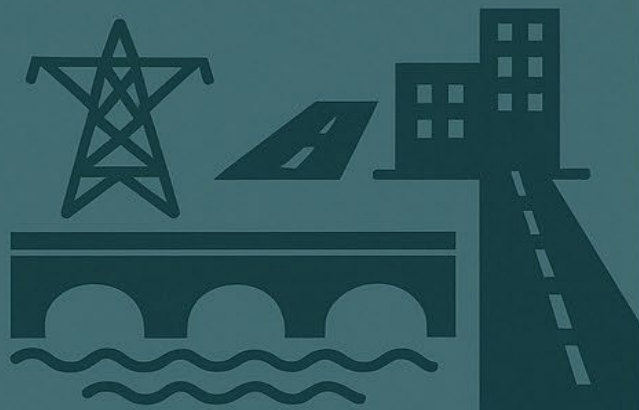


# CITY OF GRANITE SHOALS

## INFRASTRUCTURE



## PARKS AND PUBLIC SPACES



## GROWTH AND DEVELOPMENT



## COMMUNITY STANDARDS



# FY 26 BUDGET

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## Tax Statement

**FISCAL YEAR 2025-2026**

**THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$295,999 WHICH IS A 5.15% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$138,356.**

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

Governing Body	Record Vote
Ron Munos, Mayor	Yea
Dr. Steve Hougen	Yea
Brian Edwards	Yea
Mike Pfister	Absent
Judy Salvaggio	Absent
Michael Berg	Yea
Catherine Bell	Yea

**Property Tax Rate Comparison**

	<u>2025-2026</u>	<u>2024-2025</u>
Property Tax Rate:	\$0.5424/100	\$0.5417/100
No-New-Revenue Tax Rate:	\$0.5293/100	\$0.5196/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.3849/100	\$0.3465/100
Voter-Approval Tax Rate:	\$0.5424/100	\$0.5064/100
Debt Rate:	\$0.01441/100	\$0.1478/100
De Minimis Rate:	\$0.5739/100	\$0.5417/100

The total amount of outstanding municipal debt obligations secured by property taxes is \$14,593,199 (including principal and scheduled interest payments). Of the total amount of outstanding debt obligations, \$0 is considered self-supporting.

In accordance with Section 140.0045, the State of Texas Local Government Code, the City of Granite Shoals is expected to spend for the year ending September 30, 2025 and has budgeted for the year ending September 30, 2026 the following amounts, respectively:

- Lobbying activities: \$0 and \$0
- Notices required by law to be published in a newspaper: \$3,000 and \$3,000

CITY COUNCIL

Granite Shoals follows a Council-Manager form of government, where the City Council sets policies by adopting ordinances and resolutions, and the City Manager is responsible for implementing those policies and managing day-to-day operations of all City departments.

The City Council serves as the municipality's governing body and is composed of a Mayor and six Council Members. All positions are elected at-large, allowing each member to represent the entire city rather than specific districts. The Council elects one of its members each year to serve as Mayor Pro Tem. These positions are voluntary and receive no compensation.

City Council meetings are held on the second and fourth Tuesdays of each month. Meeting times, locations, agendas, minutes, and additional resources can be accessed at [www.graniteshoals.org](http://www.graniteshoals.org).

**GRANITE SHOALS**

City Council



**Ron Munos**  
Mayor



**Dr. Steve Hougen**  
Mayor Pro Tem



**Brian Edwards**  
Councilmember  
Place 1



**Mike Pfister**  
Councilmember  
Place 2



**Judy Salvaggio**  
Councilmember  
Place 3



**Michael Berg**  
Councilmember  
Place 5



**Catherine Bell**  
Councilmember  
Place 6



COUNCIL - APPOINTED OFFICIALS

Sarah Novo, *City Manager*

Josh Katz, *City Attorney*

Frank Reilly, *Municipal Court Judge*

DEPARTMENT DIRECTORS

Tim Campbell, *Assistant City Manager/Fire Chief*

John Ortis, *Chief of Police*

Kevin Rule, *Finance Director*

Josh Hisey, *Utility Superintendent*

Dawn Wright, *City Secretary/HR Manager*

COMMUNITY PROFILE**History and Incorporation**

The City of Granite Shoals, located along the eastern shore of Lake Lyndon B. Johnson in the Texas Hill Country, has a history rooted in natural beauty, lakeside recreation, and the granite industry. Originally part of expansive ranch lands, the area began to evolve into a residential and recreational destination following the completion of Wirtz Dam in 1951. The dam created a new reservoir, first named Lake Granite Shoals, which would later be renamed in honor of President Lyndon B. Johnson.

In the early 1960s, the Sherwood Shores subdivision was established from land once belonging to the Phillips, Naumann, and Ebeling ranches. This lakeside community attracted new residents seeking leisure, fishing, and a retreat from city life. As the population grew, residents voted to incorporate in 1966, officially establishing Granite Shoals as a city.

Over the following decades, Granite Shoals developed into a close-knit community with a strong focus on outdoor living. Known today as the "City of Parks," it features numerous public parks, lake access points, and boat ramps. The city's name pays homage to the granite outcroppings visible in the Colorado River before the lake was formed, and to the nearby quarries that supplied the Texas Pink granite used in landmarks across Texas, including the State Capitol.

In 2008, the city acquired a 136-acre property that once served as a granite company headquarters. After renovations, the building opened in 2010 as the Granite Shoals City Hall and municipal complex. This space now houses administrative offices, council chambers, and community facilities.



Granite Shoals continues to blend its natural charm, recreational appeal, and small-town character, growing from its rural roots into a vibrant Hill Country community.



## **Granite Shoals Today**

### ***Where Lake Living Meets Hill Country Charm***

Tucked into the heart of the Texas Hill Country, Granite Shoals is a growing lakeside community that offers an exceptional blend of natural beauty, outdoor adventure, small-town character, and economic potential.

Known as the “City of Parks,” Granite Shoals boasts 18 public parks, including 14 with direct lake access. Whether you're launching a boat, casting a line, kayaking at sunset, catching a game of pickleball, or enjoying a picnic with family, the city's many parks provide unmatched access to water and recreational opportunities. Amenities include boat ramps, walking trails, playgrounds, athletic fields, and open green spaces designed to support a vibrant, active, and family-friendly lifestyle. At the heart of the community is Quarry Park, a unique lakeside gathering space that hosts live music, seasonal festivals, markets, and events that draw visitors from throughout the state.

The city's striking topography features lake views, rolling hills, granite outcrops, and native wildflowers and vegetation, creating postcard-worthy views and a strong sense of place. Sitting at an elevation of approximately 860 feet, Granite Shoals offers panoramic vistas and sunsets that define Hill Country living.

Granite Shoals is also investing in its future. The city continues to enhance infrastructure, public services, and recreational amenities while preserving the welcoming feel that makes it so attractive to both newcomers and long-time residents. FM 1431 serves as the main thoroughfare, linking Granite Shoals to nearby destinations like Marble Falls (7 miles), Horseshoe Bay (12 miles), Austin (30 miles), and San Antonio (80 miles). The upcoming Wirtz Dam bridge will further improve connectivity by creating a direct route to hospitals, schools, and commercial centers, making it easier than ever to live lakeside without sacrificing access to urban conveniences.

Whether you're looking to relocate, invest, or simply escape for the weekend, Granite Shoals offers the perfect balance of opportunity, recreation, and community. With space to grow, natural charm, and a commitment to sustainable progress, Granite Shoals isn't just a place to visit, it's a place to call home.

## **Population**

The City of Granite Shoals, Texas, has experienced a steady increase in population in recent years. As of 2024, the estimated population is approximately 5,551, marking a 7.79% growth since the 2020 census, which recorded a population of 5,150. This growth rate



equates to about 1.83% annually. The demographic breakdown shows a fairly mature population with a median age of 46 years, consisting of a balanced gender distribution and a mix of family households, single-person households, and non-family households. The racial and ethnic composition continues to reflect diversity: Non-Hispanic White residents are the largest group (~50.9%), followed closely by various Hispanic categories—including “Other (Hispanic)” at 18.1%, “White (Hispanic)” at 17.2%, and “Two Races Including Other (Hispanic)” at 10.3%. The median household income is \$69,602. (DataUSA)

Housing in Granite Shoals offers a range of options, including single-family homes, rental properties, and new residential developments. The homeownership rate in Granite Shoals stands at 80.9%, which is significantly higher than the state average of 62.5%, representing a 26.4% increase. The local housing market has remained stable, with new construction projects maintaining a steady pace, contributing to the city’s appeal as a desirable place to live.

## **Governance**

The City of Granite Shoals is a general law municipality operating under a Council-Manager form of government, which is the most common structure for cities of its size in Texas. Governing authority is vested in the elected City Council, composed of a Mayor and six Council Members. Together, the Mayor and Council serve as the City’s legislative and policy-making body, charged with:

- Enacting ordinances and resolutions that establish local laws and regulations.
- Setting strategic priorities to guide the City’s growth, development, and service delivery.
- Adopting the annual budget and allocating financial resources.
- Representing the interests and needs of Granite Shoals residents in public policy decisions.

The City Council appoints the City Manager, who serves as the Chief Administrative Officer and is directly responsible for the overall administration and day-to-day operations of the City. The City Manager oversees all departments, manages personnel, prepares and administers the budget, implements Council policy, and ensures that public services are delivered in an effective and efficient manner. The City Manager also provides the Council

# CITY OF GRANITE SHOALS FY26 BUDGET

with professional recommendations and timely updates on operational issues, financial conditions, and matters of community concern.

In addition to the City Manager, the Council appoints the City Attorney, who provides legal counsel and representation to the City, and the Municipal Judge, who presides over cases in the Municipal Court. The Council also appoints members to a number of advisory boards and commissions that support decision-making in specific areas, including:

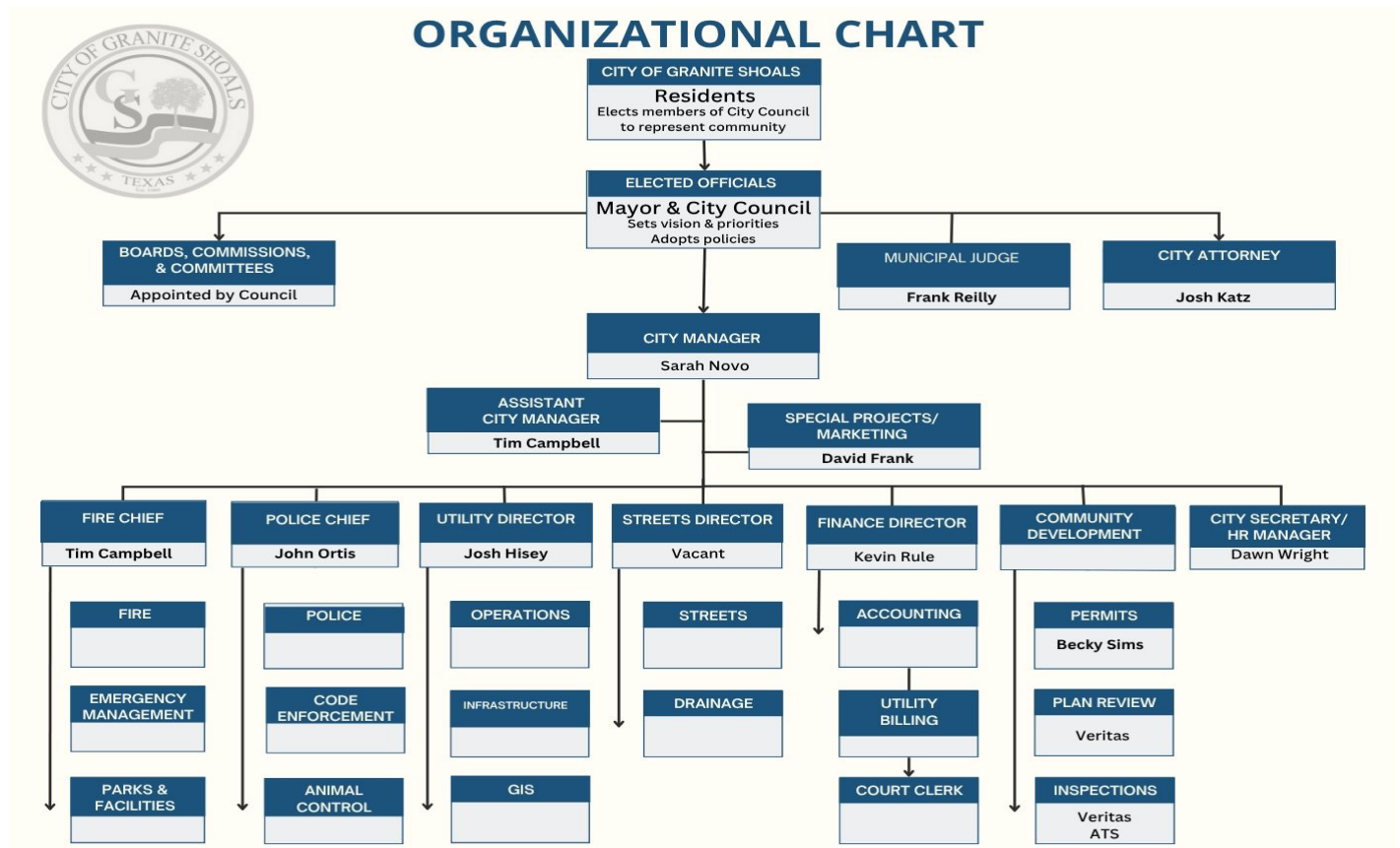
- Planning & Zoning Commission – Oversees zoning regulations, subdivision plats, and land use planning.
- Board of Adjustments and Appeals – Considers variances and appeals related to zoning and development regulations.
- Parks Committee – Advises on the management, maintenance, and enhancement of parks and recreational facilities.
- Airport Advisory Committee – Supports the operations, safety, and long-term planning for the Granite Shoals Airport.
- Wildlife Advisory Committee – Assists with wildlife assessment and management programs.
- Beautification Committee – Promotes community appearance and beautification projects to enhance quality of life.
- Charter Review Commission – Periodically reviews the City Charter and recommends updates to ensure effective governance.

City operations are structured through departments and divisions organized under the City Manager's leadership. Department directors and supervisors are responsible for managing personnel, overseeing service delivery, and implementing City Council goals. These departments provide essential services such as public safety, utilities, community development, streets, finance, code enforcement, and administrative functions.

This organizational framework ensures clear accountability between elected officials and professional staff. It allows the City Council to focus on long-term vision, policy direction, and community priorities while relying on the City Manager and staff to handle daily operations. This division of responsibilities promotes transparency, efficiency, and

# CITY OF GRANITE SHOALS FY26 BUDGET

responsiveness, ensuring that Granite Shoals residents receive high-quality municipal services while maintaining prudent financial management and effective governance.



## Reader's Guide to the Budget

The City of Granite Shoals Annual Budget serves as a key policy and financial document with several purposes:

- To establish financial guidelines that align with the City Council's policies and priorities.
- To allocate resources in a manner consistent with those priorities.
- To serve as a communication tool for residents, explaining City services and their associated costs.
- To function as a planning tool for City staff in managing operations and making spending decisions.

The City's fiscal year runs from October 1 through September 30. Each year, the City Council adopts the budget for the upcoming fiscal year prior to October 1, following workshops, public hearings, and staff presentations.

The budget is organized into the following sections:

- **Community Profile** – Background on the City, organizational chart, history, and reader's guide.
- **Budget Overview** – Summary of revenues, expenditures, financial trends, and Council priorities.
- **Budget Message** – City Manager's transmittal letter.
- **FY 26 Budget**
- **General Fund Summary**
- **Utility Fund Summary**
- **Debt Service** – Overview of outstanding debt obligations and repayment schedules.
- **Capital Planning**
- **Appendices** – fund analysis, and the adopted budget ordinance.

## Fund Structure

Funds are independent accounting entities used to record the City's financial activities in accordance with generally accepted accounting principles (GAAP). Each fund is established for a specific purpose and maintains its own set of accounts to ensure that revenues are spent only for their intended use. The General Fund is the exception, serving

# CITY OF GRANITE SHOALS FY26 BUDGET

as the City's primary operating fund and accounting for all resources and activities not assigned to another fund. Funds are classified as follows:

- **General Fund (Governmental):** Supports most daily services, including police, fire, parks and recreation, community services, administration, and public works.
- **Utility (Enterprise) Funds:** Account for the City's water systems, funded primarily by user charges.
- **Special Revenue Funds (Governmental):** Track restricted revenues such as hotel occupancy tax (HOT), grants, street tax, restricted park fund, and court fees.
- **Debt Service Fund (Governmental):** Accounts for resources used to repay general long-term debt.
- **Capital Project Funds:** Used for major projects such as street paving, waterline replacements, and other large infrastructure needs, equipment, or improvements.

Governmental funds use the modified accrual basis of accounting, recognizing revenues when measurable and available, and expenditures when incurred. Enterprise funds use the full accrual basis of accounting, recognizing revenues when earned and expenses when incurred.

## Budget Process

The City of Granite Shoals operates on a fiscal year beginning October 1 and ending September 30, as established by the City Charter.

The City's budget process begins each spring with staff preparing revenue and expenditure forecasts based on economic trends, historical data, and known cost drivers. Departments then review their service levels, identify operational and personnel needs, and submit requests to the City Manager and Finance Department. These requests are carefully reviewed to ensure alignment with strategic goals and financial capacity.

The Finance Department prepares baseline budgets for fixed costs such as utilities, insurance, and communications, and also develops debt service estimates based on current obligations and potential new debt tied to the City's Capital Improvement Plan (CIP). These forecasts, combined with departmental requests, form the starting point for the preliminary budget.

Because departments initially submit requests that reflect their full needs, the preliminary budget often shows expenses greater than anticipated revenues. This is a normal part of the process. The City Manager and Finance department then work together with the department heads to refine the budget - adjusting requests, reducing costs, and identifying available resources to bring the plan into balance.

# CITY OF GRANITE SHOALS FY26 BUDGET

During the spring and summer, the City Council holds workshops to evaluate priorities, review the CIP, and consider financial forecasts. These workshops, posted in accordance with the Texas Open Meetings Act, provide a transparent forum for discussion between Council, the City Manager, and department heads. They also give residents the opportunity to follow the process and understand how financial decisions are made.

By August 1, the City Manager must submit a proposed budget to the City Council. At this point, the City Charter requires the budget to be balanced, meaning revenues must equal or exceed expenditures. If necessary, a transfer from the fund balance may be used to balance the General Fund. In addition, the City must maintain a reserve equal to at least 90 days of General Fund expenses.

The Master Fee Schedule is also reviewed during this process, to ensure that fees remain equitable, competitive, and reflective of service costs.

As required by state law, one or more public hearings are held before adoption of the budget. These hearings provide residents with the opportunity to comment directly on the proposed budget and Council's priorities. After any final adjustments, the City Council adopts the balanced budget by ordinance prior to October 1. The ordinance adopting the fiscal year budget is included in the Reference section of this document.

During the fiscal year, the City Council may amend the approved budget if actual revenues exceed estimates or if additional expenditures are authorized. This flexibility allows the City to respond to new opportunities and challenges while maintaining fiscal discipline.

This process ensures that the City's financial resources are aligned with strategic priorities while providing transparency, accountability, and opportunities for resident engagement throughout the year.

## **Budget Overview**

In preparation for the FY 2026 budget, the City Council conducted a strategic planning session with staff. During this session, Council identified four key themes which guide this budget:

### **1. Growth & Development**

- Update the Comprehensive Plan and Future Land Use Map.
- Attract hotel, retail, and restaurant development to help diversify the tax base; pursue a dedicated ZIP Code.

## 2. Infrastructure Investment

- Advance wastewater planning, particularly along FM 1431.
- Update the street maintenance plan and continue water system improvements.

## 3. Parks and Public Spaces

- Enhance Quarry Park as a community and revenue-generating asset.
- Expand events, improve branding, and pursue grant opportunities.

## 4. Community Standards

- Improve City property maintenance and code compliance strategy.
- Utilize citizen committees to support neighborhood revitalization and engagement.

These priorities have shaped project funding throughout this budget document, departmental goals, and long-term planning for the City.





## **Comprehensive Plan**

*Priority: Update in FY 2026*

The City of Granite Shoals' last Comprehensive Plan was adopted in 2010. Updating this plan in FY 2026 is a high priority to ensure that the City continues to reflect the vision, needs, and aspirations of the community.

The Comprehensive Plan is the City's roadmap for long-term growth and development. It defines a vision for the future of Granite Shoals and guides decision-making in areas that shape the community, including land use and development, economic vitality and fiscal resilience, transportation and mobility, infrastructure, public facilities and services, and the overall health and vitality of our community.

The plan reflects the community's shared vision of building a thriving and modern city while preserving the small-town charm and character that define Granite Shoals. It highlights a commitment to reliable infrastructure, support for employment opportunities, and the expansion of economic, recreational and entertainment amenities that make the city an attractive place to live, work, and visit.

Complementary master plans, such as the Parks Master Plan, support the Comprehensive Plan by prioritizing projects within their focus areas. These documents provide implementation strategies and identify potential funding sources for both capital and operating expenditures, ensuring that the vision outlined in the Comprehensive Plan can be translated into action.

## **Employee Overview**

The FY 26 budget reflects the City's continued investment in its workforce and organizational structure to better serve the community. This year's personnel budget includes two new positions, a 4% increase to base pay, and an anticipated 11% increase in health insurance premiums, negotiated down from 29%. The increase in premiums is largely attributable to loss ratio performance and the rising costs of healthcare. To further support recruitment and retention, the City continues to fully fund employee health insurance and, beginning in FY 26, has added a 20% contribution toward employee dependent care coverage which has been largely underutilized due to cost.

In FY 25, the City of Granite Shoals implemented several key organizational adjustments to improve efficiency and align resources with community priorities. Streets and Parks,

which had previously operated together and shared staffing, were separated into two distinct departments. This restructuring allows for greater focus particularly in the area of street repair and maintenance, which residents have consistently identified as a top priority.

The Utility Department also added two positions, allowing specifically trained staff to oversee operations at the water treatment facility. This reallocation freed up additional staff capacity to focus on water line improvements and system upgrades across the city.

Building on this approach, in FY26, the Streets Department has identified the necessary equipment and materials to perform some street repairs in-house. By assigning staff directly to these tasks, the City reduces reliance on costly outsourcing and develops long-term internal planning and maintenance capacity.

Additional refinements have been made across other departments. Building inspections have been outsourced to ensure professional expertise, allowing City staff to concentrate on process improvements, customer service, and timely permit processing. The Finance Department has also been restructured to enhance internal controls and strengthen the separation of duties, ensuring accountability and adherence to best practices.

## Budget Letter

**July 17, 2025**

### **Honorable Mayor and City Council of Granite Shoals, Texas**

I am honored to present the City of Granite Shoals' proposed budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (FY26). Each year, the City Council adopts an operating and capital budget, one of its most important responsibilities, as it guides how public funds are allocated in order to achieve the City's goals and fulfill the requirements of our Charter.

A budget is more than just numbers on a page - it is our community's shared roadmap for how we care for the city we love, both today and for future generations. It reflects the values we hold, incorporates the direction of the City Council and the voices of our residents, and affirms our responsibility to use every dollar thoughtfully and wisely. It also serves as a financial guide for our community, offering residents a clear understanding of the services provided, the City's strategic direction, and how tax dollars are utilized.

This proposed budget carefully balances our limited resources while continuing to deliver the essential services that our community relies on each and every day. It explains how revenues are projected, outlines the costs of daily operations, accounts for debt obligations, and highlights the capital projects that will help Granite Shoals continue moving forward.

The FY26 budget reflects the City Council's vision to strengthen infrastructure, maintain financial stability, support growth and development, invest in parks and public spaces, and uphold the community standards that make Granite Shoals such a special place. Together, these priorities create a responsible and forward-looking plan that helps ensure our City remains a community we can all be proud of.

Over the past year, we have made meaningful improvements in how City departments are organized and staffed to better serve our residents. Streets and Parks, once combined, are now two separate departments, giving us the ability to focus more directly on street maintenance, a top priority for our community. In FY25, the Utility Department added two new positions dedicated to overseeing the water treatment facility, which allowed other staff to focus on water line improvements and upgrades throughout the city. Building on that success, the FY26 budget makes additional investments in the

# CITY OF GRANITE SHOALS FY26 BUDGET

Streets Department so that more repairs can be handled in-house, helping reduce costs while giving the City greater flexibility.

Just as we invest in infrastructure, we also invest in our team. Our employees are the heart of City operations, as every service, improvement, and program delivered to residents begins with their dedication and hard work. From first responders who keep our community safe, to utility and streets crews who ensure reliable systems, to parks staff who provide spaces for families to gather, and to the administrative, finance, and planning teams who uphold accountability, transparency, and thoughtful growth - together, our employees make the daily operations of Granite Shoals possible. By supporting our team, we strengthen the services, safety, and quality of life that our residents depend on every day.

This budget reflects that commitment. It continues to fully fund employee health insurance, and for the first time, includes a 20% City contribution toward dependent coverage. This investment not only supports the well-being of our team and their families, but also strengthens recruitment and retention, ensuring Granite Shoals remains a place where talented, dedicated professionals want to work and build their careers. By supporting our employees, we are investing directly in the quality of service our community receives every day.

We recognize the challenges ahead. Rising healthcare costs, inflation, and growing infrastructure needs present real pressures. But with conservative revenue projections, careful planning, and a strong commitment to long-term sustainability, Granite Shoals is well positioned to meet these challenges with resilience.

Our local economy remains steady, with ongoing residential growth, modest commercial development, and continued demand for parks and event tourism. Through partnerships with state and federal agencies, we are making significant investments in water infrastructure. At the same time, we remain committed to enhancing quality of life through focused and exceptional service.

The FY26 proposed budget is balanced, thoughtful, and rooted in the priorities of our community. It represents our collective effort to build on the progress we have made, to use tax dollars responsibly, and to foster a thriving, welcoming Granite Shoals for all.

# CITY OF GRANITE SHOALS FY26 BUDGET

## INTRODUCTION

The FY26 budget for the City of Granite Shoals is designed as a dynamic plan that establishes our city's priorities, goals, and programs for the upcoming year. This budget allocates the necessary funds to deliver essential services, functions, and activities that align with our city's objectives. Some projects will span several years and are detailed in the City's 5-year Capital Improvement Plan (CIP).

Serving multiple roles, the City budget acts as a policy document, financial plan, communications tool, and operations guide. It reflects the policies, goals, programs, and service priorities set by the City Council and the community. The FY26 Annual Budget aligns our projected resources with the community's needs, covering vital services such as police, fire, water, streets, economic development, parks, and administrative services.

The total budget for FY26 is \$14,620,135, with \$12,529,535 allocated for operations and \$2,090,599 for capital expenditures. We anticipate conservative growth for total sales tax projections in FY26 with a 1.5% (\$5,000) increase in Sales Tax revenues compared to the FY25 budget. The city budget maintains the same sales tax rate going into the general fund of 1%, while the City of Granite Shoals Street Maintenance fund receives a dedicated sales tax of 1%.

The budget for Fiscal Year 2025-2026 is balanced, ensuring that we effectively allocate our financial resources to meet the city's goals and serve our community efficiently.

## SUMMARY AND HIGHLIGHTS

The budget authorizes spending within conservative revenue estimates while ensuring that the city will be able to continue to meet the needs of its residents and businesses. Budgeting and prioritizing the City's spending will continue to be monitored closely for FY26. The city cannot address all of its needs in any single budget year; however, working together, the City's staff and elected and appointed officials will continue to use a multi-year approach so that the city's long-term objectives of a sustainable, superior quality of life for the residents of Granite Shoals can be realized.

The adopted FY26 budget includes the following major elements:

1. Funding of water line replacement and annual road maintenance.
2. Aggressive Capital Improvement Plan focused heavily on infrastructure, parks & public spaces, growth & development and community standards.

3. Enhancements to many public services and events.
4. The addition of two (2) new full-time positions in the Streets Department, for a total authorized staffing level of 60 full-time equivalents. To aid in recruitment and retention of quality staff, this budget also includes a 2% cost of living adjustment, and performance-based merit increases of up to 2%, designed to help retain our valuable employees. The City is contributing 100% of health insurance cost to the employee and 20% of dependent cost.

**General Fund** The General Fund is the City's main governmental fund, and it is supported largely by tax revenues. The General Fund is composed of functions most frequently associated with local governments, such as Administration, Development Services, Public Safety, Street Maintenance, Municipal Court, Building Inspection, Planning and Zoning, Parks and Public Works. The primary objective for the General Fund budget is providing the infrastructure and systems necessary to support the delivery of services to the community. The General Fund's anticipated revenue for FY26 is \$7,105,084 million. This represents a \$153,145 increase over the prior year's budget. The General Fund's primary source of revenue comes from property taxes and sales taxes.

**Property Taxes** The FY26 property tax levy will be used to pay debt service on outstanding General Fund obligations and support General Fund maintenance and operations. The no-new-revenue tax rate is \$0.5293 per \$100 of valuation, the voter-approval tax rate is \$0.5424 per \$100 of valuation and De minimis tax rate of \$0.5739. The proposed tax rate of \$0.5424 per \$100 of valuation levied consists of two components: \$0.3983 for maintenance and operations (M&O) and 0.1441 for debt service payments.

**Sales Taxes** Historically, the City of Granite Shoals has seen a moderate sales tax growth year over year of between \$10,000-\$30,000. As a result, the FY26 budget is projected to generate \$680,000 in sales tax revenue.

**General Fund Expenditures** General Fund FY26 budgeted expenditures of \$7.1 million represent a 2.20% increase from the FY25 adopted budget. Expenditure increases are necessary to maintain current levels of service, increase staffing levels strategically to focus on resident priorities reflected in the Comprehensive Plan, and support operating expenses that meet demands resulting from both growth and deferred maintenance.

**Personnel** The FY26 budget provides funding to create 2 additional positions. The new positions recommended within this budget are in alignment with Council's strategic initiatives to focus on public safety, robust infrastructure, and growing responsibly to

# CITY OF GRANITE SHOALS FY26 BUDGET

ensure our community maintains a high quality of life. In addition, these actions ensure the quantity and quality of personnel needed to meet the growing service demands of our community. The total increase in personnel services over the prior year's budget totals \$313,165, which also includes the increased costs of health insurance and employee benefits.

**Capital Outlay** Capital outlay requests total to be \$2,090,599 in funding for equipment for Parks, Streets, Utility, Planning/Development, and Public Safety. Additional capital improvements not included in the above number are outlined in the 5-year CIP projection, and are funded with bond or otherwise restricted funds. Details are provided within each department's summary within this document.

**Debt Service** The City's outstanding tax-supported debt services will total approximately \$14,593,199 as of September 30, 2025. This number includes bond issuances for voter approved bond programs, certificates of obligation (COs) and general obligation bonds (GOs).

**Utility System Fund** The Utility System fund, which accounts for the water system, is a major fund for the City of Granite Shoals. This system of funds are proprietary funds operating more like a business. For FY26, Utility Operating expenditures are projected to increase by \$177,088. The primary drivers of this increase include wage adjustments for staff and planned capital outlay to support system improvements.

**Solid Waste Fund** The City contracts with Waste Management (WM) to provide garbage and recycling collection services. Revenues collected from customers are projected to remain consistent in alignment with the pricing terms set forth in the City's contractual obligation with WM.

**Capital Funds** Each fiscal year, a capital budget is submitted separately from the operating budget. The purpose is to track capital projects more carefully and to fund them more accurately from year to year. This letter and the attached document outline the key components of our program.

The **5-year Capital Improvement Program (CIP)** provides a detailed plan for addressing the capital needs of the city over the next five fiscal years. However, even though it is a multi-year plan, this budget only appropriates funding for the next fiscal year (i.e., October 1, 2025, through September 30, 2026). For financial planning purposes, we have targeted the anticipated projects for the next one to five years, with the intention of reevaluating the plan on an annual basis. The City's CIP is a progressive plan to improve or replace Granite Shoals' infrastructure using a mixture of current revenues, government grants, and



# CITY OF GRANITE SHOALS FY26 BUDGET

various types of bonded debt. The program includes projects related to streets, facilities, parks, planning and development in the General Fund CIP, and projects for water and wastewater improvements in the Utility CIP. The budget addresses the immediate operational needs of the City of Granite Shoals, and phases capital outlay projects and purchases for all City Departments.

## IN CLOSING

In closing, I want to sincerely thank the City Council and our residents for the valuable input and guidance you shared throughout the development of the Fiscal Year 2025–2026 budget. Your voices, ideas, and priorities have been at the heart of this process, ensuring that the final plan reflects the true needs and expectations of our community. This budget represents the collaboration of public feedback, staff expertise, workshops, and Council discussions—all working together to maintain and enhance the quality services our residents deserve.

I am especially grateful to the Director of Finance, the Assistant City Manager, our Department Directors, and the entire “Team Granite Shoals” for their thoughtful analysis, countless hours of work, and unwavering commitment in shaping this budget. I deeply appreciate the dedication, long days, and personal sacrifices made by both staff and Council members, and I believe our community will see the benefits of these efforts in the year ahead.

To our residents, I commend your participation and passion for this process. Watching new community members step forward and share their voices has been truly inspiring. Your engagement helps us create a budget that not only addresses today’s needs but also sets a strong foundation for the future.

With the continued support of the City Council, staff, and our engaged community, I am confident this budget will position Granite Shoals for ongoing success. I am grateful to be on this journey with you and look forward to the work we will accomplish together. Thank you again for your trust, partnership, and commitment to building a bright future for Granite Shoals.

Sincerely,



Sarah Novo  
City Manager, Granite Shoals, TX

## FY26 Budget

The budget for FY26 is balanced with estimated revenues of \$13,082,290 and estimated expenses of \$12,529,535, which includes debt services expenses of \$1,854,280. Starting FY26, the investment pooled accounts will have at least \$9,319,336 (current balance as of 7/31/2025). This balance will be diversified in the coming year in accordance with the City Investment Policy. The master list of capital improvement projects totals \$2,090,599.

### **Budgetary Priorities and Focus**

The FY26 budget is designed to provide for the needs of the residents of Granite Shoals as well as the needs of the city, including the continual need for street, culvert, and public safety equipment as well as line upgrades and improvements to the water system for the utility department. This budget takes into account the necessity to maintain or improve municipal service levels in a manner that is consistent with the financial policies adopted by the city council.

### **Minimum Fund Balances**

The City Manager, as the budget officer for the City of Granite Shoals, has established the following:

1. A 90-day minimum liquid reserve shall be maintained between the city's checking and investment accounts.
2. The city shall have a combination of Tex Pool, TEXAS CLASS or Logic municipal government investment savings accounts. A full accounting of all accounts will be provided to the Council as required by the City Charter. The aforementioned municipal government investment savings accounts maintain liquidity in the event funds are immediately needed.

### **Property Tax**

The FY26 budget is based on a property tax rate of \$0.5424 per \$100 valuation, which is slightly higher than the FY25 valuation of 0.5417.

2025 saw an increase in the value of property in Burnet County. The average family home value in Granite Shoals was \$365,927 in 2024 and increased to \$402,898 in 2025, a 10.1% increase. With the adopted rate of \$0.5424 per \$100 of taxable value, and an average family home price of \$402,898, the property tax for a home of this value is anticipated to be \$2,185. Individual taxes may vary at a greater or lesser rate, or even decrease, depending on exemptions or the change in the taxable value of your property in relation to the change

# CITY OF GRANITE SHOALS FY26 BUDGET

in taxable value of all other property and the adopted tax rate. Based on the tax numbers received from the Burnet County Appraisal District, the total taxable value for the City of Granite Shoals increased from 1,059,079,898 in 2024 to \$1,084,876,644 in 2025. The 2026 no new revenue rate is \$.5293/\$100 of valuation and the voter approval rate is \$.05424/\$100 of valuation.

The De Minimis rate is the tax rate necessary to impose an amount of tax increase of \$500,000. FY26 maintains a De Minimis valuation. This budget is predicated on levying a rate of \$.05739/\$100 of valuation.

The voter-approval tax rate of 0.5424 provides for maintenance and debt service in the following amounts:

1. For the maintenance and support of the general government (General Fund), \$.03983 on each One Hundred Dollar (\$100.00) valuation of property.
2. For the Debt Service rate, \$.01441 on each One Hundred Dollar (\$100.00) valuation of property.

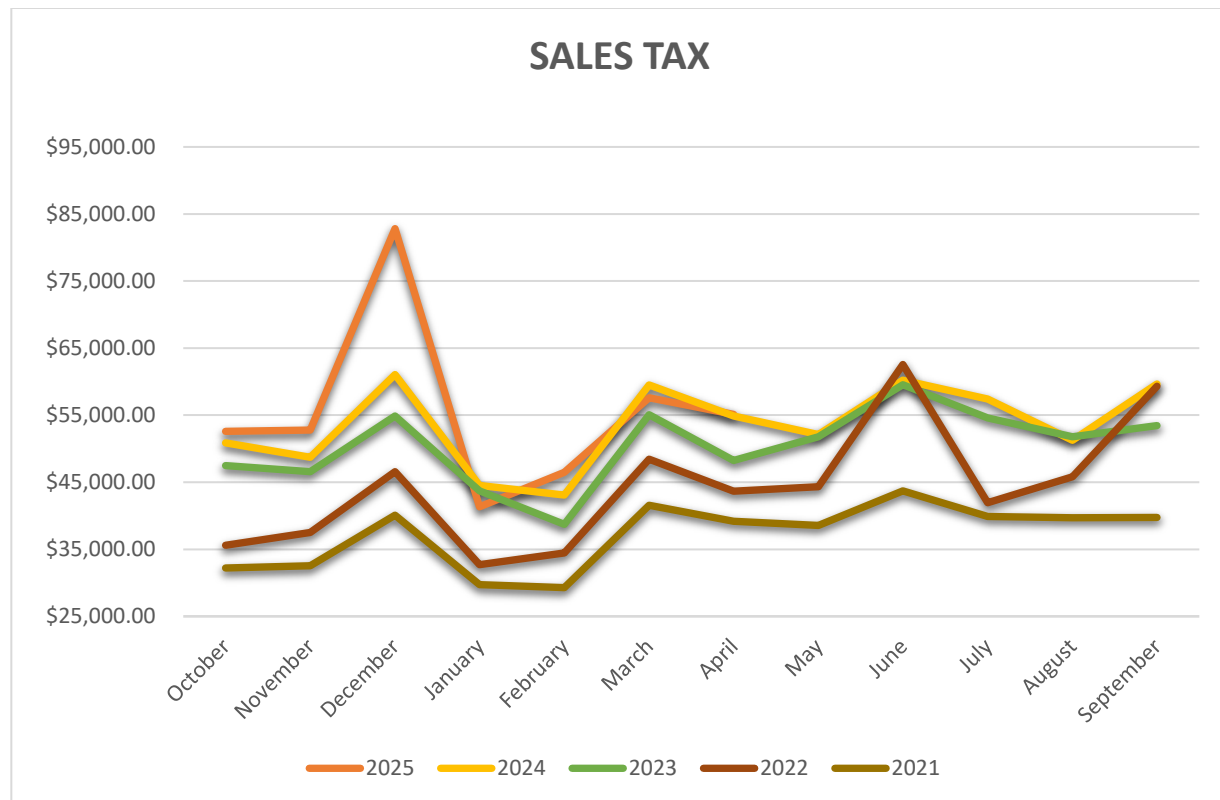
## Sales Tax

The City of Granite Shoals collects sales tax at a rate of 8.25%. The state of Texas receives 6.25% and the City receives 2%. In May of 2024, Proposition 1 was approved which provides for the allocation of 1% of the City's share of sales tax collected to be set aside as revenue for the maintenance and repair of municipal streets. This is known as the "Street Tax" portion of the budget, and the funds generated by this tax are dedicated only for repair and maintenance of roadways within Granite Shoals.

Below are the historic sales tax numbers collected for the City of Granite Shoals. For FY26, the historical data collected is averaged for the year prior.

Year	October	November	December	January	February	March	April	May	June	July	August	September	YTD Total
2025	\$ 52,567	\$ 52,804	\$ 82,818	\$ 41,334	\$ 46,481	\$ 57,601	\$ 55,131	\$ 50,771	\$ 61,039				\$ 500,545
2024	\$ 50,849	\$ 48,725	\$ 61,057	\$ 44,506	\$ 43,089	\$ 59,491	\$ 54,878	\$ 52,131	\$ 60,245	\$ 57,387	\$ 51,253	\$ 59,635	\$ 643,245
2023	\$ 47,473	\$ 46,581	\$ 54,894	\$ 43,728	\$ 38,723	\$ 55,091	\$ 48,225	\$ 51,776	\$ 59,540	\$ 54,572	\$ 51,756	\$ 53,447	\$ 605,805
2022	\$ 35,600	\$ 37,504	\$ 46,559	\$ 32,711	\$ 34,439	\$ 48,416	\$ 43,678	\$ 44,323	\$ 62,558	\$ 41,940	\$ 45,792	\$ 59,335	\$ 532,855
2021	\$ 32,205	\$ 32,561	\$ 40,100	\$ 29,753	\$ 29,285	\$ 41,550	\$ 39,184	\$ 38,567	\$ 43,711	\$ 39,877	\$ 39,720	\$ 39,757	\$ 446,271

In summary, the City expects in FY26 to collect a total of \$680,000 in sales tax, which, is split 50/50 between the City's general fund and Street Repair and Maintenance Fund for municipal roadways, with an anticipated \$340,000 per fund. The months of July, August and September were calculated using averages from the previous 5 years for those months, as reporting was not yet available at the time of this writing.



### Overview of Budget and Significant Funds

The FY26 Budget for the General Fund and Utility fund includes total revenues of \$8,771,777 and total expenditures of \$7,949,309 with a funds balance of \$4,446,959.

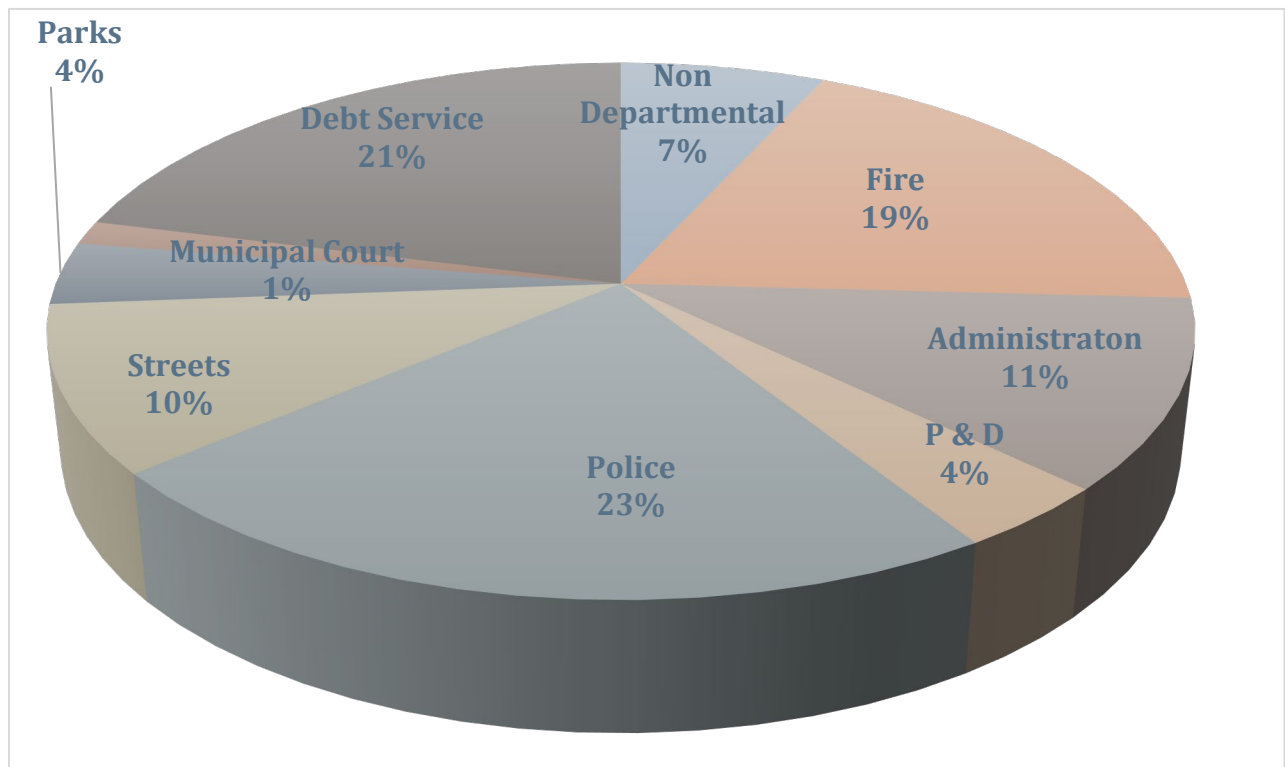
### General and Utility Fund Summary

Budget Summary					
	FY 23	FY 24	FY 25	FY 26	\$ Variance from Prev FY
<b>General fund</b>					
Revenues	\$ 5,920,135	\$ 6,199,051	\$ 6,684,877	\$ 7,105,084	\$ 420,207
Expenditures	\$ 5,401,138	\$ 6,223,112	\$ 6,684,877	\$ 7,105,084	\$ 420,207
<b>General Fund Balance</b>	<b>\$ 1,410,971</b>	<b>\$ 1,239,031</b>	<b>\$ 1,239,031</b>	<b>\$ 1,239,031</b>	
<b>Water Fund</b>					
Revenues	\$ 2,377,089	\$ 2,373,038	\$ 2,086,900	\$ 2,111,850	\$ 24,950
Expenditures	\$ 2,946,429	\$ 1,964,897	\$ 1,717,832	\$ 1,894,920	\$ 177,088
<b>Utility Fund Balance</b>	<b>\$ (569,340)</b>	<b>\$ 408,141</b>	<b>\$ 369,068</b>	<b>\$ 216,930</b>	
<b>Total Revenue</b>	<b>\$ 8,297,224</b>	<b>\$ 8,572,089</b>	<b>\$ 8,771,777</b>	<b>\$ 9,216,934</b>	<b>\$ 445,157</b>
<b>Total Expenditures</b>	<b>\$ 8,347,567</b>	<b>\$ 8,188,009</b>	<b>\$ 8,402,709</b>	<b>\$ 9,000,004</b>	<b>\$ 597,295</b>
<b>Total Remaining Balances</b>	<b>\$ (50,343)</b>	<b>\$ 384,080</b>	<b>\$ 369,068</b>	<b>\$ 216,930</b>	

# CITY OF GRANITE SHOALS FY26 BUDGET

## General Fund Summary

The information below illustrates the percentage divisions of the budget for each general fund department. Police, Debt Service, and Fire are the three largest expenditures representing 23%, 21%, and 19% of the FY26 budget respectively. The General Fund is projected to collect 3% more and spend 3% more in FY26 than in FY25. Historically, the City has utilized the Utility fund to assist in balancing the general fund.

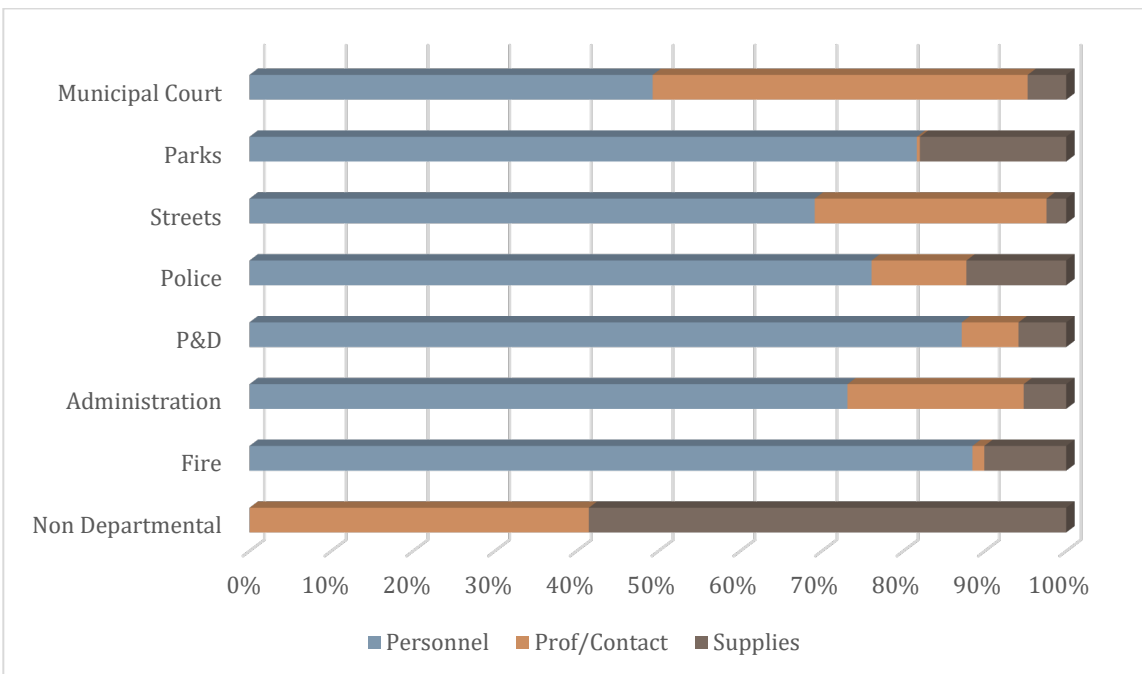


## General Fund Department Detail

The information below outlines the breakdown of each division within the departments supported by the General Fund, the City's primary operating fund. For FY26, total labor expenses are projected at \$4,754,342, a 7.05% increase from the prior year. This reflects wage adjustments to remain competitive, rising benefit costs, and the addition of new positions to strengthen service delivery in the streets department. By investing in our workforce, the City ensures that essential services continue to meet the needs of Granite Shoals residents every day.

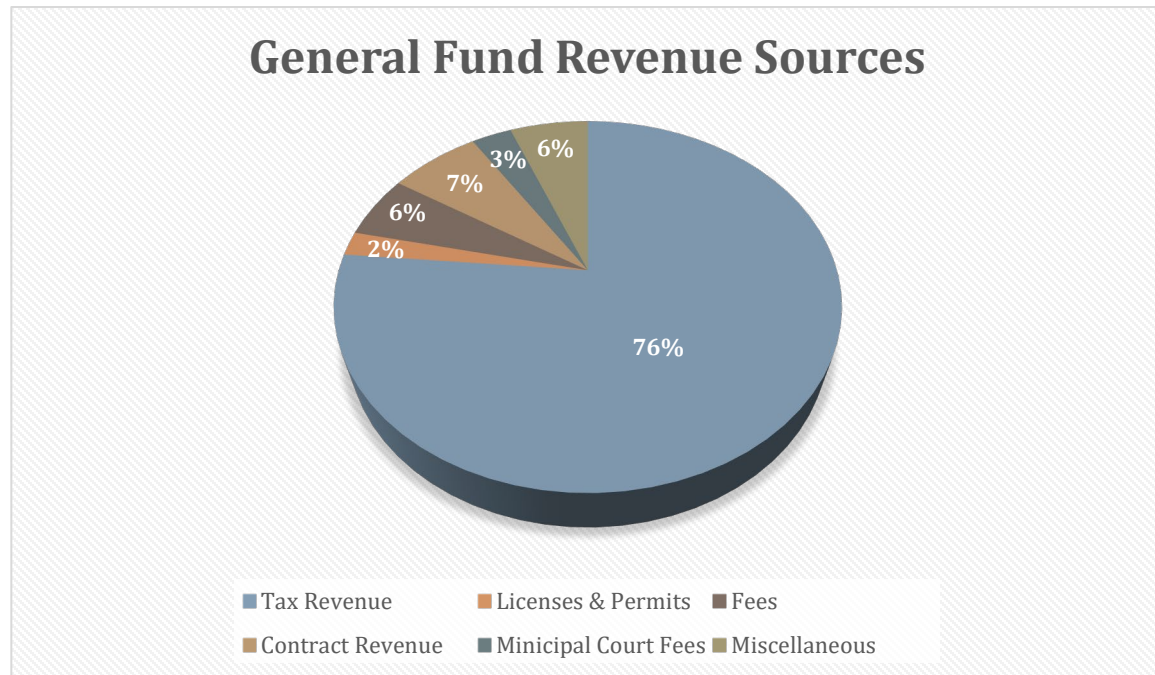
# CITY OF GRANITE SHOALS FY26 BUDGET

General Fund Expenses FY25 - Departmental Detail				
Department	Personnel	Prof/Contract	Supplies	TOTAL
Non Departmental	\$ 1,800	\$ 168,500	\$ 432,044	\$ 602,344
Fire	\$ 1,449,399	\$ 40,530	\$ 190,500	\$ 1,680,429
Administration	\$ 717,727	\$ 249,288	\$ 46,300	\$ 1,013,315
P&D	\$ 263,708	\$ 68,000	\$ 11,200	\$ 342,908
Police	\$ 1,508,177	\$ 306,476	\$ 209,000	\$ 2,023,653
Streets	\$ 532,315	\$ 20,000	\$ 182,200	\$ 734,515
Parks	\$ 208,854	\$ -	\$ 155,503	\$ 364,357
Municipal Court	\$ 72,362	\$ 49,500	\$ 6,700	\$ 128,562
TOTALS \$ 4,754,342 \$ 902,294 \$ 1,233,447 \$ 6,890,083				



# CITY OF GRANITE SHOALS FY26 BUDGET

## General Fund Revenues



## Utility Funds Summary

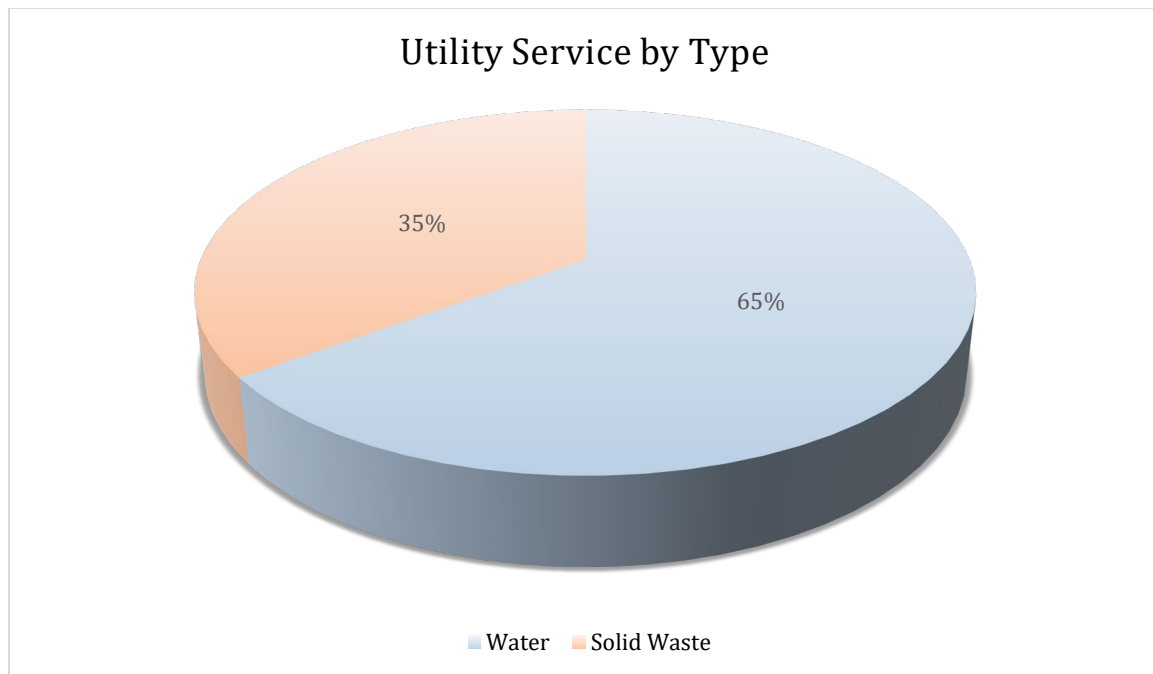
The Utility Fund budgeted expenses are projected to see a 1% increase in comparison to FY25.

## Utility Funds by Service Area

	FY 23	FY 24	FY 25	FY 26	\$ Variance from Prev FY
<b>Utility Fund</b>					
Water	\$ 2,946,429	\$ 1,964,897	\$ 1,717,832	\$ 1,894,920	\$ 177,088
Solid Waste	\$ 748,311	\$ 937,331	\$ 601,700	\$ 1,025,700	\$ 424,000
<b>TOTAL</b>	<b>\$ 3,694,740</b>	<b>\$ 2,902,228</b>	<b>\$ 2,319,532</b>	<b>\$ 2,920,620</b>	



# CITY OF GRANITE SHOALS FY26 BUDGET



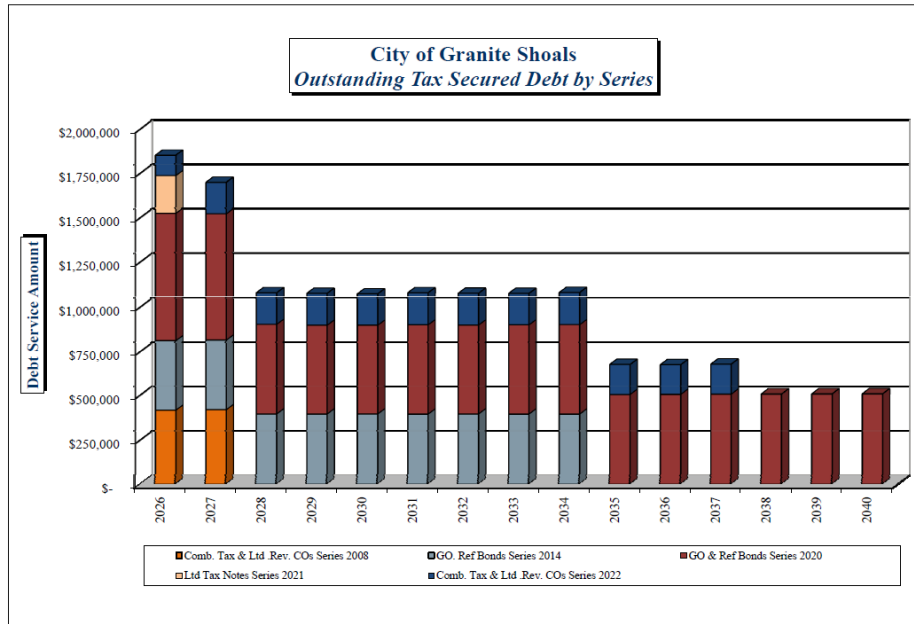
Utility Fund Expenses FY25 - Departmental Detail					
Department	Personnel	Prof/Contract	Supplies	Other	TOTAL
Non Departmental	\$ -	\$ 150,000	\$ -	\$ 6,500	\$ 156,500
Surface Water	\$ 751,720	\$ 153,000	\$ 631,500	\$ -	\$ 1,536,220
Ground Water	\$ -	\$ -	\$ 32,200	\$ -	\$ 32,200
Solid Waste	\$ -	\$ 1,025,700	\$ -	\$ -	\$ 1,025,700
<b>TOTALS</b>	<b>\$ 751,720</b>	<b>\$ 1,328,700</b>	<b>\$ 663,700</b>		<b>\$ 2,750,620</b>

## Debt Service

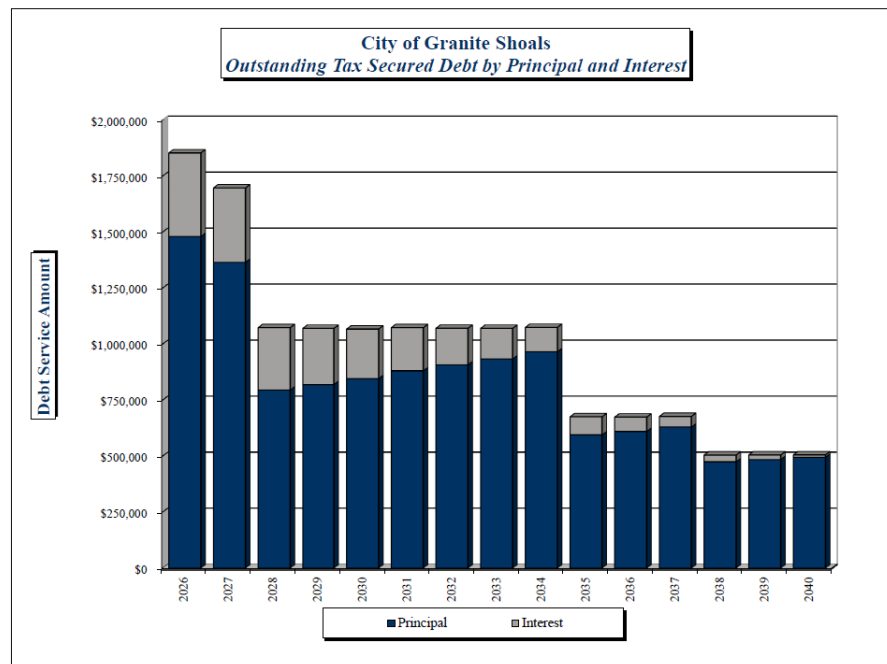
The City of Granite Shoals levies property taxes to meet its existing debt obligations, which are backed by a formal “tax pledge” ensuring that sufficient revenue will be raised each year to cover repayment. The table below outlines all current debt, including annual payment amounts and maturity dates, with this year’s obligations incorporated into the FY26 budget. Notably, the 2019 debt for the purchase of City vehicles will be retired in 2026, the 2021 General Obligation (GO) debt will retire in 2027, and the 2008 series GO debt will be fully retired in 2028.

# CITY OF GRANITE SHOALS FY26 BUDGET

## CITY OF GRANITE SHOALS



## CITY OF GRANITE SHOALS



# CITY OF GRANITE SHOALS FY26 BUDGET

## CITY OF GRANITE SHOALS

### *Outstanding Annual Tax Secured Debt Service by Principal and Interest*

Fiscal Year Ending	Principal	Interest	Total Debt Service
09/30/2026	\$ 1,480,000	\$ 373,079	\$ 1,853,079
09/30/2027	1,365,000	331,866	1,696,866
09/30/2028	795,000	278,694	1,073,694
09/30/2029	820,000	250,356	1,070,356
09/30/2030	846,000	221,144	1,067,144
09/30/2031	881,000	192,624	1,073,624
09/30/2032	908,000	162,829	1,070,829
09/30/2033	934,000	136,294	1,070,294
09/30/2034	966,000	108,951	1,074,951
09/30/2035	595,000	80,519	675,519
09/30/2036	610,000	64,119	674,119
09/30/2037	630,000	47,269	677,269
09/30/2038	475,000	29,719	504,719
09/30/2039	485,000	20,219	505,219
09/30/2040	495,000	10,519	505,519
<b>Total</b>	<b>\$ 12,285,000</b>	<b>\$ 2,308,199</b>	<b>\$ 14,593,199</b>

### Capital Planning

Comprehensive planning requires the City to look ahead and prepare for the full life cycle of its assets by estimating useful life, planning for maintenance, and budgeting for eventual replacement. In the near term, Granite Shoals will focus on critical capital projects such as street paving and utility line upgrades, funded through bond obligations to make needed improvements without overburdening operating revenues. At the same time, a five-year capital improvement projection across all departments provides a roadmap for future investments in streets, utilities, parks, public safety, and community facilities - ensuring that we meet today's needs while building a resilient foundation for the future.

## CITY OF GRANITE SHOALS

## FY26 BUDGET

CAPITAL PROJECTS  
5 YEAR PROJECTION

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2028-30
<b>General Fund Capital</b>						
Fire - Fire Hose	40,000	33,990	-	-	-	-
Fire - Brush Truck	13,500	13,500	-	-	-	-
Fire - Vehicle Replacement Fund		-	25,000	25,000	25,000	25,000
IT Server		15,000	-	-	-	-
5 Desktops		10,000	10,000	10,000	10,000	100,000
Laptop		4,000	-	-	-	-
Comp Plan		100,000	-	-	-	-
PD - 6 Computers	10,000	7,427	-	-	-	-
PD - Vehicle		88,802	-	-	-	-
PD - Vehicle Replacement Fund	-	-	110,000	110,000	110,000	110,000
PD - Station Remodel/Replacement	-	-	-	-	-	4,000,000
Streets - Paying (BONDS)		262,134	-	-	-	-
Streets - Water Truck		50,000	-	-	-	-
Streets - Hydro Dig		6,000	-	-	-	-
Streets - Street Paving	1,144,454	-	200,000	200,000	200,000	200,000
Streets - Flush	90,000	-	-	-	-	-
Streets - Light Towers (2)	20,000	-	20,000	-	-	-
Streets - Message Board	-	-	-	-	-	-
Streets - Man Lift	-	-	-	100,000	-	-
P&D - Vehicle Replacement/Code	-	-	50,000	-	-	-
P&D - Vehicle Replacement/BO	-	-	-	50,000	-	-
Parks - Boat Ramps	-	20,000	-	-	-	-
Parks - Riding Lawnmower		15,000				
Parks - Scenic Overlook		5,000				
Parks - Electrical Work at Quarry Park		5,000				
Parks - Speakers at Quarry Park		15,000				
Parks - Wayfinding Signs		10,000				
Parks - Fence at Soccer Field	-	-	15,000	-	-	-
<b>Total General Fund Capital</b>	<b>\$ 1,317,954</b>	<b>\$ 660,853</b>	<b>\$ 430,000</b>	<b>\$ 495,000</b>	<b>\$ 345,000</b>	<b>\$ 4,435,000</b>
<b>Utility Fund Capital</b>						
Water Improvements	1,614,321	1,171,502	-	-	-	-
Submissible tools	6,000	6,000	-	-	-	-
DR6000 (In House Testing)	9,000	9,000	-	-	-	-
Chlorination Booster Pump (Valley View)	30,000	30,000	-	-	-	-
Portable Air Compressor		20,000				
Water Rate Study		75,000				
Impact Fee Study		75,000				
Vehicle (2)	116,000	-	58,000	-	-	-
Clarifier Mixer Motor	-	-	35,000	-	-	-
Tank Demo - Valley View	-	-	25,000	-	-	-
Replace Membrane Filter (By 2030)	-	-	115,000	115,000	115,000	115,000
1M Gallon H2O Tank Replacement(Valley View)	-	-	200,000	200,000	200,000	200,000
Computers	-	-	-	20,000	-	-
<b>Total General Fund Capital</b>	<b>\$ 1,775,321</b>	<b>\$ 1,386,502</b>	<b>\$ 433,000</b>	<b>\$ 335,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>
<b>TOTAL CAPITAL EXPENSES</b>	<b>\$ 3,093,275</b>	<b>\$ 2,047,355</b>	<b>\$ 863,000</b>	<b>\$ 830,000</b>	<b>\$ 660,000</b>	<b>\$ 4,750,000</b>

# **GENERAL FUND REVENUES & EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 863,323</b>	<b>\$ 1,410,971</b>	<b>\$ 1,239,031</b>	<b>\$ 1,239,031</b>	<b>\$ 1,239,031</b>
<b>Revenues</b>					
Tax Revenue	3,391,682	4,283,317	5,048,082	5,138,107	5,430,075
Licenses & Permits	148,847	129,063	200,100	150,050	150,050
Fees	298,401	294,232	268,900	346,800	382,100
Contract Revenue	363,275	500,600	471,550	408,550	492,880
Municipal Court Revenue	90,552	177,539	197,308	220,000	220,000
Miscellaneous	770,041	814,300	498,937	688,432	429,979
<b>Total Revenues</b>	<b>\$ 5,062,798</b>	<b>\$ 6,199,051</b>	<b>\$ 6,684,877</b>	<b>\$ 6,951,939</b>	<b>\$ 7,105,084</b>
<b>Other Funding Sources</b>					
Transfer In - From Water	857,337	-	-	-	-
Transfer In - From Solid Waste	-	-	-	-	-
GF - Fund Balance	-	-	-	-	-
<b>Total Other Funding Sources</b>	<b>857,337</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 5,920,135</b>	<b>\$ 6,199,051</b>	<b>\$ 6,684,877</b>	<b>\$ 6,951,939</b>	<b>\$ 7,105,084</b>
<b>Expenditures</b>					
Non Departmental	471,621	592,907	682,193	607,982	602,344
Fire Dept	1,239,918	1,161,136	1,416,546	1,587,748	1,680,429
Administration	654,735	1,011,554	1,170,807	1,067,298	1,013,315
Planning & Development	-	-	316,554	348,088	342,908
Police Dept	2,076,653	2,259,978	1,765,549	1,857,773	2,023,653
Street Dept	306,579	535,352	621,357	555,702	734,515
Parks Dept	402,801	437,276	270,780	319,118	364,357
Municipal Court	138,831	116,359	110,090	112,527	128,562
<b>Total Expenditures</b>	<b>\$ 5,291,138</b>	<b>\$ 6,114,561</b>	<b>\$ 6,353,876</b>	<b>\$ 6,456,236</b>	<b>\$ 6,890,084</b>
<b>Other Financing Uses</b>					
Transfer to Restricted Parks	-	20,551	-	-	-
Transfer to Fire Capital Reserve	25,000	88,000	25,000	25,000	-
Transfer to PD Capital Reserve	-	-	110,000	110,000	-
Transfer to Capital	-	-	196,000	310,703	215,000
Transfer to CDBD-CDV23-0349	-	-	-	50,000	-
Transfer to Other Funds	85,000	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ 110,000</b>	<b>\$ 108,551</b>	<b>\$ 331,000</b>	<b>\$ 495,703</b>	<b>\$ 215,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,401,138</b>	<b>\$ 6,223,112</b>	<b>\$ 6,684,876</b>	<b>\$ 6,951,939</b>	<b>\$ 7,105,084</b>

**GENERAL FUND REVENUE (100-400)**  
**SCHEDULE OF REVENUES BY SOURCE**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>TAX REVENUE</b>					
Property Tax	3,053,478	3,920,468	4,723,032	4,723,032	5,030,000
Property Tax - Penalty/Interest	35,297	32,267	25,000	20,000	20,000
Delinquent Taxes	-	8,851	-	60,000	40,000
Sales Tax	302,815	321,660	300,000	335,000	340,000
Mixed Beverage Tax	92	70	50	75	75
<b>Total Tax Revenue</b>	<b>\$ 3,391,682</b>	<b>\$ 4,283,317</b>	<b>\$ 5,048,082</b>	<b>\$ 5,138,107</b>	<b>\$ 5,430,075</b>
<b>LICENSE &amp; PERMITS</b>					
Building Permits	148,847	128,963	200,000	150,000	150,000
Special Event Permit	-	100	100	50	50
<b>Total License &amp; Permit Revenue</b>	<b>\$ 148,847</b>	<b>\$ 129,063</b>	<b>\$ 200,100</b>	<b>\$ 150,050</b>	<b>\$ 150,050</b>
<b>FEES</b>					
Franchise Fees	191,175	201,878	180,000	260,000	255,000
Variance/BOA fees	-	1,750	1,000	1,000	1,000
Subdivision/Plat/Zoning Fees	11,000	7,550	12,000	4,500	3,000
STR Registration	13,600	23,100	23,000	10,000	40,000
Tower Lease	50,026	29,294	26,500	26,500	26,500
PD Accident Rpts.	-	25	300	100	100
BLDG/Park Rental	6,822	516	100	1,500	2,000
Boat Launch Fees	24,064	28,299	25,000	30,000	30,000
Airport Tiedown Fees	-	-	-	200	-
Animal Registration	1,715	1,820	1,000	1,000	500
Yard Rent	-	-	-	12,000	24,000
<b>Total Fee Revenue</b>	<b>\$ 298,401</b>	<b>\$ 294,232</b>	<b>\$ 268,900</b>	<b>\$ 346,800</b>	<b>\$ 382,100</b>
<b>CONTRACT REVENUE</b>					
ESDS #3 Fire Contract	218,475	306,000	321,000	321,000	400,000
Highland Haven Contract	85,000	87,550	87,550	87,550	92,880
ESDS #5 Fire Contract	-	47,250	63,000	-	-
MFISD PMT SRO	59,800	59,800	-	-	-
<b>Total Contract Revenue</b>	<b>\$ 363,275</b>	<b>\$ 500,600</b>	<b>\$ 471,550</b>	<b>\$ 408,550</b>	<b>\$ 492,880</b>
<b>MUNICIPAL COURT REVENUE</b>					
Court Fees	90,552	177,539	197,308	220,000	220,000
<b>Total Court Revenue</b>	<b>\$ 90,552</b>	<b>\$ 177,539</b>	<b>\$ 197,308</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>
<b>MISCELLANIOUS</b>					
Interest	636,443	585,357	446,437	450,000	400,000
Misc. Income	60,600	78,546	20,000	45,000	20,979
Insurance Proceeds	-	46,524	-	85,232	-
Sale of Surplus	46,519	45,040	-	58,000	-
SSTF Statement/Releases	5,660	6,400	4,000	4,000	2,000
SSTF Member Assessments	5,909	4,919	3,500	5,700	2,000
Drainage Pipe	750	-	-	-	-
Street Improvement Liens	10,499	1,097	-	13,600	-
Deeds W/O Warr	-	20,223	20,000	-	-
Christmas Hwy - Donations	3,661	-	-	-	-
Donations	-	-	-	6,900	-
Donations - Granite Fest	-	-	-	15,000	-
IT Lease Issuance	-	20,396	-	-	-
Carnival Revenue	-	5,244	5,000	5,000	5,000
Eclipse Revenue	-	553	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>\$ 770,041</b>	<b>\$ 814,300</b>	<b>\$ 498,937</b>	<b>\$ 688,432</b>	<b>\$ 429,979</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,062,798</b>	<b>\$ 6,199,051</b>	<b>\$ 6,684,877</b>	<b>\$ 6,951,939</b>	<b>\$ 7,105,084</b>

**NON DEPARTMENTAL (100-500)  
EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PERSONNEL</b>					
Worker Comp Ins.	-	-	-	1,548	1,800
<b>Total Personnel Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,548</b>	<b>\$ 1,800</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
Audit	20,758	35,281	18,000	26,548	15,000
Other Professional Services	42,810	48,513	25,000	-	-
Burnet CAD	71,353	89,361	90,000	-	-
Service Contracts	107,524	62,471	80,000	-	1,500
IT Services	-	-	-	2,300	25,000
IT Subscriptions	-	-	-	35,000	45,000
Prop/Liab Insurance	58,555	78,819	70,032	68,886	82,000
<b>Total Prof &amp; Contract Services</b>	<b>\$ 301,000</b>	<b>\$ 314,445</b>	<b>\$ 283,032</b>	<b>\$ 132,734</b>	<b>\$ 168,500</b>
<b>SUPPLIES &amp; OPERATING</b>					
Postage	3,229	3,698	5,500	5,000	5,500
Supplies	18,252	24,078	20,000	15,000	15,000
CH - Repairs & Maintenance	-	18,454	-	35,000	35,000
CH - Repairs (Ins.)	-	-	-	99,540	-
Com. Center - Repairs & Maintenance	-	98	-	3,500	3,500
Electric Utilities	33,429	37,246	25,000	27,000	27,000
Telecommunications	4,930	18,785	20,000	20,000	20,000
Community Cats	2,826	4,866	5,000	-	-
City Council Travel & Meetings	-	-	-	21,000	25,000
Community Relations	-	-	-	8,000	10,000
Dues& Subscriptions	-	1,629	-	2,500	2,500
Council Expense/Initiatives	-	9,054	10,000	5,000	15,000
Emp/Vol Appreciation	176	2,949	5,000	5,000	5,000
EMS Marble Falls	88,408	91,945	109,000	109,000	106,544
Airport Expense	9,704	10,480	10,000	10,000	-
Wildlife Committee	75	-	10,000	10,000	-
Parks Committee	-	3,315	9,661	9,661	-
Beautification Advisory	-	22	5,000	1,500	-
Animal Service Contract	-	40,000	40,000	40,000	35,000
Animal Shelter Supplies	-	3,453	5,000	2,000	2,000
Animal Shelter - Repairs and Maintenance	-	-	-	-	5,000
Engineering	-	-	100,000	40,000	100,000
Survey	-	-	20,000	5,000	20,000
Contingency	5,804	2,415	-	-	-
Computer Hardware	3,787	5,976	-	-	-
<b>Total Supplies &amp; Operating</b>	<b>\$ 170,621</b>	<b>\$ 278,462</b>	<b>\$ 399,161</b>	<b>\$ 473,701</b>	<b>\$ 432,044</b>
<b>TOTAL EXPENSES</b>	<b>\$ 471,621</b>	<b>\$ 592,907</b>	<b>\$ 682,193</b>	<b>\$ 607,982</b>	<b>\$ 602,344</b>



**FIRE DEPARTMENT (100-520)**  
**EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PERSONNEL</b>					
Salaries	659,953	741,314	884,767	1,000,456	1,007,210
Overtime	39,251	60,540	50,000	80,000	65,000
Certification Pay	-	100	1,800	5,280	5,280
FICA/FUTA	55,350	63,217	71,647	80,000	84,723
Retirement (TRMS)	40,230	50,503	55,257	60,000	63,572
Group Insurance	68,564	72,066	105,297	105,297	136,555
Worker Comp Ins.	15,000	20,322	49,638	28,076	31,379
Unemployment Ins	-	59	2,139	2,139	13,680
PT - Pay	-	-	30,000	30,000	30,000
PT - Benefits	-	-	8,001	-	-
Screening	-	-	-	-	12,000
<b>Total Personnel Services</b>	<b>\$ 878,348</b>	<b>\$ 1,008,122</b>	<b>\$ 1,258,546</b>	<b>\$ 1,391,248</b>	<b>\$ 1,449,399</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
Dispatch	13,340	8,568	20,000	20,000	22,530
Service Contracts	-	294	-	5,000	5,000
IT Services	-	-	-	500	1,000
IT Subscriptions	-	-	-	8,000	12,000
<b>Total Prof &amp; Contract Services</b>	<b>\$ 13,340</b>	<b>\$ 8,862</b>	<b>\$ 20,000</b>	<b>\$ 33,500</b>	<b>\$ 40,530</b>
<b>SUPPLIES &amp; OPERATING</b>					
Fuel Tires & Maintenance	48,460	-	-	-	-
Fuel	-	36,611	10,000	15,000	15,000
Vehicle Maintenance	-	895	30,000	25,000	25,000
Supplies	3,285	3,867	4,000	15,000	15,000
Fire - Repairs & Maintenance	-	-	-	20,000	7,500
Uniforms	8,288	10,067	8,000	40,000	40,000
Special Dept Supplies	35,397	59,574	50,000	-	40,000
Electric utilities	9,044	7,999	10,000	10,000	10,000
Telecommunications	4,611	7,413	8,000	5,000	5,000
Dues and Subscriptions	6,016	4,030	6,000	5,000	5,000
Travel and Meetings	2,456	4,364	6,000	6,000	6,000
Testing and Inspections	8,574	9,332	6,000	10,000	10,000
Seminars & Training	-	-	-	12,000	12,000
Brush Truck	171,751	-	-	-	-
New Equipment	35,864	-	-	-	-
Fire Expenses	14,483	-	-	-	-
<b>Total Supplies &amp; Operating</b>	<b>\$ 348,230</b>	<b>\$ 144,152</b>	<b>\$ 138,000</b>	<b>\$ 163,000</b>	<b>\$ 190,500</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,239,918</b>	<b>\$ 1,161,136</b>	<b>\$ 1,416,546</b>	<b>\$ 1,587,748</b>	<b>\$ 1,680,429</b>

**ADMINISTRATION (100-560)**  
**EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PERSONNEL</b>					
Salaries	239,112	550,484	662,853	662,853	570,240
Overtime	12,985	2,926	2,000	4,000	5,000
FICA/FUTA	19,650	43,936	51,533	51,533	44,832
Retirement (TRMS)	15,158	35,725	39,745	39,745	34,576
Group Insurance	23,282	34,688	71,602	55,213	57,374
Worker Comp Ins.	10,000	12,203	27,620	1,500	1,384
Unemployment Insurance	-	126	1,454	1,454	4,320
<b>Total Personnel Services</b>	<b>\$ 320,188</b>	<b>\$ 680,086</b>	<b>\$ 856,807</b>	<b>\$ 816,298</b>	<b>\$ 717,727</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
Legal Expense	128,955	149,641	135,000	100,000	100,000
Burnet CAD	-	-	-	90,000	106,288
Other Professional Services	159,186	75,161	100,000	1,000	1,500
Elections	3,628	14,885	15,000	1,000	15,000
Employee Physicals	2,774	3,676	2,000	3,000	3,000
Service Contracts	-	7,575	-	-	-
Surety Bonds	1,848	1,722	1,000	3,500	3,500
IT Subscriptions	-	697	-	8,000	8,000
Eco Development	-	-	-	-	12,000
<b>Total Prof &amp; Contract Services</b>	<b>\$ 296,392</b>	<b>\$ 253,357</b>	<b>\$ 253,000</b>	<b>\$ 206,500</b>	<b>\$ 249,288</b>
<b>SUPPLIES &amp; OPERATING</b>					
Supplies	9,777	12,899	1,000	5,500	5,500
Uniforms	-	175	-	-	800
Special Department Supplies	9,661	7,422	3,000	-	-
Telecommunications	3,949	14,931	12,000	11,000	11,000
Legal Notices & Public MTGS	4,732	2,652	3,000	3,000	3,000
Travel and Meetings	1,543	9,299	10,000	2,000	2,000
License & Certs	269	384	500	-	-
Dues & Subscriptions	4,477	7,388	6,500	3,000	4,000
Seminars & Training	3,747	7,352	10,000	5,000	10,000
Banking Fees	-	15,610	15,000	15,000	10,000
<b>Total Supplies &amp; Operating</b>	<b>\$ 38,156</b>	<b>\$ 78,111</b>	<b>61,000</b>	<b>44,500</b>	<b>46,300</b>
<b>TOTAL EXPENSES</b>	<b>\$ 654,735</b>	<b>\$ 1,011,554</b>	<b>\$ 1,170,807</b>	<b>\$ 1,067,298</b>	<b>\$ 1,013,315</b>

**PLANNING & DEVELOPMENT (100-565)  
EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PERSONNEL</b>					
Salaries	-	-	212,774	212,774	193,585
Overtime	-	-	1,740	1,500	1,500
Certification Pay	-	-	-	2,000	1,740
FICA/FUTA	-	-	16,410	13,000	14,942
Retirement (TRMS)	-	-	12,656	10,000	11,524
Group Insurance	-	-	25,271	20,000	31,568
Worker Comp Ins.	-	-	6,659	300	6,689
Unemployment Insurance	-	-	514	514	2,160
<b>Total Personnel Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276,024</b>	<b>\$ 260,088</b>	<b>\$ 263,708</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
Inspections	-	-	-	30,000	30,000
Plan Review	-	-	5,000	30,000	30,000
Unsafe BLDG - Code TRF	-	-	10,000	-	-
IT Subscriptions	-	-	7,030	15,000	8,000
<b>Total Prof &amp; Contract Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,030</b>	<b>\$ 75,000</b>	<b>\$ 68,000</b>
<b>SUPPLIES &amp; OPERATING</b>					
Fuel	-	-	3,000	3,500	3,700
Vehicle Maintenance	-	-	4,000	1,000	1,000
Supplies	-	-	1,500	1,500	1,500
Uniforms	-	-	2,500	2,500	500
Telecommunications	-	-	-	1,500	1,500
Dues & Subscriptions	-	-	2,500	1,000	1,000
Seminars & Training	-	-	5,000	2,000	2,000
<b>Total Supplies &amp; Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ 13,000</b>	<b>\$ 11,200</b>
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 316,554</b>	<b>\$ 348,088</b>	<b>\$ 342,908</b>

**POLICE DEPARTMENT (100-570)**  
**EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PERSONNEL</b>					
Salaries	951,059	1,081,320	1,008,102	1,046,157	1,103,882
Overtime	47,191	27,429	35,000	50,000	40,000
Certification Pay	-	290	9,600	9,600	13,800
FICA/FUTA	79,380	87,411	80,715	80,715	88,563
Retirement (TRMS)	59,808	71,099	62,251	68,000	68,303
Group Insurance	129,029	110,648	117,933	117,933	152,839
Worker Comp Ins.	25,000	35,000	28,107	30,527	29,991
Unemployment Insurance	-	234	2,565	2,565	10,800
<b>Total Personnel Services</b>	<b>\$ 1,291,467</b>	<b>\$ 1,413,431</b>	<b>\$ 1,344,273</b>	<b>\$ 1,405,497</b>	<b>\$ 1,508,177</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
Other Prof Services	6,679	9,899	9,000	1,000	1,000
Dispatch	132,201	131,003	171,276	171,276	221,276
Unsafe BLDG - Code TRF	1,375	6,362	-	-	-
Service Contracts	16,268	27,351	25,000	80,000	75,000
IT Services	-	213	-	1,000	1,000
IT Subscriptions	-	-	-	-	8,200
Animal Shelter	25,000	-	-	-	-
<b>Total Prof &amp; Contract Services</b>	<b>\$ 181,522</b>	<b>\$ 174,827</b>	<b>\$ 205,276</b>	<b>\$ 253,276</b>	<b>\$ 306,476</b>
<b>SUPPLIES &amp; OPERATING</b>					
Fuel Tires & Maintenance	94,886	-	-	-	-
Fuel	-	104,659	50,000	50,000	50,000
Vehicle Maintenance	-	104	40,000	40,000	40,000
Vehicle Repair - Insurance	-	80,581	-	-	-
K-9 Expense	1,271	4,172	-	-	-
Supplies	15,370	5,950	10,000	12,000	12,000
PD - Repairs & Maintenance	-	6,799	-	12,000	12,000
Special Dept Supplies	30,696	29,316	30,000	-	-
Special Tactical Gear	-	-	-	-	9,000
Uniforms	22,199	10,971	15,000	20,000	19,000
Electric utilities	6,129	5,776	8,000	7,000	7,000
Telecommunications	17,156	19,966	21,000	21,000	21,000
Travel and Meetings	143	1,914	2,000	3,000	3,000
License & Certifications	-	75	2,000	1,000	1,000
Dues and Subscriptions	1,925	17,914	20,000	15,000	15,000
Seminars & Training	27,032	18,344	18,000	18,000	10,000
Computer Hardware	110	1,642	-	-	-
Vehicle Purchase	329,941	263,526	-	-	-
Wildlife Advisory Committee	-	-	-	-	10,000
Equipment Purchase	16,804	-	-	-	-
Equipment Purchase	2,485	-	-	-	-
Police Dept Sale Revenue	-	(10,106)	-	-	-
Non Capital Equipment	37,516	110,117	-	-	-
<b>Total Supplies &amp; Operating</b>	<b>\$ 603,663</b>	<b>\$ 671,720</b>	<b>\$ 216,000</b>	<b>\$ 199,000</b>	<b>\$ 209,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,076,653</b>	<b>\$ 2,259,978</b>	<b>\$ 1,765,549</b>	<b>\$ 1,857,773</b>	<b>\$ 2,023,653</b>

**STREET DEPARTMENT (100-580)  
EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PERSONNEL</b>					
Salaries	105,078	185,462	339,111	339,111	374,282
Overtime	284	436	-	2,500	5,000
Certification Pay	-	-	1,620	1,620	1,080
FICA/FUTA	8,138	15,103	3,442	20,000	29,098
Retirement (TRMS)	6,162	11,906	20,103	20,103	22,441
Group Insurance	28,682	25,945	50,543	40,000	81,181
Worker Comp Ins.	5,000	7,256	14,012	10,368	13,473
Unemployment Insurance	-	249	1,026	500	5,760
<b>Total Personnel Services</b>	<b>\$ 153,344</b>	<b>\$ 246,357</b>	<b>\$ 429,857</b>	<b>\$ 434,202</b>	<b>\$ 532,315</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
IT Subscriptions	-	-	-	-	20,000
<b>Total Prof &amp; Contract Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>SUPPLIES &amp; OPERATING</b>					
Office Equipment	-	954	-	-	500
Fuel Tires & Maintenance	25,421	-	-	-	-
Fuel	-	28,508	20,000	20,000	20,000
Vehicle Maintenance	-	-	30,000	25,500	25,000
Supplies	-	42	1,000	6,000	6,000
Uniforms	2,805	2,860	4,000	1,500	4,200
Special Dept Supplies	51,102	67,684	50,000	-	-
Electric Utilities	2,607	1,595	2,500	2,500	2,500
Telecommunications	1,877	1,804	2,000	2,000	2,000
Travel and Meetings	-	-	1,000	-	-
Tools & Machinery	-	-	-	3,000	5,000
Seminars & Training	366	-	1,000	-	2,000
Equipment Maintenance & Repairs	-	-	-	15,000	15,000
Equipment Lease	13,742	-	10,000	10,000	-
Equipment Rental	3,216	1,069	5,000	1,000	25,000
Street Maintenance	-	-	50,000	20,000	30,000
Concrete	-	-	-	-	30,000
Drainage Pipes	-	-	15,000	15,000	15,000
New Vehicle Equipment	51,662	117,636	-	-	-
Street Paving	440	22,989	-	-	-
Capital Outlay	-	20,396	-	-	-
Equipment Purchase	-	23,457	-	-	-
<b>Total Supplies &amp; Operating</b>	<b>\$ 153,236</b>	<b>\$ 288,995</b>	<b>\$ 191,500</b>	<b>\$ 121,500</b>	<b>\$ 182,200</b>
<b>TOTAL EXPENSES</b>	<b>\$ 306,579</b>	<b>\$ 535,352</b>	<b>\$ 621,357</b>	<b>\$ 555,702</b>	<b>\$ 734,515</b>

**PARKS DEPARTMENT (100-585)**  
**EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PERSONNEL</b>					
Salaries	197,930	181,489	159,786	159,786	130,047
Overtime	2,272	3,656	-	10,000	5,000
Certification Pay				300	540
FICA/FUTA	16,541	14,898	12,223	15,000	14,021
Retirement (TRMS)	12,096	11,979	9,427	9,427	10,814
Group Insurance	31,257	23,649	33,695	30,000	41,090
Worker Comp Ins.	8,000	9,863	5,465	4,105	4,462
Unemployment Insurance	-	154	684	1,000	2,880
<b>Total Personnel Services</b>	<b>\$ 268,096</b>	<b>\$ 245,689</b>	<b>\$ 221,280</b>	<b>\$ 229,618</b>	<b>\$ 208,854</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
Fall Festival	689	-	1,000	-	-
Other Professional Services	3,634	2,530	-	-	-
<b>Total Prof &amp; Contract Services</b>	<b>\$ 4,323</b>	<b>\$ 2,530</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SUPPLIES &amp; OPERATING</b>					
Fuel Tires & Maintenance	3,084	-	-	-	-
Fuel	-	9,236	10,000	8,000	8,000
Vehicle Maintenance	-	3,772	15,000	10,000	10,000
Parks & Grounds Maintenance	-	-	-	30,000	60,000
Uniforms	2,084	-	1,500	1,500	2,400
Special Dept Supplies	77,065	43,468	10,000	-	-
Electric Utilities	9,394	9,187	8,000	9,000	9,000
Eclipse Expense	-	14,594	-	-	-
Travel and Meetings	-	-	2,000	-	-
Tools and Machinery	-	-	-	1,000	14,103
Seminars & Training	100	-	2,000	-	2,000
Park Advisory Committee	-	-	-	-	10,000
Airport Advisory Committee	-	-	-	-	10,000
Beautification Advisory Committee	-	-	-	-	5,000
Equipment Rental	-	-	-	30,000	25,000
New Equipment	38,656	108,800	-	-	-
<b>Total Supplies &amp; Operating</b>	<b>\$ 130,382</b>	<b>\$ 189,057</b>	<b>\$ 48,500</b>	<b>\$ 89,500</b>	<b>\$ 155,503</b>
<b>TOTAL EXPENSES</b>	<b>\$ 402,801</b>	<b>\$ 437,276</b>	<b>\$ 270,780</b>	<b>\$ 319,118</b>	<b>\$ 364,357</b>

**MUNICIPAL COURT DEPARTMENT (100-590)**  
**EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PERSONNEL</b>					
Salaries	44,872	47,565	39,520	39,520	50,835
Overtime	2,841	609	-	750	2,000
FICA/FUTA	3,878	3,742	3,023	3,023	4,042
Retirement (TRMS)	2,865	2,987	2,332	2,332	3,117
Group Insurance	10,208	6,723	8,424	8,424	11,523
Worker Comp Ins.	2,000	1,123	920	128	125
Unemployment Insurance	-	75	171	150	720
<b>Total Personnel Services</b>	<b>\$ 66,664</b>	<b>\$ 62,823</b>	<b>\$ 54,390</b>	<b>\$ 54,327</b>	<b>\$ 72,362</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
City Prosecutor	18,000	16,500	24,000	21,000	18,000
Municipal Judge	18,000	19,500	24,000	18,000	18,000
Other Prof Services	5,515	734	2,000	-	-
Jury Duty Pay	(35)	(116)	500	-	500
Inmate Housing	-	-	-	5,000	5,000
IT Subscriptions	-	1,200	-	8,000	8,000
<b>Total Prof &amp; Contract Services</b>	<b>\$ 41,481</b>	<b>\$ 37,818</b>	<b>\$ 50,500</b>	<b>\$ 52,000</b>	<b>\$ 49,500</b>
<b>SUPPLIES &amp; OPERATING</b>					
Supplies	201	336	1,000	3,000	3,500
State Portion of Court Fees	24,387	-	-	-	-
Special Dept Supplies	2,665	13,497	2,000	-	-
Travel and Meetings	78	75	500	500	500
Dues & Subscriptions	-	390	200	200	200
Seminars & Training	3,355	1,420	1,500	1,500	1,500
Teen Court	-	-	-	1,000	1,000
<b>Total Supplies &amp; Operating</b>	<b>\$ 30,686</b>	<b>\$ 15,717</b>	<b>\$ 5,200</b>	<b>\$ 6,200</b>	<b>\$ 6,700</b>
<b>TOTAL EXPENSES</b>	<b>\$ 138,831</b>	<b>\$ 116,359</b>	<b>\$ 110,090</b>	<b>\$ 112,527</b>	<b>\$ 128,562</b>

**UTILITY FUND (200)**  
**SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,229,257</b>	<b>\$ 2,006,333</b>	<b>\$ 1,638,622</b>	<b>\$ 1,638,622</b>	<b>\$ 1,638,622</b>
<b>Revenues</b>					
Surface Water	2,125,766	2,039,639	1,901,500	1,897,857	1,896,200
Ground Water	228,661	333,399	185,400	205,550	215,650
<b>Total Revenue</b>	<b>\$ 2,354,427</b>	<b>\$ 2,373,038</b>	<b>\$ 2,086,900</b>	<b>\$ 2,103,407</b>	<b>\$ 2,111,850</b>
<b>Other Funding Sources</b>					
Transfer In - Debt Service					
Transfer In - General Fund	22,663	-	-	-	-
Transfer In - Fund Balance	-	-	-	-	-
<b>Total Other Funding Sources</b>	<b>\$ 22,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,377,089</b>	<b>\$ 2,373,038</b>	<b>\$ 2,086,900</b>	<b>\$ 2,103,407</b>	<b>\$ 2,111,850</b>
<b>Expenditures</b>					
Personnel	598,911	545,392	753,609	746,343	751,720
Prof & Contract Services	184,208	81,837	265,900	187,230	303,000
Supplies and Operating	614,818	517,317	516,823	647,618	663,700
Other	627,454	820,351	6,500	6,500	6,500
<b>Total Expenditures</b>	<b>\$ 2,025,391</b>	<b>\$ 1,964,897</b>	<b>\$ 1,542,832</b>	<b>\$ 1,587,691</b>	<b>\$ 1,724,920</b>
<b>Other Financing Uses</b>					
Transfer to - Capital	-	-	175,000	175,000	170,000
Transfer to - General Fund	857,337	-	-	-	-
Transfer to - Capital Replacement Fee	63,701	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ 921,038</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 170,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,946,429</b>	<b>\$ 1,964,897</b>	<b>\$ 1,717,832</b>	<b>\$ 1,762,691</b>	<b>\$ 1,894,920</b>



**UTILITY FUND REVENUE (200-400)**  
**SCHEDULE OF REVENUES BY SOURCE**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>SURFACE WATER</b>					
Water Sales	1,779,731	1,731,032	1,650,000	1,650,000	1,655,000
Delinquent Process Fee	24,760	26,680	25,000	25,000	25,000
Water Tap Fee	80,300	112,879	95,000	80,000	80,000
Long/Short	-	-	-	(350)	-
New Account Process Fee	10,410	11,000	9,000	9,000	9,000
Late Fees	68,120	70,720	60,000	65,000	65,000
Customer Service Inspection	975	1,575	2,000	500	500
Credit Card Convenience Fee	42,491	5,839	-	-	-
Repair	440	500	500	500	500
Cap Replacement Fees	58,221	59,192	60,000	60,000	60,000
Misc. - Water	17,015	6,622	-	1,200	1,200
Insurance Claim Proceeds	-	-	-	3,374	-
Deposits Applied	21,402	13,599	-	-	-
Sale of Surplus	21,901	-	-	3,633	-
<b>Total Surface Water</b>	<b>\$ 2,125,766</b>	<b>\$ 2,039,639</b>	<b>\$ 1,901,500</b>	<b>\$ 1,897,857</b>	<b>\$ 1,896,200</b>
<b>Ground Water</b>					
Water Sales	223,181	327,755	180,000	200,000	210,000
Late Fees	-	140	-	150	150
Cap Replace Fees	5,480	5,504	5,400	5,400	5,500
<b>Total Ground Water</b>	<b>\$ 228,661</b>	<b>\$ 333,399</b>	<b>\$ 185,400</b>	<b>\$ 205,550</b>	<b>\$ 215,650</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,354,427</b>	<b>\$ 2,373,038</b>	<b>\$ 2,086,900</b>	<b>\$ 2,103,407</b>	<b>\$ 2,111,850</b>

**NON DEPARTMENTAL (200-500)  
EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
Audit	-	-	-	-	15,000
Legal Services	-	-	-	30,000	70,000
IT Services	-	-	-	22,000	25,000
IT Subscriptions	-	4,175	-	40,000	40,000
Banking Fees	-	-	-	-	5,000
<b>Total Prof. &amp; Contract Services</b>	<b>\$ -</b>	<b>\$ 4,175</b>	<b>\$ -</b>	<b>\$ 92,000</b>	<b>\$ 150,000</b>
<b>OTHER</b>					
Depreciation	618,033	815,273	-	-	-
Write off Uncollectable	9,421	5,078	6,500	6,500	6,500
<b>Total Other</b>	<b>\$ 627,454</b>	<b>\$ 820,351</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>
<b>TOTAL EXPENSES</b>	<b>\$ 627,454</b>	<b>\$ 824,526</b>	<b>\$ 6,500</b>	<b>\$ 98,500</b>	<b>\$ 156,500</b>

**SURFACE WATER (200-540)  
EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>PERSONNEL</b>					
Salaries	391,897	374,463	518,983	518,983	491,016
Overtime	35,601	53,279	40,000	50,000	45,000
Standby	7,890	8,770	7,000	8,000	10,000
Certification Pay	-	150	7,240	6,000	8,940
FICA/FUTA	34,399	34,380	43,667	39,000	42,454
Retirement (TRMS)	43,633	15,748	33,679	33,679	32,742
Group Insurance	72,491	43,953	75,814	75,814	100,703
Worker Comp Ins.	13,000	14,650	25,687	13,867	14,384
Unemployment Insurance	-	-	1,539	1,000	6,480
<b>Total Personnel Services</b>	<b>\$ 598,911</b>	<b>\$ 545,392</b>	<b>\$ 753,609</b>	<b>\$ 746,343</b>	<b>\$ 751,720</b>
<b>PROF &amp; CONTRACT SERVICES</b>					
Engineering	9,887	-	50,000	-	50,000
Credit Card Fees	-	123	-	-	-
Other Prof Services	124,317	43,907	125,000	5,000	5,000
Cust. Serv. Collections	-	72	-	-	-
Service Contracts	25,004	33,560	50,000	50,000	50,000
IT Services	-	-	-	-	-
Property/Liability Insurance	25,000	-	40,900	40,230	48,000
<b>Total Prof &amp; Contract Services</b>	<b>\$ 184,208</b>	<b>\$ 77,662</b>	<b>\$ 265,900</b>	<b>\$ 95,230</b>	<b>\$ 153,000</b>
<b>SUPPLIES &amp; OPERATING</b>					
Postage	12,777	14,792	15,000	10,000	12,000
Fuel Tires & Maintenance	20,693	-	-	-	-
Fuel	-	33,005	15,000	21,000	21,000
Vehicle Maintenance	-	873	15,000	25,000	25,000
Testing/Inspections	16,642	28,543	35,000	35,000	35,000
Equipment Maintenance	-	153	-	35,000	35,000
Supplies	11,227	11,745	9,500	25,000	25,000
Chemicals	-	-	-	70,000	70,000
Uniforms	4,402	8,521	6,000	7,500	7,500
Special Dept Supplies	112,002	97,843	70,000	-	-
Water Purchase	75,527	69,226	80,000	80,000	80,000
Electric Utilities	56,486	60,511	65,000	63,000	63,000
Telecommunications	13,094	10,733	14,000	16,000	16,000
Dues and Subscriptions	43	1,661	723	8,000	8,000
Tools and Machinery	-	-	-	12,000	15,000
Seminars & Training	3,076	8,419	9,000	4,000	4,000
Maintenance & Repair	224,405	133,664	130,000	200,000	210,000
Bank Returned Charges	22,663	-	-	-	-
Facility Improvements	4,273	2,239	-	-	5,000
AMR - Bank Loan	3,917	3,918	-	3,918	-
<b>Total Supplies &amp; Operating</b>	<b>\$ 581,227</b>	<b>\$ 485,846</b>	<b>\$ 464,223</b>	<b>\$ 615,418</b>	<b>\$ 631,500</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,364,347</b>	<b>\$ 1,108,900</b>	<b>\$ 1,483,732</b>	<b>\$ 1,456,991</b>	<b>\$ 1,536,220</b>

**GROUND WATER (200-542)  
EXPENSES**

	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>BUDGET 2024-2025</b>	<b>PROJECTED 2024-2025</b>	<b>PROPOSED 2025-2026</b>
<b>SUPPLIES &amp; OPERATING</b>					
Testing/Inspections	2,117	3,477	4,800	3,000	3,000
Chemicals	-	-	-	1,200	1,200
Special Dept Supplies	4,796	888	20,000	-	-
Electric Utilities	5,434	4,854	7,000	7,000	7,000
Telecommunications	632	679	800	1,000	1,000
Maintenance & Repair	20,611	21,573	20,000	20,000	20,000
<b>Total Supplies &amp; Operating</b>	<b>\$ 33,590</b>	<b>\$ 31,471</b>	<b>\$ 52,600</b>	<b>\$ 32,200</b>	<b>\$ 32,200</b>
<b>TOTAL EXPENSES</b>	<b>\$ 33,590</b>	<b>\$ 31,471</b>	<b>\$ 52,600</b>	<b>\$ 32,200</b>	<b>\$ 32,200</b>

# SOLID WASTE (250)

## SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 463,393</b>	<b>\$ 499,134</b>	<b>\$ 449,891</b>	<b>\$ 449,891</b>	<b>\$ 528,191</b>
<b>Revenues</b>					
SW - Residential	784,052	938,347	700,000	950,000	950,000
Franchise Fee	-	-	-	76,000	76,000
<b>Total Revenue</b>	<b>\$ 784,052</b>	<b>\$ 938,347</b>	<b>\$ 700,000</b>	<b>\$ 1,026,000</b>	<b>\$ 1,026,000</b>
<b>Other Funding Sources</b>					
Transfer In Fund Balance	-	-	-	-	-
<b>Total Other Funding Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 784,052</b>	<b>\$ 938,347</b>	<b>\$ 700,000</b>	<b>\$ 1,026,000</b>	<b>\$ 1,026,000</b>
<b>Expenditures</b>					
WM - Contracted Services	746,592	893,738	600,000	870,000	948,000
Franchise Fee	-	42,074	-	76,000	76,000
Write Off - Uncollectable	1,719	1,519	1,700	1,700	1,700
<b>Total Expenditures</b>	<b>\$ 748,311</b>	<b>\$ 937,331</b>	<b>\$ 601,700</b>	<b>\$ 947,700</b>	<b>\$ 1,025,700</b>
<b>Other Financing Uses</b>					
Transfer to Capital	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 748,311</b>	<b>\$ 937,331</b>	<b>\$ 601,700</b>	<b>\$ 947,700</b>	<b>\$ 1,025,700</b>

**RESTRICTED - TIMBERHILL PARK (350)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 79,277</b>	<b>\$ (36,491)</b>		<b>\$ 20,551</b>	<b>\$ 20,551</b>
<b>Revenues</b>	-	-	-	-	-
Timberhill Park	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Funding Sources</b>					
Transfer In - Fund Balance	115,766	-	-	20,551	-
Transfer In - General Fund	-	-	-	-	-
<b>Total Other Funding Sources</b>	<b>\$ 115,766</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 115,766</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
New Equipment	70,474	-	-	-	-
Park Committee Initiatives	34,410	8,000	-	-	-
Other Projects	25,094	-	-	-	-
Timberhill Park	-	-	20,551	-	20,551
<b>Total Expenditures</b>	<b>\$ 129,978</b>	<b>\$ 8,000</b>	<b>\$ 20,551</b>	<b>\$ -</b>	<b>\$ 20,551</b>
<b>Other Financing Uses</b>					
Transfer to Capital	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 129,978</b>	<b>\$ 8,000</b>	<b>\$ 20,551</b>	<b>\$ -</b>	<b>\$ 20,551</b>

**RESTRICTED - PARK FUND (351)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>					<b>\$ 10,300</b>
<b>Revenues</b>					
Deeds W/O Warr	-	-	-	10,300	-
Yard Rent	-	-	-	-	72,000
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,300</b>	<b>\$ 72,000</b>
<b>Other Funding Sources</b>					
Transfer In - Fund Balance	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-
<b>Total Other Funding Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,300</b>	<b>\$ 72,000</b>
<b>Expenditures</b>					
Park Expenses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>					
Transfer to Capital	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**HOTEL OCCUPANCY TAX - HOT (360)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 124,195</b>	<b>\$ 63,272</b>	<b>\$ 180,572</b>	<b>\$ 180,572</b>	<b>\$ 198,290</b>
<b>Revenues</b>					
Granite Fest	5,401	-	-	-	-
Hotel Occupancy Tax	74,984	74,000	65,000	60,000	80,000
Granite Fest Donations	1,001	-	-	-	-
Christmas By the HWY	-	4,500	4,381	-	-
<b>Total Revenue</b>	<b>\$ 81,386</b>	<b>\$ 78,500</b>	<b>\$ 69,381</b>	<b>\$ 60,000</b>	<b>\$ 80,000</b>
<b>Other Funding Sources</b>					
Transfer In - Fund Balance	60,920	-	-	-	-
<b>Total Other Funding Sources</b>	<b>\$ 60,920</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 142,306</b>	<b>\$ 78,500</b>	<b>\$ 69,381</b>	<b>\$ 60,000</b>	<b>\$ 80,000</b>
<b>Expenditures</b>					
Granite Fest Overtime	6,064	-	-	-	-
Payroll Tax	512	-	-	-	-
Retirement	397	-	-	-	-
Promotion of Tourism	91,574	11,000	30,000	77	-
Christmas by the Highway	2,048	5,000	5,000	177	-
Granite Fest	41,712	35,000	500	20,114	22,000
Howdy Roo	-	-	-	3,000	3,000
IT Subscriptions	-	-	-	18,914	19,000
<b>Total Expenditures</b>	<b>\$ 142,307</b>	<b>\$ 51,000</b>	<b>\$ 35,500</b>	<b>\$ 42,282</b>	<b>\$ 44,000</b>
<b>Other Financing Uses</b>					
Transfer to Capital	-	-	-	-	30,000
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 142,307</b>	<b>\$ 51,000</b>	<b>\$ 35,500</b>	<b>\$ 42,282</b>	<b>\$ 74,000</b>



**STREET MAINTENANCE - SALES TAX (370)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 89,504</b>	<b>\$ 378,957</b>	<b>\$ 134,718</b>	<b>\$ 134,718</b>	<b>\$ 444,718</b>
<b>Revenues</b>					
Sales Tax	302,814	387,814	275,000	310,000	340,000
<b>Total Revenue</b>	<b>\$ 302,814</b>	<b>\$ 387,814</b>	<b>\$ 275,000</b>	<b>\$ 310,000</b>	<b>\$ 340,000</b>
<b>Other Funding Sources</b>					
Transfer In - General Fund	85,000	-	-	-	-
Transfer In - Fund Balance	-	-	525,000	-	-
<b>Total Other Funding Sources</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 525,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 387,814</b>	<b>\$ 387,814</b>	<b>\$ 800,000</b>	<b>\$ 310,000</b>	<b>\$ 340,000</b>
<b>Expenditures</b>					
Street Paving	53,607	787,809	-	-	-
<b>Total Expenditures</b>	<b>\$ 53,607</b>	<b>\$ 787,809</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>					
Transfer to Capital	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,607</b>	<b>\$ 787,809</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**POLICE SEIZURE (375)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 10,252</b>	<b>\$ 10,252</b>	<b>\$ 10,255</b>	<b>\$ 10,225</b>	<b>\$ 10,361</b>
<b>Revenues</b>					
Police Seizures	-	-	-	136	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136</b>	<b>\$ -</b>
<b>Other Funding Sources</b>					
Transfers In - Fund Balance	-	-	-	-	-
<b>Total Other Funding Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136</b>	<b>\$ -</b>
<b>Expenditures</b>					
Operations	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>					
Transfer Out	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**LAW ENFORCEMENT EDUCATION FUND (376)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 6,638</b>	<b>\$ 16,856</b>	<b>\$ 16,856</b>	<b>\$ 30,356</b>	<b>\$ 33,392</b>
<b>Revenues</b>					
Law Enforcement	29,871	900	1,000	3,036	3,000
<b>Total Revenue</b>	<b>\$ 29,871</b>	<b>\$ 900</b>	<b>\$ 1,000</b>	<b>\$ 3,036</b>	<b>\$ 3,000</b>
<b>Other Funding Sources</b>					
Transfers In - Fund Balance	-	-	14,000	-	-
<b>Total Other Funding Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 29,871</b>	<b>\$ 900</b>	<b>\$ 15,000</b>	<b>\$ 3,036</b>	<b>\$ 3,000</b>
<b>Expenditures</b>					
Professional Development	19,653	-	1,500	-	-
<b>Total Expenditures</b>	<b>\$ 19,653</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>					
Transfer Out	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,653</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY CLEANUP FUND (380)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 30,385</b>	<b>\$ 15,274</b>	<b>\$ 15,275</b>	<b>\$ 15,275</b>	<b>\$ 15,275</b>
<b>Revenues</b>					
Cleanup Fee	22,355	21,600	21,500	21,500	21,500
Contributions City Cleanup	48	-	-	-	-
Tire Disposal	1,435	1,000	-	-	-
CAPCOG	21,708	-	-	-	-
<b>Total Revenue</b>	<b>\$ 45,546</b>	<b>\$ 22,600</b>	<b>\$ 21,500</b>	<b>\$ 21,500</b>	<b>\$ 21,500</b>
<b>Other Funding Sources</b>					
Transfers In - Fund Balance	15,106	26,850	510	-	-
<b>Total Other Funding Sources</b>	<b>\$ 15,106</b>	<b>\$ 26,850</b>	<b>\$ 510</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 60,652</b>	<b>\$ 49,450</b>	<b>\$ 22,010</b>	<b>\$ 21,500</b>	<b>\$ 21,500</b>
<b>Expenditures</b>					
Overtime	3,893	3,900	1,500	-	-
Payroll Tax	300	300	115	-	-
Retirement	218	220	100	-	-
City-Wide Cleanup	55,699	35,000	19,700	20,912	20,000
Household Hazardous Waste	500	10,000	-	-	-
Write-off Uncollectable	42	30	-	-	-
<b>Total Expenditures</b>	<b>\$ 60,652</b>	<b>\$ 49,450</b>	<b>\$ 21,415</b>	<b>\$ 20,912</b>	<b>\$ 20,000</b>
<b>Other Financing Uses</b>					
Transfer Out	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 60,652</b>	<b>\$ 49,450</b>	<b>\$ 21,415</b>	<b>\$ 20,912</b>	<b>\$ 20,000</b>

**MC TECHNOLOGY FUND (390)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<u>\$ 2,674</u>	<u>\$ 491</u>	<u>\$ 491</u>	<u>\$ 4,491</u>	<u>\$ 8,491</u>
<b>Revenues</b>					
MC Technology Fees	1,528	2,000	4,000	4,000	4,000
<b>Total Revenue</b>	<u>\$ 1,528</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
<b>Other Funding Sources</b>					
Fund Balance	2,183	-	-	-	-
<b>Total Other Funding Sources</b>	<u>\$ 2,183</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL RESOURCES</b>	<u>\$ 3,711</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
<b>Expenditures</b>					
Technology Expense	3,711	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 3,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Other Financing Uses</b>					
Transfer to Capital	-	-	-	-	-
<b>Total Other Financing Uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MC BUILDING SECURITY FUND (391)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,776</b>	<b>\$ 2,854</b>	<b>\$ 11,287</b>	<b>\$ 11,287</b>	<b>\$ 12,062</b>
<b>Revenues</b>					
MC Building Security Fees	78	1,600	759	775	776
<b>Total Revenue</b>	<b>\$ 78</b>	<b>\$ 1,600</b>	<b>\$ 759</b>	<b>\$ 775</b>	<b>\$ 776</b>
<b>Other Funding Sources</b>					
Fund Balance	-	-	-	-	-
<b>Total Other Funding Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 78</b>	<b>\$ 1,600</b>	<b>\$ 759</b>	<b>\$ 775</b>	<b>\$ 776</b>
<b>Expenditures</b>					
Security Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>					
Transfer to Capital	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MC CHILD SAFETY FUND (392)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>			\$ 27,842	\$ 27,842	\$ 35,642
<b>Revenues</b>					
Child Safety Fees	9,005	8,000	4,800	7,800	7,800
<b>Total Revenue</b>	\$ 9,005	\$ 8,000	\$ 4,800	\$ 7,800	\$ 7,800
<b>Other Funding Sources</b>					
Fund Balance	-	-	-	-	-
<b>Total Other Funding Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RESOURCES</b>	\$ 9,005	\$ 8,000	\$ 4,800	\$ 7,800	\$ 7,800
<b>Expenditures</b>					
Child Safety Expense	101	4,000	-	-	-
<b>Total Expenditures</b>	\$ 101	\$ 4,000	\$ -	\$ -	\$ -
<b>Other Financing Uses</b>					
Transfer to Capital	-	-	-	-	-
<b>Total Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 101	\$ 4,000	\$ -	\$ -	\$ -

**DEBT SERVICE (400)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 798,126</b>	<b>\$ 962,896</b>	<b>\$ 1,038,979</b>	<b>\$ 1,038,979</b>	<b>\$ 934,103</b>
<b>Revenues</b>					
I & S Taxes	2,044,424	1,747,427	2,000,000	1,785,436	1,837,828
I & S Taxes - Penalty/Interest	25,850	15,000	15,000	8,000	6,452
I & S - Delinquent Taxes	-	-	-	32,000	10,000
<b>Total Revenue</b>	<b>\$ 2,070,274</b>	<b>\$ 1,762,427</b>	<b>\$ 2,015,000</b>	<b>\$ 1,793,436</b>	<b>\$ 1,854,280</b>
<b>Other Funding Sources</b>					
Transfers in from Other Funds	-	-	-	-	-
Fund Balance	-	144,277	-	104,876	-
<b>Total Other Funding Sources</b>	<b>\$ -</b>	<b>\$ 144,277</b>	<b>\$ -</b>	<b>\$ 104,876</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,070,274</b>	<b>\$ 1,906,704</b>	<b>\$ 2,015,000</b>	<b>\$ 1,898,312</b>	<b>\$ 1,854,280</b>
<b>Expenditures</b>					
C/O 2008 - Principal	335,000	350,000	350,000	365,000	380,000
C/O 2008 - Interest	82,168	67,124	67,124	51,410	35,022
Series 2010 - Principal	-	205,000	-	-	-
Series 2010 - Interest	8,550	6,438	3,437	-	-
2014 GO REF BDS - Principal	-	277,000	277,000	286,000	295,000
2014 GO REF BDS - Interest	-	116,672	116,672	107,770	98,476
2019 limited Tax - Principal	45,000	50,000	50,000	50,000	-
2019 limited Tax - Interest	3,118	2,150	2,150	1,076	-
2020 GO/Refunding - Principal	125,094	520,000	52,000	525,000	545,000
2020 GO/Refunding - Interest	49,294	190,768	190,768	180,368	169,868
2021 limited Tax Notes - Principal	-	-	-	210,000	210,000
2021 limited Tax Notes- Interest	-	-	-	4,326	2,164
2022 CO - Principal	-	50,000	50,000	50,000	50,000
2022 CO - Interest	-	71,550	71,550	69,550	67,550
DEBT - 2022 Vehicle Principal	205,000	-	-	-	-
Fees	-	-	-	1,200	1,200
<b>Total Expenditures</b>	<b>\$ 853,224</b>	<b>\$ 1,906,702</b>	<b>\$ 1,230,701</b>	<b>\$ 1,901,700</b>	<b>\$ 1,854,280</b>
<b>Other Financing Uses</b>					
Transfers Out - Utility Fund	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 853,224</b>	<b>\$ 1,906,702</b>	<b>\$ 1,230,701</b>	<b>\$ 1,901,700</b>	<b>\$ 1,854,280</b>



**FIRE CAPITAL RESERVE (501)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>			\$ 230,097	\$ 230,097	\$ 255,097
<b>Revenues</b>					
Revenues	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Funding Sources</b>					
Transfers in - General Fund	25,000	88,000	88,000	25,000	-
<b>Total Other Funding Sources</b>	\$ 25,000	\$ 88,000	\$ 88,000	\$ 25,000	\$ -
<b>TOTAL RESOURCES</b>	\$ 25,000	\$ 88,000	\$ 88,000	\$ 25,000	\$ -
<b>Expenditures</b>					
Equipment Replacement	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Financing Uses</b>					
Transfers Out	-	-	-	-	-
<b>Total Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**UTILITY CAPITAL RESERVE (502)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	<b>\$ 423,178</b>	<b>\$ 518,782</b>	<b>\$ 518,782</b>	<b>\$ 518,782</b>	<b>\$ 576,752</b>
<b>Revenues</b>					
Utility Equip Replacement Fee	27,600	93,000	28,000	28,000	28,000
<b>Total Revenue</b>	<b>\$ 27,600</b>	<b>\$ 93,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>
<b>Other Funding Sources</b>					
Transfers In - Utility Fund	65,400	-	-	-	-
Fund Balance	-	-	-	-	-
<b>Total Other Funding Sources</b>	<b>\$ 65,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 93,000</b>	<b>\$ 93,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>
<b>Expenditures</b>					
Equipment Replacement	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>					
Transfers Out	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PD CAPITAL RESERVE (503)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>	\$ -				
<b>Revenues</b>					
Utility Equip Replacement Fee	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Funding Sources</b>					
Transfers In - General Fund	-	-	-	110,000	-
Fund Balance	-	-	-	-	-
<b>Total Other Funding Sources</b>	\$ -	\$ -	\$ -	\$ 110,000	\$ -
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -	\$ 110,000	\$ -
<b>Expenditures</b>					
Equipment Replacement	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Financing Uses</b>					
Transfers Out	-	-	-	110,000	-
<b>Total Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ 110,000	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 110,000	\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**CDBG - CDV23-0349 (602)**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>BEGINNING FUND BALANCE</b>				\$ -	\$ 35,000
<b>Revenues</b>					
City Match	-	-	-	50,000	-
Grant	-	-	-	-	500,000
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Other Funding Sources</b>					
Transfers In - General Fund	-	-	-	-	-
Fund Balance	-	-	-	-	-
<b>Total Other Funding Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Expenditures</b>					
Administration	-	-	-	15,000	35,000
Engineering	-	-	-	-	75,000
Construction	-	-	-	-	425,000
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 15,000	\$ 535,000
<b>Other Financing Uses</b>					
Transfers Out	-	-	-	-	-
<b>Total Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 15,000	\$ 535,000

**CAPITAL FUND  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>Funding Sources</b>					
Grants	-	-	-	349,543	-
Transfer In - General Fund	-	-	196,000	310,703	215,000
Transfer In - Utility Fund	-	-	175,000	175,000	170,000
Transfer In - Street Maint./Sales Tax	-	-	415,000	-	-
Transfer In - Street Maint. Bonds	-	-	729,454	733,821	-
Transfer In - Govt Replacement fund	-	-	-	-	-
Transfer In - PD Replacement fund	-	-	-	21,198	164,306
Transfer In - Utility Replacement fund	-	-	-	-	-
Transfer In - Water Bonds	-	-	1,684,321	1,601,852	-
Transfer In - HOT Tax	-	-	-	-	30,000
Unallocated Balance	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,199,775</b>	<b>\$ 3,192,117</b>	<b>\$ 579,306</b>
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,199,775</b>	<b>\$ 3,192,117</b>	<b>\$ 579,306</b>
<b>Expenditures</b>					
Capital Expenditures	-	-	3,156,530	2,864,792	2,090,599
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,156,530</b>	<b>\$ 2,864,792</b>	<b>\$ 2,090,599</b>
<b>Other Financing Uses</b>					
Other Expenses	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,156,530</b>	<b>\$ 2,864,792</b>	<b>\$ 2,090,599</b>

## CAPITAL FUND EXPENSES

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>General Fund Capital</b>					
Fire - Motorola Radios	-	-	-	40,000	-
Street Repairs	-	-	205,714	205,714	-
Sidewalk along Phillips Ranch RD	-	-	222,728	222,729	-
Streets - Flush	-	-	90,000	93,527	-
Streets - Light Towers	-	-	20,000	14,202	-
Parks - Resurface Pickleball Court	-	-	12,500	12,500	-
PD - Vehicle	-	-	-	21,198	-
PD - Vehicle	-	-	-	40,406	-
Streets - Tandem Trailer	-	-	-	15,370	-
Fire - Tender	-	-	-	-	-
Streets - Street Paving *	-	-	257,768	428,441	305,379
Streets - Street Paving **	-	-	415,000	-	-
Fire - Fire Hose	-	-	40,000	6,010	33,990
Fire - Brush Truck	-	-	13,500	-	13,500
PD - 6 Computers	-	-	10,000	2,573	7,427
Parks - Accessibility	-	-	10,000	-	-
PD - Vehicle	-	-	-	-	88,802
Water Truck	-	-	-	-	50,000
Hydro Dig	-	-	-	-	6,000
Riding Lawn Mower	-	-	-	-	15,000
IT Server	-	-	-	-	15,000
5 Desktops	-	-	-	-	10,000
Laptop Computer	-	-	-	-	4,000
Boat Ramps	-	-	-	-	20,000
Scenic Overlook	-	-	-	-	5,000
Comp Plan	-	-	-	-	100,000
Speakers @ Quarry Park	-	-	-	-	15,000
Electrical Work at Quarry Park	-	-	-	-	5,000
Wayfinding Signs	-	-	-	-	10,000
<b>Total General Fund Capital</b>	-	-	\$ 1,297,209	\$ 1,102,670	\$ 704,097

## CAPITAL FUND EXPENSES

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	PROJECTED 2024-2025	PROPOSED 2025-2026
<b>Utility Fund Capital</b>					
6' Distribution Pump	-	-	20,000	24,648	-
Auto Flushing Device (8) *	-	-	40,000	21,114	-
NTU	-	-	6,000	5,858	-
PH Meter	-	-	3,000	2,000	-
Chemical Pumps	-	-	15,000	13,769	-
Vehicle	-	-	58,000	44,272	-
Vehicle	-	-	58,000	44,273	-
Trailer	-	-	-	4,335	-
Line upgrade 1000 N Sherwood	-	-	228,750	228,750	-
Line upgrade 500 N Sherwood	-	-	201,600	201,600	-
Water Improvements (BDS)	-	-	1,183,971	1,171,502	1,171,502
Submissible tools	-	-	6,000	-	6,000
DR6000 (In House Testing)	-	-	9,000	-	9,000
Chlorination Booster Pump (Valley View) *	-	-	30,000	-	30,000
Portable Air Compressor	-	-	-	-	20,000
Water Rate Study	-	-	-	-	75,000
Impact Fee Study	-	-	-	-	75,000
<b>Total Utility Fund Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,859,321</b>	<b>\$ 1,762,121</b>	<b>\$ 1,386,502</b>
<b>TOTAL CAPITAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,156,530</b>	<b>\$ 2,864,792</b>	<b>\$ 2,090,599</b>

\* Bond Funded

\*\*Street Maintenance (Sales Tax)

**CAPITAL PROJECTS  
5 YEAR PROJECTION**

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2028-30
<b>General Fund Capital</b>					
Fire - Fire Hose	33,989	-	-	-	-
Fire - Brush Truck	13,500	-	-	-	-
Fire - Vehicle Replacement Fund	-	25,000	25,000	25,000	25,000
IT Server	15,000	-	-	-	-
5 Desktops	10,000	10,000	10,000	10,000	100,000
Laptop	4,000	-	-	-	-
Comp Plan	100,000	-	-	-	-
PD - 6 Computers	7,427	-	-	-	-
PD - Vehicle	88,802	-	-	-	-
PD - Vehicle Replacement Fund	-	110,000	110,000	110,000	110,000
PD - Station Remodel/Replacement	-	-	-	-	4,000,000
Streets - Paying (BONDS)	305,379	-	-	-	-
Streets - Street Paving (SALES TAX)	-	200,000	200,000	200,000	200,000
Streets - Water Truck	50,000	-	-	-	-
Streets - Hydro Dig	6,000	-	-	-	-
Streets - Flush	-	-	-	-	-
Streets - Light Towers (2)	-	20,000	-	-	-
Streets - Message Board	-	-	-	-	-
Streets - Man Lift	-	-	100,000	-	-
P&D - Vehicle Replacement/Code	-	50,000	-	-	-
P&D - Vehicle Replacement/BO	-	-	50,000	-	-
Parks - Boat Ramps	20,000	-	-	-	-
Parks - Riding Lawnmower	15,000	-	-	-	-
Parks - Scenic Overlook	5,000	-	-	-	-
Parks - Electrical Work at Quarry Park	5,000	-	-	-	-
Parks - Speakers at Quarry Park	15,000	-	-	-	-
Parks - Wayfinding Signs	10,000	-	-	-	-
Parks - Fence at Soccer Field	-	15,000	-	-	-
<b>Total General Fund Capital</b>	<b>\$ 704,097</b>	<b>\$ 430,000</b>	<b>\$ 495,000</b>	<b>\$ 345,000</b>	<b>\$ 4,435,000</b>
<b>Utility Fund Capital</b>					
Water Improvements	1,171,502	-	-	-	-
Submissible tools	6,000	-	-	-	-
DR6000 (In House Testing)	9,000	-	-	-	-
Chlorination Booster Pump (Valley View)	30,000	-	-	-	-
Portable Air Compressor	20,000	-	-	-	-
Water Rate Study	75,000	-	-	-	-
Impact Fee Study	75,000	-	-	-	-
Vehicle (2)	-	58,000	-	-	-
Clarifier Mixer Motor	-	35,000	-	-	-
Tank Demo - Valley View	-	25,000	-	-	-
Replace Membrane Filter (By 2030)	-	115,000	115,000	115,000	115,000
1M Gallon H2O Tank Replacement(Valley View)	-	200,000	200,000	200,000	200,000
Computers	-	-	20,000	-	-
<b>Total General Fund Capital</b>	<b>\$ 1,386,502</b>	<b>\$ 433,000</b>	<b>\$ 335,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>
<b>TOTAL CAPITAL EXPENSES</b>	<b>\$ 2,090,599</b>	<b>\$ 863,000</b>	<b>\$ 830,000</b>	<b>\$ 660,000</b>	<b>\$ 4,750,000</b>





Burnet Central Appraisal District  
P: (512) 756-8291  
223 Pierce St  
PO Box 908  
Burnet, TX 78611

CERTIFICATION OF  
2025 APPRAISAL ROLL  
CITY OF GRANITE SHOALS

I, Stan Hemphill, Chief Appraiser for the Burnet Central Appraisal District, do solemnly swear that the attached is that portion of the approved appraisal roll of the Burnet Central Appraisal District which lists property taxable by the CITY OF GRANITE SHOALS.

2025 Appraisal Roll Information:

Market Value	\$1,640,685,215
Taxable Value	\$1,431,589,721
Taxable Value-Over-65	\$296,816,438
Value Under Protest	\$71,294,913
Owner's Estimate of Value	\$49,906,439
Adjusted Taxable Value	\$1,113,384,809
Freeze Levy	\$939,942

2025 Anticipated Collection Rate: 100%  
(Includes Current & Delinquent Tax, Penalty & Interest)

Stan Hemphill  
Stan Hemphill, Chief Appraiser

7-22-2025  
Date

Ran Mum  
Received By:

8/12/2025  
Date

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Granite Shoals

Taxing Unit Name

(830) 598-2424

Phone (area code and number)

2221 NORTH PHILLIPS RANCH RD, GRANITE SHOALS, TX, 78654-2019

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

www.graniteshoals.org

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,310,814,347
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 255,985,197
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,054,829,150
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.5417 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>  <div> <b>A. Original prior year ARB values:</b> ..... \$ 11,889,116  <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 10,894,115  <b>C. Prior year value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ 995,001
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>  <div> <b>A. Prior year ARB certified value:</b> ..... \$ 3,650,279  <b>B. Prior year disputed value:</b> ..... - \$ 182,513  <b>C. Prior year undisputed value.</b> Subtract B from A.<sup>4</sup> </div>	\$ 3,467,766
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 4,462,767

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,059,291,917
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 61,355 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 150,664 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 212,019
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <b>A. Prior year market value:</b> ..... \$ 0 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 212,019
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,059,079,898
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,737,035
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 5,965
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 5,743,000
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 1,360,294,808 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0 <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 1,360,294,808

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 49,906,439 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 49,906,439
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 296,816,438
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 1,113,384,809
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 28,508,165
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 28,508,165
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 1,084,876,644
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.5293 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.0000 /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.3939 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,059,291,917

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 4,172,550
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 3,940 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 3,940 <b>E.</b> Add Line 30 to 31D.	\$ 4,176,490
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,084,876,644
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.3849 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0 <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. . . . . \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.0000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.0000 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0 <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.0000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.0000 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ 0.0000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.3849 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. . . . . \$ 0 <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ 0.0000 /\$100 <b>C.</b> Add Line 40B to Line 39.	\$ 0.3849 /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.3983 /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____/\$100
<b>42.</b>	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ <u>1,855,080</u> <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u> <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u> <b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u> <b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>1,855,080</u>	
<b>43.</b>	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>249,651</u>
<b>44.</b>	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ <u>1,605,429</u>
<b>45.</b>	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> % <b>B.</b> Enter the prior year actual collection rate ..... <u>100.00</u> % <b>C.</b> Enter the 2023 actual collection rate ..... <u>100.00</u> % <b>D.</b> Enter the 2022 actual collection rate ..... <u>100.00</u> % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup> ..... <u>100.00</u> %	
<b>46.</b>	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>1,605,429</u>
<b>47.</b>	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,113,384,809</u>
<b>48.</b>	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1441</u> /\$100
<b>49.</b>	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ <u>0.5424</u> /\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____/\$100

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.0000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____/\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 0.5064 /\$100 \$ 0.0000 /\$100 \$ 0.5064 /\$100 \$ 0.5417 /\$100 \$ -0.0353 /\$100 \$ 1,052,830,104 \$ 0
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 0.4842 /\$100 \$ 0.0168 /\$100 \$ 0.4674 /\$100 \$ 0.5080 /\$100 \$ -0.0406 /\$100 \$ 971,313,867 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 0.5682 /\$100 \$ 0.0495 /\$100 \$ 0.5187 /\$100 \$ 0.5680 /\$100 \$ -0.0493 /\$100 \$ 781,740,710 \$ 0
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 0.0000
67.	<b>2025 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0000 /\$100
68.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.5424 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.3849
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,113,384,809
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0449 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1441 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.5739 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>48</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>49</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . <b>- or -</b> If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. <b>- or -</b> If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ _____ /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>46</sup> Tex. Tax Code §26.012(8-a)

<sup>47</sup> Tex. Tax Code §26.063(a)(1)

<sup>48</sup> Tex. Tax Code §26.042(b)

<sup>49</sup> Tex. Tax Code §26.042(f)

<sup>50</sup> Tex. Tax Code §26.42(c)

<sup>51</sup> Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____/\$100

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.5293 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.5424 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

**De minimis rate.** ..... \$ 0.5739 /\$100

If applicable, enter the current year de minimis rate from Line 73.

### SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

**print  
here** ➔

Stan Hemphill

Printed Name of Taxing Unit Representative

**sign  
here** ➔

*Stan Hemphill*

Taxing Unit Representative

July 23, 2025

Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)