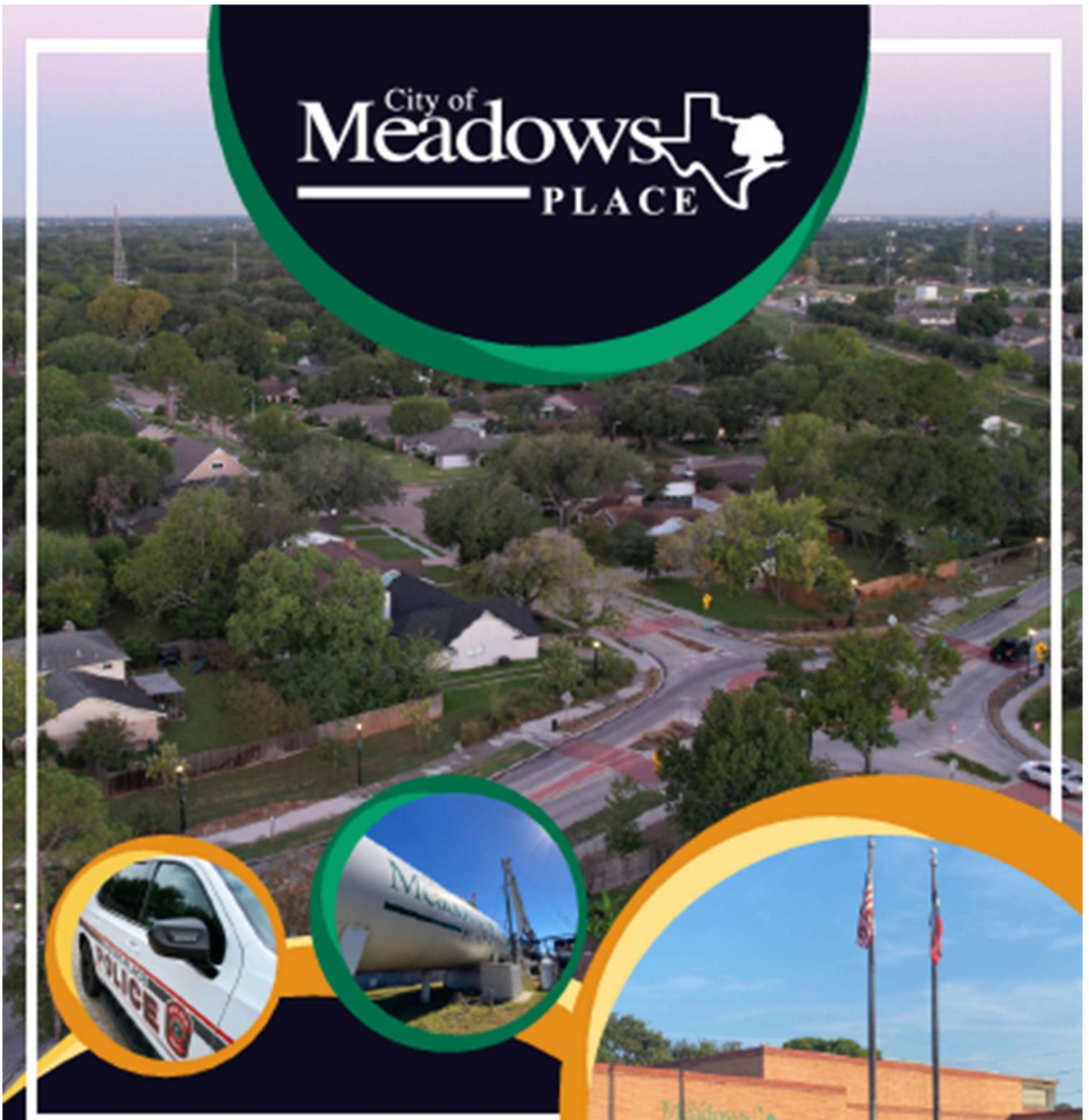




City of
Meadows
PLACE



ADOPTED BUDGET FY 2025-2026

August 19, 2025 by
Ordinance No. 2025-28



Loc Gov't Code 102.005 of the Texas Local Government Code requires that the following information be included as the cover page for the adopted budget.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$350,027 OR 8.00%, AND OF THAT AMOUNT \$1,503 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Members of City Council voted on the 2025-2026 Fiscal Year Budget as follows:

<p>FOR: Tia Baker, Alderman 2 Kurt Kopczynski, Alderman 4, Mayor Pro Tem David Mertins, Alderman 1 Rick Staigle, Alderman 5</p> <p>AGAINST: None</p> <p>PRESENT and not Voting: Mayor Audrey St. Germain</p> <p>ABSENT: Emily Merkley, Alderman 3</p>
--

Property and Property Tax Rate Comparison

<u>Description</u>	<u>FY 2024-2025</u>	<u>FY 2025-2026</u>	<u>Change from 2024-2025 to 2025-2026</u>
Property Tax Rate (Adopted)	\$0.838722/\$100	\$0.943640/100	\$0.104918/\$100 increase
No New Revenue Tax Rate	\$0.790308/\$100	\$0.953800/100	\$ 0.163492/\$100 increase
Voter Approval Tax Rate	\$0.838722/\$100	\$0.992082/100	\$ 0.153360/\$100 increase
De Minimus Tax Rate	\$0.884207/\$100	\$1.053230/100	\$ 0.169023/\$100 increase
Adopted Maintenance & Operations Rate	\$0.838722/\$100	\$0.943640/100	\$0.104918/\$100 increase
Adopted Debt Rate	\$ 0.000000/\$100	\$ 0.000000/\$100	\$ 0.0000/\$100 no change
Average Homestead Assessed Value	\$ 287,973	\$ 260,199	(\$ 27,774) or 9.64% decrease
Tax on Average Homestead	\$ 1,932.23	\$ 1,964.27	\$32.04 or 1.66% increase
Tax levy on all properties	\$ 4,767,029	\$ 4,717,754	(\$49.275) or 1.03% decrease

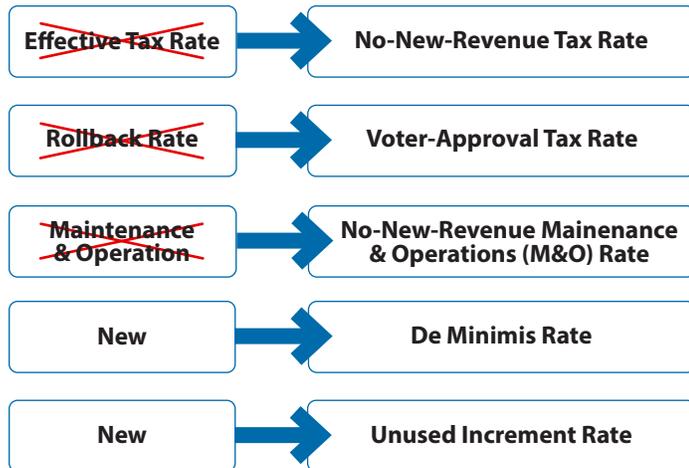
Total debt obligation for City of Meadows Place secured by property taxes: \$ 0.00

Truth-In-Taxation (TNT) Basics

(For Taxing Units Other Than School Districts)

Terminology and Calculations for Taxing Units

Senate Bill 2, 86th Legislative Session made several significant changes to the truth-in-taxation process. Below is new terminology and calculations from this legislation.



The calculations are:

(1) "No-New-Revenue Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to the following formula:

$$\frac{\text{NO-NEW-REVENUE} = (\text{LAST YEAR'S LEVY} - \text{LOST PROPERTY LEVY})}{(\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})}$$

(2) "Voter-Approval Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to one of the following applicable formulas:

(A) For a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.08) + \text{CURRENT DEBT}$$

(B) For a taxing unit other than a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.035) + \text{CURRENT DEBT RATE} + \text{UNUSED INCREMENT RATE}$$

What adopted tax rates trigger an election or petition

ADOPTED TAX RATE IS:

BELOW voter-approval tax rate	No election required
ABOVE voter-approval tax rate but BELOW de minimis rate	Voters may petition for an election*
ABOVE voter-approval tax rate; Taxing unit does not calculate a de minimis rate	Election required**
ABOVE voter-approval tax rate and ABOVE the de minimis rate	Election required

* The election trigger in a municipality with a population of less than 30,000 that does not meet the definition of a special taxing unit may differ. See Tax Code Secs. 26.063 and 26.075 for details on when voters may petition for an election.

** See Water Code Secs. 49.23601, 49.23602, and 49.23603 for details on election requirements for water districts.

Revenue Threshold in Voter-Approval Tax Rate

(or threshold over which voters must approve tax increases)

Taxing Unit	Voter-Approval Tax Rate
Cities / Counties	3.5%
Special Taxing Units*	8%

* Hospitals, Junior Colleges and Special Districts with M&O tax rate of 2.5 cents or less

Where can I find more information?

Information is typically obtained from the resources below, but may be different for your taxing unit.

What information is available from my appraisal district?

1. Certified taxable values
2. Property value under protest
3. New real property and improvement value
4. Value of property lost
5. Captured appraisal values for tax increment financing (TIFs)
6. Property known, but not certified
7. Property with tax ceiling

What information is available from my governing body?

1. Debt information
2. Unencumbered fund balance
3. TIF payments
4. Amount if transferring a function
5. Sales tax spent for no-new-revenue maintenance and operations
6. Enhanced indigent health care information
7. Criminal justice mandate information

What information is available from Texas Comptroller of Public Accounts?

1. Railroad rolling stock value
2. Sales tax information (if applicable)

What information is available from collectors?

1. Refund information
2. Excess collections

Terms and Definitions

No-new-revenue tax rate

(Last year's levy minus lost property levy) divided by (current total value minus new property value).

Voter-approval tax rate for a special taxing unit

Voter-approval tax rate equals (no-new-revenue maintenance and operations tax rate times 1.08) plus current debt rate.

Voter-approval tax rate for a taxing unit other than a special taxing unit

(No-new-revenue maintenance and operations tax rate times 1.035) plus current debt plus unused increment rate.

No-new-revenue maintenance and operations rate

(Last year's levy minus last year's debt minus last year's junior college levy) divided by (current total value minus new property value).

De minimis rate

The rate is equal to the sum of:

- (A) a taxing unit's no-new-revenue maintenance and operations rate;
- (B) the rate that when applied to a taxing current total value, will impose an amount of taxes equal to \$500,000, and
- (C) a taxing unit's current debt rate.

Unused increment rate

A taxing unit that did not use all of its revenue growth may bank that unused growth as long as the taxing unit averaged below 3.5 percent of the voter-approval rate over three years.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1080
March 2022

FISCAL YEAR 2025 – 2026

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By Audrey St. Germain

Building Our Budget

Meadows Place is, by design, a bedroom community. We don't have sprawling commercial districts to boost our tax base. The vast majority of our revenue comes directly from residential property taxes. This year, Fort Bend County saw a significant drop in property values, particularly in homes built before the 1990s; which, as you know, is most of Meadows Place.

We knew back in the spring that these lower values would have a major impact on our revenue. Before we even began the budget process, I asked every department head to take a hard look at their budgets and identify where we could cut expenses without sacrificing essential services. You'll notice that this year's budget reflects some changes to our community events, a direct result of these careful adjustments.

Despite our best efforts to prepare, the drop in property values hit harder than projected. The No New Revenue tax rate provided by the state came in higher than the proposed tax rate Council approved in July. That means our budget is balanced at a rate lower than even the lowest rate set by the state, a clear sign of our commitment to keeping taxes as low as possible while still meeting the needs of our community.

Prioritizing Infrastructure in the Capital Improvement Plan

Our City Council has made one thing clear: repairing and maintaining our aging and, in some cases, crumbling infrastructure is a top priority. The Capital Improvement Plan (CIP) lays out both short-term (0–5 years) and long-term (5–15 years) projects to ensure that Meadows Place remains safe, functional, and prepared for the future.

Short-Term Priorities Include:

- Replacing and upgrading critical water and sewer lines.
- Improving drainage systems to reduce flooding risks.
- Repairing streets, sidewalks, and curbs based on a citywide condition assessment.
- Making targeted upgrades to city facilities and parks to keep them accessible and well-maintained.

Long-Term Goals Include:

- Continuing phased street and utility rehabilitation.
- Modernizing municipal facilities to serve future needs.
- Ensuring ongoing maintenance cycles to avoid costly emergency repairs.

We are using a combination of General Fund cash, Utility Fund Cash, Fort Bend County Bonds, ARPA funds, and grants to finance these improvements, stretching every dollar as far as possible while tackling the most urgent projects first.

Expanding Our Sales Tax Base to Relieve Pressure on Homeowners

While residential property taxes are our primary source of revenue, we are working hard to diversify that base. I, along with city staff, have been working closely with our commercial property owners and the Meadows Place Economic Development Corporation to attract and retain quality businesses.

By maximizing our sales tax revenue potential, we can help relieve some of the pressure currently placed on residential property owners. This means actively recruiting businesses that align with our community's character, supporting existing businesses so they can thrive, and ensuring our commercial properties remain attractive and competitive in today's market.

Looking Ahead

This year's budget and CIP reflect a balance between fiscal responsibility and the critical need to invest in our future. While the numbers may be tighter than we'd like, the priorities are clear: maintain essential services, strengthen our infrastructure, and seek new ways to support our financial stability without overburdening our residents. Thank you for your continued trust and support as we work together to keep Meadows Place strong, vibrant, and prepared for the years ahead.

THE BUDGET TIMELINE

<u>DATE</u>	<u>ACTIVITY</u>
May – June	City Staff meet to review department budgets and needed adjustments
June 28, 2025	City Council Budget and Tax Rate Workshop #1
June – July	City Staff and Mayor meet in multiple meetings to create proposed municipal budget
July 15, 2025	City Council Budget and Tax Rate Workshop #2
July 15, 2025	City Council sets maximum proposed tax rate, date, time and place (August 19) for Public Hearings on FY 2025-2026 Budget and Tax Rate.
July 17, 2025	Proposed Budget filed with City Secretary and posted on website
July 22, 2025	City receives certified Taxable Property Values from Ft. Bend County Tax Assessor Office
July 22, 2025	City Council adopts Capital Improvement Plan for FY 2025-2026
July 23, 2025	City receives Tax Rate calculations from Ft. Bend County Tax Assessor Office and are put on website
August 5, 2025	Budget Public Hearing and Tax Rate Public Hearing notices are on website
August 7, 2025	Budget Public Hearing and Tax Rate Public Hearing notices are in newspaper
August 19, 2025	Public Hearing on Proposed Budget and City Council adopts FY 2025-2026 Budget
August 19, 2025	Public Hearing on Proposed Tax Rate and City Council adopts FY 2025-2026 Tax Rate

The adopted budget is posted on the City’s website for the public to review and is also available for viewing in the City Secretary’s office.

CITY GENERAL OPERATING BUDGET
FY 2025 – 2026



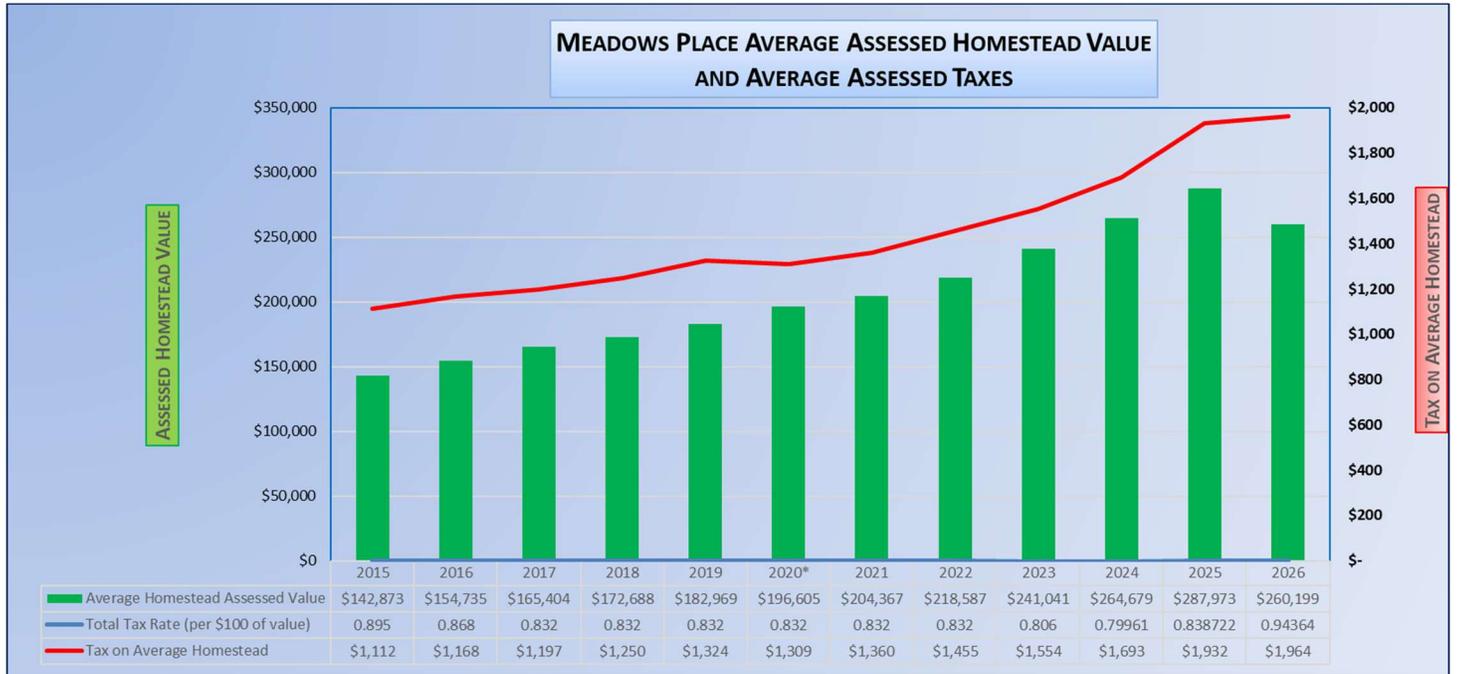
Property Tax and Tax Rate Historical Trends

The following chart shows the Property Tax Levy and tax rates for the last ten fiscal years.



Homestead Property Historical Trends

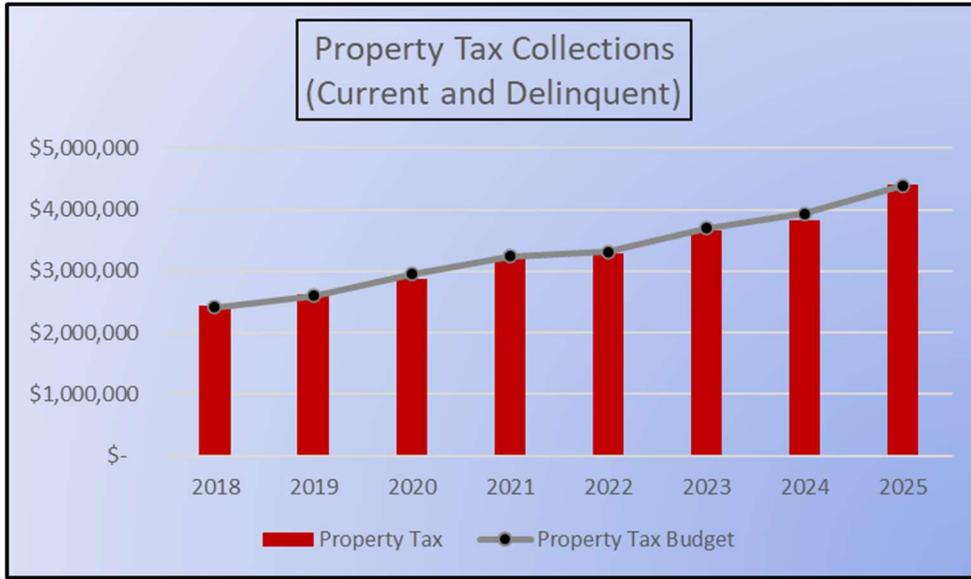
The following chart shows ten years of average homestead assessed values in Meadows Place. Homestead assessed values have historically increased every year. Between 2015 and 2024 the average assessed homestead property value increased by 85.4%. This past year the average assessed homestead property value in Meadows Place decreased by 9.6%. This was the first time in recent history the City has dealt with decreasing property values.



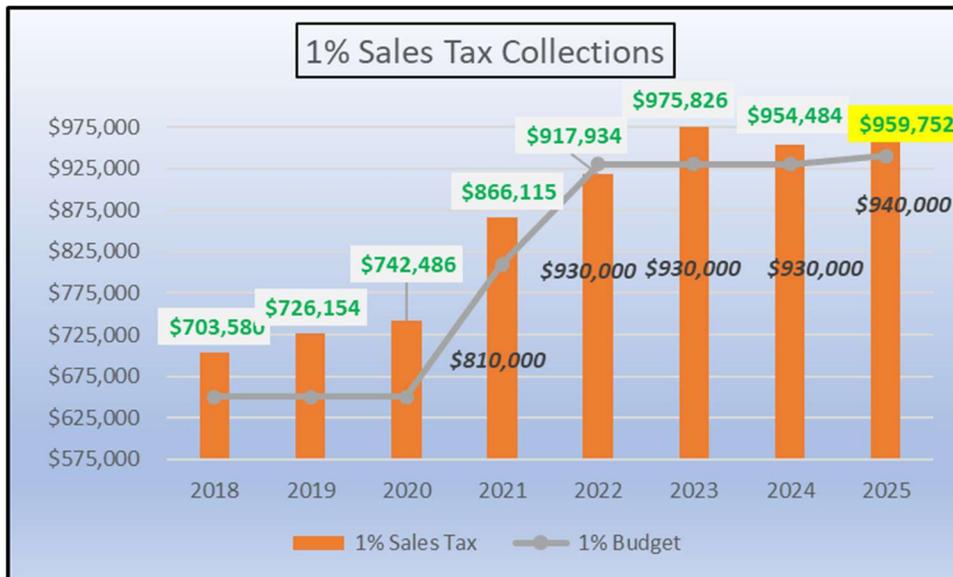
City Revenue Historical Trends and Budget

The following charts are revenue trends for the past seven fiscal years and the projected revenue for the current fiscal year 2025, ending September 2025.

Property tax collections have steadily increased over the years mainly due to assessed average property values increasing within the City. Fiscal year 2026 brings challenges for the City with decreased property values.



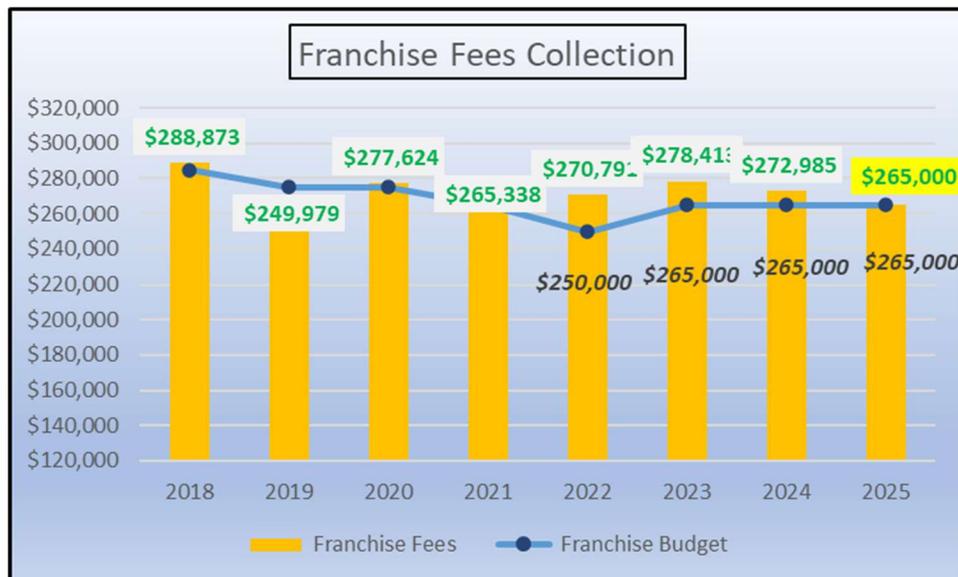
Sales tax collection is the second highest revenue source for the City. The 1% sales tax collection is used in the general budget. An additional 0.5% sales tax is used to reduce property taxes. The last few years have seen sales tax collection stabilize after a rise in 2021. The rise in 2020-2021 sales tax collection due in part to the collection of sales tax from out-of-state sales and increase of online purchases. Out-of-state sales comes from marketplaces like Amazon, Wayfair, Etsy, Alibaba to name a few. The City had no additional businesses begin operation this year, so tax receipts are anticipated to match last fiscal year.



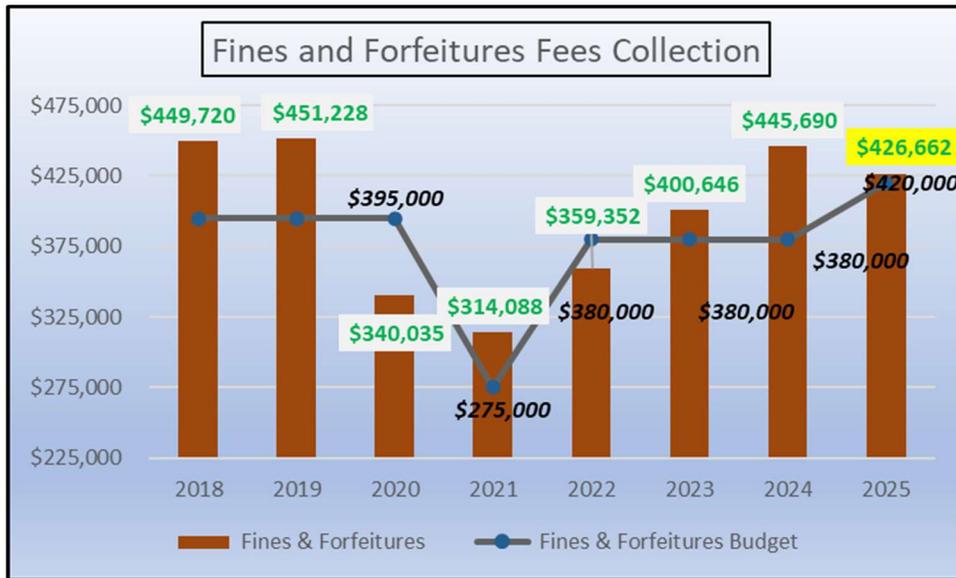
License and permit fees have been strong for the last few years allowing the City to increase revenue projections. While license and permit fees account for less than 2% of City revenue it is a good indication of continued activity by residents to reinvest in their properties. The projected revenue at FYE 2025 is about \$154,000 which is above this year's budget.



Franchise fees come from utility, cable and phone providers that provide services within the City. Centerpoint Electric represents the largest contributor to franchise fees at about 61%. Franchise fees have remained relatively level for the last few years, any differences in annual collections being due to year end allocation to current or prior year.



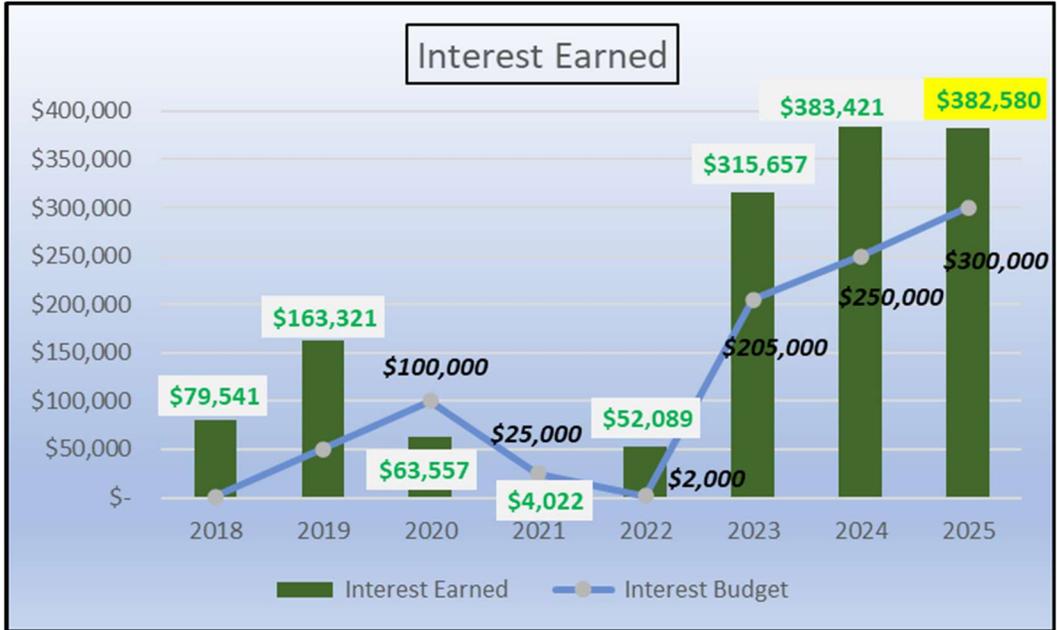
Fines and forfeitures fees come from traffic violations. There was a decline in collections during the pandemic but have since seen revenue return to pre-pandemic levels.



Parks and recreation programs have rebounded since a low in 2020 when the pandemic required cancelling many programs and rentals. The projection for parks revenue for fiscal year 2025 is expected to exceed this year's budget.

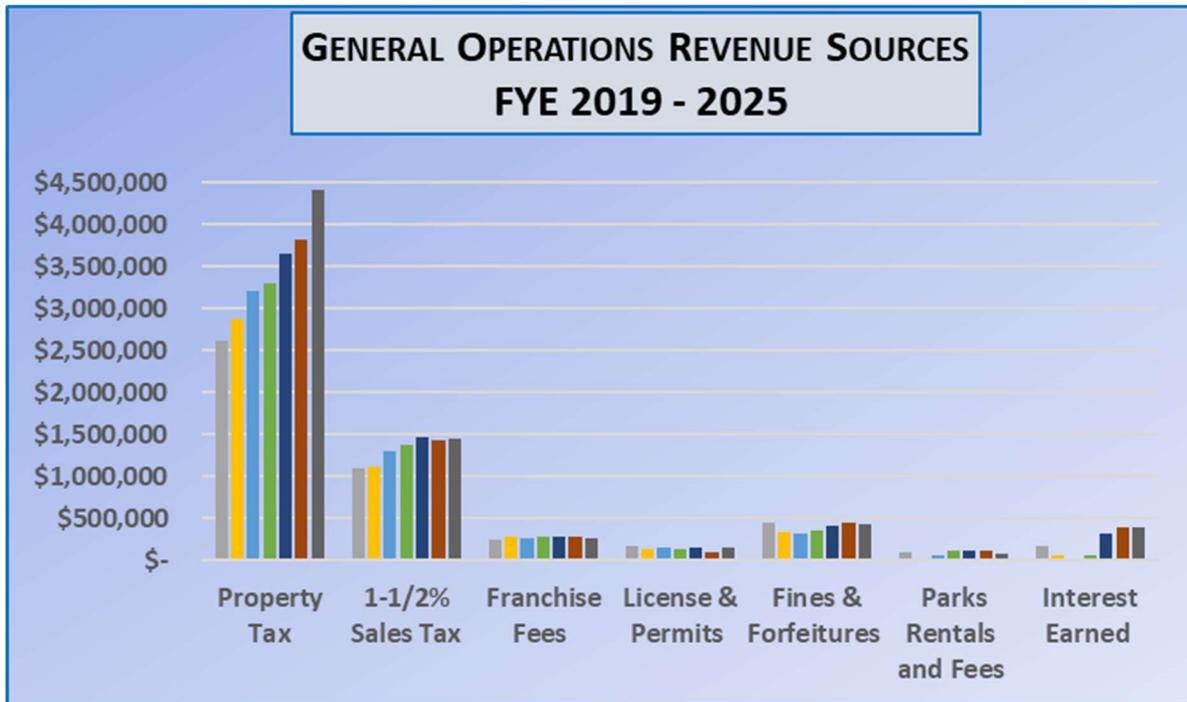


Interest earned on City funds is a direct indicator of federal reserve rates. Over 90% of City funds are held in government investment pools either TexPool or Lonestar. The pools provide security for and access to City funds. The City has benefited by higher interest rates in the last two years due to the increase in the federal reserve rates. While the City expects current year earned interest to exceed budget, the City anticipates a decrease in interest rates and earned interest for next year.

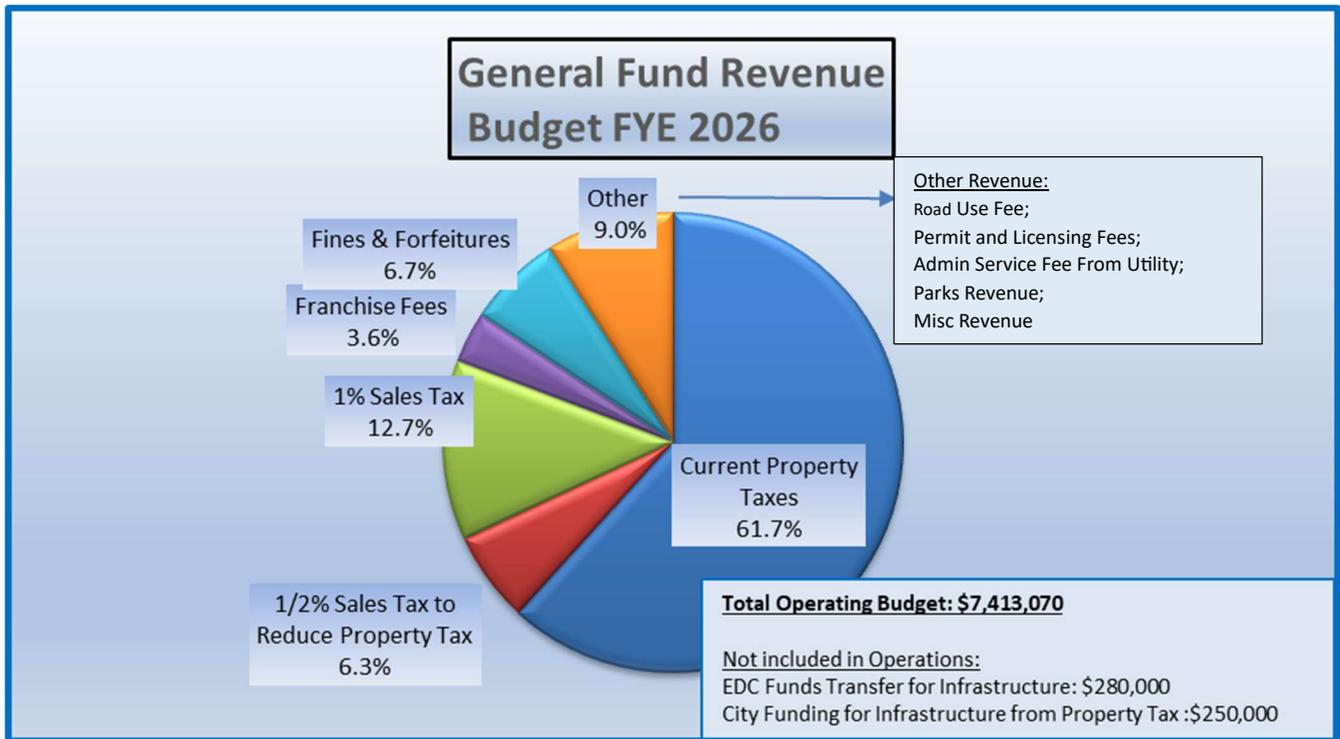


FYE Adopted 2026 Budget for City Operating Revenue

The adopted 2026 Budget for Revenues is based on historical revenue trends while remaining fiscally conservative. The largest revenue sources are property tax followed by sales tax collections. Property tax and sales tax revenues have both seen significant increases in the last several years due to rising property values and a robust economy. The sales tax rate within the City is 8.25% with 6.25% going to the State, 1.0% adding to the City General operating budget, 0.5% used to reduce the property tax rate and 0.5% being the revenue source for the City of Meadows Place Economic Development Corporation (EDC). The following chart shows the revenue trends for key revenue sources for the past six years. While sales tax revenue has increased, the City is now seeing sales tax stabilize. Interest earned will likely decrease next year with anticipated decreases in the federal interest rate.



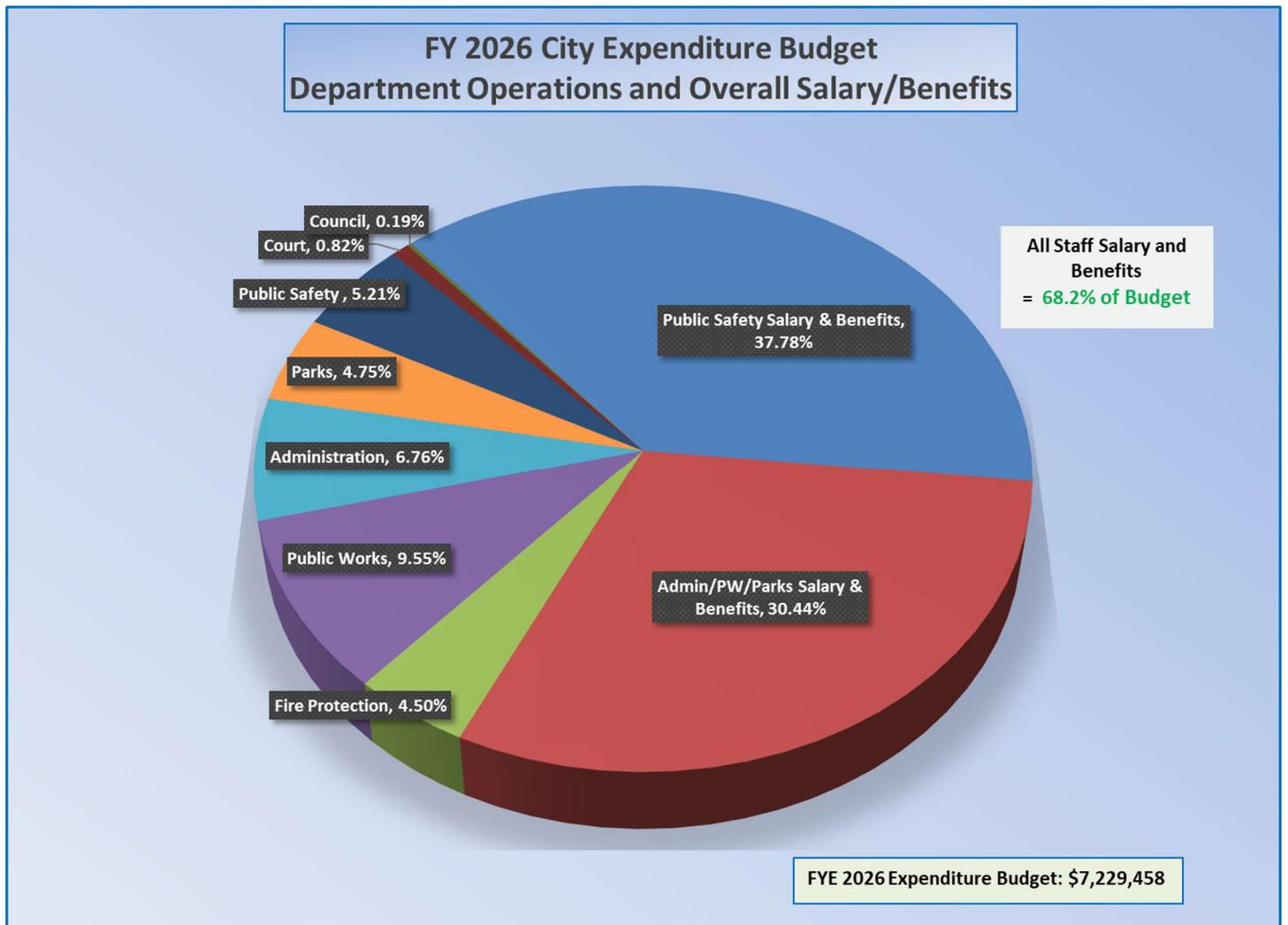
The following chart shows the distribution of revenue sources in the adopted 2026 Budget. Included in the budget, but not showing in the distribution of revenue sources are interfund transfers from EDC for Capital Infrastructure Road projects within the City. The budget includes \$250,000 Funding from Property taxes for Infrastructure for Road projects, which is not shown in the following chart. On August 19, 2025 City Council adopted a tax rate of \$0.943640/\$100 value that will raise an additional \$183,612 in revenue. City Council is committed to using this revenue for future road projects.



FYE Adopted 2026 City General Operating Expenditures

The adopted FY 2026 City expenditure budget is designed to maintain services in the City while being fiscally responsible for taxpayer dollars. As a public service organization, the largest component of the budget is compensation for personnel. The City employs 39 full-time employees, 6 part-time employees and 27 seasonal summer employees. Built into this year's adopted budget is a 4% cost of living allowance. Since the City does not adjust salaries based on merit, the cost of living adjustment is the only salary adjustment made to salary except for a change in position responsibilities. The City has 12 paid holidays. The City contributes to the Texas Municipal Retirement System (TMRS) on behalf of its employees and not Social Security. The City contribution TMRS rate for 2026 will be 14.02% while the employee contribution rate remains at 7%. Health benefit premiums will see a 2% increase in FY 2026 for both employees and the City. The City pays 93% of health benefit premiums.

The following chart shows a breakdown of expenditures within the adopted budget.



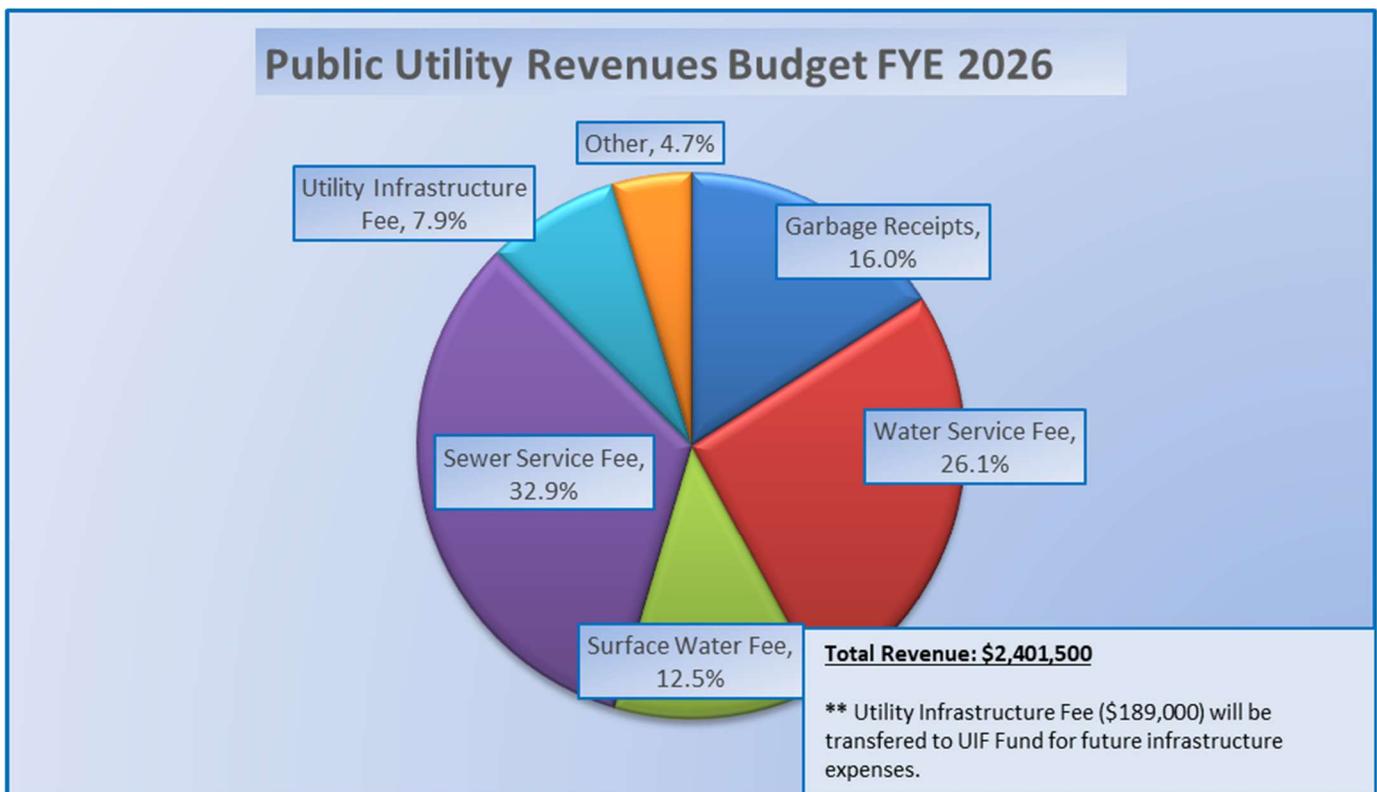
UTILITY OPERATING BUDGET
FY 2025 – 2026



FYE Adopted 2026 Budget for Utility Operations Revenue

The City Utility Operations as an enterprise fund is meant to be funded by usage fees and not property or sales taxes. These fees include water and sewer fees in addition to a garbage collection fee. Included in the Utility bill received by residents and commercial users is a Road Use Fee, Surface Water Fee and Utility Infrastructure Fee. The Road Use Fee of \$10/month-user is transferred to City Operations to be used for Road repair work within the City. The Road Use Fee is not used for new road construction capital projects. The Surface Water Fee is a State Mandated fee that the City collects and remits to WCID#2 as part of participation in a Groundwater Reduction program. In January 2024 a Utility Infrastructure Fee of \$10 was added to all utility bills. This fee will be set aside to be used to build a reserve for future utility infrastructure capital expenditures. At fiscal year end 2025, the Utility Infrastructure fee fund is estimated to be about \$322,000. The garbage collection fee remains unchanged at \$21/month-user. Texas Pride Disposal is the City's service provider. Trash collection for residents is twice weekly along with a weekly recycle pickup.

Water and sewer service fees will increase 10% as part of City Council's Utility five year plan. This is the fourth year of the plan to raise rates to meet increased operating costs.



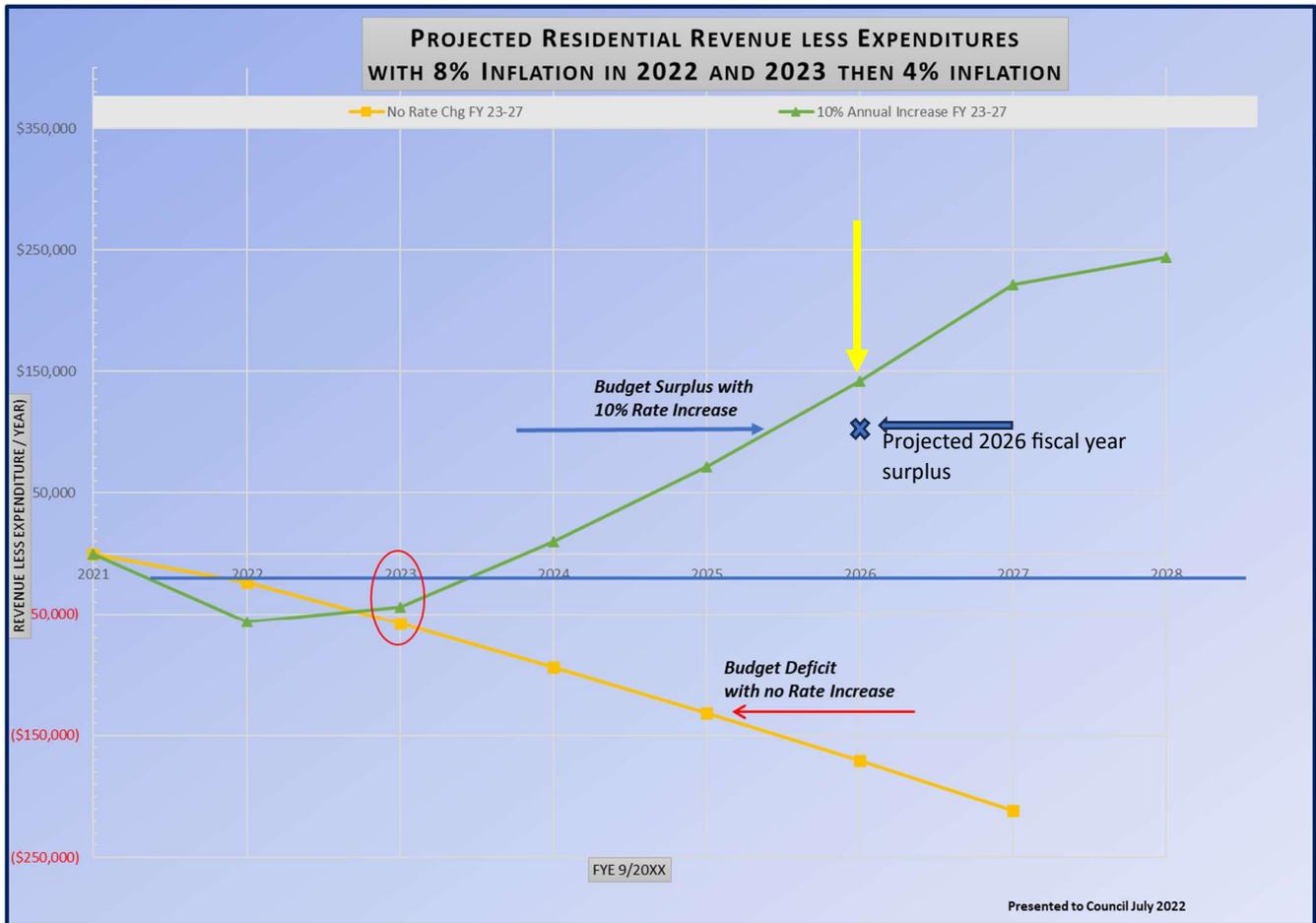
Note 1: Public Utilities are funded by usage fees, not taxes. These fees include your garbage, water and sewer fees.

Note 2: Surface Water Fee is due to a State Mandated Subsidence District.

Five Year Utility Rate Plan

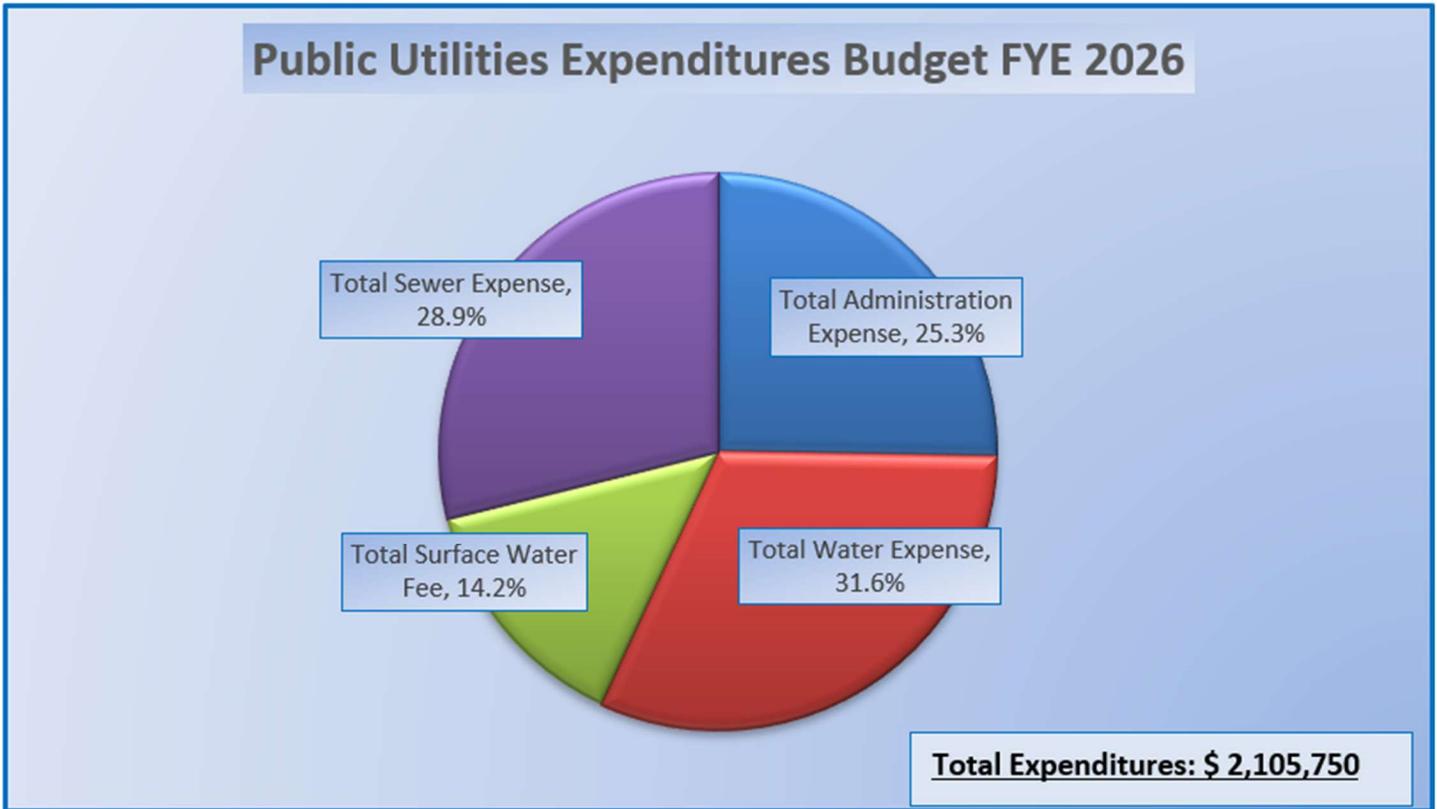
The following chart was the adopted and accepted Utility Rate Plan by City Council in July 2022 during the fiscal year 2023 budget planning process. During that budget season, Council adopted a plan to increase utility rates by 10% for 5 years. Without the planned rate increase the Utility department would not be able to cover its utility operating costs. The yellow line in the following chart shows the budget shortfall without a rate increase. The green line in the chart shows the projected budget surplus with the 10% rate increase.

The estimated surplus at fiscal year end 2026 is \$106,750 which is less than the original projected surplus of \$141,000. The difference is due to rate increases greater than 4% from our vendors. A noticeable surplus is not anticipated until fiscal year ending 2027, at which time Council will reevaluate utility rates.



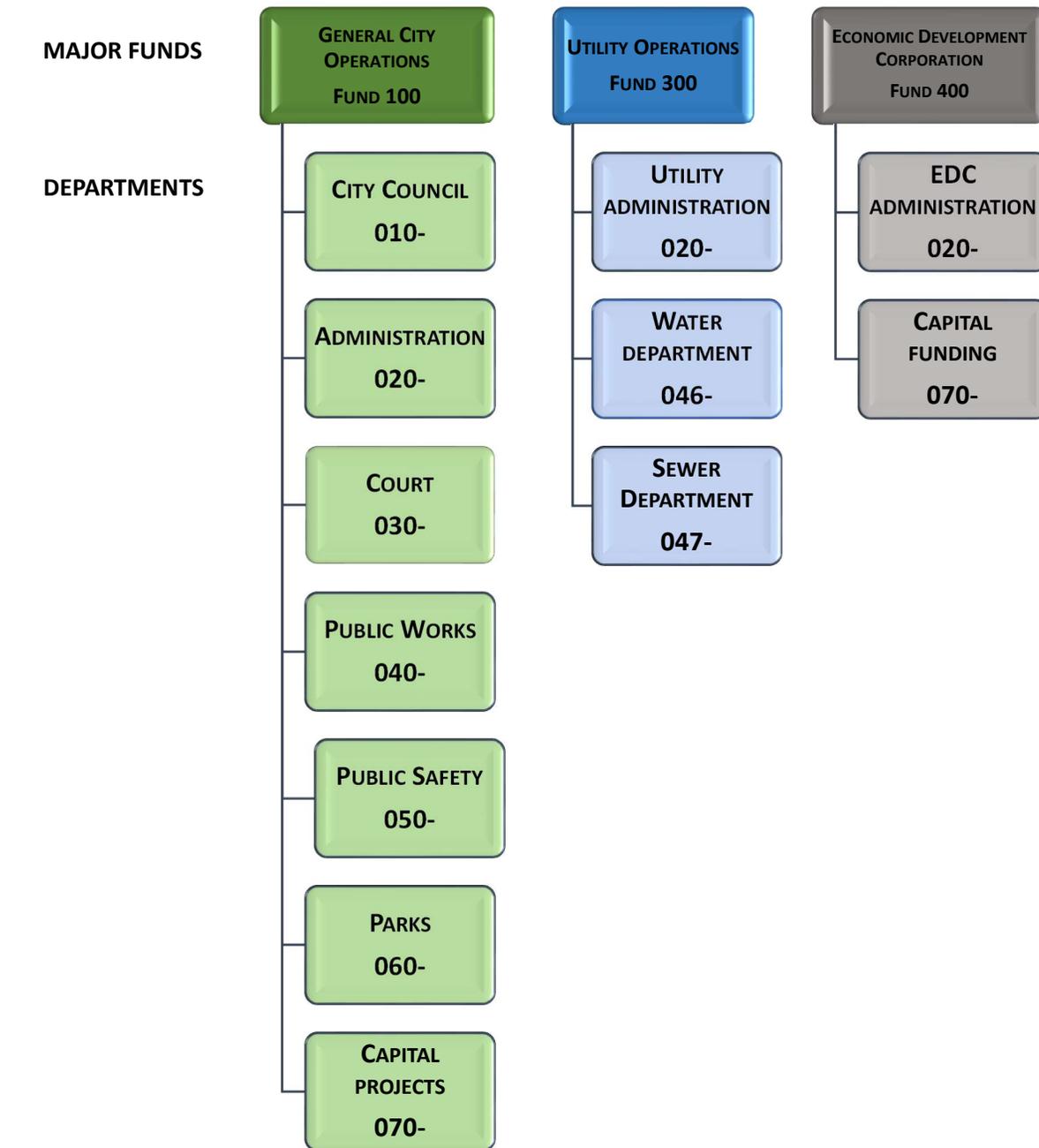
FYE Adopted 2026 Budget for Utility Operations Expenditures

The expenditure budget for Utility Operations is based on a 5% increase for water and sewer operations. Power Scoop, LLC manages the waste water treatment plant and water operations for the City. They also fix water line breaks and handle maintenance and repair concerns with water, sewer and treatment facility equipment.



CITY OPERATING AND UTILITY BUDGET DETAILS

Governmental Funds Structure



<u>General Fund Revenue</u>		Adopted Budget 08.20.2024 FYE 2025	Budget Amendments FYE 2025	Amended Budget FYE 2025	Adopted Budget 08.19.2025 FYE 2026	Difference from prior year Amended Budget (2026 - 2025)
Account No	Description					
414000	Current Valorem Taxes	\$ 4,375,322	\$ -	\$ 4,375,322	\$ 4,576,670	\$ 201,348
414100	1/2 Ad Valorem Sales Taxes	\$ 470,000	\$ -	\$ 470,000	\$ 470,000	\$ -
414500	Delinquent Taxes	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
414600	Penalties & Interest	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
414700	Delinquent Tax Atty Fees	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
415000	1% Sales Tax	\$ 940,000	\$ -	\$ 940,000	\$ 940,000	\$ -
415100	Sales Tax Offset	\$ -	\$ -	\$ -	\$ -	\$ -
415500	Mixed Beverage Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
415600	Intermodal Tax	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
425000	License & Permits	\$ 110,000	\$ -	\$ 110,000	\$ 135,000	\$ 25,000
426000	Franchise Fees	\$ 265,000	\$ -	\$ 265,000	\$ 265,000	\$ -
431000	Fines & Forfeitures	\$ 495,000	\$ -	\$ 495,000	\$ 495,000	\$ -
441500	News Letter Advertising	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ (3,000)
441600	Miscellaneous Revenue	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
441650	Administrative Service Fee	\$ 180,000	\$ -	\$ 180,000	\$ 186,000	\$ 6,000
441700	Return Check Fee	\$ 100	\$ -	\$ 100	\$ 100	\$ -
451001	Recreational Center Rentals	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	\$ -
451002	Pool Rentals	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
451003	Pavilion/Bbq/Kayak Key Rentals	\$ 500	\$ -	\$ 500	\$ 500	\$ -
451005	Pool Passes	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
451006	Tennis Court Passes	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
451100	Discovery Center Rentals	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
451102	Nature Center Admissions	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
451501	Special Event Cleaning	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
452000	Programs	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
452001	Summer Camp Fees	\$ 30,000	\$ -	\$ 30,000	\$ 5,000	\$ (25,000)
452002	Field Usage / Rental	\$ -	\$ -	\$ -	\$ -	\$ -
452004	Parks Event Income	\$ 800	\$ -	\$ 800	\$ 800	\$ -
471000	Road Use Fee	\$ 189,000	\$ -	\$ 189,000	\$ 189,000	\$ -
481000	Interest Earned	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -
491000	Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
495000	Grant Revenue-Police	\$ -	\$ -	\$ -	\$ -	\$ -
495005	Grant Revenue-Police Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
495014	Grant Revenue-Police Radios	\$ -	\$ 114,558	\$ 114,558	\$ -	\$ (114,558)
495015	Grant Revenue-Police Equipment	\$ -	\$ 73,730	\$ 73,730	\$ -	\$ (73,730)
495024	Police Training Revenue	\$ -	\$ 3,351	\$ 3,351	\$ -	\$ (3,351)
497000	Grant Rev- Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
498010	Other Funding Sources (ie County)	\$ -	\$ -	\$ -	\$ -	\$ -
499000	Funds Transfer In (EDC)	\$ 280,000	\$ -	\$ 280,000	\$ 280,000	\$ -
499010	Funds Transfer Out (Infrastructure Fund)	\$ (530,000)	\$ -	\$ (530,000)	\$ (530,000)	\$ -
Total Revenue		\$ 7,208,722	\$ 191,639	\$ 7,400,361	\$ 7,413,070	\$ 12,709

Funds Transfer In will include \$280,000 from EDC to fund Infrastructure Work on Dorrance FY 2026
Funds Transfer out will include \$250,000 from the City and \$280,000 from EDC for Capital Infrastructure Road work.

<u>Dept 010 Council</u>		Adopted Budget 08.20.2024 FYE 2025	Budget Amendments FYE 2025	Amended Budget FYE 2025	Adopted Budget 08.19.2025 FYE 2026	Difference from prior year Amended Budget (2026 - 2025)
Account No	Description					
010-510100	Salaries	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ -
010-511305	TWC Expense	\$ 399	\$ -	\$ 399	\$ 399	\$ -
010-511306	Medicare Expense	\$ 348	\$ -	\$ 348	\$ 348	\$ -
010-511307	Social Security Expense	\$ 1,488	\$ -	\$ 1,488	\$ 1,488	\$ -
010-512000	Worker's Compensation	\$ 51	\$ -	\$ 51	\$ 51	\$ -
010-541000	Dues & Subscriptions	\$ 3,000	\$ -	\$ 3,000	\$ 2,000	\$ (1,000)
010-542000	Training & Travel	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
010-548500	Discretionary Expense	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ -
Total Council 010 Expense		\$ 40,886	\$ -	\$ 40,886	\$ 39,886	\$ (1,000)

<u>Dept 020 Administration</u>		Adopted Budget 08.20.2024	Budget Amendments FYE 2025	Amended Budget FYE 2025	Adopted Budget 08.19.2025	Difference from prior year Amended Budget (2026 - 2025)
Account No	Description	FYE 2025	FYE 2025	FYE 2025	FYE 2026	(2026 - 2025)
020-510100	Salaries	\$ 645,304	\$ -	\$ 645,304	\$ 658,868	\$ 13,564
020-510200	Overtime Earnings	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
020-510300	Longevity	\$ 2,365	\$ -	\$ 2,365	\$ 2,390	\$ 25
020-510500	Education/Incentive Pay	\$ 9,400	\$ -	\$ 9,400	\$ 11,700	\$ 2,300
020-511305	TWC Expense	\$ 1,368	\$ -	\$ 1,368	\$ 1,368	\$ -
020-511306	Medicare Expense	\$ 9,470	\$ -	\$ 9,470	\$ 9,787	\$ 317
020-511307	Social Security Expense	\$ -	\$ -	\$ -	\$ -	\$ -
020-512000	Worker's Compensation	\$ 1,564	\$ -	\$ 1,564	\$ 1,616	\$ 52
020-512005	Employee Benefits	\$ 144,959	\$ -	\$ 144,959	\$ 147,467	\$ 2,508
020-512010	TMRS Contributions	\$ 88,295	\$ -	\$ 88,295	\$ 94,629	\$ 6,334
020-521000	Audit Fee	\$ 37,000	\$ -	\$ 37,000	\$ 41,000	\$ 4,000
020-521025	Legal	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -
020-521026	Delinquent Tax Atty Fees	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
020-521040	Financial Services	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
020-521400	Communications & Marketing	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
020-521500	Inspector Fees	\$ 60,000	\$ -	\$ 60,000	\$ 55,000	\$ (5,000)
020-522000	Tax Collector & Roll Exp	\$ 40,000	\$ -	\$ 40,000	\$ 45,000	\$ 5,000
020-522010	General Liability Insurance	\$ 350	\$ -	\$ 350	\$ 350	\$ -
020-522011	E & O Insurance	\$ 1,300	\$ -	\$ 1,300	\$ 1,400	\$ 100
020-522012	Real & Personal Prop Ins	\$ 12,000	\$ -	\$ 12,000	\$ 13,000	\$ 1,000
020-531000	Postage	\$ 3,000	\$ -	\$ 3,000	\$ 4,000	\$ 1,000
020-531500	Misc	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
020-532000	Office Supplies/Equipment	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
020-533000	Computer Software	\$ 300	\$ -	\$ 300	\$ 300	\$ -
020-533005	Computer Hardware	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
020-533007	Computer Services/Support	\$ 22,500	\$ -	\$ 22,500	\$ 22,500	\$ -
020-533008	City-Wide Software	\$ 76,000	\$ -	\$ 76,000	\$ 76,000	\$ -
020-533009	City-Wide Computers/Servers	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
020-541000	Dues & Subscriptions	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
020-541500	Records Management	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
020-541600	Abatement	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
020-542000	Employee Training & Travel	\$ 11,000	\$ -	\$ 11,000	\$ 8,000	\$ (3,000)
020-542001	Employee Relations	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
020-542003	TML Rep Travel	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
020-545000	Legal Publications	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
020-545500	Newsletter Printing	\$ 18,000	\$ -	\$ 18,000	\$ 12,000	\$ (6,000)
020-545501	Newsletter Delivery	\$ 4,000	\$ -	\$ 4,000	\$ 2,500	\$ (1,500)
020-546000	Utilities	\$ 15,000	\$ -	\$ 15,000	\$ 18,000	\$ 3,000
020-546002	Telephone and Cell Phone	\$ 42,000	\$ -	\$ 42,000	\$ 36,000	\$ (6,000)
020-547000	Election Exp	\$ 10,000	\$ -	\$ 10,000	\$ 7,000	\$ (3,000)
020-548500	Discretionary Expense	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
020-580000	Capital Projects- Admin	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dept 020 Expense		\$ 1,404,174	\$ -	\$ 1,404,174	\$ 1,418,875	\$ 14,701

Dept 030 Courts		Adopted Budget	Budget Amendments	Amended Budget	Adopted Budget	Difference from prior year Amended Budget
Account No	Description	08.20.2024	FYE 2025	FYE 2025	08.19.2025	(2026 - 2025)
		FYE 2025	FYE 2025	FYE 2025	FYE 2026	(2026 - 2025)
030-510100	Salaries	\$ 155,187	\$ -	\$ 155,187	\$ 153,135	\$ (2,051)
030-510111	Judges	\$ 21,600	\$ -	\$ 21,600	\$ 21,600	\$ -
030-510112	Prosecutors	\$ 21,600	\$ -	\$ 21,600	\$ 21,600	\$ -
030-510200	Overtime Earnings	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
030-510300	Longevity	\$ 525	\$ -	\$ 525	\$ 580	\$ 55
030-510500	Education/Incentive Pay	\$ 600	\$ -	\$ 600	\$ 600	\$ -
030-511305	TWC Expense	\$ 513	\$ -	\$ 513	\$ 513	\$ -
030-511306	Medicare Expense	\$ 2,019	\$ -	\$ 2,019	\$ 2,280	\$ 261
030-512000	Worker's Compensation	\$ 359	\$ -	\$ 359	\$ 378	\$ 19
030-512005	Employee Benefits	\$ 63,050	\$ -	\$ 63,050	\$ 64,245	\$ 1,195
030-512010	TMRS Contributions	\$ 15,252	\$ -	\$ 15,252	\$ 18,189	\$ 2,937
030-522010	General Liability Insurance	\$ 60	\$ -	\$ 60	\$ 60	\$ -
030-522011	E & O Insurance	\$ 300	\$ -	\$ 300	\$ 300	\$ -
030-523100	Collection Agency Fee	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
030-531000	Postage	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
030-531500	Misc	\$ 200	\$ -	\$ 200	\$ 200	\$ -
030-532000	Office Supplies/Equipment	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
030-541000	Dues & Subscriptions	\$ 300	\$ -	\$ 300	\$ 300	\$ -
030-542000	Employee Training & Travel	\$ 1,500	\$ -	\$ 1,500	\$ 1,250	\$ (250)
030-547500	Juror Exp	\$ 150	\$ -	\$ 150	\$ 150	\$ -
030-549500	Credit Card Fee & Disc	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dept 030 Expense		\$ 343,714	\$ -	\$ 343,714	\$ 345,880	\$ 2,166

<u>Dept 040 Public Works</u>		Adopted Budget	Budget Amendments	Amended Budget	Adopted Budget	Difference from prior year Amended Budget
Account No	Description	08.20.2024 FYE 2025	FYE 2025	FYE 2025	08.19.2025 FYE 2026	Budget (2026 - 2025)
040-510100	Salaries	\$ 197,783	\$ -	\$ 197,783	\$ 205,443	\$ 7,659
040-510200	Overtime Earnings	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
040-510300	Longevity	\$ 500	\$ -	\$ 500	\$ 855	\$ 355
040-510500	Education/Incentive Pay	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -
040-511305	TWC Expense	\$ 513	\$ -	\$ 513	\$ 513	\$ -
040-511306	Medicare Expense	\$ 2,948	\$ -	\$ 2,948	\$ 3,064	\$ 116
040-511307	Social Security Expense	\$ -	\$ -	\$ -	\$ -	\$ -
040-512000	Worker's Compensation	\$ 3,622	\$ -	\$ 3,622	\$ 3,755	\$ 132
040-512005	Employee Benefits	\$ 52,912	\$ -	\$ 52,912	\$ 53,668	\$ 756
040-512010	TMRS Contributions	\$ 28,025	\$ -	\$ 28,025	\$ 30,185	\$ 2,160
040-520500	Vehicle Liability Insurance	\$ 3,500	\$ -	\$ 3,500	\$ 3,600	\$ 100
040-520501	Vehicle Physical Dmg Ins	\$ 1,350	\$ -	\$ 1,350	\$ 1,700	\$ 350
040-520510	Vehicle Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
040-522010	General Liability Insurance	\$ 900	\$ -	\$ 900	\$ 1,100	\$ 200
040-522011	E & O Insurance	\$ 1,100	\$ -	\$ 1,100	\$ 1,000	\$ (100)
040-522012	Real & Personal Prop Ins	\$ 700	\$ -	\$ 700	\$ 700	\$ -
040-523005	Fire Protection	\$ 315,000	\$ -	\$ 315,000	\$ 325,000	\$ 10,000
040-523010	Animal Control	\$ 2,500	\$ -	\$ 2,500	\$ 2,000	\$ (500)
040-523020	Mosquito Control	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
040-531500	Misc	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
040-532000	Office Supplies/Equipment	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
040-532003	Building Custodial Supplies	\$ 3,500	\$ -	\$ 3,500	\$ 3,000	\$ (500)
040-532005	Tool & Equipment	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
040-533000	Computer Software	\$ 300	\$ -	\$ 300	\$ 300	\$ -
040-533005	Computer Hardware	\$ 750	\$ -	\$ 750	\$ 750	\$ -
040-533500	Uniforms	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
040-534005	Fuel	\$ 12,000	\$ -	\$ 12,000	\$ 14,000	\$ 2,000
040-541000	Dues & Subscriptions	\$ 600	\$ -	\$ 600	\$ 450	\$ (150)
040-542000	Employee Training & Travel	\$ 2,500	\$ -	\$ 2,500	\$ 1,000	\$ (1,500)
040-542007	EMS/ Kirkwood	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
040-542010	Firestation	\$ 18,300	\$ -	\$ 18,300	\$ 18,300	\$ -
040-542013	EOC / TTC W. Airport	\$ 16,000	\$ -	\$ 16,000	\$ 11,000	\$ (5,000)
040-542030	Bldg Custodial Services	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
040-544010	GIS	\$ 3,000	\$ -	\$ 3,000	\$ 5,000	\$ 2,000
040-546000	Utilities	\$ 700	\$ -	\$ 700	\$ 700	\$ -
040-546001	Street Lights Electricity	\$ 80,000	\$ -	\$ 80,000	\$ 102,000	\$ 22,000
040-546004	Traffic Light Electricity	\$ 700	\$ -	\$ 700	\$ 1,000	\$ 300
040-549500	Credit Card Fees & Disc	\$ -	\$ -	\$ -	\$ -	\$ -
040-561500	Street Repair	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -
040-561501	Road Fee Funded Street Repair	\$ 185,000	\$ -	\$ 185,000	\$ 185,000	\$ -
040-561502	Sidewalk Repair	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -
040-561503	Traffic Signal Mainenance	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
040-562004	City Hall Maintenance	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -
040-562006	Equipment Maint/Repair	\$ 3,700	\$ -	\$ 3,700	\$ 2,000	\$ (1,700)
040-563000	Vehicle Maint/Repair	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
040-565000	Grounds Maint/Landscape	\$ 5,500	\$ -	\$ 5,500	\$ 5,500	\$ -
040-566000	Sprinkler Sys Maint	\$ 93,000	\$ -	\$ 93,000	\$ 60,000	\$ (33,000)
040-566100	Lake Irrigation Maintenance	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -
040-566500	Storm Water Maint/Permit	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
040-580000	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
040-598001	Emergency Management	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
Total Dept 040 Expense		\$ 1,316,403	\$ -	\$ 1,316,403	\$ 1,322,082	\$ 5,679

<u>Dept 050 Police</u>		Adopted Budget	Budget Amendments	Amended Budget	Adopted Budget	Difference from prior year Amended Budget
Account No	Description	08.20.2024 FYE 2025	FYE 2025	FYE 2025	08.19.2025 FYE 2026	(2026 - 2025)
050-510100	Salaries	\$ 1,718,779	\$ -	\$ 1,718,779	\$ 1,808,558	\$ 89,779
050-510200	Overtime Earnings	\$ 87,500	\$ -	\$ 87,500	\$ 91,000	\$ 3,500
050-510300	Longevity	\$ 9,300	\$ -	\$ 9,300	\$ 9,390	\$ 90
050-510500	Education/Incentive Pay	\$ 47,300	\$ -	\$ 47,300	\$ 45,700	\$ (1,600)
050-510600	Vacation	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
050-510700	Sick Leave	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
050-511305	TWC Expense	\$ 4,351	\$ -	\$ 4,351	\$ 4,465	\$ 114
050-511306	Medicare Expense	\$ 26,707	\$ -	\$ 26,707	\$ 28,265	\$ 1,558
050-511307	Social Security Expense	\$ 11,226	\$ -	\$ 11,226	\$ 12,037	\$ 811
050-512000	Worker's Compensation	\$ 56,613	\$ -	\$ 56,613	\$ 59,915	\$ 3,302
050-512005	Employee Benefits	\$ 416,748	\$ -	\$ 416,748	\$ 420,826	\$ 4,078
050-512010	TMRS Contributions	\$ 225,767	\$ -	\$ 225,767	\$ 247,440	\$ 21,673
050-520500	Vehicle Liability Insurance	\$ 14,500	\$ -	\$ 14,500	\$ 15,000	\$ 500
050-520501	Vehicle Physical Dmg Ins	\$ 7,500	\$ -	\$ 7,500	\$ 8,500	\$ 1,000
050-520510	Vehicle Purchase	\$ -	\$ 115,000	\$ 115,000	\$ -	\$ (115,000)
050-522004	Police Liability Insurance	\$ 14,500	\$ -	\$ 14,500	\$ 18,000	\$ 3,500
050-523025	Prisoner Housing	\$ -	\$ -	\$ -	\$ -	\$ -
050-523030	Police Dept Consultant	\$ 6,350	\$ -	\$ 6,350	\$ 13,000	\$ 6,650
050-531000	Postage	\$ 750	\$ -	\$ 750	\$ 750	\$ -
050-531500	Misc	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
050-532000	Office Supplies/Equipment	\$ 14,600	\$ -	\$ 14,600	\$ 14,600	\$ -
050-533000	Computer Software	\$ 11,000	\$ -	\$ 11,000	\$ 14,000	\$ 3,000
050-533005	Computer/Cellphone Hardware	\$ 8,000	\$ -	\$ 8,000	\$ 10,500	\$ 2,500
050-533010	Security Cameras	\$ 31,500	\$ -	\$ 31,500	\$ 31,500	\$ -
050-533500	Uniforms	\$ 22,000	\$ -	\$ 22,000	\$ 22,000	\$ -
050-533505	Grant Funded Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
050-534005	Fuel	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -
050-541000	Dues & Subscriptions	\$ 15,500	\$ -	\$ 15,500	\$ 18,000	\$ 2,500
050-542000	Employee Training & Travel	\$ 21,000	\$ -	\$ 21,000	\$ 23,000	\$ 2,000
050-542010	Grant Funded Training	\$ -	\$ 3,351	\$ 3,351	\$ -	\$ (3,351)
050-542500	Special Operation	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
050-542510	Forensic & Technical	\$ 8,000	\$ -	\$ 8,000	\$ 9,000	\$ 1,000
050-542600	Grant Funded Equipment	\$ -	\$ 39,896	\$ 39,896	\$ -	\$ (39,896)
050-542700	Radio Equip & Maint	\$ 16,000	\$ -	\$ 16,000	\$ 16,000	\$ -
050-542710	Grant Funded Radio Equip	\$ -	\$ 114,558	\$ 114,558	\$ -	\$ (114,558)
050-542800	Vehicle Equipment	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
050-542810	Grant funded Vehicle Equip	\$ -	\$ 33,834	\$ 33,834	\$ -	\$ (33,834)
050-545050	Community Service	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -
050-548500	Discretionary Expense	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
050-563000	Vehicle Repair & Maint	\$ 35,000	\$ -	\$ 35,000	\$ 50,000	\$ 15,000
050-580000	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
050-598000	Contingency Funds	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
050-598001	Emergency Management	\$ 22,000	\$ -	\$ 22,000	\$ 22,000	\$ -
Total Dept 050 Expense		\$ 2,946,991	\$ 306,639	\$ 3,253,630	\$ 3,107,946	\$ (145,684)

Dept 060 Parks & Recreation		Adopted Budget	Budget Amendments	Amended Budget	Adopted Budget	Difference from prior year Amended Budget
Account No	Description	08.20.2024 FYE 2025	FYE 2025	FYE 2025	08.19.2025 FYE 2026	(2026 - 2025)
060-510100	Salaries	\$ 445,518	\$ -	\$ 445,518	\$ 462,938	\$ 17,420
060-510200	Overtime earnings	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
060-510300	Longevity	\$ 1,960	\$ -	\$ 1,960	\$ 2,130	\$ 170
060-510200	Education/Incentive Pay	\$ 7,600	\$ -	\$ 7,600	\$ 8,800	\$ 1,200
060-511305	TWC Expense	\$ 2,688	\$ -	\$ 2,688	\$ 2,749	\$ 61
060-511306	Medicare Expense	\$ 6,700	\$ -	\$ 6,700	\$ 6,973	\$ 272
060-511307	Social Security Expense	\$ 5,422	\$ -	\$ 5,422	\$ 5,622	\$ 200
060-512000	Worker's Compensation	\$ 2,811	\$ -	\$ 2,811	\$ 2,914	\$ 103
060-512005	Employee Benefits	\$ 84,856	\$ -	\$ 84,856	\$ 97,559	\$ 12,704
060-512010	TMRS Contributions	\$ 50,648	\$ -	\$ 50,648	\$ 54,705	\$ 4,056
060-522010	General Liability Insurance	\$ 450	\$ -	\$ 450	\$ 450	\$ -
060-522011	E & O Insurance	\$ 900	\$ -	\$ 900	\$ 900	\$ -
060-522012	Real & Personal Prop Ins	\$ 150	\$ -	\$ 150	\$ 150	\$ -
060-531000	Postage	\$ -	\$ -	\$ -	\$ -	\$ -
060-531500	Misc	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
060-532000	Office Supplies/Equipment	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
060-532005	Tools & Equipment	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
060-533000	Computer Software	\$ 300	\$ -	\$ 300	\$ 300	\$ -
060-533005	Computer Hardware	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
060-533500	Uniforms	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
060-534005	Fuel	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -
060-541000	Dues & Subscriptions	\$ 300	\$ -	\$ 300	\$ 300	\$ -
060-542000	Employee Training & Travel	\$ 3,000	\$ -	\$ 3,000	\$ 2,000	\$ (1,000)
060-54950	Credit Card Fee & Disc	\$ 200	\$ -	\$ 200	\$ 200	\$ -
060-563000	Vehicle Repair & Maint	\$ 3,000	\$ -	\$ 3,000	\$ 4,500	\$ 1,500
060-565000	Fall/Granite Surface Materials	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
060-565001	Mowing & Landscaping	\$ 76,200	\$ -	\$ 76,200	\$ 76,200	\$ -
060-570501	McDonald Park Maintenance	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -
060-570502	Tennis Courts Equip/Maint	\$ 2,800	\$ -	\$ 2,800	\$ 2,800	\$ -
060-570504	Tennis Court Electricity	\$ 2,400	\$ -	\$ 2,400	\$ 2,000	\$ (400)
060-570699	Pool Management	\$ -	\$ -	\$ -	\$ -	\$ -
060-571001	Pool Equipment/Maint	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
060-571003	Pool Chemicals	\$ 7,000	\$ -	\$ 7,000	\$ 8,500	\$ 1,500
060-571004	Pool/Rec Center Electricity	\$ 17,500	\$ -	\$ 17,500	\$ 22,000	\$ 4,500
060-571005	Pool/Aquatic Expenses	\$ 5,500	\$ -	\$ 5,500	\$ 5,500	\$ -
060-571007	Pool/CC Telephone/Internet	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
060-571009	Pool Misc	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
060-571011	Comm Center Equip/Maint Supply	\$ 6,500	\$ -	\$ 6,500	\$ 8,500	\$ 2,000
060-571201	Nature Center Maintenance & Repair	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -
060-571202	Nature Center Utilities	\$ 4,000	\$ -	\$ 4,000	\$ 6,000	\$ 2,000
060-571203	Nature Center Animal Care & Supplies	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	\$ -
060-571204	Nature Center Program Suplies	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
060-571501	Special Event Cleaning	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
060-571505	Instructors/Exp	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	\$ -
060-571510	Programming Expenses	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
060-571520	Summer Camp Expenses	\$ 25,000	\$ -	\$ 25,000	\$ 2,000	\$ (23,000)
060-571601	Christmas Memories	\$ 22,200	\$ -	\$ 22,200	\$ 22,200	\$ -
060-571602	Splash Day	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
060-571603	July 4th Parade	\$ 18,500	\$ -	\$ 18,500	\$ 12,000	\$ (6,500)
060-571604	Music Memories	\$ 6,200	\$ -	\$ 6,200	\$ 1,000	\$ (5,200)
060-571605	Kid Fish	\$ -	\$ -	\$ -	\$ -	\$ -
060-571615	Other Events	\$ 12,600	\$ -	\$ 12,600	\$ 12,600	\$ -
060-572000	Lake Maintenance	\$ 6,600	\$ -	\$ 6,600	\$ 6,600	\$ -
060-572001	Grounds Maintenance	\$ 14,000	\$ -	\$ 14,000	\$ 14,000	\$ -
060-572002	Grounds/Lake Electricity	\$ 18,500	\$ -	\$ 18,500	\$ 22,000	\$ 3,500
060-572010	Parking Lot Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
060-572011	Centerpoint Leases	\$ 3,200	\$ -	\$ 3,200	\$ 3,200	\$ -
060-572016	Facilities M&O	\$ 9,000	\$ -	\$ 9,000	\$ 10,500	\$ 1,500
060-580000	Capital Improvements-Parks	\$ -	\$ -	\$ -	\$ -	\$ -
060-598001	Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dept 060 Expense		\$ 978,203	\$ -	\$ 978,203	\$ 994,789	\$ 16,586

<u>Dept 070 Capital Projects</u>		Adopted Budget 08.20.2024 FYE 2025	Budget Amendments FYE 2025	Amended Budget FYE 2025	Adopted Budget 08.19.2025 FYE 2026	Difference from prior year Amended Budget (2026 - 2025)
Account No	Description					
070-584060	Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
070-584065	MP-Stafford Mobility Project	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses		\$ 7,030,371	\$ 306,639	\$ 7,337,010	\$ 7,229,458	\$ (107,552)

<u>Fund 100 City General Operating Revenue</u>						
Over/Under (-) Expenses		\$ 178,350	\$ 0	\$ 63,350	\$ 183,612	

<u>Public Utilities Revenue</u>		Adopted Budget 08.20.2024 FYE 2025	Budget Amendments FYE 2025	Amended Budget FYE 2025	Adopted Budget 08.19.2025 FYE 2026	Difference from prior year Amended Budget (2026 - 2025)
Account No	Description					
450050	Garbage Receipts	\$ 383,500	\$ -	\$ 383,500	\$ 383,500	\$ -
450060	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
450070	Utility Infrastructure Fee	\$ 189,000	\$ -	\$ 189,000	\$ 189,000	\$ -
453001	Residential Service Fee/Water	\$ 570,000	\$ -	\$ 570,000	\$ 627,000	\$ 57,000
453004	Reconnect Fee	\$ -	\$ -	\$ -	\$ -	\$ -
453005	Water Tap Connection Fee	\$ -	\$ -	\$ -	\$ -	\$ -
453006	Surface Water Fee	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -
453101	Sewer Res Service Fee	\$ 720,000	\$ -	\$ 720,000	\$ 790,000	\$ 70,000
453103	City of Houston	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
454100	Late Fees	\$ 22,000	\$ -	\$ 22,000	\$ 22,000	\$ -
481000	Interest Earned	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -
497000	Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
498000	Gain/Loss on Disposal Asset	\$ -	\$ -	\$ -	\$ -	\$ -
499000	Fund Transfers (Utility Infrastruc Fund)	\$ (189,000)	\$ -	\$ (189,000)	\$ (189,000)	\$ -
Total Revenue		\$ 2,085,500	\$ -	\$ 2,085,500	\$ 2,212,500	\$ 127,000

<u>Dept 20 Administration</u>		Adopted Budget 08.20.2024 FYE 2025	Budget Amendments FYE 2025	Amended Budget FYE 2025	Adopted Budget 08.19.2025 FYE 2026	Difference from prior year Amended Budget (2026 - 2025)
Account No	Description					
020-521040	Financial Services	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
020-522010	General Liability Insurance	\$ 250	\$ -	\$ 250	\$ 250	\$ -
020-523000	Garbage Collection	\$ 358,000	\$ -	\$ 358,000	\$ 358,000	\$ -
020-531000	Postage	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
020-531500	Misc	\$ 250	\$ -	\$ 250	\$ 250	\$ -
020-532000	Office Supplies/Equipment	\$ 2,500	\$ -	\$ 2,500	\$ 2,000	\$ (500)
020-533000	Computer Software	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
020-533005	Computer Hardware	\$ 300	\$ -	\$ 300	\$ 300	\$ -
020-542000	Employee Training	\$ 1,000	\$ -	\$ 1,000	\$ 500	\$ (500)
020-542010	Administrative Expense	\$ 150,000	\$ -	\$ 150,000	\$ 156,000	\$ 6,000
020-546002	Telephone and Cell Phone	\$ 3,500	\$ -	\$ 3,500	\$ 500	\$ (3,000)
020-549500	Credit Card Fee	\$ 1,600	\$ -	\$ 1,600	\$ 2,000	\$ 400
020-580000	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dept 020 Expense		\$ 529,900	\$ -	\$ 529,900	\$ 532,300	\$ 2,400

Payroll for two staff members was transferred from Utilities (Fund 300) to Admin (Fund 100).
Utilities will pay an administrative fee to Admin for services provided and Funds will be transferred from Fund 300 to Fund 100 as an expenditure.

<u>Dept 46 Water Service</u>		Adopted Budget 08.20.2024 FYE 2025	Budget Amendments FYE 2025	Amended Budget FYE 2025	Adopted Budget 08.19.2025 FYE 2026	Difference from prior year Amended Budget (2026 - 2025)
Account No	Description					
046-522010	General Liability Insurance	\$ 550	\$ -	\$ 550	\$ 550	\$ -
046-522011	E & O Insurance	\$ 1,050	\$ -	\$ 1,050	\$ 1,100	\$ 50
046-522012	Real & Personal Prop Ins	\$ 10,000	\$ -	\$ 10,000	\$ 10,500	\$ 500
046-531000	Postage	\$ 7,500	\$ -	\$ 7,500	\$ 8,000	\$ 500
046-531500	Misc	\$ 500	\$ -	\$ 500	\$ 500	\$ -
046-533000	Computer Software	\$ 500	\$ -	\$ 500	\$ 500	\$ -
046-534015	Chemicals	\$ 9,000	\$ -	\$ 9,000	\$ 7,000	\$ (2,000)
046-542000	Employee Training&Travel	\$ 1,500	\$ -	\$ 1,500	\$ 500	\$ (1,000)
046-544005	Permit Fees	\$ 4,400	\$ -	\$ 4,400	\$ 12,000	\$ 7,600
046-544008	Lab Work	\$ 5,000	\$ -	\$ 5,000	\$ 3,000	\$ (2,000)
046-544010	GIS	\$ 600	\$ -	\$ 600	\$ 600	\$ -
046-546000	Electricity/Utilities	\$ 65,000	\$ -	\$ 65,000	\$ 84,500	\$ 19,500
046-546905	Surface Water Fee	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -
046-567000	Maintenance & Repairs	\$ 510,000	\$ -	\$ 510,000	\$ 536,000	\$ 26,000
046-598001	Emergency Management	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
Total Dept 046 Expense		\$ 916,600	\$ -	\$ 916,600	\$ 965,750	\$ 49,150

Dept 47 Sewer Plant		Adopted Budget 08.20.2024 FYE 2025	Budget Amendments FYE 2025	Amended Budget FYE 2025	Adopted Budget 08.19.2025 FYE 2026	Difference from prior year Amended Budget (2026 - 2025)
Account No	Description					
047-522010	General Liability Insurance	\$ 350	\$ -	\$ 350	\$ 350	\$ -
047-522011	E & O Insurance	\$ 800	\$ -	\$ 800	\$ 800	\$ -
047-522012	Real & Personal Prop Ins	\$ 12,500	\$ -	\$ 12,500	\$ 13,000	\$ 500
047-526000	Sludge Haul Box	\$ 20,000	\$ 210,000	\$ 230,000	\$ 20,000	\$ (210,000)
047-531000	Postage	\$ 7,500	\$ -	\$ 7,500	\$ 8,000	\$ 500
047-531500	Misc	\$ 300	\$ -	\$ 300	\$ 300	\$ -
047-533000	Computer Software	\$ 300	\$ -	\$ 300	\$ 300	\$ -
047-534015	Chemicals	\$ 55,000	\$ -	\$ 55,000	\$ 40,000	\$ (15,000)
047-542000	Employee Training&Travel	\$ 750	\$ -	\$ 750	\$ 750	\$ -
047-544005	Permit Fees	\$ 12,000	\$ -	\$ 12,000	\$ 7,600	\$ (4,400)
047-544008	Lab Work	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
047-544010	GIS	\$ 600	\$ -	\$ 600	\$ 600	\$ -
047-546000	Electricity/Utilities	\$ 80,000	\$ -	\$ 80,000	\$ 104,000	\$ 24,000
047-567000	Maintenance & Repairs	\$ 368,000	\$ -	\$ 368,000	\$ 386,000	\$ 18,000
047-598001	Emergency Management	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
Total Dept 047 Expense		\$ 584,100	\$ 210,000	\$ 794,100	\$ 607,700	\$ (186,400)
		Yes		Yes	Yes	
Total Utility Expenses		\$ 2,030,600	\$ 210,000	\$ 2,240,600	\$ 2,105,750	\$ (134,850)
		Yes		Yes	Yes	
Fund 300 Utility Revenue						
Over/Under (-) Expenses		\$ 54,900	\$ -	\$ (155,100)	\$ 106,750	
Summary City and Utility Dept						
Total Revenue		\$ 9,294,222	\$ 191,639	\$ 9,485,861	\$ 9,625,570	\$ 139,709
Total Expense		\$ 9,060,971	\$ 516,639	\$ 9,577,610	\$ 9,335,208	\$ (242,402)
Total City and Utility Dept Over/Under (-) Expenses		\$ 233,250		\$ (91,750)	\$ 290,362	\$ 382,112