1
Total Full-Time Positions	9	9	9	9
Total Part-Time Positions	0	0	0	0

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$613,059.28	\$663,641.93	\$708,845.00	\$666,349.30	\$666,349.30	\$679,746.00
20-Supplies	255,569.07	341,841.67	403,780.00	479,415.31	479,447.80	462,560.00
30-Services	549,918.96	507,315.50	520,079.00	467,500.42	467,785.42	468,436.00
40-Repairs	8,004.74	3,527.96	7,500.00	3,969.11	3,969.11	4,500.00
50-Maintenance	116,921.24	90,388.56	100,100.00	225,143.94	225,143.94	100,100.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	22,851.56	0.00	0.00
86-Budget Amendment Reserve	0.00	0.00	150,000.00	116,205.00	66,205.00	150,000.00
Division 7001 Total	\$1,543,473.29	\$1,606,715.62	\$1,890,304.00	\$1,981,434.64	\$1,908,900.57	\$1,865,342.00

WASTEWATER SOUTH PLANT

The City of Kingsville South Plant primary responsibility is the treatment and disposal of all domestic and commercial wastewater as well as maintaining 8 lift stations throughout the city. The Department strives to protect and improve the health, welfare, and quality of life for the citizens of Kingsville.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Waste Water Operator	1	1	1	0
Plant Helper	1	1	1	1
Total Full-Time Positions	2	2	2	1
Total Part-Time Positions	0	0	0	0

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$65,610.35	\$92,655.13	\$114,864.51	\$76,907.51	\$76,915.51	\$115,163.00
20-Supplies	34,445.06	23,763.21	29,765.00	31,510.18	31,510.18	28,960.00
30-Services	119,956.72	132,343.69	132,220.00	148,801.24	148,801.24	143,953.00
40-Repairs	996.88	1,542.36	3,700.00	604.41	604.41	1,500.00
50-Maintenance	59,664.35	58,682.98	70,300.00	121,690.45	121,690.45	120,000.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	94,049.72	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 7002 Total	\$280,673.36	\$308,987.37	\$350,849.51	\$473,563.51	\$379,521.79	\$409,576.00

SEWER CONSTRUCTION

Sewer Construction crew respond to over 500 customer calls annually and are available 24/7 including weekends and holidays.

AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Wastewater Collection/Storm Water Supervisor	1	1	1	1
Utility Worker	2	2	2	2
Senior Heavy Equipment Operator	3	3	2	2
Heavy Equipment Operator	2	2	3	3
Total Full-Time Positions	8	8	8	8
Total Part-Time Positions	0	0	0	0

DIVISION BUDGETARY INFORMATION

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$399,103.04	\$543,359.63	\$679,837.00	\$520,835.31	\$520,835.31	\$670,038.00
20-Supplies	58,425.63	73,825.11	65,080.00	49,563.26	49,612.68	55,080.00
30-Services	112,638.98	129,588.65	130,282.00	132,883.36	132,883.36	132,212.00
40-Repairs	30,030.37	14,163.29	27,500.00	23,055.97	23,055.97	18,000.00
50-Maintenance	132,502.41	120,640.36	670,047.00	150,772.91	156,380.59	158,000.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	653,435.19	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 7003 Total	\$732,700.43	\$881,577.04	\$1,572,746.00	\$1,530,546.00	\$882,767.91	\$1,033,330.00

DEPARTMENT SUMMARY

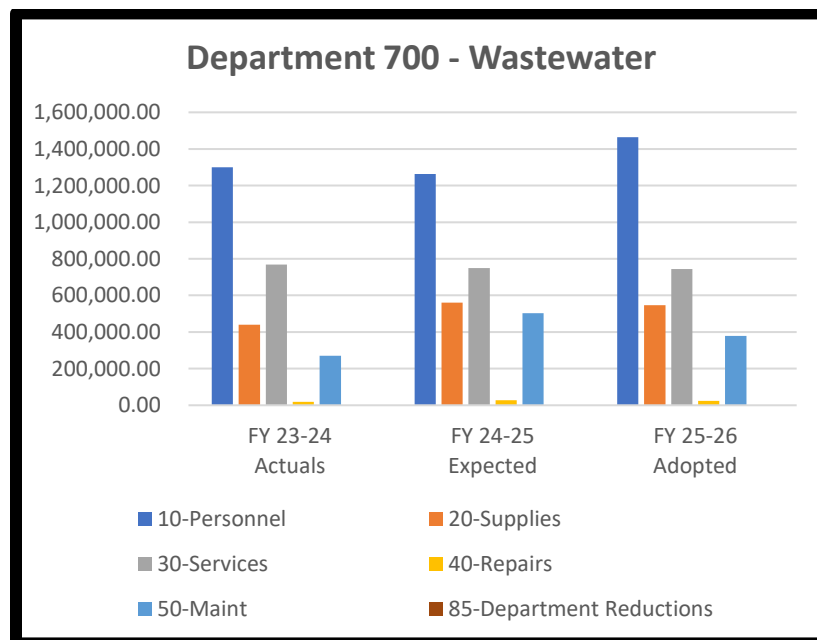
FY 25-26 BUDGETED REVENUES

REVENUES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
500 - General Services Fees	\$0.00	\$119,500.00	\$0.00	\$0.00	\$0.00	\$0.00
800 - Utility Services	4,847,912.36	4,438,965.34	5,434,305.00	5,434,305.00	4,822,571.52	5,063,997.00
Dept 700 Revenues Total	\$4,847,912.36	\$4,558,465.34	\$5,434,305.00	\$5,434,305.00	\$4,822,571.52	\$5,063,997.00

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$1,077,772.67	\$1,299,656.69	\$1,503,546.51	\$1,264,092.12	\$1,264,100.12	\$1,464,947.00
20-Supplies	348,439.76	439,429.99	498,625.00	560,488.75	560,570.66	546,600.00
30-Services	782,514.66	769,247.84	782,581.00	749,185.02	749,470.02	744,601.00
40-Repairs	39,031.99	19,233.61	38,700.00	27,629.49	27,629.49	24,000.00
50-Maintenance	309,088.00	269,711.90	840,447.00	497,607.30	503,214.98	378,100.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	770,336.47	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	150,000.00	116,205.00	66,205.00	150,000.00
Department 700 Total	\$2,556,847.08	\$2,797,280.03	\$3,813,899.51	\$3,985,544.15	\$3,171,190.27	\$3,308,248.00
Revenues over (under) Expenditures	\$2,291,065.28	\$1,761,185.31	\$1,620,405.49	\$1,448,760.85	\$1,651,381.25	\$1,755,749.00

FY 25-26 EXPENDITURES COMPARATIVE





Utility Fund 051

Budget Details Revenues-Division 7000

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 051 - UTILITY FUND							
Revenue							
Department : 700 - Waste Water							
Division: 7000 - Waste Water							
RevCategory: 500 - General Services Fees							
051-4-7000-59946	Insurance Recovery	0.00	119,500.00	0.00	0.00	0.00	0.00
RevCategory: 500 - General Services Fees Total:		0.00	119,500.00	0.00	0.00	0.00	0.00
RevCategory: 800 - Utility Services							
051-4-7000-82200	Sewer Sales	4,839,972.36	4,427,150.34	5,424,000.00	5,424,000.00	4,811,425.82	5,051,997.00
Budget Notes							
Budget Code	Description						
City Commission	WW Rate Study						
	Per Grady's WW Rate Study, the following increases are needed:						
	FY 25-26-5%						
	FY 26-27-5%						
	FY 27-28-10%						
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	Based on FY 24-25 revenues			0.00	0.00	(4,811,425.71)	
City Commission	Per Water Rate Study-FY25-26 5% inc.			0.05	(4,811,425.82)	(240,571.29)	
051-4-7000-82300	Sewer Taps	6,240.00	4,615.00	10,305.00	10,305.00	7,645.70	8,000.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	Avg based - last 3 years (\$18,500.70)			0.00	0.00	(6,167.00)	
City Commission	Increased estimate due to FY 24-25 EA			0.00	0.00	(1,833.00)	
051-4-7000-82700	Grease Trap Inspections	1,700.00	7,200.00	0.00	0.00	3,500.00	4,000.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
City Commission	Based on avg of last 3 years (\$11,425)			0.00	0.00	(3,808.00)	
City Commission	Increased est. based on FY 24-25 EA			0.00	0.00	(192.00)	
RevCategory: 800 - Utility Services Total:		4,847,912.36	4,438,965.34	5,434,305.00	5,434,305.00	4,822,571.52	5,063,997.00
Division: 7000 - Waste Water Total:		4,847,912.36	4,558,465.34	5,434,305.00	5,434,305.00	4,822,571.52	5,063,997.00
Department : 700 - Waste Water Total:		4,847,912.36	4,558,465.34	5,434,305.00	5,434,305.00	4,822,571.52	5,063,997.00
Revenue Total:		4,847,912.36	4,558,465.34	5,434,305.00	5,434,305.00	4,822,571.52	5,063,997.00



Utility Fund 051

Budget Details Expenditures-Division 7001 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 051 - UTILITY FUND							
Expense							
Department : 700 - Waste Water							
Division: 7001 - North Plant							
Category: 10 - Personnel Services							
051-5-7001-11100	Salaries & Wages	391,972.84	402,388.78	413,951.00	408,424.50	408,424.50	421,222.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Admin Asst II & Lab Tech		0.00	0.00	85,363.20		
City Commission	2-Maint Tech,Plant Helper,Pump Oper		0.00	0.00	116,355.20		
City Commission	3-Foreman & Supervisor		0.00	0.00	127,524.80		
City Commission	4-(2) Operators		0.00	0.00	86,320.00		
City Commission	5-(2) Anniversary Increases		0.00	0.00	3,525.60		
City Commission	6-FY 25-26 YE 11 day accrual		11.00	1,151.34	12,664.74		
City Commission	7-Less PY accrual		0.00	0.00	(10,531.54)		
051-5-7001-11200	Overtime	25,185.31	28,117.91	24,147.00	29,377.44	29,377.44	24,130.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	24,000.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	65.93	725.23		
City Commission	3-Less PY accrual		0.00	0.00	(595.23)		
051-5-7001-11301	Longevity - Non Civil Service	5,087.91	5,164.23	5,640.00	5,234.64	5,234.64	5,855.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-97 Years of Service		97.00	60.00	5,820.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	15.99	175.89		
City Commission	3-Less PY accrual		0.00	0.00	(140.89)		
051-5-7001-11400	Retirement - TMRS	30,779.91	39,472.58	41,043.00	40,160.96	40,160.96	44,488.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.034		112,227.00	0.09	10,482.00		
City Commission	2-9 Months Total Salaries @ 9.56%		336,681.00	0.10	32,186.70		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	117.22	1,289.42		
City Commission	4-Less PY accrual		0.00	0.00	(1,153.12)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	1,683.00		
051-5-7001-11500	FICA	26,997.76	31,036.62	34,230.00	31,229.60	31,229.60	34,487.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		448,908.00	0.08	34,341.46		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	94.34	1,037.74		
City Commission	3-Less PY accrual		0.00	0.00	(892.20)		
051-5-7001-11600	Group Health Insurance	123,315.37	144,275.11	176,265.00	137,333.51	137,333.51	135,781.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(6) EPO Plans		0.00	0.00	102,792.24		
City Commission	2-(3) HMO Plans		0.00	0.00	32,988.76		



Utility Fund 051

Budget Details Expenditures-Division 7001 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-7001-11700	Workers' Compensation	6,057.97	11,210.43	11,617.00	12,650.40	12,650.40	11,777.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(1) WC Code 8810		439.94	0.41	180.38		
City Commission	2-(8) WC Code 7580		4,049.14	4.50	18,221.13		
City Commission	3-Less Fund Discount		18,401.51	(0.20)	(3,680.30)		
City Commission	4-Less Experience Modifier		14,721.21	(0.20)	(2,944.24)		
City Commission	Whole Dollar Rounding		0.00	0.00	0.03		
051-5-7001-11800	Unemployment Compensation	88.16	1,201.17	1,053.00	1,127.53	1,127.53	1,098.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(9) Employees @ \$122		9.00	122.00	1,098.00		
051-5-7001-12200	Certification Pay	2,920.91	28.26	0.00	0.00	0.00	0.00
051-5-7001-12300	Life Insurance	653.14	746.84	899.00	810.72	810.72	908.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) Max Coverage		3.00	108.00	324.00		
City Commission	2-Base Coverage		270,000.00	0.00	583.20		
City Commission	3-Whole Dollar Rounding		0.00	0.00	0.80		
Category: 10 - Personnel Services Total:		613,059.28	663,641.93	708,845.00	666,349.30	666,349.30	679,746.00
Category: 20 - Supplies							
051-5-7001-21100	Supplies	3,433.83	4,198.57	4,300.00	5,983.79	5,983.79	4,300.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Cleaning Supplies		9.00	100.00	900.00		
City Commission	Office Supplies		5.00	100.00	500.00		
City Commission	Sanitary Supplies		12.00	200.00	2,400.00		
City Commission	Toiletry		10.00	50.00	500.00		
051-5-7001-21200	Uniforms & Personal Wear	1,008.81	1,273.19	2,020.00	1,067.01	1,067.01	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Boot Reimbursement - 1 Yr		1.00	75.00	75.00		
City Commission	Budget Reduction		0.00	0.00	(855.00)		
City Commission	Hip Waders		10.00	76.00	760.00		
City Commission	Rain Gear		8.00	50.00	400.00		
City Commission	Rubber Boots		10.00	50.00	500.00		
City Commission	Safety Vest		8.00	15.00	120.00		
051-5-7001-21400	Chemicals	214,252.23	294,839.94	350,000.00	445,648.81	445,648.81	425,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Inc. per ICM due to trend		0.00	0.00	75,000.00		
City Commission	Annual Hydrex 6909 Copper Coagulate		1.00	251,190.00	251,190.00		
City Commission	Annual Polymer		1.00	25,288.00	25,288.00		
City Commission	Chemicals		1.00	70,802.00	70,802.00		
City Commission	Deoderizer Blocks		16.00	170.00	2,720.00		
051-5-7001-21500	Motor Gas & Oil	22,359.39	21,440.79	28,800.00	19,218.59	19,218.59	20,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(5,340.00)		
City Commission	Gas Allocation		12.00	1,000.00	12,000.00		
City Commission	Oil Allocation		0.00	0.00	7,000.00		
City Commission	Oil Drums		4.00	1,585.00	6,340.00		



Utility Fund 051

Budget Details Expenditures-Division 7001 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
051-5-7001-21700	Minor Eq/Furniture	4,290.86	5,769.85	2,900.00	1,736.51	1,769.00	2,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(900.00)		
City Commission	Hand Tools		1.00	1,500.00	1,500.00		
City Commission	Power Tools		2.00	500.00	1,000.00		
City Commission	Shovels		10.00	40.00	400.00		
051-5-7001-22100	Lab Supplies/Chemicals	10,223.95	14,095.81	15,500.00	5,500.60	5,500.60	10,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	BOD Chemicals		1.00	2,000.00	2,000.00		
City Commission	Budget Reduction		0.00	0.00	(5,500.00)		
City Commission	Ecoli Chemicals		3.00	2,000.00	6,000.00		
City Commission	Interrocchi Chemical		1.00	2,300.00	2,300.00		
City Commission	Lab Supplies		1.00	2,400.00	2,400.00		
City Commission	NH3 Chemical		1.00	800.00	800.00		
City Commission	TSS Sampling		1.00	2,000.00	2,000.00		
051-5-7001-22400	Medical Supplies	0.00	223.52	260.00	260.00	260.00	260.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	260.00	260.00		
Category: 20 - Supplies Total:		255,569.07	341,841.67	403,780.00	479,415.31	479,447.80	462,560.00
Category: 30 - Services							
051-5-7001-31100	Communications	7,825.97	7,977.28	7,836.00	7,890.96	7,890.96	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Mitel Services		12.00	143.00	1,716.00		
City Commission	Telecomm Services		12.00	350.00	4,200.00		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(7,836.00)		
City Commission	Verizon Services		12.00	141.75	1,701.00		
City Commission	Vested Phone Service		0.00	0.00	219.00		
051-5-7001-31300	Postage & Freight	0.00	8.73	280.00	40.00	40.00	95.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Certified Mail		3.00	5.00	15.00		
City Commission	Samples Shipped to Lab		4.00	20.00	80.00		
051-5-7001-31400	Professional Services	195,608.97	87,252.93	92,200.00	89,055.18	89,055.18	100,200.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Bio-monitoring Samples		6.00	2,000.00	12,000.00		
City Commission	Centrifuge Annual Maint.		1.00	20,000.00	20,000.00		
City Commission	Electrical Service Repairs		1.00	27,250.00	27,250.00		
City Commission	Flow Meter Calibrations		2.00	2,300.00	4,600.00		
City Commission	FY 24-25 - Perm Permit Renewal		0.00	0.00	8,000.00		
City Commission	Generator Maint.		1.00	9,450.00	9,450.00		
City Commission	Metals Sampling		12.00	1,575.00	18,900.00		
051-5-7001-31425	Prof. Services-GPS	192.00	192.00	192.00	208.00	208.00	192.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS on Vehicles		12.00	16.00	192.00		
051-5-7001-31470	Prof Svcs - Audit Services	11,647.52	12,688.00	12,688.00	12,688.00	12,973.00	12,688.00



Utility Fund 051

Budget Details Expenditures-Division 7001 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-7001-31500	Printing & Publishing	0.00	0.00	200.00	200.00	200.00	200.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Business Cards		2.00	100.00	200.00		
051-5-7001-31600	Training & Travel	2,309.44	3,392.44	5,500.00	2,500.00	2,500.00	3,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,075.00)		
City Commission	State of the City Luncheon		1.00	75.00	75.00		
City Commission	TCEQ & CDL Training Classes		5.00	500.00	2,500.00		
City Commission	TCEQ Conference		1.00	500.00	500.00		
City Commission	Texas Water Conference		1.00	1,000.00	1,000.00		
051-5-7001-31700	Memberships & Dues	520.00	75.00	520.00	556.94	556.94	520.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Increase		0.00	0.00	75.00		
City Commission	TWUA Memberships		5.00	75.00	375.00		
City Commission	WEAT/WEF Membership		1.00	70.00	70.00		
051-5-7001-31800	Equipment Rent	691.86	1,584.95	1,900.00	2,900.00	2,900.00	1,900.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Pump & Hoses		1.00	1,900.00	1,900.00		
051-5-7001-31900	Catering	1,188.45	1,605.26	1,098.00	2,298.00	2,298.00	1,098.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	After Working Hr Meals		1.00	450.00	450.00		
City Commission	Coffee & Water Services		1.00	450.00	450.00		
City Commission	EE Appreciation Week		18.00	11.00	198.00		
051-5-7001-32100	State Fees	20,345.98	20,232.43	20,928.00	20,928.00	20,928.00	20,928.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TCEQ Annual Fees		1.00	20,928.00	20,928.00		
051-5-7001-32300	Utilities	245,653.02	295,078.20	300,000.00	250,781.91	250,781.91	250,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual GEXA-Electric		12.00	24,000.00	288,000.00		
City Commission	Budget Reduction		0.00	0.00	(50,000.00)		
City Commission	COK-Water Services		12.00	1,000.00	12,000.00		
051-5-7001-32400	Laundry	3,031.38	3,035.72	3,465.00	3,326.61	3,326.61	3,465.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Uniform Laundry Services		9.00	385.00	3,465.00		
051-5-7001-33501	Insurance-Property/Liability	60,904.37	74,192.56	73,272.00	74,126.82	74,126.82	74,150.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TML Risk Pool		12.00	2,445.00	29,340.00		
City Commission	Winstorm - 18.48% Allocation		0.00	0.00	44,810.00		
Category: 30 - Services Total:		549,918.96	507,315.50	520,079.00	467,500.42	467,785.42	468,436.00



Utility Fund 051

Budget Details Expenditures-Division 7001 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Category: 40 - Repairs							
051-5-7001-41100	Vehicle Maintenance	2,653.42	1,840.71	5,000.00	3,069.11	3,069.11	3,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(2,000.00)		
City Commission	Repairs to Vehicles		1.00	5,000.00	5,000.00		
051-5-7001-41400	Equipment Maintenance	5,351.32	1,687.25	2,500.00	900.00	900.00	1,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,000.00)		
City Commission	Chainsaw, Weedeater, Mower Repairs		1.00	2,500.00	2,500.00		
Category: 40 - Repairs Total:		8,004.74	3,527.96	7,500.00	3,969.11	3,969.11	4,500.00
Category: 50 - Maintenance							
051-5-7001-51100	Building Maintenance	0.00	19,886.00	0.00	0.00	0.00	0.00
051-5-7001-54300	Utility Plant	116,896.04	53,968.00	100,000.00	224,399.30	224,399.30	100,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Blower Filters		10.00	800.00	8,000.00		
City Commission	Plant Repairs		1.00	33,200.00	33,200.00		
City Commission	Sand for Drying Beds		4.00	2,000.00	8,000.00		
City Commission	UV Ballast		180.00	180.00	32,400.00		
City Commission	UV Lamps		80.00	230.00	18,400.00		
051-5-7001-55100	Sewer Line	25.20	16,534.56	100.00	744.64	744.64	100.00
Category: 50 - Maintenance Total:		116,921.24	90,388.56	100,100.00	225,143.94	225,143.94	100,100.00
Category: 85 - Department Reductions							
051-5-7001-85000	Department Year End Reduction	0.00	0.00	0.00	72,851.56	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	72,851.56	0.00	0.00
Category: 86 - Budget Amendment Reserve							
051-5-7001-86000	Budget Amendment Reserve	0.00	0.00	150,000.00	66,205.00	66,205.00	150,000.00
Category: 86 - Budget Amendment Reserve Total:		0.00	0.00	150,000.00	66,205.00	66,205.00	150,000.00
Division: 7001 - North Plant Total:		1,543,473.29	1,606,715.62	1,890,304.00	1,981,434.64	1,908,900.57	1,865,342.00
Department : 700 - Waste Water Total:		1,543,473.29	1,606,715.62	1,890,304.00	1,981,434.64	1,908,900.57	1,865,342.00
Expense Total:		1,543,473.29	1,606,715.62	1,890,304.00	1,981,434.64	1,908,900.57	1,865,342.00



Utility Fund 051

Budget Details Expenditures-Division 7002 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 051 - UTILITY FUND							
Expense							
Department : 700 - Waste Water							
Division: 7002 - South Plant							
Category: 10 - Personnel Services							
051-5-7002-11100	Salaries & Wages	48,042.94	64,368.45	76,049.00	49,411.99	49,411.99	75,444.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-WW Operator & Plant Helper		0.00	0.00	74,152.00		
City Commission	2-1 Anniversary		0.00	0.00	117.87		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	204.04	2,244.44		
City Commission	4-Less PY accrual		0.00	0.00	(1,070.31)		
051-5-7002-11200	Overtime	781.09	160.82	4,500.00	2,201.11	2,201.11	4,617.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	4,500.00		
City Commission	2-FY 25-26 YE PY 11 day accrual		11.00	12.36	135.96		
City Commission	3-Less PY accrual		0.00	0.00	(18.96)		
051-5-7002-11301	Longevity - Non Civil Service	10.55	60.72	300.00	100.37	100.37	246.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	0.66	7.26		
City Commission	3-Less PY accrual		0.00	0.00	(1.26)		
City Commission	4 Years of Service		4.00	60.00	240.00		
051-5-7002-11400	Retirement - TMRS	4,055.45	5,902.73	7,469.51	5,446.37	5,446.37	7,933.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		19,752.47	0.09	1,844.88		
City Commission	2-9 Months Total Salaries @ 9.56%		59,257.40	0.10	5,665.01		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	20.63	226.93		
City Commission	4-Less PY accrual		0.00	0.00	(99.82)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	296.00		
051-5-7002-11500	FICA	3,761.77	4,931.83	6,160.00	4,449.85	4,449.85	6,146.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		79,009.87	0.08	6,044.26		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	16.61	182.71		
City Commission	3-Less PY accrual		0.00	0.00	(80.97)		
051-5-7002-11600	Group Health Insurance	7,938.48	14,961.84	17,655.00	13,002.22	13,002.22	18,082.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-EPO Plan		0.00	0.00	9,041.00		
City Commission	2-HMO Plan		0.00	0.00	9,041.00		



Utility Fund 051

Budget Details Expenditures-Division 7002 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-7002-11700 Workers' Compensation	888.25	1,869.21	2,319.00	1,960.05	1,960.05	2,276.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(2) WC Code 7580	790.10	4.50	3,555.45		
City Commission	2-Less Fund Discount	3,555.45	(0.20)	(711.09)		
City Commission	3-Less Experience Modifier	2,844.36	(0.20)	(568.87)		
City Commission	Whole Dollar Rounding	0.00	0.00	0.51		
051-5-7002-11800 Unemployment Compensation	31.20	241.31	234.00	220.89	220.89	244.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(2) Employees @ \$122	2.00	122.00	244.00		
051-5-7002-12300 Life Insurance	100.62	158.22	178.00	114.66	122.66	175.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Base Coverage	81,000.00	0.00	174.96		
City Commission	2-Whole Dollar Rounding	0.00	0.00	0.04		
Category: 10 - Personnel Services Total:	65,610.35	92,655.13	114,864.51	76,907.51	76,915.51	115,163.00
Category: 20 - Supplies						
051-5-7002-21100 Supplies	1,140.12	1,434.37	1,550.00	543.99	543.99	1,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(550.00)		
City Commission	Cleaning Supplies	1.00	450.00	450.00		
City Commission	Office Supplies	1.00	800.00	800.00		
City Commission	Sanitary Supplies	1.00	300.00	300.00		
051-5-7002-21200 Uniforms & Personal Wear	1,257.10	0.00	1,145.00	500.00	500.00	1,070.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Boot Reimbursement - 1 Yr	1.00	75.00	75.00		
City Commission	Hip Waders	4.00	100.00	400.00		
City Commission	PPE	1.00	435.00	435.00		
City Commission	Rubber Boots	4.00	40.00	160.00		
051-5-7002-21400 Chemicals	25,564.00	15,280.08	16,400.00	16,400.00	16,400.00	16,400.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Polymer	10.00	1,640.00	16,400.00		
051-5-7002-21500 Motor Gas & Oil	4,769.00	1,694.85	5,400.00	9,184.93	9,184.93	5,400.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Gas Allocation	12.00	350.00	4,200.00		
City Commission	Oil Allocation	12.00	100.00	1,200.00		
051-5-7002-21700 Minor Eq/Furniture	924.42	1,284.06	1,180.00	791.26	791.26	1,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(180.00)		
City Commission	Chainsaw	1.00	400.00	400.00		
City Commission	Power Tools	1.00	500.00	500.00		
City Commission	Shovels	2.00	40.00	80.00		
City Commission	Tools	1.00	200.00	200.00		



Utility Fund 051

Budget Details Expenditures-Division 7002 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-7002-22100	Lab Supplies/Chemicals	790.42	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	BOD Chemicals		1.00	1,500.00	1,500.00		
City Commission	Ecoli Chemicals		1.00	1,500.00	1,500.00		
City Commission	NH3 Sampling		1.00	1,000.00	1,000.00		
051-5-7002-22400	Medical Supplies	0.00	69.85	90.00	90.00	90.00	90.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	First-aid Kits		9.00	10.00	90.00		
Category: 20 - Supplies Total:		34,445.06	23,763.21	29,765.00	31,510.18	31,510.18	28,960.00
Category: 30 - Services							
051-5-7002-31300	Postage & Freight	0.00	0.00	100.00	0.00	0.00	100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Shipping		1.00	100.00	100.00		
051-5-7002-31400	Professional Services	17,804.00	21,761.10	22,929.00	19,649.00	19,649.00	22,929.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Bio-monitoring		4.00	2,000.00	8,000.00		
City Commission	Calibrate Flow Meter		1.00	1,000.00	1,000.00		
City Commission	Electrical Repairs		1.00	6,119.00	6,119.00		
City Commission	Generator Maint.		1.00	3,310.00	3,310.00		
City Commission	TCLP Sampling		1.00	4,500.00	4,500.00		
051-5-7002-31425	Prof. Services-GPS	384.00	384.00	384.00	416.00	416.00	384.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS for Vehicles		12.00	32.00	384.00		
051-5-7002-31470	Prof Svcs - Audit Services	2,951.25	3,589.00	3,589.00	3,589.00	3,589.00	3,589.00
051-5-7002-31600	Training & Travel	380.00	198.75	1,611.00	611.00	611.00	1,096.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	First Aid/CPR Training		1.00	85.00	85.00		
City Commission	License Renewals		1.00	111.00	111.00		
City Commission	TCEQ Training		2.00	450.00	900.00		
051-5-7002-31700	Memberships & Dues	75.00	0.00	130.00	130.00	130.00	130.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(50.00)		
City Commission	TWUA Memberships		2.00	90.00	180.00		
051-5-7002-31800	Equipment Rent	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Pump & Hoses Rental		1.00	1,000.00	1,000.00		
051-5-7002-32100	State Fees	8,653.79	8,653.80	8,750.00	8,750.00	8,750.00	8,750.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual State Fees		1.00	8,750.00	8,750.00		



Utility Fund 051

Budget Details Expenditures-Division 7002 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-7002-32300	Utilities	73,690.68	76,486.02	73,000.00	93,396.35	93,396.35	85,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Increase per ICM due to trend		0.00	0.00	8,000.00		
City Commission	Annual GEXA-Electric		12.00	7,086.00	85,032.00		
City Commission	Budget Reduction		0.00	0.00	(20,260.00)		
City Commission	COK-Water Services		12.00	1,019.00	12,228.00		
051-5-7002-32400	Laundry	81.50	795.85	500.00	796.92	796.92	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(304.00)		
City Commission	Cleaning Uniforms		12.00	67.00	804.00		
051-5-7002-33501	Insurance-Property/Liability	15,936.50	20,475.17	20,227.00	20,462.97	20,462.97	20,475.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TML Risk Pool		12.00	675.00	8,100.00		
City Commission	Windstorm - 5.10% Allocation		0.00	0.00	12,375.00		
Category: 30 - Services Total:		119,956.72	132,343.69	132,220.00	148,801.24	148,801.24	143,953.00
Category: 40 - Repairs							
051-5-7002-41100	Vehicle Maintenance	287.71	183.58	1,200.00	354.41	354.41	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Preventive Maint. on Vehicles		1.00	500.00	500.00		
051-5-7002-41400	Equipment Maintenance	709.17	1,358.78	2,500.00	250.00	250.00	1,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,000.00)		
City Commission	Portable Generator Maint.		1.00	500.00	500.00		
City Commission	Repairs to Mowers		1.00	200.00	200.00		
City Commission	Repairs to Trash Pump		1.00	1,000.00	1,000.00		
City Commission	Weedeater Repairs		1.00	300.00	300.00		
Category: 40 - Repairs Total:		996.88	1,542.36	3,700.00	604.41	604.41	1,500.00
Category: 50 - Maintenance							
051-5-7002-54300	Utility Plant	59,664.35	58,682.98	70,300.00	121,690.45	121,690.45	120,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	08/13-Increase per ICM due to trend		0.00	0.00	80,000.00		
City Commission	Budget Increase		0.00	0.00	9,700.00		
City Commission	Filter for Blowers		25.00	100.00	2,500.00		
City Commission	Plant Repairs		1.00	17,500.00	17,500.00		
City Commission	Sand for Drying Beds		1.00	2,300.00	2,300.00		
City Commission	Submersible Pump		1.00	8,000.00	8,000.00		
Category: 50 - Maintenance Total:		59,664.35	58,682.98	70,300.00	121,690.45	121,690.45	120,000.00
Category: 85 - Department Reductions							
051-5-7002-85000	Department Year End Reduction	0.00	0.00	0.00	94,049.72	0.00	0.00
Category: 85 - Department Reductions Total:		0.00	0.00	0.00	94,049.72	0.00	0.00
Division: 7002 - South Plant Total:		280,673.36	308,987.37	350,849.51	473,563.51	379,521.79	409,576.00
Department : 700 - Waste Water Total:		280,673.36	308,987.37	350,849.51	473,563.51	379,521.79	409,576.00
Expense Total:		280,673.36	308,987.37	350,849.51	473,563.51	379,521.79	409,576.00



Utility Fund 051

Budget Details Expenditures-Division 7003 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 051 - UTILITY FUND						
Expense						
Department : 700 - Waste Water						
Division: 7003 - Sewer Construction						
Category: 10 - Personnel Services						
051-5-7003-11100 Salaries & Wages	204,615.20	282,660.93	348,840.00	270,039.15	270,039.15	362,002.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(5) Equipment Operators	0.00	0.00	216,944.00		
City Commission	2-(2) Utility Workers & Supervisor	0.00	0.00	137,737.60		
City Commission	3-(2) Anniversary Increases	0.00	0.00	3,293.33		
City Commission	4-FY 25-26 YE 11 day accrual	11.00	983.45	10,817.95		
City Commission	5-Less PY accrual	0.00	0.00	(6,790.88)		
051-5-7003-11200 Overtime		48,980.84	49,784.28	45,992.00	36,630.26	45,923.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Core Budget	0.00	0.00	45,500.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	123.63	1,359.93		
City Commission	3-Less PY accrual	0.00	0.00	(936.93)		
051-5-7003-11301 Longevity - Non Civil Service		1,546.87	1,800.46	2,532.00	2,108.18	2,972.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-49 Years of Service	49.00	60.00	2,940.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	8.08	88.88		
City Commission	3-Less PY accrual	0.00	0.00	(56.88)		
051-5-7003-11400 Retirement - TMRS		21,328.95	30,227.65	36,698.00	28,339.80	40,786.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%	101,603.73	0.09	9,489.79		
City Commission	2-9 Months Total Salaries @ 9.56%	304,811.20	0.10	29,139.95		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	106.13	1,167.43		
City Commission	4-Less PY accrual	0.00	0.00	(727.17)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	1,716.00		
051-5-7003-11500 FICA		18,758.13	23,896.53	30,618.00	22,368.34	31,474.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%	406,414.93	0.08	31,090.74		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	85.41	939.51		
City Commission	3-Less PY accrual	0.00	0.00	(556.25)		
051-5-7003-11600 Group Health Insurance		87,501.64	126,286.83	179,396.00	131,244.15	150,138.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(6) EPO Plans	0.00	0.00	113,822.52		
City Commission	2-(2) HMO Plan	0.00	0.00	36,315.48		
051-5-7003-11700 Workers' Compensation		13,165.51	27,185.25	33,999.00	28,783.68	34,933.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(8) WC Code 6306	4,064.15	13.43	54,581.53		
City Commission	2-Less Fund Discount	54,581.53	(0.20)	(10,916.31)		
City Commission	3-Less Experience Modifier	43,665.22	(0.20)	(8,733.04)		
City Commission	4-Whole Dollar Rounding	0.00	0.00	0.82		



Utility Fund 051

Budget Details Expenditures-Division 7003 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-7003-11800	Unemployment Compensation	76.11	900.69	936.00	756.01	756.01	976.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	(8) Employees @ \$122		8.00	122.00	976.00		
051-5-7003-12200	Certification Pay	2,699.95	30.57	0.00	0.00	0.00	0.00
051-5-7003-12300	Life Insurance	429.84	586.44	826.00	565.74	565.74	834.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(2) Max Coverage		2.00	108.12	216.24		
City Commission	2-Base Coverage		286,000.00	0.00	617.76		
Category: 10 - Personnel Services Total:		399,103.04	543,359.63	679,837.00	520,835.31	520,835.31	670,038.00
Category: 20 - Supplies							
051-5-7003-21100	Supplies	3,027.25	4,239.62	2,500.00	3,000.00	3,000.00	2,500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(600.00)		
City Commission	Latex Gloves		25.00	20.00	500.00		
City Commission	Leather Gloves		30.00	12.00	360.00		
City Commission	Office Supplies		1.00	1,040.00	1,040.00		
City Commission	Sanitary Supplies		1.00	1,000.00	1,000.00		
City Commission	Shovels		10.00	20.00	200.00		
051-5-7003-21200	Uniforms & Personal Wear	1,647.37	1,199.94	1,080.00	1,080.00	1,080.00	1,080.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Boot Reimbursement 1 Yr		1.00	75.00	75.00		
City Commission	Boot Reimbursement 2 Yr		1.00	100.00	100.00		
City Commission	Hip Waders		6.00	75.00	450.00		
City Commission	PPE		1.00	355.00	355.00		
City Commission	Rubber Boots		5.00	20.00	100.00		
051-5-7003-21400	Chemicals	21,923.00	25,656.35	26,000.00	26,000.00	26,000.00	26,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual Grease Blaster Chemical		1.00	7,900.00	7,900.00		
City Commission	Cl2 Tablets		8.00	200.00	1,600.00		
City Commission	Deodorant Blocks		60.00	250.00	15,000.00		
City Commission	Herbicide		10.00	150.00	1,500.00		
051-5-7003-21500	Motor Gas & Oil	27,223.40	27,536.14	30,000.00	15,345.49	15,345.49	20,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual Gas Allocation		12.00	1,300.00	15,600.00		
City Commission	Budget Reduction		0.00	0.00	(4,000.00)		
City Commission	Oil Allocation		12.00	700.00	8,400.00		
051-5-7003-21700	Minor Eq/Furniture	4,604.61	15,109.24	5,400.00	4,037.77	4,087.19	5,400.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Hand Tools		1.00	1,200.00	1,200.00		
City Commission	Power Tool Kit		2.00	1,500.00	3,000.00		
City Commission	Saw Zaw		2.00	600.00	1,200.00		



Utility Fund 051

Budget Details Expenditures-Division 7003 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-7003-22400	Medical Supplies	0.00	83.82	100.00	100.00	100.00	100.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	First Aid Kits		2.00	50.00	100.00		
Category: 20 - Supplies Total:		58,425.63	73,825.11	65,080.00	49,563.26	49,612.68	55,080.00
Category: 30 - Services							
051-5-7003-31100	Communications	574.74	482.58	2,588.00	482.76	482.76	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Transferred to Div 1030-31100		0.00	0.00	(483.00)		
City Commission	Verizon Cell Phones		12.00	40.25	483.00		
051-5-7003-31400	Professional Services	22,254.57	16,971.99	16,184.00	11,786.76	11,786.76	16,184.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Annual Generator Maint.		2.00	3,092.00	6,184.00		
City Commission	Lift Station Electrical Repairs		1.00	10,000.00	10,000.00		
051-5-7003-31425	Prof. Services-GPS	1,536.00	1,536.00	1,536.00	1,664.00	1,664.00	1,536.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	GPS for Vehicles		12.00	128.00	1,536.00		
051-5-7003-31470	Prof Svcs - Audit Services	8,057.28	8,932.00	8,932.00	8,932.00	8,932.00	8,932.00
051-5-7003-31600	Training & Travel	2,131.50	425.00	3,400.00	2,400.00	2,400.00	2,800.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	State of the City Luncheon		1.00	75.00	75.00		
City Commission	TCEQ Conference		1.00	1,214.00	1,214.00		
City Commission	TCEQ License		1.00	111.00	111.00		
City Commission	Training & Exams		1.00	1,400.00	1,400.00		
051-5-7003-31700	Memberships & Dues	225.00	0.00	260.00	260.00	260.00	260.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TWUA Memberships		4.00	65.00	260.00		
051-5-7003-31800	Equipment Rent	2,404.44	77.01	1,800.00	1,500.00	1,500.00	1,800.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Pump & Hoses		1.00	1,800.00	1,800.00		
051-5-7003-32100	State Fees	440.19	500.00	500.00	500.00	500.00	500.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TCEQ Sludge Transport Fees		1.00	500.00	500.00		
051-5-7003-32300	Utilities	31,182.36	45,392.02	40,000.00	50,649.36	50,649.36	45,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	COK-Water Services		12.00	206.00	2,472.00		
City Commission	GEXA-Electric		12.00	3,544.00	42,528.00		



Utility Fund 051

Budget Details Expenditures-Division 7003 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-7003-32400 Laundry	1,597.45	2,518.23	3,000.00	2,019.11	2,019.11	2,500.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(200.00)		
City Commission	City Uniforms Cleaning	12.00	225.00	2,700.00		
051-5-7003-33501 Insurance-Property/Liability	42,235.45	52,753.82	52,082.00	52,689.37	52,689.37	52,700.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	TML Risk Pool	12.00	1,738.00	20,856.00		
City Commission	Windstorm - 13.14% Allocation	0.00	0.00	31,844.00		
Category: 30 - Services Total:	112,638.98	129,588.65	130,282.00	132,883.36	132,883.36	132,212.00
Category: 40 - Repairs						
051-5-7003-41100 Vehicle Maintenance	25,705.72	11,840.13	20,000.00	22,055.97	22,055.97	15,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(5,000.00)		
City Commission	PM on City Vehicles	2.00	500.00	1,000.00		
City Commission	Repairs on Vehicles	4.00	3,750.00	15,000.00		
City Commission	Tires	8.00	500.00	4,000.00		
051-5-7003-41400 Equipment Maintenance	4,324.65	2,323.16	7,500.00	1,000.00	1,000.00	3,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(1,000.00)		
City Commission	Mobile Jetter Maint.	1.00	2,000.00	2,000.00		
City Commission	Portable Generator Maint.	2.00	500.00	1,000.00		
City Commission	Sewer Line Camera Maint.	1.00	1,000.00	1,000.00		
Category: 40 - Repairs Total:	30,030.37	14,163.29	27,500.00	23,055.97	23,055.97	18,000.00
Category: 50 - Maintenance						
051-5-7003-54300 Utility Plant	86,547.11	82,737.37	609,000.00	113,800.00	119,407.68	118,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	08/13-Increase per ICM per trend	0.00	0.00	48,000.00		
City Commission	Electrical Repairs for Liftstations	1.00	13,000.00	13,000.00		
City Commission	Liftstation Pumps	3.00	8,000.00	24,000.00		
City Commission	Repairs & Maint.	3.00	11,000.00	33,000.00		
051-5-7003-55104 Sewer Lines & Manholes	45,955.30	37,902.99	61,047.00	36,972.91	36,972.91	40,000.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(21,047.00)		
City Commission	Sewer Repairs and Manhole Repairs	1.00	61,047.00	61,047.00		
Category: 50 - Maintenance Total:	132,502.41	120,640.36	670,047.00	150,772.91	156,380.59	158,000.00
Category: 85 - Department Reductions						
051-5-7003-85000 Department Year End Reduction	0.00	0.00	0.00	653,435.19	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	653,435.19	0.00	0.00
Division: 7003 - Sewer Construction Total:	732,700.43	881,577.04	1,572,746.00	1,530,546.00	882,767.91	1,033,330.00
Department : 700 - Waste Water Total:	2,556,847.08	2,797,280.03	3,813,899.51	3,985,544.15	3,171,190.27	3,308,248.00
Expense Total:	2,556,847.08	2,797,280.03	3,813,899.51	3,985,544.15	3,171,190.27	3,308,248.00

ENGINEERING



DESCRIPTION

The Engineering Department provides a variety of engineering services to aid in major department functions. These include utility and plan design & review, project funding management, construction technical support, special projects, inter-agency relations and coordination, public safety, and graphic information systems. The Department incorporates a 5-year Capital Improvements Plan for developing future projects for City Departments. Engineering also regularly monitors numerous government organizations/programs and applies for grants or low interest funding to aid in accomplishing more projects per year while saving local taxpayer dollars.



AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Facilities Manager	0	0	1	0
Maintenance Worker	4	4	0	3
PT-Service Technician	1	1	0	1
PT- Maint Worker	0	0	0	1
Total Full-Time Positions	2	3	1	3
Total Part-Time Positions	3	2	0	2
Total Positions	5	5	1	5

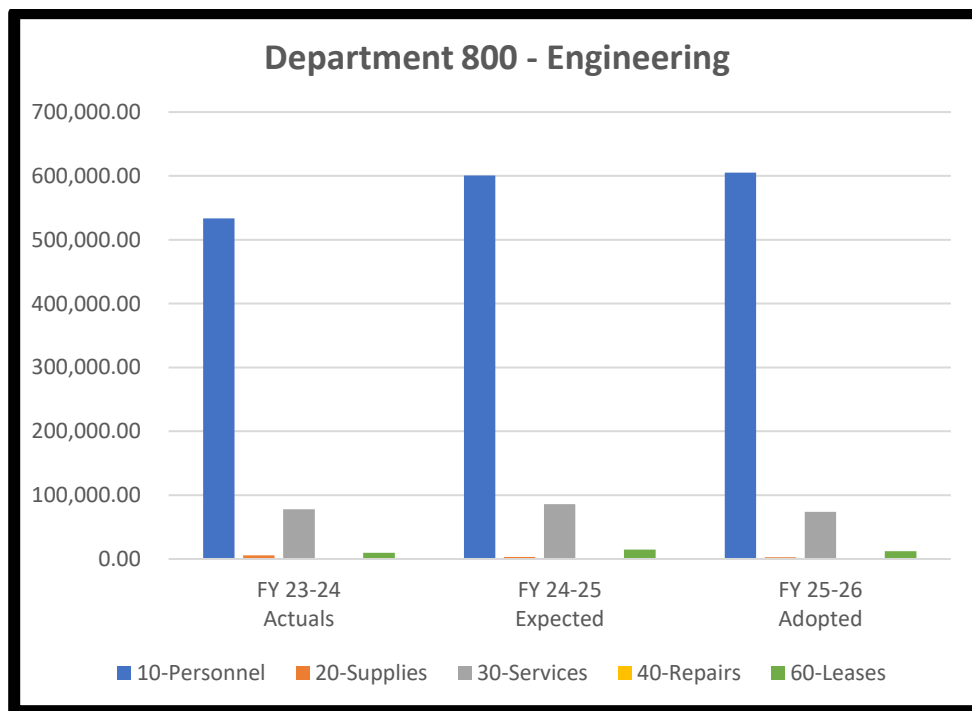
In FY 20-21, all positions were budgeted in this Division in the Utility Fund and General Fund transferred payroll costs as this division was split funded between these 2 funds. This was done so that employees no longer had to be split funded in the payroll system. In FY 21-22 the Engineering related positions were budgeted 100% in Utility Fund and General Fund transferred 50% of these payroll costs to the Utility Fund.

DEPARTMENT SUMMARY

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$514,478.54	\$533,337.86	\$598,999.00	\$610,528.54	\$600,565.98	\$605,272.00
20-Supplies	4,227.26	5,715.34	4,501.00	3,019.02	3,019.02	2,730.00
30-Services	62,672.62	77,710.19	76,195.00	85,837.75	85,909.71	74,056.00
40-Repairs	1,330.21	616.50	1,500.00	234.24	234.24	500.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	12,815.85	9,929.72	16,476.00	14,798.06	14,798.06	12,453.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	0.00	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 8000 Total	\$595,524.48	\$627,309.61	\$697,671.00	\$714,417.61	\$704,527.01	\$695,011.00

FY 25-26 EXPENDITURES COMPARATIVE





Utility Fund 051

Budget Details Expenditures-Division 8000 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 051 - UTILITY FUND							
Expense							
Department : 800 - Engineering							
Division: 8000 - Engineering							
Category: 10 - Personnel Services							
051-5-8000-11100	Salaries & Wages	358,979.76	376,971.59	407,514.00	408,626.36	398,626.36	407,231.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Admin Asst II & Cap Improv Mgr		0.00	0.00	114,566.40		
City Commission	2-Engineer, Eng Asst, Eng Tech		0.00	0.00	197,094.04		
City Commission	3-GIS Tech & Project Engineer		0.00	0.00	94,099.20		
City Commission	4-(1) Anniversary Increases		0.00	0.00	321.10		
City Commission	5-FY 25-26 YE 11 day accrual		11.00	1,115.61	12,271.71		
City Commission	6-Less PY accrual		0.00	0.00	(11,121.45)		
051-5-8000-11200	Overtime	1,579.39	1,581.75	1,160.00	385.80	423.24	1,166.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Core Budget		0.00	0.00	1,160.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	3.19	35.09		
City Commission	3-Less PY accrual		0.00	0.00	(29.09)		
051-5-8000-11301	Longevity - Non Civil Service	1,366.44	1,012.36	1,440.00	1,093.78	1,093.78	1,882.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-31 Years of Service		31.00	60.00	1,860.00		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	5.11	56.21		
City Commission	3-Less PY accrual		0.00	0.00	(34.21)		
051-5-8000-11400	Retirement - TMRS	27,570.83	31,486.75	36,167.00	35,464.94	35,464.94	38,598.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%		97,326.00	0.09	9,090.25		
City Commission	2-9 Months Total Salaries @ 9.56%		291,978.00	0.10	27,913.10		
City Commission	3-FY 25-26 YE 11 day accrual		11.00	101.66	1,118.26		
City Commission	4-Less PY accrual		0.00	0.00	(983.61)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)		0.00	0.00	1,460.00		
051-5-8000-11500	FICA	24,732.17	27,736.28	31,608.00	29,854.82	29,854.82	31,433.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%		409,100.74	0.08	31,296.21		
City Commission	2-FY 25-26 YE 11 day accrual		11.00	85.98	945.78		
City Commission	3-Less PY accrual		0.00	0.00	(808.99)		
051-5-8000-11600	Group Health Insurance	95,757.89	91,551.05	118,230.00	131,830.78	131,830.78	122,049.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) EPO Plans		0.00	0.00	61,024.45		
City Commission	2-(3) PPO Plans		0.00	0.00	61,024.55		
051-5-8000-11700	Workers' Compensation	778.33	1,417.89	1,540.00	1,675.07	1,675.07	1,538.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	1-(3) WC Code 8810		2,404.30	0.41	985.76		
City Commission	2-(4) WC Code 8601		1,686.70	0.84	1,416.83		
City Commission	3-Less Fund Discount		2,402.59	(0.20)	(480.52)		
City Commission	4-Less Experience Modifier		1,922.07	(0.20)	(384.41)		
City Commission	5-Whole Dollar Rounding		0.00	0.00	0.34		



Utility Fund 051

Budget Details Expenditures-Division 8000 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-8000-11800 Unemployment Compensation	67.84	1,020.95	819.00	995.07	995.07	854.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(7) Employees @ \$122	7.00	122.00	854.00		
051-5-8000-12200 Certification Pay	3,158.99	30.58	0.00	0.00	0.00	0.00
051-5-8000-12300 Life Insurance	486.90	528.66	521.00	601.92	601.92	521.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(4) Max Coverage	4.00	108.00	432.00		
City Commission	2-Base Coverage	41,000.00	0.00	88.56		
City Commission	3Whole Dollar Rounding	0.00	0.00	0.44		
Category: 10 - Personnel Services Total:	514,478.54	533,337.86	598,999.00	610,528.54	600,565.98	605,272.00
Category: 20 - Supplies						
051-5-8000-21100 Supplies	1,450.35	1,618.67	1,920.00	1,024.37	1,096.33	1,000.00
Budget Notes						
Budget Code	Description					
City Commission	Office Supplies & Miscellaneous Hardware for Projects					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(920.00)		
City Commission	Core Budget	1.00	1,920.00	1,920.00		
051-5-8000-21200 Uniforms & Personal Wear	295.00	973.76	375.00	478.49	478.49	374.00
Budget Notes						
Budget Code	Description					
City Commission	Safety Vests, Hardhats, Gloves and Misc. Safety Items					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(100.00)		
City Commission	Core Budget	1.00	474.00	474.00		
051-5-8000-21500 Motor Gas & Oil	1,981.97	1,800.16	1,700.00	1,288.20	1,288.20	1,200.00
Budget Notes						
Budget Code	Description					
City Commission	Gasoline and Oil for Engineering Van (#800) and Truck (#1326)					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Budget Reduction	0.00	0.00	(500.00)		
City Commission	Gas Allocation	12.00	130.00	1,560.00		
City Commission	Oil Allocation	0.00	0.00	140.00		
051-5-8000-21700 Minor Eq/Furniture	136.16	639.55	156.00	156.00	156.00	156.00
Budget Notes						
Budget Code	Description					
City Commission	Small Hand Tools and Drafting Table Chair					
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	Core Budget	1.00	156.00	156.00		



Utility Fund 051

Budget Details Expenditures-Division 8000 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-8000-22600 Computers & Associated Equip	363.78	683.20	350.00	0.00	0.00	0.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		1.00	350.00	350.00		
City Commission		0.00	0.00	(350.00)		
Category: 20 - Supplies Total:	4,227.26	5,715.34	4,501.00	2,947.06	3,019.02	2,730.00
Category: 30 - Services						
051-5-8000-31100 Communications	2,459.79	2,658.68	2,580.00	2,842.80	2,842.80	0.00
Budget Detail						
Budget Code		Units	Price	Amount		
City Commission		0.00	0.00	(2,844.00)		
City Commission		12.00	237.00	2,844.00		
051-5-8000-31400 Professional Services	78.00	50.00	0.00	0.00	0.00	0.00
051-5-8000-31410 ProfSrv - Sftware Mnt	18,257.14	23,977.90	22,950.00	28,931.63	28,931.63	22,950.00
Budget Notes						
Budget Code		Description				
City Commission		Autodesk/AutoCAD, ARC Map 10.7.1, Civil 3D 2023, MetroCount Software Use				
Budget Detail						
Budget Code		Description	Units	Price	Amount	
City Commission		Budget Reduction	0.00	0.00	(646.00)	
City Commission		Core Budget	1.00	23,596.00	23,596.00	
051-5-8000-31425 Prof. Services-GPS	384.00	384.00	384.00	416.00	416.00	384.00
Budget Notes						
Budget Code		Description				
City Commission		GPS Services for Unit 800 & 1326 Dept. Vehicles.				
Budget Detail						
Budget Code		Description	Units	Price	Amount	
City Commission		GPS Services	12.00	32.00	384.00	
051-5-8000-31470 Prof Svcs - Audit Services	3,989.65	6,497.00	6,497.00	5,830.50	5,830.50	6,497.00
051-5-8000-31500 Printing & Publishing	1,188.92	1,402.72	1,000.00	1,102.83	1,102.83	1,000.00
Budget Notes						
Budget Code		Description				
City Commission		Copy Overage Costs for KIP and Kyocera printers.				
Budget Detail						
Budget Code		Description	Units	Price	Amount	
City Commission		Core Budget	1.00	1,000.00	1,000.00	
051-5-8000-31660 Training & Travel - Engineering	5,532.28	4,694.12	5,000.00	7,143.64	7,143.64	5,000.00
Budget Notes						
Budget Code		Description				
City Commission		Water Conference, Wastewater Conference and Training Classes for CEU's.				
Budget Detail						
Budget Code		Description	Units	Price	Amount	
City Commission		Core Budget	1.00	5,000.00	5,000.00	



Utility Fund 051

Budget Details Expenditures-Division 8000

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
051-5-8000-31700	Memberships & Dues	1,253.00	681.25	1,650.00	3,086.75	3,086.75	1,650.00
Budget Notes							
Budget Code	Description						
City Commission	ASCE, TBPE, TFMA/CFM, TWA and TCEQ Licenses.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Core Budget		1.00	1,650.00	1,650.00		
051-5-8000-33100	Subscriptions	0.00	750.00	0.00	0.00	0.00	0.00
051-5-8000-33501	Insurance-Property/Liability	29,529.84	36,614.52	36,134.00	36,555.56	36,555.56	36,575.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	TML Risk Pool		12.00	1,225.00	14,700.00		
City Commission	Windstorm - 9.12% Allocation		0.00	0.00	21,875.00		
Category: 30 - Services Total:		62,672.62	77,710.19	76,195.00	85,909.71	85,909.71	74,056.00
Category: 40 - Repairs							
051-5-8000-41100	Vehicle Maintenance	1,330.21	616.50	1,500.00	234.24	234.24	500.00
Budget Notes							
Budget Code	Description						
City Commission	Vehicle Maint. for Engineering Van #800 and Truck #1326.						
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Budget Reduction		0.00	0.00	(1,000.00)		
City Commission	Core Budget		1.00	1,500.00	1,500.00		
Category: 40 - Repairs Total:		1,330.21	616.50	1,500.00	234.24	234.24	500.00
Category: 60 - Leases							
051-5-8000-64100	Operating Lease	12,815.85	9,929.72	16,476.00	14,798.06	14,798.06	12,453.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Canon Coper/Printer/Scanner		12.00	629.00	7,548.00		
City Commission	Engineering Copier		0.00	0.00	870.00		
City Commission	Toshiba New Lease		12.00	212.25	2,547.00		
City Commission	Toshiba Transfer to Div 001-1030		0.00	0.00	(2,547.00)		
City Commission	Workstations		12.00	336.25	4,035.00		
Category: 60 - Leases Total:		12,815.85	9,929.72	16,476.00	14,798.06	14,798.06	12,453.00
Division: 8000 - Engineering Total:		595,524.48	627,309.61	697,671.00	714,417.61	704,527.01	695,011.00
Department : 800 - Engineering Total:		595,524.48	627,309.61	697,671.00	714,417.61	704,527.01	695,011.00
Expense Total:		595,524.48	627,309.61	697,671.00	714,417.61	704,527.01	695,011.00

FACILITIES MAINTENANCE-UF



DESCRIPTION

The Division in Utility Fund records the Personnel costs of the Facilities Maintenance Department employees. All other expenditures are in the Finance Department in General Fund.



AUTHORIZED POSITIONS

AUTHORIZED POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Facilities Manager	0	0	1	0
Maintenance Worker	4	4	0	3
PT-Service Technician	1	1	0	1
Total Full-Time Positions	2	3	1	3
Total Part-Time Positions	3	2	0	1

In FY 23-24 and FY 24-25, the positions listed were the number of split positions that General Fund was responsible for. Employees were split funded in the payroll system which made it difficult to report.

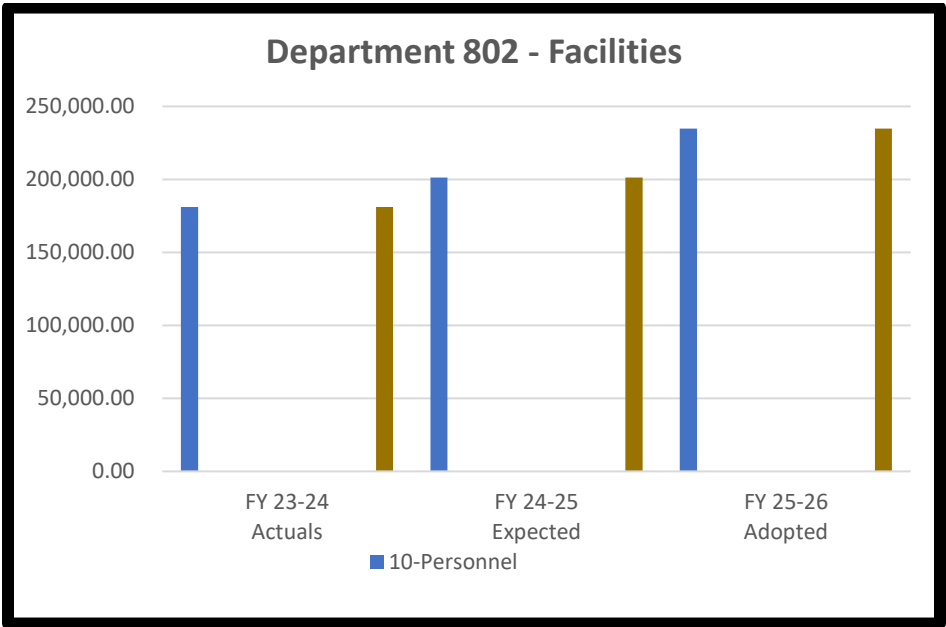
In FY 24-25 and going forward, all positions are budgeted in Utility Fund. General Fund transfers 50% of all Personnel costs of this division. This was done so that employees no longer must be split funded in the payroll system and reporting is easier.

DEPARTMENT SUMMARY

FY 25-26 BUDGETED EXPENDITURES

EXPENDITURES	FY 22-23 Total Actuals	FY 23-24 Total Actuals	FY 24-25 Original Budget	FY 24-25 Amended Budget	FY 24-25 Expected Actuals	FY 25-26 City Commission Adopted
10-Personnel Services	\$135,697.53	\$181,008.86	\$219,881.00	\$201,218.85	\$201,218.85	\$234,722.00
20-Supplies	0.00	0.00	0.00	0.00	0.00	0.00
30-Services	0.00	0.00	0.00	0.00	0.00	0.00
40-Repairs	0.00	0.00	0.00	0.00	0.00	0.00
50-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
60-Leases	0.00	0.00	0.00	0.00	0.00	0.00
70-Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
85-Department Reductions	0.00	0.00	0.00	1915.54	0.00	0.00
95-Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Division 8020 Totals	\$135,697.53	\$181,008.86	\$219,881.00	\$203,134.39	\$201,218.85	\$234,722.00

FY 25-26 EXPENDITURES COMPARATIVE





Utility Fund 051

Budget Details Expenditures-Division 8020 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 051 - UTILITY FUND						
Expense						
Department : 802 - Facilities Maintenance-UF						
Division: 8020 - Facilities Maintenance-UF						
Category: 10 - Personnel Services						
051-5-8020-11100 Salaries & Wages	102,741.96	131,467.64	159,089.00	129,457.86	129,457.86	159,634.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(4) Maint Workers & (1) Serv. Tech	0.00	0.00	157,646.84		
City Commission	2-(1) Anniversary Increase	0.00	0.00	443.73		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	434.32	4,777.52		
City Commission	4-Less PY accrual	0.00	0.00	(3,234.09)		
051-5-8020-11200 Overtime		266.84	66.77	0.00	7.33	0.00
051-5-8020-11301 Longevity - Non-Civil Service		1,247.26	1,457.28	2,062.00	1,578.29	1,999.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-33 Years of Service	33.00	60.00	1,980.00		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	5.44	59.84		
City Commission	3-Less PY accrual	0.00	0.00	(40.84)		
051-5-8020-11400 Retirement - TMRS		8,016.95	12,097.03	14,859.00	11,867.83	15,969.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-3 Months Total Salaries @ 9.34%	40,017.64	0.09	3,737.65		
City Commission	2-9 Months Total Salaries @ 9.56%	120,052.93	0.10	11,477.06		
City Commission	3-FY 25-26 YE 11 day accrual	11.00	41.80	459.80		
City Commission	4-Less PY accrual	0.00	0.00	(305.51)		
City Commission	5-TMRS 2:1 (New Rate 10.06%)	0.00	0.00	600.00		
051-5-8020-11500 FICA		7,358.64	9,929.35	12,359.00	9,485.68	12,377.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-Total Salaries @ 7.65%	160,070.57	0.08	12,245.40		
City Commission	2-FY 25-26 YE 11 day accrual	11.00	33.64	370.04		
City Commission	3-Less PY accrual	0.00	0.00	(238.44)		
051-5-8020-11600 Group Health Insurance		13,718.97	20,477.61	25,035.00	42,491.87	38,242.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(2) EPO Plan	0.00	0.00	38,242.00		
051-5-8020-11700 Workers' Compensation		2,182.41	4,712.70	5,658.00	5,517.51	5,655.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	1-(5) WC Code 9015	1,600.71	5.52	8,835.92		
City Commission	2-Less Fund Discount	8,835.92	(0.20)	(1,767.18)		
City Commission	3-Less Experience Modifier	7,068.74	(0.20)	(1,413.75)		
City Commission	Whole Dollar Rounding	0.00	0.00	0.01		
051-5-8020-11800 Unemployment Compensation		44.26	590.06	585.00	627.62	610.00
Budget Detail						
Budget Code	Description	Units	Price	Amount		
City Commission	(5) Employees @ \$122	5.00	122.00	610.00		



Utility Fund 051

Budget Details Expenditures-Division 8020 For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

[051-5-8020-12300](#) Life Insurance

Budget Detail

Budget Code	Description
City Commission	1-Base Coverage
City Commission	2-Whole Dollar Rounding
Category: 10 - Personnel Services Total:	

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
120.24	210.42	234.00	184.86	184.86	236.00

Category: 85 - Department Reductions

[051-5-8020-85000](#) Department Year End Reduction

Category: 85 - Department Reductions Total:

0.00	0.00	0.00	1,915.54	0.00	0.00
0.00	0.00	0.00	1,915.54	0.00	0.00

Division: 8020 - Facilities Maintenance-UF Total:

135,697.53	181,008.86	219,881.00	203,134.39	201,218.85	234,722.00

Department : 802 - Facilities Maintenance-UF Total:

135,697.53	181,008.86	219,881.00	203,134.39	201,218.85	234,722.00

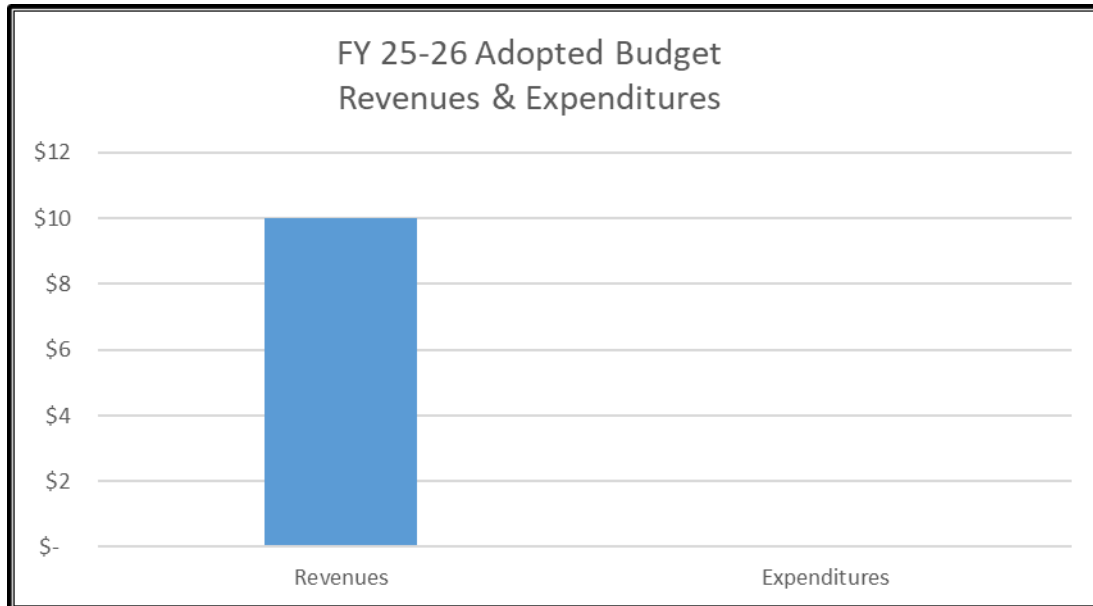
Expense Total:

135,697.53	181,008.86	219,881.00	203,134.39	201,218.85	234,722.00



FUND 054 – UF CAPITAL PROJECTS

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 10
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 10</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 18,071
Budgeted Revenues	10
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 18,081</u>



UF Capital Projects Fund 054

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 054 - UF CAPITAL PROJECTS

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[054-4-0000-75010](#) Transfer From Fund 051

[054-4-0000-75129](#) Transfer from Fund 129

RevCategory: 750 - Transfers Total:

RevCategory: 900 - Interest & Other

[054-4-0000-91503](#) Interest Income

Budget Detail

Budget Code Description

City Commission Based on Revenues

RevCategory: 900 - Interest & Other Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	99,548.95	0.00	0.00	0.00	0.00
0.00	0.00	17,728.00	17,728.00	17,728.00	0.00
0.00	99,548.95	17,728.00	17,728.00	17,728.00	0.00
4,456.64	4,178.44	5,200.00	5,200.00	7.44	10.00
4,456.64	4,178.44	5,200.00	5,200.00	7.44	10.00
4,456.64	103,727.39	22,928.00	22,928.00	17,735.44	10.00
4,456.64	103,727.39	22,928.00	22,928.00	17,735.44	10.00
4,456.64	103,727.39	22,928.00	22,928.00	17,735.44	10.00



UF Capital Projects Fund 054

Budget Details Expenditures

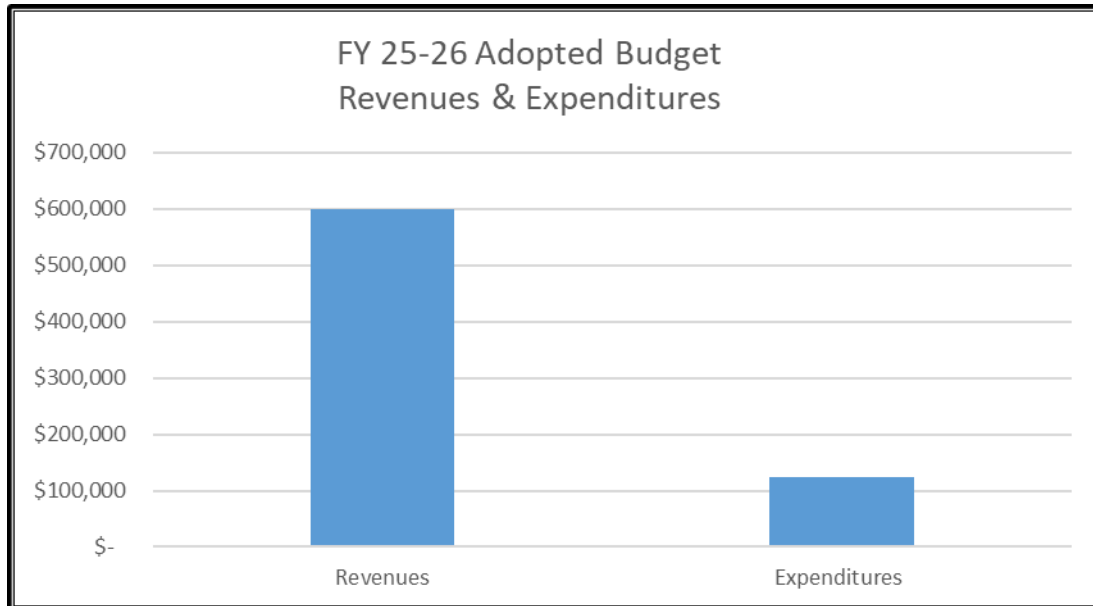
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 054 - UF CAPITAL PROJECTS						
Expense						
Department : 600 - Water						
Division: 6002 - Water Production						
Category: 50 - Maintenance						
054-5-6002-54300 Utility Plant	92,069.24	97,911.00	0.00	0.00	0.00	0.00
Category: 50 - Maintenance Total:	92,069.24	97,911.00	0.00	0.00	0.00	0.00
Division: 6002 - Water Production Total:	92,069.24	97,911.00	0.00	0.00	0.00	0.00
Department : 600 - Water Total:	92,069.24	97,911.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
054-5-6900-80012 Transfer to Fund 012	87,561.73	87,561.73	0.00	0.00	0.00	0.00
054-5-6900-80129 Transfer to Fund 129	17,728.00	0.00	0.00	0.00	0.00	0.00
054-5-6900-80130 Transfer to Fund 130	68,894.00	106,106.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	174,183.73	193,667.73	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	174,183.73	193,667.73	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:	174,183.73	193,667.73	0.00	0.00	0.00	0.00
Expense Total:	266,252.97	291,578.73	0.00	0.00	0.00	0.00





FUND 055 – UTILITY STORM WATER DRAINAGE FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 600,000
Expenditures	125,000
Net Revenues over (under) Expenditures	<u>\$ 475,000</u>

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 395,010
Budgeted Revenues	600,000
Budgeted Expenditures - Transfers Out	125,000
Estimated Ending Fund Balance 09/30/26	<u>\$ 870,010</u>



Stormwater Drainage Capital Projects Fund 055

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 055 - STORMWATER DRAIN CAP PROJ

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[055-4-0000-75068](#) Transfer From Fund 068

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Department : 860 - Stormwater

Division: 8600 - Stormwater

RevCategory: 800 - Utility Services

[055-4-8600-81115](#) Bad Debt Recovery

[055-4-8600-83100](#) Storm Water Sales

Budget Detail

Budget Code **Description** **Units** **Price** **Amount**
City Commission Avg based-last 3 years (\$1,424,105.14) 0.00 0.00 (474,702.00)

City Commission Increased est based on FY 24-25 EA 0.00 0.00 (125,298.00)

RevCategory: 800 - Utility Services Total:

Division: 8600 - Stormwater Total:

Department : 860 - Stormwater Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	500.00	0.00	0.00	0.00	0.00
0.00	500.00	0.00	0.00	0.00	0.00
0.00	500.00	0.00	0.00	0.00	0.00
0.00	500.00	0.00	0.00	0.00	0.00
0.00	1,476.19	0.00	0.00	0.00	0.00
426,029.02	432,409.45	569,000.00	569,000.00	565,666.67	600,000.00
426,029.02	433,885.64	569,000.00	569,000.00	565,666.67	600,000.00
426,029.02	433,885.64	569,000.00	569,000.00	565,666.67	600,000.00
426,029.02	433,885.64	569,000.00	569,000.00	565,666.67	600,000.00
426,029.02	434,385.64	569,000.00	569,000.00	565,666.67	600,000.00



Stormwater Drainage Capital Projects Fund 055

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 055 - STORMWATER DRAIN CAP PROJ

Expense

Department : 305 - Street

Division: 3050 - Street

Category: 50 - Maintenance

[055-5-3050-53100](#) Drainage

Category: 50 - Maintenance Total:

Division: 3050 - Street Total:

Department : 305 - Street Total:

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[055-5-6900-80012](#) Transfer To Fund 012

Budget Detail

Budget Code	Description	Units	Price	Amount
City Commission	Tax. CO Series 2021-2051	0.00	0.00	111,000.00
	\$3,358,000 Issue			
City Commission	Tax. CO Series 2022-2052	0.00	0.00	14,000.00
	\$399,000 Issue			

[055-5-6900-80051](#) Transfer To Fund 051

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

Department : 860 - Stormwater

Division: 8600 - Stormwater

Category: 70 - Capital Outlay

[055-5-8600-71600](#) Drainage

Category: 70 - Capital Outlay Total:

Division: 8600 - Stormwater Total:

Department : 860 - Stormwater Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
85,090.00	21,895.50	0.00	0.00	0.00	0.00
85,090.00	21,895.50	0.00	0.00	0.00	0.00
85,090.00	21,895.50	0.00	0.00	0.00	0.00
85,090.00	21,895.50	0.00	0.00	0.00	0.00
125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
0.00	368,093.52	0.00	0.00	0.00	0.00
125,000.00	493,093.52	125,000.00	125,000.00	125,000.00	125,000.00
125,000.00	493,093.52	125,000.00	125,000.00	125,000.00	125,000.00
125,000.00	493,093.52	125,000.00	125,000.00	125,000.00	125,000.00
0.00	0.00	570,187.26	840,187.26	840,187.26	0.00
0.00	0.00	570,187.26	840,187.26	840,187.26	0.00
0.00	0.00	570,187.26	840,187.26	840,187.26	0.00
0.00	0.00	570,187.26	840,187.26	840,187.26	0.00
210,090.00	514,989.02	695,187.26	965,187.26	965,187.26	125,000.00





FUND 062 – CO SERIES 2005

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



CO Series 2005 Fund 062

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 062 - CO SERIES 2005 - UTILITY

Expense

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[062-5-6900-80051](#) Transfer to Fund 051

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

Department : 700 - Waste Water

Division: 7003 - Sewer Construction

Category: 50 - Maintenance

[062-5-7003-55104](#) Sewer Lines & Manholes

Category: 50 - Maintenance Total:

Division: 7003 - Sewer Construction Total:

Department : 700 - Waste Water Total:

Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	45,839.00	0.00	0.00	0.00	0.00
0.00	45,839.00	0.00	0.00	0.00	0.00
0.00	45,839.00	0.00	0.00	0.00	0.00
0.00	45,839.00	0.00	0.00	0.00	0.00
0.00	4,629.89	0.00	0.00	0.00	0.00
0.00	4,629.89	0.00	0.00	0.00	0.00
0.00	4,629.89	0.00	0.00	0.00	0.00
0.00	4,629.89	0.00	0.00	0.00	0.00
0.00	50,468.89	0.00	0.00	0.00	0.00



FUND 066 – CO SERIES 2011

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
	Revenues Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



CO Series 2011 Utility Fund 066

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 066 - CO SERIES 2011- UTILITY

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[066-4-0000-75010](#) Transfer from Fund 051

RevCategory: 750 - Transfers Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
0.00	316.00	0.00	0.00	0.00	0.00
0.00	316.00	0.00	0.00	0.00	0.00
0.00	316.00	0.00	0.00	0.00	0.00
0.00	316.00	0.00	0.00	0.00	0.00
0.00	316.00	0.00	0.00	0.00	0.00



CO Series 2011 Utility Fund 066

Budget Details Expenditures

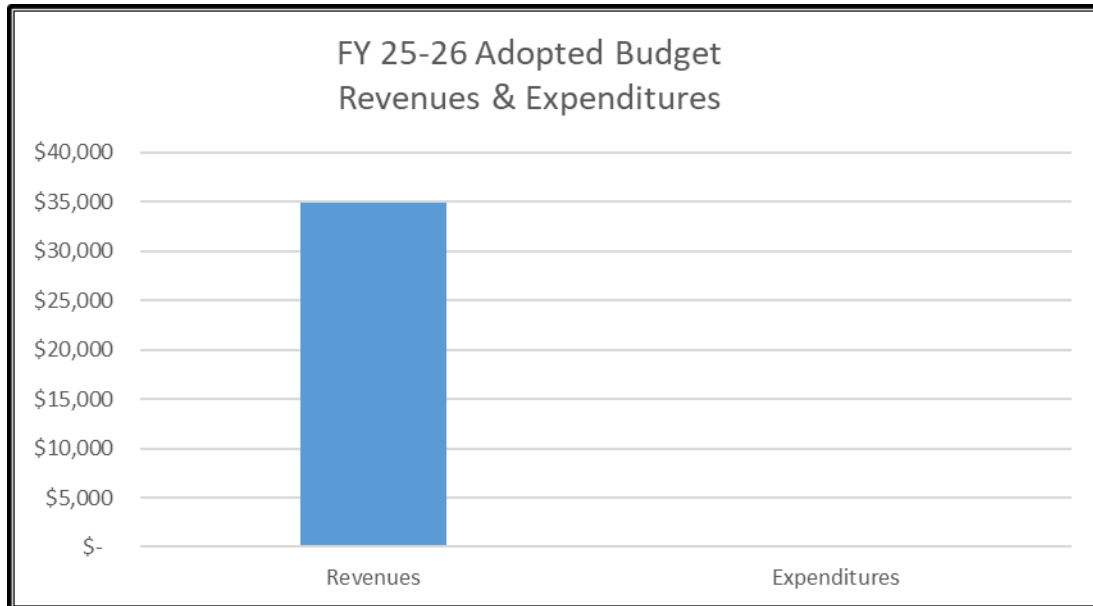
For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 066 - CO SERIES 2011- UTILITY						
Expense						
Department : 600 - Water						
Division: 6001 - Water Construction						
Category: 50 - Maintenance						
066-5-6001-54100 Water Line	0.00	512.96	0.00	0.00	0.00	0.00
Category: 50 - Maintenance Total:	0.00	512.96	0.00	0.00	0.00	0.00
Division: 6001 - Water Construction Total:	0.00	512.96	0.00	0.00	0.00	0.00
Department : 600 - Water Total:	0.00	512.96	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
066-5-6900-80051 Transfer to Fund 51	0.00	5,487.49	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	0.00	5,487.49	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	0.00	5,487.49	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:	0.00	5,487.49	0.00	0.00	0.00	0.00
Expense Total:	0.00	6,000.45	0.00	0.00	0.00	0.00





FUND 068 – CO SERIES 2013 - DRAINAGE FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 34,971
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 34,971</u>

<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 983
Budgeted Revenues	34,971
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 35,954</u>



CO Series 2013 Drainage Fund 068

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 068 - CO SERIES 2013- DRAINAGE							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 900 - Interest & Other							
068-4-0000-91501	Interest-TX Class CO 2013 Stormwater	34,719.63	38,207.92	36,000.00	36,000.00	31,984.23	34,971.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Avg based-last 3 years (\$104,911.78)		0.00	0.00	(34,971.00)		
068-4-0000-91520	Interest Earned-Investment	0.15	0.00	0.00	0.00	0.00	0.00
RevCategory: 900 - Interest & Other Total:		34,719.78	38,207.92	36,000.00	36,000.00	31,984.23	34,971.00
Division: 0000 - Non-Departmental Total:		34,719.78	38,207.92	36,000.00	36,000.00	31,984.23	34,971.00
Department : 000 - Non-Departmental Total:		34,719.78	38,207.92	36,000.00	36,000.00	31,984.23	34,971.00
Revenue Total:		34,719.78	38,207.92	36,000.00	36,000.00	31,984.23	34,971.00



CO Series 2013 Drainage Fund 068

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 068 - CO SERIES 2013- DRAINAGE						
Expense						
Department : 305 - Street						
Division: 3050 - Street						
Category: 50 - Maintenance						
068-5-3050-53100 Drainage	30,700.00	29,250.00	716,446.49	715,348.49	715,348.49	0.00
Category: 50 - Maintenance Total:	30,700.00	29,250.00	716,446.49	715,348.49	715,348.49	0.00
Division: 3050 - Street Total:	30,700.00	29,250.00	716,446.49	715,348.49	715,348.49	0.00
Department : 305 - Street Total:	30,700.00	29,250.00	716,446.49	715,348.49	715,348.49	0.00
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
068-5-6900-80055 Transfer to Fund 055	0.00	500.00	0.00	0.00	0.00	0.00
068-5-6900-80100 Transfer to Fund 100	200,000.00	0.00	0.00	0.00	0.00	0.00
068-5-6900-80116 Transfer to Fund 116	0.00	500.00	0.00	0.00	0.00	0.00
068-5-6900-80117 Transfer to Fund 117	0.00	500.00	0.00	0.00	0.00	0.00
068-5-6900-80118 Transfer to Fund 118	0.00	500.00	0.00	0.00	0.00	0.00
068-5-6900-80119 Transfer to Fund 119	0.00	500.00	0.00	0.00	0.00	0.00
068-5-6900-80122 Transfer to Fund 122	0.00	7,100.00	0.00	0.00	0.00	0.00
068-5-6900-80128 Transfer To Fund 128	0.00	500.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	200,000.00	10,100.00	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	200,000.00	10,100.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:	200,000.00	10,100.00	0.00	0.00	0.00	0.00
Department : 860 - Stormwater						
Division: 8600 - Stormwater						
Category: 30 - Services						
068-5-8600-31500 Printing & Publishing	0.00	0.00	0.00	1,098.00	1,098.00	0.00
Category: 30 - Services Total:	0.00	0.00	0.00	1,098.00	1,098.00	0.00
Division: 8600 - Stormwater Total:	0.00	0.00	0.00	1,098.00	1,098.00	0.00
Department : 860 - Stormwater Total:	0.00	0.00	0.00	1,098.00	1,098.00	0.00
Expense Total:	230,700.00	39,350.00	716,446.49	716,446.49	716,446.49	0.00





FUND 084 – DEAAG FUND

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	\$ 0
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 0

DEAAG/WWTP Grant Fund 084

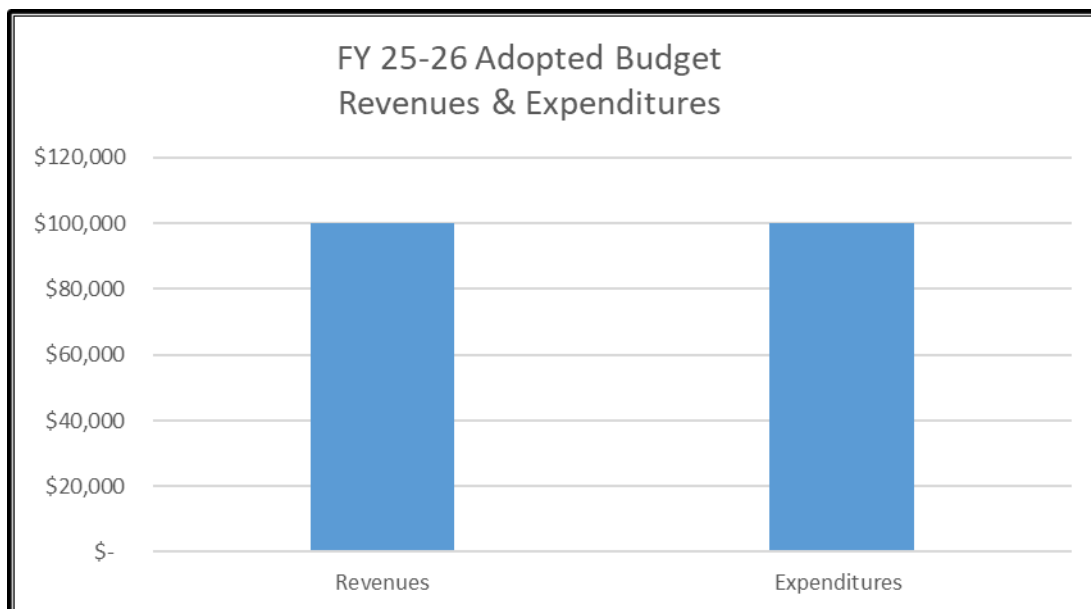
Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 084 - DEAAG/WWTP GRANT FUND						
Expense						
Department : 690 - Fund Expense/Transfer						
Division: 6900 - Fund Expense/Transfer						
Category: 80 - Transfers Out						
084-5-6900-80051 Transfer to Fund 051	0.00	0.00	7,500.00	7,500.00	7,500.00	0.00
084-5-6900-80134 Transfer to Fund 134	0.00	500,000.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:	0.00	500,000.00	7,500.00	7,500.00	7,500.00	0.00
Division: 6900 - Fund Expense/Transfer Total:	0.00	500,000.00	7,500.00	7,500.00	7,500.00	0.00
Department : 690 - Fund Expense/Transfer Total:	0.00	500,000.00	7,500.00	7,500.00	7,500.00	0.00
Expense Total:	0.00	500,000.00	7,500.00	7,500.00	7,500.00	0.00



FUND 106 – VEHICLE REPLACEMENT FLEET MGMT-PW UF FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 100,000
Expenditures	100,000
Net Revenues over (under) Expenditures	\$ 0

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 44,737
Budgeted Revenues - Transfers In	100,000
Budgeted Expenditures	100,000
Estimated Ending Fund Balance 09/30/26	\$ 44,737



Vehicle Replacement Fleet Mgmt PW Utility Fund 106

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 106 - VEHICLE REPL. FLEET MGMT FUND-PW UF							
Revenue							
Department : 000 - Non-Departmental							
Division: 0000 - Non-Departmental							
RevCategory: 750 - Transfers							
106-4-0000-75001	Transfer From Fund 001	10,000.00	0.00	0.00	0.00	0.00	0.00
106-4-0000-75010	Transfer from Fund 051	89,642.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	For Capital Lease Fleet 4/7 Payments		0.00	0.00	(100,000.00)		
RevCategory: 750 - Transfers Total:		99,642.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Division: 0000 - Non-Departmental Total:		99,642.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Department : 000 - Non-Departmental Total:		99,642.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Revenue Total:		99,642.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00



Vehicle Replacement Fleet Mgmt PW Utility Fund 106

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 106 - VEHICLE REPL. FLEET MGMT FUND-PW UF							
Expense							
Department : 600 - Water							
Division: 6001 - Water Construction							
Category: 60 - Leases							
106-5-6001-62100	Interest	0.00	7,586.89	0.00	0.00	0.00	0.00
106-5-6001-64200	Capital Lease-Principle	20,920.98	16,466.68	100,000.00	100,000.00	100,000.00	100,000.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Year 3/7 Pymt of 5-Fleet Mgt Lease		0.00	0.00	100,000.00		
Category: 60 - Leases Total:		20,920.98	24,053.57	100,000.00	100,000.00	100,000.00	100,000.00
Category: 70 - Capital Outlay							
106-5-6001-71100	Vehicle	0.00	0.00	38,838.14	38,838.14	0.00	0.00
106-5-6001-91000	Amortization	0.00	22,007.62	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:		0.00	22,007.62	38,838.14	38,838.14	0.00	0.00
Division: 6001 - Water Construction Total:		20,920.98	46,061.19	138,838.14	138,838.14	100,000.00	100,000.00
Department : 600 - Water Total:		20,920.98	46,061.19	138,838.14	138,838.14	100,000.00	100,000.00
Department : 690 - Fund Expense/Transfer							
Division: 6900 - Fund Expense/Transfer							
Category: 80 - Transfers Out							
106-5-6900-80139	Transfer to Fund 139	35,261.32	0.00	0.00	0.00	0.00	0.00
Category: 80 - Transfers Out Total:		35,261.32	0.00	0.00	0.00	0.00	0.00
Division: 6900 - Fund Expense/Transfer Total:		35,261.32	0.00	0.00	0.00	0.00	0.00
Department : 690 - Fund Expense/Transfer Total:		35,261.32	0.00	0.00	0.00	0.00	0.00
Department : 700 - Waste Water							
Division: 7001 - North Plant							
Category: 60 - Leases							
106-5-7001-62100	Interest	0.00	11,380.34	0.00	0.00	0.00	0.00
106-5-7001-64200	Capital Lease-Principle	10,497.64	23,033.84	0.00	0.00	0.00	0.00
Category: 60 - Leases Total:		10,497.64	34,414.18	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay							
106-5-7001-91000	Amortization	0.00	33,011.44	0.00	0.00	0.00	0.00
Category: 70 - Capital Outlay Total:		0.00	33,011.44	0.00	0.00	0.00	0.00
Division: 7001 - North Plant Total:		10,497.64	67,425.62	0.00	0.00	0.00	0.00
Department : 700 - Waste Water Total:		10,497.64	67,425.62	0.00	0.00	0.00	0.00
Expense Total:		66,679.94	113,486.81	138,838.14	138,838.14	100,000.00	100,000.00





FUND 127 – UF TAX NOTE SERIES 2022

FUND SUMMARY

FY 25-26 Adopted Budget Revenues & Expenditures	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$1	
\$0	
\$0	
\$0	
\$0	
\$-	
Revenues	Expenditures

This fund is not budgeted for FY 25-26. This fund is presented for prior year activity.

	FY 25-26 Adopted Budget
Revenues	\$ 0
Expenditures	0
Net Revenues over (under) Expenditures	<u>\$ 0</u>
<u>Fund Balance</u>	
Beginning Fund Balance - (Unaudited)	\$ 0
Budgeted Revenues	0
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	<u>\$ 0</u>



UF Tax Notes Series 2022 Fund 127

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 127 - UF TAX NOTES SERIES 2022

Expense

Department : 610 - Ground Maintenance

Division: 6101 - Ground Maintenance

Category: 40 - Repairs

[127-5-6101-41400](#) Equipment Maintenance

Category: 40 - Repairs Total:

Division: 6101 - Ground Maintenance Total:

Department : 610 - Ground Maintenance Total:

Department : 690 - Fund Expense/Transfer

Division: 6900 - Fund Expense/Transfer

Category: 80 - Transfers Out

[127-5-6900-80012](#) Transfer to Fund 012

[127-5-6900-80051](#) Transfer to Fund 051

Category: 80 - Transfers Out Total:

Division: 6900 - Fund Expense/Transfer Total:

Department : 690 - Fund Expense/Transfer Total:

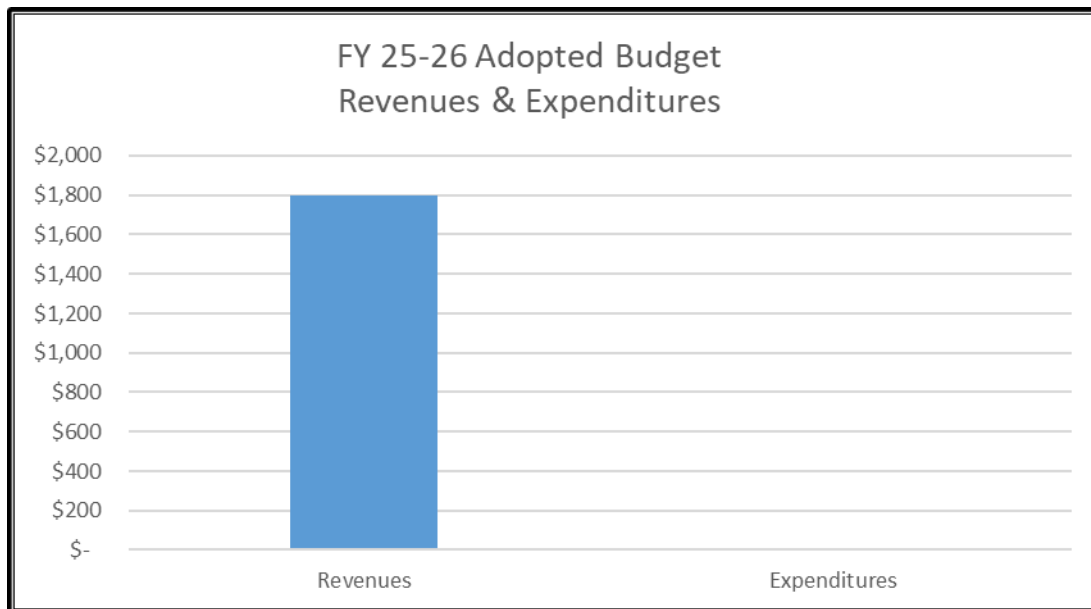
Expense Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
92,780.90	0.00	0.00	0.00	0.00	0.00
92,780.90	0.00	0.00	0.00	0.00	0.00
92,780.90	0.00	0.00	0.00	0.00	0.00
92,780.90	0.00	0.00	0.00	0.00	0.00
93,523.76	0.00	0.00	0.00	0.00	0.00
0.00	149.76	0.00	0.00	0.00	0.00
93,523.76	149.76	0.00	0.00	0.00	0.00
93,523.76	149.76	0.00	0.00	0.00	0.00
93,523.76	149.76	0.00	0.00	0.00	0.00
186,304.66	149.76	0.00	0.00	0.00	0.00



FUND 141 CO SERIES 2023-UF

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 1,800
Expenditures	0
Net Revenues over (under) Expenditures	\$ 1,800

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 1,800
Budgeted Revenues	1,800
Budgeted Expenditures	0
Estimated Ending Fund Balance 09/30/26	\$ 3,600



UF CO Series 2023 Fund 141

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 141 - CO SERIES 2023 - UTILITY

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 750 - Transfers

[141-4-0000-75012](#) Transfer From Fund 012

RevCategory: 750 - Transfers Total:

RevCategory: 900 - Interest & Other

[141-4-0000-91503](#) Interest Income

Budget Detail

Budget Code Description
City Commission Based on FY 24-25 revenues

RevCategory: 900 - Interest & Other Total:

Division: 0000 - Non-Departmental Total:

Department : 000 - Non-Departmental Total:

Revenue Total:

2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
6,030,000.00	0.00	0.00	0.00	0.00	0.00
6,030,000.00	0.00	0.00	0.00	0.00	0.00
36,108.65	82,324.10	0.00	0.00	1,800.00	1,800.00
36,108.65	82,324.10	0.00	0.00	1,800.00	1,800.00
6,066,108.65	82,324.10	0.00	0.00	1,800.00	1,800.00
6,066,108.65	82,324.10	0.00	0.00	1,800.00	1,800.00
6,066,108.65	82,324.10	0.00	0.00	1,800.00	1,800.00



UF CO Series 2023 Fund 141

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

	2023 Total Activity	2024 Total Activity	2025 Original Budget	2025 Total Budget (Amended)	2025 Expected Annual	2026 City Commission Adopted
Fund: 141 - CO SERIES 2023 - UTILITY						
Expense						
Department : 600 - Water						
Division: 6001 - Water Construction						
Category: 50 - Maintenance						
141-5-6001-54300 Utility Plant - Water Meter Project	0.00	0.00	93,000.00	34,899.77	34,899.77	0.00
Category: 50 - Maintenance Total:	0.00	0.00	93,000.00	34,899.77	34,899.77	0.00
Category: 85 - Department Reductions						
141-5-6001-85000 Department YE Reduction	0.00	0.00	0.00	184,863.28	0.00	0.00
Category: 85 - Department Reductions Total:	0.00	0.00	0.00	184,863.28	0.00	0.00
Division: 6001 - Water Construction Total:	0.00	0.00	93,000.00	219,763.05	34,899.77	0.00
Department : 600 - Water Total:	0.00	0.00	93,000.00	219,763.05	34,899.77	0.00
Expense Total:	0.00	0.00	93,000.00	219,763.05	34,899.77	0.00



GROUP HEALTH INSURANCE FUND



Fund 138 – Health Insurance Fund

This fund accounts for insurance benefits provided to city employees. The City's health insurance benefit is no longer a self-insured program. The City selected United Health Insurance as its health provider. This fund is appropriated.



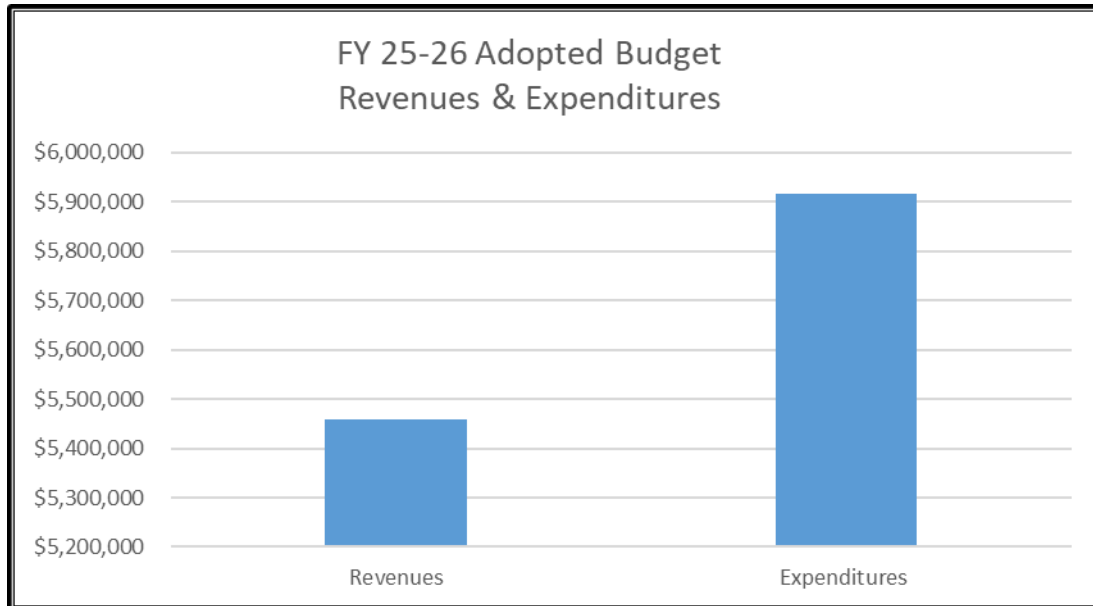
FUND BALANCE BY FUND

INSURANCE FUND

FUND BALANCE - INSURANCE FUND					
Fund	Fund Name	FY 24-25 Estimated Ending FB	FY 25-26 Commission Revenues	FY 25-26 Commission Expenditures	FY 25-26 Estimated Ending FB
138	Health Insurance Fund	<u>1,104,168.96</u>	<u>5,459,577.20</u>	<u>5,916,876.00</u>	<u>646,870.16</u>

FUND 138 – GROUP HEALTH INSURANCE

FUND SUMMARY



	FY 25-26 Adopted Budget
Revenues	\$ 5,459,577
Expenditures	5,916,876
Net Revenues over (under) Expenditures	\$ (457,299)

Fund Balance

Beginning Fund Balance - (Unaudited)	\$ 1,104,169	
Budgeted Revenues		5,459,577
Budgeted Expenditures	\$ 5,394,876	
Budgeted Transfers Out	522,000	
Total Budgeted Expenditures		5,916,876
Estimated Ending Fund Balance 09/30/26		\$ 646,870



Insurance Fund 138

Budget Details Revenues

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

Fund: 138 - HEALTH INSURANCE FUND

Revenue

Department : 000 - Non-Departmental

Division: 0000 - Non-Departmental

RevCategory: 450 - Insurance-Contributions

138-4-0000-45000 Insurance Contributions	2,933,493.29	3,848,547.90	5,399,386.14	5,399,386.14	5,171,423.28	5,378,358.00

Budget Detail

Budget Code	Description	Units	Price	Amount		
City Commission	Economic Dev ER Contributions	0.00	0.00	(3,106.00)		
City Commission	Employee Contributions	0.00	0.00	(856,339.00)		
City Commission	General Fund ER Contributions	0.00	0.00	(3,658,661.00)		
City Commission	Tourism ER Contributions	0.00	0.00	(36,163.00)		
City Commission	Utility Fund ER Contributions	0.00	0.00	(824,089.00)		
RevCategory: 450 - Insurance-Contributions Total:		2,933,493.29	3,848,547.90	5,399,386.14	5,399,386.14	5,171,423.28
						5,378,358.00

RevCategory: 460 - Insurance-Stop Loss

138-4-0000-46000 Stop Loss Reimbursement	600.28	0.00	0.00	0.00	0.00	0.00

RevCategory: 460 - Insurance-Stop Loss Total:	600.28	0.00	0.00	0.00	0.00	0.00

RevCategory: 900 - Interest & Other

138-4-0000-91500 Interest Earned	80,301.53	89,839.24	90,488.00	90,488.00	73,516.82	81,219.20

Budget Detail

Budget Code	Description	Units	Price	Amount		
City Commission	Based on avg of last 3 yrs	0.00	0.00	(81,219.20)		

138-4-0000-93000 Prescription Rebate	207,099.11	1,880.56	0.00	0.00	0.00	0.00

138-4-0000-99000 Miscellaneous	505.76	0.00	0.00	0.00	0.00	0.00

RevCategory: 900 - Interest & Other Total:	287,906.40	91,719.80	90,488.00	90,488.00	73,516.82	81,219.20

Division: 0000 - Non-Departmental Total:	3,221,999.97	3,940,267.70	5,489,874.14	5,489,874.14	5,244,940.10	5,459,577.20

Department : 000 - Non-Departmental Total:	3,221,999.97	3,940,267.70	5,489,874.14	5,489,874.14	5,244,940.10	5,459,577.20

Revenue Total:	3,221,999.97	3,940,267.70	5,489,874.14	5,489,874.14	5,244,940.10	5,459,577.20



Insurance Fund 138

Budget Details Expenditures

For Fiscal: 10/2024-09/2025 Period Ending: 09/30/2025

		2023	2024	2025	2025	2025	2026
		Total	Total	Original	Total Budget	Expected	City Commission
		Activity	Activity	Budget	(Amended)	Annual	Adopted
Fund: 138 - HEALTH INSURANCE FUND							
Expense							
Department : 180 - Finance							
Division: 1800 - Finance							
Category: 30 - Services							
138-5-1800-31445	Prof Svcs-Administrative Fees	19,753.29	0.00	0.00	0.00	0.00	0.00
138-5-1800-31467	COBRA - Admin Fees	821.70	0.00	0.00	0.00	0.00	0.00
138-5-1800-33100	Subscriptions	12,500.00	12,500.00	0.00	12,500.00	12,500.00	0.00
138-5-1800-33502	United Healthcare Premiums	2,955,043.07	3,858,333.28	5,394,876.00	5,373,701.00	5,169,505.10	5,394,876.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	EE Contributions		0.00	0.00	435,880.56		
City Commission	ER Contributions		0.00	0.00	4,958,995.00		
City Commission	Whole Dollar Rounding		0.00	0.00	0.44		
138-5-1800-39000	Entrust Ins Claims Paid	23,473.56	7,605.00	0.00	8,675.00	8,675.00	0.00
Category: 30 - Services Total:		3,011,591.62	3,878,438.28	5,394,876.00	5,394,876.00	5,190,680.10	5,394,876.00
Division: 1800 - Finance Total:		3,011,591.62	3,878,438.28	5,394,876.00	5,394,876.00	5,190,680.10	5,394,876.00
Department : 180 - Finance Total:		3,011,591.62	3,878,438.28	5,394,876.00	5,394,876.00	5,190,680.10	5,394,876.00
Department : 690 - Fund Expense/Transfer							
Division: 6900 - Fund Expense/Transfer							
Category: 80 - Transfers Out							
138-5-6900-80001	Transfer to Fund 001	626,048.07	357,563.88	1,042,602.12	1,042,602.12	1,042,602.12	417,600.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	Health Care Ins Reimb - ED Director		0.00	0.00	1,800.00		
City Commission	Health Care Ins Reimb-13 Waived Cov.		13.00	(1,800.00)	(23,400.00)		
City Commission	HC Ins Reimb-238 FT EE @\$150/mo		238.00	1,800.00	428,400.00		
City Commission	Health Care Ins Reimb-6 PT (1508) EE		6.00	1,800.00	10,800.00		
138-5-6900-80002	Transfer to Fund 002	6,567.74	3,585.64	10,509.84	10,509.84	10,509.84	7,200.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
City Commission	HC Ins Reimb-4 FT EE @ \$150/mo		4.00	1,800.00	7,200.00		
138-5-6900-80051	Transfer To Fund 051	172,824.20	98,294.56	269,851.20	269,851.20	269,851.20	97,200.00
Budget Detail							
Budget Code	Description						
City Commission	Health Care Ins Reimb-2 PT (1508) EE						
City Commission	HC Ins Reimb-52 FT EE @ \$150/mo						
138-5-6900-80098	Transfer To Fund 098	5,857.92	3,175.08	8,509.44	8,509.44	8,509.44	0.00
Category: 80 - Transfers Out Total:		811,297.93	462,619.16	1,331,472.60	1,331,472.60	1,331,472.60	522,000.00
Division: 6900 - Fund Expense/Transfer Total:		811,297.93	462,619.16	1,331,472.60	1,331,472.60	1,331,472.60	522,000.00
Department : 690 - Fund Expense/Transfer Total:		811,297.93	462,619.16	1,331,472.60	1,331,472.60	1,331,472.60	522,000.00
Expense Total:		3,822,889.55	4,341,057.44	6,726,348.60	6,726,348.60	6,522,152.70	5,916,876.00



GLOSSARY

A

Accounting Basis – Rules used to prepare, present, and report financial statements for a wide variety of entities that refer to when revenues and expenditures are recognized and reported. The City employs modified accrual basis of accounting. This means that revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred. Accounting records for Proprietary and Trust are maintained on an accrual basis. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Accounting System – The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual basis of Accounting – Basis of accounting in debits and credits are recorded at the time they are incurred, as opposed to when cash is received or spent. For example, in accrual accounting, a revenue which was earned between April 1 and April 30, but for which payment was not received until May 10, is recorded as being received on April 30 rather than on May 10.

Adopted Budget – An adopted budget, as used in the fund summaries and department summaries within the budget document, represents the fiscal year budget as originally adopted by the City Commission.

Ad Valorem Taxes – Property taxes computed as a percentage of the value of real or personal property expressed in mills.

Agency Fund – A fund used to account for assets held by the City as an agent for individuals, private organizations, other governments, or other funds, such as deferred compensation plans.

All Funds Summary – The comprehensive summary of all budgeted funds.

Allotment – Divides an appropriation into amounts that may be encumbered or expended during a period.

Amended Budget – Represents the original adopted budget plus any amendments passed as of October 1. This figure does not include prior year encumbrances or re-appropriation.

Amortization – An accounting technique used to periodically lower the book value of a loan or intangible asset over a set period. In relation to a loan, amortization focuses on spreading out loan payments over time. When applied to an asset, amortization is like depreciation.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Appropriation Ordinance – An appropriation ordinance is the official enactment by City Commission to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation – The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

Assets – Resources that the government owns.

Attrition – Attrition is savings that occur when fully funded personnel vacant positions are not filled immediately.

Audit – A comprehensive examination as to the way the government's resources were utilized concluding in a written report of its findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures followed the legislative body's appropriations. An accounting audit is intended to ascertain whether financial statements present financial position and results or operations.

Authorized Positions – Authorized positions are personnel slots which are authorized in the adopted budget to be filled during the year.

B

Bad Debt - In the United States, The National Bank Act defines a bad debt as an unsecured debt on which interest or payment is past due and unpaid for six months (and which is not in process of collection). Some businesses set aside a reserve on their books to offset losses from bad debt.

Balance Sheet – A financial statement that discloses the financial position of an entity by disclosing its assets, liabilities, and equity as of a specific date.

Balanced Budget – A balanced budget occurs when expected revenues equal expected expenditures/expenses.

Bank Depository Agreement – A contract between a municipality and a depository negotiated and entered in accordance with the specifications of the Local Government Code, which sets forth the agreements between the parties regarding banking services.

Base Budget – On-going expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain current service levels previously authorized by the City Commission.

Beginning Balance – The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year (ending balance).

Bond – This is a debt instrument in which a legal obligation exists to pay a certain amount of money on a certain date over a period. When a municipality issues bonds, it is required to repay the investor the principal with interest over a certain amount of time. The details of the bond issuance are included in the bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Bond Covenant – A legally enforceable promise made by an issuer of bonds to the bond holders, normally contained in the bond resolution (e.g., pledged revenues).

Bond – General Obligation (G.O.) – A bond is secured by the full faith and credit of the issuer. G.O. Bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power. They are usually issued to pay for general capital improvement projects such as parks and streets. In Texas, G.O. bonds must be authorized by public referenda.

Bond Proceeds – Funds derived from the sale of bonds for the purposed of constructing major capital facilities.

Bond (Revenue) – Bonds whose principal and interest are paid from earnings of an enterprise funds.

Bond Rating – An evaluation of credit worthiness performed by an independent rating service.

Bond Refunding – The issuance of new bonds to finance the repayment of previously issued debt instruments.

Bonded Debt Per Capita – The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit position by referring to the proportionate debt per resident.

Budget – A statement of the financial position of the municipality for a definite period based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money that is available for, required for, or assigned to a particular purpose. It is probably the single most important report that a city proposes each year.

Budget Amendment – A process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it. These changes may be between Funds or Departments and require an Ordinance and City Commission approval.

Budget Basis – Rules for preparation of budgets, which can include cash, full accrual, or modified accrual basis. The budgets of the General Funds, Special Revenue Funds, Debt Service Funds and Trust and Agency Funds are prepared on a modified accrual basis, meaning that revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred. The Budgets of the Enterprise Funds and Internal Service Funds are prepared on a full accrual basis, meaning revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Budget Calendar – The schedule of key dates or milestones, which the City departments follow in the preparation, adoption, and administration of the budget.

Budget Controls – Methods to ensure compliance with budget limitations. City employs an encumbrance system to ensure that expenditures do not exceed appropriations.

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program to the City Commission. The adopted budget document presents the authorization made by the City Commission for City officials to obligate and expend resources.

Budget Message (City Manager’s Transmittal Letter) – The opening section of the budget that provides the City Commission and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

Budget Ordinance – The official enactment by the City Commission that establishes the legal authority for the City officials to obligate and expend resources.

Budget Transfer – The process by which approved budgeted dollars may be reallocated between line-item expenditures within the same Fund and Department to cover unforeseen expenses. Requires Finance Director approval.

Budgetary Control – The control of management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures – Budgetary expenditures are decreases in net assets. In contrast to conventional expenditures, budgetary expenditures exclude amounts represented by non-current liabilities.

Budgeted Funds – Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The proposed budget document that is submitted for Commission approval is composed of budgeted funds.

C

CO – Certificates of Obligation (see below)

Capital Assets – Tangible or intangible assets that are used by the government for operations. Capital assets have a useful life greater than one year. Examples of capital assets are equipment, vehicles, buildings, land, etc.

Capital Expenditure – Costs related to the acquisition of capital items in the amount of \$5,000 or more. Capital items may include equipment, vehicles, buildings, land, machinery, drainage projects, etc. Capital items are depreciated over their useful lives.

Capital Improvement Program (CIP) – A plan for capital expenditures, that provide long lasting physical improvements to be incurred each year over a period of five future years setting forth each capital project, its scope of work, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlay – Capital outlay is an item costing more than \$5,000 and having a useful life of more than one year. For financial purposes the item is depreciated over its useful life, for budget purposes the expenditure occurs when funds are expended.

Capital Projects Fund- This type of fund accounts for assets that are used to pay for large capital projects such as new roads, drainage systems, buildings, etc.

Capitalization Threshold – Represents the minimum value established for each piece of office or industrial equipment. The threshold allows for the depreciation of the equipment over the life of the product.

Cash Basis Accounting – Basis of accounting in which revenues are recorded when received and expenditures are recorded when paid.

Cash Management – The management of cash necessary to pay for government services while investing temporary cash excesses to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.

Certificate of Deposit – A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

Certificate of Obligation (CO) – Bond issues that do not require voter approval. They do; however, require Commission approval and an ordinance must be adopted. These types of bonds are usually used for capital projects.

Chart of Accounts – A chart detailing the system of general ledger accounts.

City Commission – The current elected officials of the City as set forth in the City’s Charter. The Mayor is considered part of the City Commission.

City Manager – Chief executive officer of the City who oversees the day-to-day operations of City functions. This position answers to the City Commission.

City Ordinance – A local law enacted by a governmental body such as a City Commission or Council.

Commercial Paper – A short-term unsecured promissory note, supported by a bank line or letter of credit, which has a maturity of one to 270 days.

Community Appearance – The division of the Development Services Department who enforces City Codes and regulations that result in the protection of the health, safety, and welfare of all citizens.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services – Goods and services acquired under contract the City receives from an internal service fund or an outside company. Professional services, utilities, rentals, and insurance are examples of contractual services.

Competitive Bidding Process – The process following State law requiring that for purchases of \$10,000 or more a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Commission then awards the bid to the successful bidder.

Core Budget – Total amount of funds to be used for a division’s expenditure line items. Core budget is calculated by taking the total budget for the division and subtracting personnel expenses, capital outlay expense, prior year supplemental requests and utility expense.

Cost of Living Adjustment (COLA) – An adjustment to salary to compensate for increases in the cost of a certain standard of living.

Credit Rating – The creditworthiness of a City as evaluated by an independent agency such as Moody’s, Standard and Poor’s, or Fitch.

Current – The term “current” designates the operation of the present fiscal period as opposed to past or future periods. It usually means items likely to be used up or converted into cash within one year.

Current Taxes – Taxes that are levied and due within one year.

D

Debt Limitations – Cap on general obligation debt supported by ad valorem taxes at an amount not to exceed ten percent of the total assessed valuation.

Debt Service Fund – Accounts for transactions involving the paying of principal and interest of long-term debt.

Debt Services – The City’s obligation to pay the principal and interest of all outstanding debt instruments according to a predetermined payment schedule.

Debt Service Rate – See Property Tax Rate.

Debt Service Reserve – The debt service reserve is the fund, which may be used to pay debt services of revenue bonds if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

Deferred Inflows – Acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until the future period(s).

Deferred Outflow – A consumption of net position that applies to future period(s) which are not recognized as an outflow of resources (expenses/expenditures) until the future period(s).

Deficit – A deficit is the excess of expenditures over revenues during a single accounting period, in the case of proprietary funds, the excess of expenses over income during an accounting period.

Delinquent Taxes – Taxes remaining unpaid on and after the date on which a penalty for non-payment is imposed.

Department – A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

Department Requested – This is the amount a department requests to be budgeted for each expenditure line item.

Depreciation – The systematic expensing of a fixed asset’s cost over its useful life. When an asset is depreciated, its book value decreases. All fixed assets valued at \$5,000 or more are depreciated except for land.

Direct Cost – Costs that can be specifically and directly identified with a specific objective or program.

Disbursement – Payment for goods and services in cash or by check.

Division – A unit of organization which is comprised of a specific operation within a functional area. City Departments may contain one or more Divisions.

E

Effective Tax Rate – It is the rate, which will generate the same tax levy next year from the properties on this year's tax roll.

Emergency – An unexpected occurrence, e.g., damaging weather conditions that require the unplanned use of City funds.

Encumbrance – A commitment to pay for goods or services which are intended to be acquired. After goods and services have been received and the amounts owed are paid, then the encumbrance is ceases to exist.

Enterprise Fund – The funds established to account for operations that are financed and operated in a manner like private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

Escrow – A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition.

Estimated Revenues – Projections of funds to be received during the fiscal year.

Expected Annual – An estimate of the total expected revenues or expenditures for a given line item at year-end.

Expenditures – The cost of goods delivered, or services rendered including operating expenses, capital outlays and debt service.

Expenditure Classification – An expenditure classification classifies the types of items purchased or services obtained, for example, salaries and retirement, materials and supplies contractual services, other charges, capital outlay, reimbursements, and insurance.

Expenses – Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations, for example depreciation.

F

Fees – Charges for services (also see User Charges)

Fiduciary Funds – Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

Fiscal Year – A one-year time frame which marks the beginning and ending period for recording financial transactions. Kingsville's fiscal year runs from October 1 thru September 30.

Fixed Asset – A tangible asset which has a useful life of one year or greater. Fixed assets are depreciated over their useful lives. Examples are equipment, machinery, buildings, land, etc.

Fixed Cost – A fixed cost, such as rent, does not change with increases, or decreases in the amount of services provided.

Franchise Fee – Fees levied on a corporation in return for granting a privilege, sanctioning monopoly, or permitting the use of public property, usually subject to regulation.

Full Time Equivalent (FTE) – Full time, authorized positions, filled or vacant, that equal to 2,080 hours of work annually.

Full Faith and Credit – A pledge of the general taxing power of a government to repay debt obligations, typically used in reference to general obligation bonds.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, along with all related liabilities and residual equities or balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financial sources over expenditures and other uses for general governmental functions.

Fund Schedule – A fund schedule is a financial forecasting statement that combines beginning and ending balances, including estimated revenue for any period.

Funding Source – A funding source is the specifically identified dollars allocated to meet budgeted requirements/expenses.

Fund Statement – Usually pertains to a detailed breakdown of revenue or expenditures such as grants, and other awards.

Fund Summary – A fund summary is a financial forecasting statement that combines beginning and ending balances, including estimated revenues and expenditures for any period.

Funding Source – A funding source specifically identifies dollars allocated to meet budgeted requirements and/or expenses.

G

GAAP - Generally Accepted Accounting Principles – Uniform minimum standards of and guidelines to financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GASB – Governmental Accounting Standards Board. This board sets authoritative accounting and financial and reporting standards for local and state governments.

GFOA – Government Finance Officers Association – This association was founded in 1906 and represents public finance officials throughout the United States and Canada. Their mission is to advance excellence in public finance.

GF – General Fund - A major fund which accounts for current financial resources and current liabilities that are not required to be accounted for in another fund. It accounts for most of the daily operations of the City. The general fund is the largest fund for the City.

General Government – Refers to a group of activities associated with the administrative function of the City such as: Legislative/Administrative. Finance, Budget, Planning, Information Technology Services, Legal, Personnel and Purchasing.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position and results of operation of the government.

General Obligation (GO) Bonds – General Obligation Bonds are bonds that are secured by full Faith and credit of the issuer. GO Bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power. They are usually issued to pay for general capital improvements such as parks and roads.

Generally Accepted Accounting Principles (GAAP) – An official set of standards and guidelines which dictate financial accounting and reporting which governmental entities and publicly traded companies must follow.

Governmental Fund – Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.

Grant – A contribution from another governmental entity such as the federal or state government that is usually used for a specific purpose.

Grant Match – City cost, to include in-kind services and cash transfer, required to match Federal or State grant and programs.

H

Hotel Occupancy Tax (HOT) – Hotel Occupancy Tax is a tax levied on every hotel room night rented. Use of HOT Revenue is governed by State Law and is limited to those qualifying programs that promote the hotel, convention, and tourism industries. Within these programs, not more than 15% of HOT Revenues may be used for History & Preservation activities and not more than 15% may be used to support Arts & Cultural Programming.

I

Indirect Cost – An indirect cost is an expense necessary for the functioning of the organization that cannot be directly assigned to one service.

Impact Fees – Fees charged to developers to cover the anticipated cost of improvements that will be needed because of growth and development, i.e., water and sewer.

Infrastructure – The basic installations and facilities on which the continuance and growth of the City depends, such as roads, schools, and water and sewer systems.

Interfund Transfers – Transfers of resources between funds that are neither recorded as revenues to the fund receiving nor expenditures to the fund providing.

Intergovernmental Revenue – Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement – A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund – A fund that account for services, materials and supplies furnished to various departments of the City and, in a limited basis, to other local governmental agencies. These services are provided on a cost reimbursement basis.

Inventory – A detailed listing of property currently held by the City showing quantities, descriptions, and values of the property, and units of measure and unit prices.

Investments – Securities and real estate purchased and held to produce revenues in the form of interest, dividends, rentals, or base payments.

Invoice – A bill requesting payment for goods or services by a vendor or other government unit.

L

Levy – To impose taxes, special assessments, or service charges for the support of City activities.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be paid, renewed, or refunded at some future date. Note: The term does not include encumbrances.

Line-Item Budget – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Maintenance and Operation Rate – See Property Tax Rate.

Mandate – Defined as changes to the current level of services, which will be required to comply with Federal, State, and Local laws/Ordinances, a contractual obligation, or the operation and maintenance requirement for a completed capital improvement.

Maturities – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Modified Accrual – Basis of accounting in which revenues are recorded when both measurable and available to pay current period expenditures. Measurable means the revenue amounts are known or a reasonable estimate can be made. Available means revenues are collectible in current period or soon thereafter.

N

Net Working Capital – Current Assets less Current Liabilities.

Non-Departmental – Refers to a group of activities which are not associated with or can be allocated to any department. These activities include outside agency contributions, boards, committees, and commissions; intergovernmental contracts; general government contingency, and liability expenses.

Non-Recurring Revenues – Resources recognized by the City that are unique and occur only one time or without pattern.

O

Operating Budget – The portion of the budget that pertains to daily operations that provide basic governmental services.

Operating Expense – Operating expenses are proprietary fund expenses that directly relate to the fund's primary service activities.

Operating Fund – Resources derived from recurring revenue sources used to finance the General Fund, Enterprise funds, and pay-as-you-go Capital Improvement Projects.

Ordinance – An ordinance is a formal legislative enactment by the governing body of a municipality. If it is not in conflict with a higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Other Funds – Any non-General Funds, including Special Revenue Funds, Enterprise Funds, Internal Service Funds, Self-Insurance Funds, Debt Service Funds, and Expendable Trust Funds.

Overhead – Overhead is the element of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined readily. Usually overhead relates to those objects of expenditures that do not become integral part of the finished product or services such as rent, heat, light, supplies, management, supervision, etc.

Other Post-Employment Benefits (OPEB) – Insurance benefits available to retirees.

P

Partnership – A legal entity where 51% of the assets and interest in the partnership is owned by one or more minority group members.

Pavement Condition Index – A numerical index between 0 and 100 which is used to indicate the general condition of a pavement. It is widely used in transportation civil engineering. It is a statistical measure and requires manual survey of the pavement.

Pension – A form of deferred compensation offered to employees after retirement.

Performance Measure – Performance measures are specific measures of work performed within an activity or program (such as, total number of dispatched calls) Performance measures are also specific quantitative measures of results obtained through a program or activity.

Personnel Services – All costs related to compensating employees of the City including employee benefit costs such as City contributions for retirement, social security and health and life insurance.

PID – Public Improvement District – Geographic area where property owners pay a special assessment for improvement and services that benefit the area. A PID is created by a city or county under the authority of Chapter 372 of the Texas Local Code.

Positions Authorized – Full Time and Part Time positions budgeted in the personnel services category and included in the Departmental Position List.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

Property Tax (also known as Ad Valorem Taxes) – Taxes levied on real property and personal property. The amount of the taxes levied is determined by the valuation of the property and the tax rate imposed.

Property Tax Rate – The property tax rate consists of two elements. The first is the maintenance and operation rate. Revenues received from this element are deposited in the General Fund and can be used for any public purpose. The maintenance and operation rate are subject to the provisions of state statute and an increase in the effective tax rate more than 8% (or 3.5% beginning January 1, 2020) is subject to a voter-initiated rollback election. The second element is the debt service rate. This rate is set based on the City's debt service requirements. Funds received from this rate are deposited in the Debt Service Fund and are used solely to pay the principal and interest on present and projected debt. These two elements added together yield a total property tax rate for the current fiscal year.

Proprietary Fund – A fund that maintains transactions for governmental entities that operate like a private business. Most of the revenues acquired are from fees charged to customers in exchange for certain services such as water and sewer service, garbage collections, storm water services, etc.

Purchase Order – Authorization to purchase goods or services and to pay for said goods or services.

R

Re-appropriation – By City Commission action, Operating Budget spending authorization lapses on September 30 of each fiscal year. Any authorization not expended or encumbered is no longer legally allowed to be expended, and the dollars associated with the authorization “fall” to the ending fund balance. Those items that are deemed important are brought to the City Commission to be “re-appropriated” in the new fiscal year.

Reconciliation – A detail analysis of changes of revenue or expenditure balances within a fund.

Reduction – To reduce line items due to budgetary constraints.

Refunding – Refunding is a procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: to reduce the issuer's interest cost or to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited in escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the "refunding bonds," and the outstanding obligations being refinanced are referred to as the "refunded bonds," or the "prior issue."

Refunding Bonds – Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Replacement Costs – The cost of a property, as of a certain date, which can render similar service (but which need not be of the same structural form) as the property to be replaced.

Requisition – A written request from a department to the Purchasing Department for specified goods or services. This action precedes the authorization of a purchase order.

Reserve – 1) an account used to indicate that a portion of a fund's equity is legally restricted for a specific purpose and is therefore not available for general appropriations (designated). 2) An account used to indicate that a portion of a fund's equity is legally restricted but, not for a specific purpose (undesignated).

Resources – Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings – The equity account reflecting the accumulated earnings of the enterprise funds.

Revenue – Additions to assets which (a) do not increase any liability, (b) do not represent the recovery of an expenditure, (c) do not represent the cancellation of certain liabilities or decrease in assets, and (d) do not represent contributions of fund capital in Enterprise and Internal Service Funds.

Revenue Bonds – When a government issues bonds, which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds.

Revenue Estimate – An estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Risk Management – An organized attempt to protect a governmental entity against accidental loss in the most economical method.

S

Self-Insured – Risk management method utilized by the City in which an amount of money is set aside to compensate for the potential future loss.

Services – Current Service Level – Represents the cost of providing service at the present level before mandates, reductions or improvements are considered and without considering increases in population of service demand.

Sinking Fund – A sinking fund is an account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments therefore are determined by the terms of the bond contracted.

Special Revenue Fund – Used to account for proceeds from specific revenue sources that are restricted or committed to be expended for certain purposes.

Supplemental Expenditure Requests – Requests for additional monies for certain expenditure line items.

Surplus – A surplus is the amount by which revenues exceed outlays.

T

Taxes – Taxes are compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against persons or property for current or permanent benefits as special assessments. The term also does not include charges for services rendered only to those paying such charges as sewer service.

Tax Levy – The total amount of funds to be raised by general property taxes for operating and debt service purposes specified in the Annual Tax Ordinance as determined by the Kleberg County Appraisal District.

Tax Rate – The amount of tax levied for each \$100 of assessed value.

Tax Rate Limit – The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purpose.

Texas Water Development Board – Proceeds received from a State of Texas water development program that provides funding for specific water supply projects.

Transfers – Transfers are the authorized exchanges of cash or other resources between funds. The General Fund supports central services for other funds or departments, the reimbursement of these services to the General Fund is an Administrative Transfer.

Trust Fund - A fund used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds such as Pension Trust Funds.

U

Unencumbered Balance – The amount of funds, which is neither expended nor reserved, but is still available for future purchases.

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

W

Warrant – A written order to pay that instructs the government to pay the warrant holder on demand or after the maturity date. Warrants look like checks and clear through a bank like a check but are not drawn against a checking account.

Y

Yield – The rate earned on a monetary investment.

Acronym Glossary

A

ADA – American Disability Act
AEP – American Electric Power
AFG – Assistance to Firefighters Grant
ARP – American Rescue Plan

B

BBQ - Barbeque

C

CDBG – Community Development Block Grant
CGFO – Certified Government Finance Officer
CID – Criminal Investigation Division
CJD – Criminal Justice Division
CLG – Certified Local Government
CO – Certificate of Obligation
COLA – Cost of Living Adjustment
CPA – Certified Public Accountant
CPR – Cardiopulmonary Resuscitation

D

DEAAG – Defense Economic Adjustment Assistance Grant
DKP – Dick Kleberg Park
DR – Department Requested

E

EA – Estimated Annual
EDA – Economic Development Association
EDC – Economic Development Council
EMS – Emergency Management Services
EMT – Emergency Medical Technician
EOC – Emergency Operations Control
ERC – Employment Resources Center

F

FEMA – Federal Emergency Management Assistance
FY – Fiscal Year

G

GAAP – Generally Accepted Accounting Principles
GASB – Governmental Accounting Standards Board
GF – General Fund
GFOA – Government Finance Officers Association
GO – General Obligation

H

HR – Human Resources

I

ISD – Independent School District
IT – Information Technology

J

JAG – Justice Assistance Grant

K

KPD – Kingsville Police Department

L

LBSP – Local Border Star Program
LEOSE – Law Enforcement Officer Standards and Education
LETPA – Law Enforcement Terrorism Protection Activity
LLP – Limited Liability Partnership
LTD - Limited

M

M&O – Maintenance and Operations
MC – Municipal Court

O

OOG – Office of Governor

OPSG – Operations Stonegarden Grant

P

PD – Police Department

PID – Public Improvement District

PT – Part Time

S

SLOT – Street Level Operations Team

SMIP – Street Maintenance Improvement Plan

SOP – Standard Operating Procedure

STEP – Sustaining Traffic Enforcement Program

SWAT – Special Weapons and Tactics

T

TAMUK – Texas A&M University Kingsville

TASA – Transportation Alternative Set Aside

TX – Texas

TXDOT – Texas Department of Transportation

U

UF – Utility Fund

