

CITY OF

DECATUR
Texas

201 East Walnut | PO Box 1299
Decatur, Texas 76234
www.decaturtx.org | 940-393-0200

City of Decatur

FY 2025 – 2026

Proposed Budget

&

Tax Rate

CITY OF DECATUR
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN TO ALL INTERESTED PERSONS, THAT:

The City Council of the City of Decatur, Texas will convene a public hearing on Monday, August 25, 2025, at 6:00 p.m. at City Hall, 201 E. Walnut St, Decatur, Texas in accordance with State Law (Local Government Code, Chapter 102.0065), to hear comments from the public regarding the proposed Annual Budget for Fiscal Year 2025-2026 beginning on October 1, 2025.

This budget will raise more total property taxes than last year's budget by \$471,973 or 5.91% and of that amount \$99,019 represents tax revenue from new property added to the tax roll this year.

A copy of the Proposed Budget is on file with the City Secretary for public review and inspection. The City Secretary's office is located at City Hall, 201 E. Walnut St, and is open from 8:00 am to 5:00 pm Monday through Friday. A copy of the Proposed Budget is also available on the City of Decatur's website.

<https://www.decaturtx.org/>

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.565713 per \$100 valuation has been proposed by the governing body of City of Decatur.

PROPOSED TAX RATE	\$0.565713 per \$100
NO-NEW-REVENUE TAX RATE	\$0.528481 per \$100
VOTER-APPROVAL TAX RATE	\$0.545349 per \$100
DE MINIMIS RATE	\$0.565713 per \$100

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

The voter-approval rate is the highest tax rate that City of Decatur may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Decatur exceeds the voter-approval rate for City of Decatur.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Decatur, the rate that will raise \$500,000, and the current debt rate for City of Decatur.

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2025 AT 6:00PM AT Decatur City Hall, 201 E Walnut, Decatur, TX.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Decatur adopts the proposed tax rate, the qualified voters of the City of Decatur may petition the City of Decatur to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Decatur will be the voter-approval tax rate of the City of Decatur.

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

DEBRA JACKSON
DARLENE HILTON
WILL CARPENTER
MELINDA REEVES

JAKE HAYES
MIKE MCQUISTON
EDDIE ALLEN

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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

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

The following table compares the taxes imposed on the average residence homestead by City of Decatur last year to the taxes proposed to be imposed on the average residence homestead by City of Decatur this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.577551	\$0.565713	decrease of -0.011838 per \$100, or -2.05%
Average homestead taxable value	\$312,056	\$324,234	increase of 3.90%
Tax on average homestead	\$1,802.28	\$1,834.23	increase of 31.95, or 1.77%
Total tax levy on all properties	\$7,987,028	\$8,459,001	increase of 471,973, or 5.91%

For assistance with tax calculations, please contact the tax assessor for City of Decatur at or taxoffice@co.wise.tx.us, or visit wisecountytx.gov for more information.

To: Honorable Mayor & City Council
From: Nate Mara, City Manager
Re: FY 2025-2026 Proposed Budget & Tax Rate
Date: Thursday, August 7, 2025

It is my privilege to present the City of Decatur's FY2026 Budget and Tax Rate. This budget was drafted on several principles established early in our process:

1. Estimated revenues must meet or exceed expenditures
2. Reduce the tax rate
3. Build fund balance, where possible, according to policy
4. Proposed tax rate shall not exceed the de minimis rate
5. Budget reflects FY25 year with any new items justified through budget committee
6. No new debt impacting this year's I&S rate
7. New debt anticipated for FY27 (Water, Wastewater & Public Safety)

The City will adjust the following expenditure areas:

Personnel

- Fund Merit at 2% (Non Public Safety Staff)
- Fund Public Safety Step Plan Funding
- Fund Public Safety Overtime higher than FY25
- Fund Longevity, Education and Certification Pay (all employees)
- Frozen Full Time Positions where appropriate
- Anticipate a rise in health insurance costs
- Continue with contracted Engineering & IT Security Services

Operating & Capital

- Selective paving/ curbs/ sidewalks
- Continued to support Public Safety & Public Works Leasing Program
- Continue to support new and subscription based technology where necessary
- Equipment for Public Works (water/ wastewater)

Debt Obligation

- Existing Certificate of Obligation (CO) bond obligations are \$2,330,472 (due FY2026)

The tax rate is proposed at \$0.565713 which is a \$0.011838 or 2.05% decrease from \$0.57755 last year. Our tax decreases are due to an increase in property value totaling more than \$17,503,450.

Per \$100,000 of home value, citizens will see an average decrease in property tax of \$11.84 this year. Of our total tax rate \$0.158705 is collected for paying debt obligations. The remaining \$0.407008 in levy will cover maintenance and operations. It is important to point out that the property tax rate for debt along with maintenance and operation was reduced overall due the increase in property values and added new construction.

From the beginning of our FY26 preparation, the primary focal point for the budget committee, council, and city leadership has been employee retention while continuing to take steps in a direction to meet or exceed the desires of our citizens. This has proven to be challenging, during a time when we are encountering daily fiscal obstacles while trying to maintain the highest quality of life for all. With sales tax gradually increasing upward, we are very fortunate to have diverse sources of revenues.

We are grateful for an additional \$622,744 in total revenues (all sources) for FY 2026. We look forward to the many vital projects in our upcoming Certificate of Obligation projects. These will impact the tax rate in FY2027, not this year.

While meeting the needs of our citizens, staff is pleased to also be meeting the objectives of the council and budget committee for the coming year. Thank you for the Merit and Step programs for salary increases, longevity, education, certification pay and maintaining a forward look toward skyrocketing health costs.

I would be remiss if I didn't give praise to our department leadership, managers and those serving our budget committee. Their vision and hard decisions made this one of the most challenging yet rewarding cycles to date. Finally, we thank our citizens and those who work in or visit our beautiful city. We are grateful to serve such a wonderful community.

Yours in service,



Nate Mara, City Manager

nmara@decaturtx.org

Fund 1 Summary

Department	Approved FY25	Proposed FY26	Change
AIRPORT	\$305,500.00	\$263,750.00	-13.67%
ANIMAL CONTROL	\$625.00	\$5,600.00	796.00%
CEMETERY	\$70,200.00	\$50,100.00	-28.63%
CONFERENCE CENTER	\$630,000.00	\$687,000.00	9.05%
COURT	\$941,400.00	\$922,850.00	-1.97%
FIRE	\$344,250.00	\$280,000.00	-18.66%
GENERAL FUND	\$13,752,471.00	\$14,201,140.00	3.26%
INSPECTION SERVICES	\$605,250.00	\$835,250.00	38.00%
LIBRARY	\$107,250.00	\$94,500.00	-11.89%
MAIN STREET	\$3,000.00	\$3,000.00	0.00%
PARKS	\$163,750.00	\$205,000.00	25.19%
PLANNING	\$43,750.00	\$47,250.00	8.00%
POLICE	\$175,500.00	\$170,250.00	-2.99%
Fund 1 Revenue Total	\$17,142,946.00	\$17,765,690.00	
Difference		\$622,744.00	3.63%

Department	Approved FY25	Proposed FY26	Change
ADMINISTRATION	\$2,023,856.00	\$2,021,791.00	-0.10%
AIRPORT	\$257,628.00	\$279,129.00	8.35%
ANIMAL CONTROL	\$116,874.00	\$130,173.39	11.38%
CEMETERY	\$138,969.00	\$189,212.00	36.15%
CONFERENCE CENTER	\$1,238,818.00	\$1,214,344.00	-1.98%
COURT	\$442,951.00	\$529,262.00	19.49%
FIRE	\$3,040,530.00	\$3,148,757.00	3.56%
INSPECTION SERVICES	\$704,551.00	\$794,234.00	12.73%
JANITORIAL	\$16,700.00	\$13,100.00	-21.56%
LIBRARY	\$599,614.00	\$613,107.76	2.25%
MAIN STREET	\$163,940.00	\$168,227.99	2.62%
PARKS	\$887,472.00	\$827,368.00	-6.77%
PLANNING	\$581,743.00	\$500,604.00	-13.95%
POLICE	\$4,921,370.00	\$5,395,910.00	9.64%
PUBLIC WORKS General Fund	\$249,067.00	\$175,890.41	-29.38%
STREETS	\$1,164,122.00	\$1,163,627.00	-0.04%
TECH SERVICES General Fund	\$594,601.00	\$599,695.00	0.86%
Fund 1 Expense Total	\$17,142,806.00	\$17,764,432.55	
Difference		\$621,626.55	3.63%

Fund 1

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
AIRPORT	Revenue	01-00-4906-00	AIRPORT FUEL SALES	\$5,500.00	\$8,750.00	59.09%
AIRPORT	Revenue	01-00-4904-00	RAMP GRANT REIMBURSEMENTS	\$100,000.00	\$100,000.00	0.00%
AIRPORT	Revenue	01-00-4905-00	AIRPORT HANGAR RENTALS	\$200,000.00	\$155,000.00	-22.50%
Total				\$305,500.00	\$263,750.00	
Difference					(\$41,750.00)	-13.67%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
ANIMAL CONTROL	Revenue	01-00-4425-00	ANIMAL LICENSE FEES	\$125.00	\$500.00	300.00%
ANIMAL CONTROL	Revenue	01-00-4430-00	ANIMAL COURT FEES	\$500.00	\$2,250.00	350.00%
ANIMAL CONTROL	Revenue	01-00-4435-00	ANIMAL CONTROL FEES	\$0.00	\$2,850.00	
Total				\$625.00	\$5,600.00	
Difference					\$4,975.00	796.00%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
CEMETERY	Revenue	01-00-4452-00	CEMETERY- DUES	\$200.00	\$100.00	-50.00%
CEMETERY	Revenue	01-00-4454-00	CEMETERY-GRAVE SPACES	\$70,000.00	\$50,000.00	-28.57%
Total				\$70,200.00	\$50,100.00	
Difference					(\$20,100.00)	-28.63%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
CONFERENCE CENTER	Revenue	01-00-4218-00	CONF CTR RCPTS-TAX-LINENS&EQP	\$15,000.00	\$19,500.00	30.00%
CONFERENCE CENTER	Revenue	01-00-4216-00	CONFERENCE CENTER RECEIPTS	\$80,000.00	\$97,500.00	21.88%
CONFERENCE CENTER	Revenue	01-00-4217-00	CONF CTR RECEIPTS-TAX-F & B	\$160,000.00	\$175,000.00	9.38%
CONFERENCE CENTER	Revenue	01-00-4219-00	CONF CTR RCPTS-NON TAX-F & B	\$375,000.00	\$395,000.00	5.33%
Total				\$630,000.00	\$687,000.00	
Difference					\$57,000.00	9.05%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
FIRE	Revenue	01-00-4913-00	FD DONATIONS/AUCTION PROCEEDS	\$5,500.00	\$10,000.00	81.82%
FIRE	Revenue	01-00-4409-00	FIRE DEPARTMENT PERMITS	\$18,750.00	\$35,000.00	86.67%
FIRE	Revenue	01-00-4912-00	FIRE DEPT GRANT REIMBURSEMENTS	\$95,000.00	\$100,000.00	5.26%
FIRE	Revenue	01-00-4911-00	FIRE DEPT RECEIPTS (WC, CPR, Recovery)	\$225,000.00	\$135,000.00	-40.00%
Total				\$344,250.00	\$280,000.00	
Difference					(\$64,250.00)	-18.66%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
GENERAL FUND	Revenue	01-00-4180-00	COBRA PAYMENTS	\$3,500.00	\$0.00	-100.00%
GENERAL FUND	Revenue	01-00-4276-00	ARP REVENUES	\$607,335.00	\$0.00	-100.00%

Fund 1

GENERAL FUND	Revenue	01-00-4955-00	TRANSFER FROM WATER	\$570,000.00	\$0.00	-100.00%
GENERAL FUND	Revenue	01-00-4300-00	MISC.	\$12,000.00	\$1,000.00	-91.67%
GENERAL FUND	Revenue	01-00-4210-00	LAND RENTAL	\$12,000.00	\$12,000.00	0.00%
GENERAL FUND	Revenue	01-00-4120-00	DEL. TAX COLLECTION - CITY	\$80,000.00	\$15,000.00	-81.25%
GENERAL FUND	Revenue	01-00-4540-00	AUCTION FEES	\$0.00	\$25,000.00	
GENERAL FUND	Revenue	01-00-4066-00	TRANS. FROM ECONOMIC DEV.	\$27,000.00	\$27,000.00	0.00%
GENERAL FUND	Revenue	01-00-4307-00	INSURANCE RECEIPTS	\$20,000.00	\$35,000.00	75.00%
GENERAL FUND	Revenue	01-00-4512-00	MIXED DRINK TAX	\$45,000.00	\$47,500.00	5.56%
GENERAL FUND	Revenue	01-00-4340-00	BANK CARD FEE	\$35,000.00	\$57,500.00	64.29%
GENERAL FUND	Revenue	01-00-4130-00	INTEREST & PENALTY - CITY	\$80,000.00	\$60,000.00	-25.00%
GENERAL FUND	Revenue	01-00-4230-00	AID IN CONST.- ST. IMPROVEMENT	\$120,000.00	\$65,000.00	-45.83%
GENERAL FUND	Revenue	01-00-4310-00	INTEREST INCOME - GENERAL	\$200,000.00	\$150,000.00	-25.00%
GENERAL FUND	Revenue	01-00-4305-00	REIMBURSEMENT FOR CITY EXPENSE	\$475,159.00	\$450,000.00	-5.29%
GENERAL FUND	Revenue	01-00-4350-00	HOTEL & MOTEL TAX	\$750,000.00	\$750,000.00	0.00%
GENERAL FUND	Revenue	01-00-4160-00	FRANCHISE TAXES	\$655,000.00	\$775,000.00	18.32%
GENERAL FUND	Revenue	01-00-3010-00	FUND TRANSFER (insurance)	\$0.00	\$900,000.00	
GENERAL FUND	Revenue	01-00-4330-00	SALES TAX	\$4,606,575.00	\$4,721,740.00	2.50%
GENERAL FUND	Revenue	01-00-4100-00	TAX COLLECTION - CITY	\$5,453,902.00	\$6,085,900.00	11.59%
GENERAL FUND	Revenue	07-00-4310-00	INTEREST INCOME (INSURANCE)	\$0.00	\$23,500.00	
				Total	\$13,752,471.00	\$14,201,140.00
				Difference		\$448,669.00
						3.26%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
INSPECTION SERVICES	Revenue	01-00-4403-00	CODE ENFORCEMENT FEES	\$0.00	\$1,250.00	
INSPECTION SERVICES	Revenue	01-00-4420-00	GARAGE SALE	\$1,500.00	\$1,500.00	0.00%
INSPECTION SERVICES	Revenue	01-00-4402-00	INFRASTRUCTURE FEES	\$35,000.00	\$15,000.00	-57.14%
INSPECTION SERVICES	Revenue	01-00-4404-00	HEALTH INSPECTION PERMITS	\$68,750.00	\$67,500.00	-1.82%
INSPECTION SERVICES	Revenue	01-00-4400-00	BUILDING PERMITS	\$500,000.00	\$750,000.00	50.00%
				Total	\$605,250.00	\$835,250.00
				Difference		\$230,000.00
						38.00%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
LIBRARY	Revenue	01-00-4700-00	LIBRARY GRANT RECEIPTS	\$30,000.00	\$17,000.00	-43.33%
LIBRARY	Revenue	01-00-4800-00	LIBRARY RECEIPTS	\$77,250.00	\$77,500.00	0.32%
				Total	\$107,250.00	\$94,500.00
				Difference		(\$12,750.00)
						-11.89%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
MAIN STREET	Revenue	01-00-4930-00	MAIN STREET CONTRIBUTIONS	\$3,000.00	\$3,000.00	0.00%
				Total	\$3,000.00	\$3,000.00
				Difference		\$0.00
						0.00%

Fund 1

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
PARKS	Revenue	01-00-4900-00	PARK/RECREATION CONTRIBUTIONS (Donations)	\$5,000.00	\$5,000.00	0.00%
PARKS	Revenue	01-00-4901-00	PARKLAND DEDICATION FEES	\$60,000.00	\$25,000.00	-58.33%
PARKS	Revenue	01-00-4902-00	PARK DEVELOPMENT FEES	\$80,000.00	\$25,000.00	-68.75%
PARKS	Revenue	01-00-4410-00	RECREATION FUND INCOME (Parks)	\$18,750.00	\$150,000.00	700.00%
Total				\$163,750.00	\$205,000.00	
Difference					\$41,250.00	25.19%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
PLANNING	Revenue	01-00-4407-00	TECHNOLOGY FEE	\$0.00	\$3,500.00	
PLANNING	Revenue	01-00-4405-00	P & Z APPLICATIONS	\$43,750.00	\$43,750.00	0.00%
Total				\$43,750.00	\$47,250.00	
Difference					\$3,500.00	8.00%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
POLICE	Revenue	01-00-4557-00	PD COURT PAYMENTS	\$0.00	\$1,250.00	
POLICE	Revenue	01-00-4555-00	POLICE REPORTS & MISC.	\$5,500.00	\$6,500.00	18.18%
POLICE	Revenue	01-00-4655-00	POLICE OPIOID ABATEMENT FUND	\$15,000.00	\$17,500.00	16.67%
POLICE	Revenue	01-00-4550-00	AUTO IMPOUND FEES	\$35,000.00	\$35,000.00	0.00%
POLICE	Revenue	01-00-4650-00	PUBLIC SAFETY GRANT RECEIPTS	\$50,000.00	\$50,000.00	0.00%
POLICE	Revenue	01-00-4545-00	WRECKER FEES	\$70,000.00	\$60,000.00	-14.29%
Total				\$175,500.00	\$170,250.00	
Difference					(\$5,250.00)	-2.99%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
TAX & COURT	Revenue	01-00-4386-00	FAILURE TO APPEAR-OMNI BASE	\$2,400.00	\$100.00	-95.83%
TAX & COURT	Revenue	01-00-4390-00	LOCAL JURY FEE	\$0.00	\$750.00	
TAX & COURT	Revenue	01-00-4392-00	TRUANCY DIVERSION FUND	\$0.00	\$32,000.00	
TAX & COURT	Revenue	01-00-4380-00	COURT CONSOLIDATED TECH & SECURITY	\$0.00	\$65,000.00	
TAX & COURT	Revenue	01-00-4200-00	COURT FINES	\$939,000.00	\$825,000.00	-12.14%
Total				\$941,400.00	\$922,850.00	
Difference					(\$18,550.00)	-1.97%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
ADMINISTRATION	Expense	01-01-5000-00	SALARIES - ADMIN	\$943,661.00	\$803,910.00	-14.81%
ADMINISTRATION	Expense	01-01-5001-00	CERTIFICATION PAY - ADMIN	\$8,400.00	\$4,900.00	-41.67%
ADMINISTRATION	Expense	01-01-5003-00	SALARIES - PART TIME - ADMIN	\$0.00	\$3,090.00	
ADMINISTRATION	Expense	01-01-5004-00	LONGEVITY- ADMIN	\$0.00	\$3,270.00	

Fund 1

ADMINISTRATION	Expense	01-01-5010-00	FICA EXPENSE	\$70,473.00	\$60,025.00	-14.83%
ADMINISTRATION	Expense	01-01-5012-00	TMRS EXPENSE	\$152,369.00	\$131,206.00	-13.89%
ADMINISTRATION	Expense	01-01-5014-00	UNIFORM EXPENSE	\$2,750.00	\$1,950.00	-29.09%
ADMINISTRATION	Expense	01-01-5015-00	HEALTH INSURANCE	\$84,500.00	\$88,725.00	5.00%
ADMINISTRATION	Expense	01-01-5017-00	GEN. & ADM. INSURANCE	\$365,000.00	\$298,300.00	-18.27%
ADMINISTRATION	Expense	01-01-5018-00	WORKERS COMPENSATION	\$0.00	\$175,750.00	
ADMINISTRATION	Expense	01-01-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$17,100.00	
ADMINISTRATION	Expense	01-01-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$25,000.00	\$16,000.00	-36.00%
ADMINISTRATION	Expense	01-01-5024-00	VOLUNTEER/BOARDS/COMMISSION	\$3,000.00	\$3,000.00	0.00%
ADMINISTRATION	Expense	01-01-5025-00	EMPLOYEE APPRECIATION NIGHT	\$0.00	\$12,000.00	
ADMINISTRATION	Expense	01-01-5027-00	COUNCIL EXPENSES	\$4,000.00	\$4,000.00	0.00%
ADMINISTRATION	Expense	01-01-5100-00	OFFICE EXPENSE	\$25,000.00	\$10,000.00	-60.00%
ADMINISTRATION	Expense	01-01-5110-00	POSTAGE	\$3,600.00	\$3,600.00	0.00%
ADMINISTRATION	Expense	01-01-5120-00	CONTRACT LABOR	\$20,000.00	\$75,000.00	275.00%
ADMINISTRATION	Expense	01-01-5230-00	SOFTWARE MAINTENANCE	\$10,000.00	\$1,000.00	-90.00%
ADMINISTRATION	Expense	01-01-5255-00	WISE COUNTY HISTORICAL SOCIETY	\$5,400.00	\$5,400.00	0.00%
ADMINISTRATION	Expense	01-01-5264-00	LEGAL FEES	\$35,000.00	\$0.00	-100.00%
ADMINISTRATION	Expense	01-01-5265-00	AUDIT FEES	\$105,000.00	\$105,000.00	0.00%
ADMINISTRATION	Expense	01-01-5266-00	LEGAL NOTICES	\$4,000.00	\$2,000.00	-50.00%
ADMINISTRATION	Expense	01-01-5275-00	SUBSCRIPTIONS & DUES	\$15,000.00	\$15,000.00	0.00%
ADMINISTRATION	Expense	01-01-5285-00	ELECTION EXPENSE	\$3,500.00	\$3,500.00	0.00%
ADMINISTRATION	Expense	01-01-5300-00	AUTO & TRUCK EXPENSE	\$3,000.00	\$100.00	-96.67%
ADMINISTRATION	Expense	01-01-5350-00	COMMUNICATION EXPENSE	\$2,803.00	\$3,000.00	7.03%
ADMINISTRATION	Expense	01-01-5370-00	TRANSFER TO CHBR. OF COMMERCE	\$2,400.00	\$2,400.00	0.00%
ADMINISTRATION	Expense	01-01-5450-00	BANK CARD EXPENSE	\$50,000.00	\$50,000.00	0.00%
ADMINISTRATION	Expense	01-01-5500-00	MISCELLANEOUS	\$12,000.00	\$5,000.00	-58.33%
ADMINISTRATION	Expense	01-01-5550-00	TRAVEL & TRAINING EXPENSE	\$27,500.00	\$30,065.00	9.33%
ADMINISTRATION	Expense	01-01-5580-00	MARKETING & PROMOTIONS EXPENSE	\$500.00	\$1,000.00	100.00%
ADMINISTRATION	Expense	01-01-5805-00	380 AGREEMENT EXP	\$0.00	\$60,000.00	
ADMINISTRATION	Expense	01-01-5900-00	REPAIR & MAINTENANCE	\$10,000.00	\$10,000.00	0.00%
ADMINISTRATION	Expense	01-01-5950-00	HOTEL MOTEL ADVERTISING	\$10,000.00	\$1,000.00	-90.00%
ADMINISTRATION	Expense	01-01-5960-00	ARP EXPENSES	\$0.00	\$0.00	
ADMINISTRATION	Expense	01-01-6000-00	EQUIPMENT < THAN \$5K	\$5,000.00	\$500.00	-90.00%
ADMINISTRATION	Expense	01-02-5215-00	UTILITIES	\$15,000.00	\$15,000.00	0.00%
				Total	\$2,023,856.00	\$2,021,791.00
				Difference		(\$2,065.00) -0.10%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
AIRPORT	Expense	01-03-5000-00	SALARIES - AIRPORT	\$64,823.00	\$69,130.00	6.64%
AIRPORT	Expense	01-03-5001-00	CERTIFICATION PAY - AIRPORT	\$1,300.00	\$400.00	-69.23%
AIRPORT	Expense	01-03-5002-00	OVERTIME - AIRPORT	\$0.00	\$0.00	
AIRPORT	Expense	01-03-5004-00	LONGEVITY - AIRPORT	\$0.00	\$800.00	
AIRPORT	Expense	01-03-5010-00	FICA EXPENSE	\$4,445.00	\$5,391.00	21.28%

Fund 1

AIRPORT	Expense	01-03-5012-00	TMRS EXPENSE	\$9,610.00	\$11,658.00	21.31%
AIRPORT	Expense	01-03-5014-00	UNIFORM EXPENSE	\$1,000.00	\$1,000.00	0.00%
AIRPORT	Expense	01-03-5015-00	HEALTH INSURANCE	\$10,000.00	\$10,500.00	5.00%
AIRPORT	Expense	01-03-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$2,000.00	
AIRPORT	Expense	01-03-5100-00	OFFICE EXPENSE	\$5,000.00	\$5,000.00	0.00%
AIRPORT	Expense	01-03-5110-00	POSTAGE	\$50.00	\$50.00	0.00%
AIRPORT	Expense	01-03-5200-00	SHOP SUPPLIES	\$1,200.00	\$2,000.00	66.67%
AIRPORT	Expense	01-03-5205-00	MAINTENANCE	\$7,500.00	\$7,500.00	0.00%
AIRPORT	Expense	01-03-5215-00	UTILITIES	\$20,000.00	\$20,000.00	0.00%
AIRPORT	Expense	01-03-5260-00	ENGINEERING EXPENSE	\$10,000.00	\$10,000.00	0.00%
AIRPORT	Expense	01-03-5275-00	SUBSCRIPTIONS & DUES	\$200.00	\$200.00	0.00%
AIRPORT	Expense	01-03-5300-00	AUTO & TRUCK EXPENSE	\$5,000.00	\$5,000.00	0.00%
AIRPORT	Expense	01-03-5305-00	FUEL	\$3,000.00	\$3,000.00	0.00%
AIRPORT	Expense	01-03-5350-00	AVIATION FUEL EXPENSE	\$500.00	\$500.00	0.00%
AIRPORT	Expense	01-03-5500-00	MISCELLANEOUS	\$10,000.00	\$20,000.00	100.00%
AIRPORT	Expense	01-03-5550-00	TRAINING EXPENSE	\$2,000.00	\$2,000.00	0.00%
AIRPORT	Expense	01-03-5560-00	SPECIAL EVENTS EXPENSE	\$2,000.00	\$2,000.00	0.00%
AIRPORT	Expense	01-03-5850-00	RAMP GRANT EXPENSE	\$100,000.00	\$100,000.00	0.00%
AIRPORT	Expense	01-03-5900-00	REPAIR & MAINTENANCE	\$0.00	\$1,000.00	
Total				\$257,628.00	\$279,129.00	
Difference					\$21,501.00	8.35%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
ANIMAL CONTROL	Expense	01-05-5000-00	SALARIES - ANIMAL CONTROL	\$54,930.00	\$52,519.12	-4.39%
ANIMAL CONTROL	Expense	01-05-5001-00	CERTIFICATION PAY - ANIMAL CONTROL	\$900.00	\$900.00	0.00%
ANIMAL CONTROL	Expense	01-05-5002-00	OVERTIME - ACO	\$0.00	\$500.00	
ANIMAL CONTROL	Expense	01-05-5004-00	Longevity	\$0.00	\$120.00	
ANIMAL CONTROL	Expense	01-05-5010-00	FICA EXPENSE	\$4,030.00	\$3,900.67	-3.21%
ANIMAL CONTROL	Expense	01-05-5012-00	TMRS EXPENSE	\$8,714.00	\$8,433.60	-3.22%
ANIMAL CONTROL	Expense	01-05-5015-00	HEALTH INSURANCE	\$10,000.00	\$10,500.00	5.00%
ANIMAL CONTROL	Expense	01-05-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$2,000.00	
ANIMAL CONTROL	Expense	01-05-5100-00	OFFICE EXPENSE	\$800.00	\$800.00	0.00%
ANIMAL CONTROL	Expense	01-05-5120-00	CONTRACT LABOR	\$10,000.00	\$5,000.00	-50.00%
ANIMAL CONTROL	Expense	01-05-5200-00	SHOP SUPPLIES	\$7,500.00	\$7,500.00	0.00%
ANIMAL CONTROL	Expense	01-05-5215-00	UTILITIES	\$7,000.00	\$7,000.00	0.00%
ANIMAL CONTROL	Expense	01-05-5300-00	AUTO & TRUCK EXPENSE	\$5,000.00	\$23,000.00	360.00%
ANIMAL CONTROL	Expense	01-05-5305-00	FUEL	\$2,000.00	\$2,000.00	0.00%
ANIMAL CONTROL	Expense	01-05-5550-00	TRAVEL & TRAINING EXPENSE	\$1,000.00	\$1,000.00	0.00%
ANIMAL CONTROL	Expense	01-05-5900-00	REPAIR & MAINTENANCE	\$5,000.00	\$5,000.00	0.00%
Total				\$116,874.00	\$130,173.39	
Difference					\$13,299.39	11.38%

Fund 1

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
CEMETERY	Expense	01-11-5000-00	SALARIES - CEMETERY	\$91,100.00	\$107,250.00	17.73%
CEMETERY	Expense	01-11-5003-00	SALARIES-PART TIME-CEMETERY	\$0.00	\$15,000.00	
CEMETERY	Expense	01-11-5010-00	FICA EXPENSE	\$6,969.00	\$8,376.00	20.19%
CEMETERY	Expense	01-11-5012-00	TMRS EXPENSE	\$14,400.00	\$13,096.00	-9.06%
CEMETERY	Expense	01-11-5015-00	HEALTH INSURANCE	\$20,000.00	\$21,000.00	5.00%
CEMETERY	Expense	01-11-5017-00	INSURANCE EXPENSE	\$1,500.00	\$2,000.00	33.33%
CEMETERY	Expense		LONGEVITY - CEMETERY	\$0.00	\$240.00	
CEMETERY	Expense		Certification Pay	\$0.00	\$300.00	
CEMETERY	Expense	01-11-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$4,000.00	
CEMETERY	Expense	01-11-5100-00	OFFICE EXPENSE	\$500.00	\$500.00	0.00%
CEMETERY	Expense	01-11-5110-00	POSTAGE	\$500.00	\$750.00	50.00%
CEMETERY	Expense	01-11-5120-00	CONTRACT LABOR	\$800.00	\$500.00	-37.50%
CEMETERY	Expense	01-11-5205-00	MAINTENANCE	\$1,000.00	\$2,000.00	100.00%
CEMETERY	Expense	01-11-5215-00	UTILITIES	\$200.00	\$200.00	0.00%
CEMETERY	Expense	01-11-5305-00	FUEL		\$5,000.00	
CEMETERY	Expense	01-11-5500-00	MISCELLANEOUS	\$1,000.00	\$7,000.00	600.00%
CEMETERY	Expense	01-11-5550-00	MATERIALS	\$1,000.00	\$2,000.00	100.00%
Total				\$138,969.00	\$189,212.00	
Difference					\$50,243.00	36.15%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
CONFERENCE CENTER	Expense	01-14-5000-00	SALARIES - DCC	\$575,337.00	\$570,357.00	-0.87%
CONFERENCE CENTER	Expense	01-14-5001-00	CERTIFICATION PAY - DCC	\$5,520.00	\$3,000.00	-45.65%
CONFERENCE CENTER	Expense	01-14-5002-00	OVERTIME - DCC	\$10,000.00	\$10,000.00	0.00%
CONFERENCE CENTER	Expense	01-14-5003-00	SALARIES - PART TIME - DCC	\$0.00	\$21,540.00	
CONFERENCE CENTER	Expense	01-14-5004-00	LONGEVITY - DCC	\$0.00	\$4,140.00	
CONFERENCE CENTER	Expense	01-14-5010-00	FICA EXPENSE	\$44,013.00	\$43,632.00	-0.87%
CONFERENCE CENTER	Expense	01-14-5012-00	TMRS EXPENSE	\$95,161.00	\$95,425.00	0.28%
CONFERENCE CENTER	Expense	01-14-5014-00	UNIFORM EXPENSE	\$1,000.00	\$1,000.00	0.00%
CONFERENCE CENTER	Expense	01-14-5015-00	HEALTH INSURANCE	\$100,000.00	\$105,000.00	5.00%
CONFERENCE CENTER	Expense	01-14-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$20,000.00	
CONFERENCE CENTER	Expense	01-14-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$0.00	\$350.00	
CONFERENCE CENTER	Expense	01-14-5100-00	OFFICE EXPENSE	\$3,000.00	\$2,000.00	-33.33%
CONFERENCE CENTER	Expense	01-14-5110-00	POSTAGE	\$100.00	\$100.00	0.00%
CONFERENCE CENTER	Expense	01-14-5119-00	CONTRACT LABOR	\$21,784.00	\$25,000.00	14.76%
CONFERENCE CENTER	Expense	01-14-5120-00	LAWN CARE & JANITORIAL EXP.	\$3,250.00	\$5,000.00	53.85%
CONFERENCE CENTER	Expense	01-14-5123-00	SUPPLIES-JANITORIAL	\$7,500.00	\$5,000.00	-33.33%
CONFERENCE CENTER	Expense	01-14-5205-00	MAINTENANCE	\$31,853.00	\$25,000.00	-21.51%
CONFERENCE CENTER	Expense	01-14-5215-00	UTILITIES	\$36,000.00	\$36,000.00	0.00%
CONFERENCE CENTER	Expense	01-14-5232-00	TECHNICAL SERVICES	\$9,500.00	\$12,000.00	26.32%
CONFERENCE CENTER	Expense	01-14-5275-00	SUBSCRIPTIONS & DUES	\$1,000.00	\$2,000.00	100.00%

Fund 1

CONFERENCE CENTER	Expense	01-14-5500-00	MISCELLANEOUS	\$4,000.00	\$6,000.00	50.00%
CONFERENCE CENTER	Expense	01-14-5510-00	FOOD & BEVERAGE	\$175,000.00	\$150,000.00	-14.29%
CONFERENCE CENTER	Expense	01-14-5520-00	LINEN RENTAL	\$3,000.00	\$3,000.00	0.00%
CONFERENCE CENTER	Expense	01-14-5530-00	EVENT/FACILITY SUPPLIES	\$31,000.00	\$22,500.00	-27.42%
CONFERENCE CENTER	Expense	01-14-5550-00	TRAVEL & TRAINING EXPENSE	\$2,000.00	\$2,500.00	25.00%
CONFERENCE CENTER	Expense	01-14-5580-00	MARKETING & PROMOTIONS EXPENSE	\$12,000.00	\$12,000.00	0.00%
CONFERENCE CENTER	Expense	01-14-5900-00	REPAIR & MAINTENANCE	\$31,800.00	\$31,800.00	0.00%
CONFERENCE CENTER	Expense	01-14-8002-00	PURCHASE OF EQUIPMENT	\$35,000.00	\$0.00	-100.00%
Total				\$1,238,818.00	\$1,214,344.00	
Difference					(\$24,474.00)	-1.98%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
COURT	Expense	01-08-5000-00	SALARIES - COURT	\$155,469.00	\$208,700.00	34.24%
COURT	Expense	01-08-5001-00	CERTIFICATION PAY - COURT	\$3,000.00	\$2,400.00	-20.00%
COURT	Expense	01-08-5003-00	SALARIES - PART TIME - COURT	\$40,000.00	\$40,000.00	0.00%
COURT	Expense	01-08-5004-00	LONGEVITY - COURT	\$0.00	\$537.00	
COURT	Expense	01-08-5010-00	FICA EXPENSE	\$11,379.00	\$12,825.00	12.71%
COURT	Expense	01-08-5012-00	TMRS EXPENSE	\$24,603.00	\$35,050.00	42.46%
COURT	Expense	01-08-5015-00	HEALTH INSURANCE	\$30,000.00	\$34,500.00	15.00%
COURT	Expense	01-08-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$6,500.00	
COURT	Expense	01-08-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$0.00	\$250.00	
COURT	Expense	01-08-5100-00	OFFICE EXPENSE	\$2,000.00	\$6,000.00	200.00%
COURT	Expense	01-08-5110-00	POSTAGE	\$3,000.00	\$5,000.00	66.67%
COURT	Expense	01-08-5120-00	CONTRACT LABOR	\$1,500.00	\$2,000.00	33.33%
COURT	Expense	01-08-5265-00	LEGAL & AUDIT	\$35,000.00	\$35,000.00	0.00%
COURT	Expense	01-08-5275-00	SUBSCRIPTIONS & DUES	\$500.00	\$500.00	0.00%
COURT	Expense	01-08-5500-00	MISCELLANEOUS	\$500.00	\$500.00	0.00%
COURT	Expense	01-08-5550-00	TRAVEL & TRAINING EXPENSE	\$1,500.00	\$2,000.00	33.33%
COURT	Expense	01-08-5600-00	Wise CAD QUARTERLY PAYMENTS	\$132,000.00	\$135,000.00	2.27%
COURT	Expense	01-08-5650-00	COURT COST PAYABLE TO STATE	\$2,500.00	\$2,500.00	0.00%
Total				\$442,951.00	\$529,262.00	
Difference					\$86,311.00	19.49%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
FIRE	Expense	01-09-5000-00	SALARIES - FIRE	\$1,689,418.00	\$1,688,704.00	-0.04%
FIRE	Expense	01-09-5001-00	CERTIFICATION PAY - FIRE	\$65,000.00	\$14,975.00	-76.96%
FIRE	Expense	01-09-5002-00	OVERTIME - FIRE	\$14,500.00	\$75,000.00	417.24%
FIRE	Expense	01-09-5003-00	SALARIES - PART TIME - FIRE	\$65,000.00	\$65,000.00	0.00%
FIRE	Expense	01-09-5004-00	LONGEVITY - FIRE	\$0.00	\$9,540.00	
FIRE	Expense	01-09-5010-00	FICA EXPENSE	\$129,240.00	\$139,895.00	8.24%
FIRE	Expense	01-09-5012-00	TMRS EXPENSE	\$279,430.00	\$305,943.00	9.49%
FIRE	Expense	01-09-5014-00	UNIFORM EXPENSE	\$30,000.00	\$27,500.00	-8.33%

Fund 1

FIRE	Expense	01-09-5015-00	HEALTH INSURANCE	\$220,000.00	\$231,000.00	5.00%
FIRE	Expense	01-09-5018-00	WELLNESS EXPENSE	\$21,000.00	\$21,000.00	0.00%
FIRE	Expense	01-09-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$49,000.00	
FIRE	Expense	01-09-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$500.00	\$1,500.00	200.00%
FIRE	Expense	01-09-5025-00	PERSONAL PROTECTION EQUIPMENT	\$27,500.00	\$27,500.00	0.00%
FIRE	Expense	01-09-5026-00	ANNUAL BREATHING AIR CYLINDER	\$25,000.00	\$20,000.00	-20.00%
FIRE	Expense	01-09-5100-00	OFFICE EXPENSE	\$10,500.00	\$10,500.00	0.00%
FIRE	Expense	01-09-5110-00	POSTAGE	\$700.00	\$700.00	0.00%
FIRE	Expense	01-09-5200-00	SHOP SUPPLIES	\$15,000.00	\$15,000.00	0.00%
FIRE	Expense	01-09-5201-00	EMS SUPPLIES	\$17,500.00	\$15,000.00	-14.29%
FIRE	Expense	01-09-5215-00	UTILITIES	\$24,000.00	\$24,000.00	0.00%
FIRE	Expense	01-09-5275-00	SUBSCRIPTIONS & DUES	\$46,000.00	\$51,000.00	10.87%
FIRE	Expense	01-09-5300-00	AUTO & TRUCK EXPENSE	\$65,000.00	\$65,000.00	0.00%
FIRE	Expense	01-09-5350-00	COMMUNICATION EXPENSE	\$15,000.00	\$15,000.00	0.00%
FIRE	Expense	01-09-5500-00	MISCELLANEOUS	\$26,500.00	\$26,500.00	0.00%
FIRE	Expense	01-09-5600-00	EDUCATION & TRAINING	\$52,500.00	\$57,500.00	9.52%
FIRE	Expense	01-09-5601-00	EMS-EDUCATION AND TRAINING	\$5,000.00	\$20,000.00	300.00%
FIRE	Expense	01-09-5800-00	SPECIAL PROJECTS EXPENSE	\$25,000.00	\$20,000.00	-20.00%
FIRE	Expense	01-09-5900-00	REPAIR & MAINTENANCE	\$10,000.00	\$12,000.00	20.00%
FIRE	Expense	01-09-5965-00	EQUIP/VEHICLE LEASE/RENTAL	\$131,242.00	\$130,000.00	-0.95%
FIRE	Expense	01-09-8002-00	PURCHASE OF EQUIPMENT	\$30,000.00	\$10,000.00	-66.67%
Total				\$3,040,530.00	\$3,148,757.00	
Difference					\$108,227.00	3.56%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
INSPECTION SERVICES	Expense	01-16-5000-00	SALARIES - INSPECTIONS	\$460,614.00	\$504,270.00	9.48%
INSPECTION SERVICES	Expense	01-16-5001-00	CERTIFICATION PAY - INSPECTIONS	\$8,580.00	\$6,600.00	-23.08%
INSPECTION SERVICES	Expense	01-16-5004-00	LONGEVITY - INSPECTIONS	\$0.00	\$2,100.00	
INSPECTION SERVICES	Expense	01-16-5010-00	FICA EXPENSE	\$33,949.00	\$39,031.00	14.97%
INSPECTION SERVICES	Expense	01-16-5012-00	TMRS EXPENSE	\$73,401.00	\$84,383.00	14.96%
INSPECTION SERVICES	Expense	01-16-5014-00	UNIFORM EXPENSE	\$1,500.00	\$1,500.00	0.00%
INSPECTION SERVICES	Expense	01-16-5015-00	HEALTH INSURANCE	\$75,000.00	\$78,750.00	5.00%
INSPECTION SERVICES	Expense	01-16-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$15,000.00	
INSPECTION SERVICES	Expense	01-16-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$0.00	\$0.00	
INSPECTION SERVICES	Expense	01-16-5030-00	GYM REIMBURSEMENT - INSPECTION	\$0.00	\$0.00	
INSPECTION SERVICES	Expense	01-16-5100-00	OFFICE EXPENSE	\$7,500.00	\$7,500.00	0.00%
INSPECTION SERVICES	Expense	01-16-5110-00	POSTAGE	\$1,500.00	\$1,500.00	0.00%
INSPECTION SERVICES	Expense	01-16-5120-00	CONTRACT LABOR	\$0.00	\$100.00	
INSPECTION SERVICES	Expense	01-16-5215-00	UTILITIES	\$5,500.00	\$5,500.00	0.00%
INSPECTION SERVICES	Expense	01-16-5265-00	LEGAL & AUDIT/ADVERTISEMENTS	\$1,500.00	\$1,500.00	0.00%
INSPECTION SERVICES	Expense	01-16-5275-00	SUBSCRIPTIONS & DUES	\$2,500.00	\$4,500.00	80.00%
INSPECTION SERVICES	Expense	01-16-5300-00	AUTO & TRUCK EXPENSE	\$2,000.00	\$2,000.00	0.00%
INSPECTION SERVICES	Expense	01-16-5305-00	FUEL	\$3,500.00	\$3,500.00	0.00%

Fund 1

INSPECTION SERVICES	Expense	01-16-5359-00	COMPUTER PURCHASE	\$3,000.00	\$3,000.00	0.00%
INSPECTION SERVICES	Expense	01-16-5500-00	MISCELLANEOUS	\$1,000.00	\$500.00	-50.00%
INSPECTION SERVICES	Expense	01-16-5515-00	CODE ENFORCEMENT EXPENDITURES	\$5,000.00	\$10,000.00	100.00%
INSPECTION SERVICES	Expense	01-16-5550-00	TRAVEL & TRAINING EXPENSE	\$10,000.00	\$10,000.00	0.00%
INSPECTION SERVICES	Expense	01-16-5900-00	REPAIR & MAINTENANCE	\$8,507.00	\$10,000.00	17.55%
INSPECTION SERVICES	Expense	01-16-6000-00	EQUIPMENT < THAN \$5K - INSPECT	\$0.00	\$3,000.00	
INSPECTION SERVICES	Expense	01-16-8001-00	CAPITAL EXPENDITURES-INSPECT	\$0.00	\$0.00	
Total				\$704,551.00	\$794,234.00	
Difference					\$89,683.00	12.73%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
JANITORIAL	Expense	01-02-5000-00	CONTRACT LABOR, JANITORIAL	\$12,000.00	\$12,000.00	0.00%
JANITORIAL	Expense	01-02-5100-00	OFFICE EXPENSE	\$1,200.00	\$600.00	-50.00%
JANITORIAL	Expense	01-02-5205-00	MAINTENANCE	\$3,500.00	\$500.00	-85.71%
Total				\$16,700.00	\$13,100.00	
Difference					(\$3,600.00)	-21.56%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
LIBRARY	Expense	01-10-5000-00	SALARIES - LIBRARY	\$351,356.00	\$315,260.00	-10.27%
LIBRARY	Expense	01-10-5001-00	CERTIFICATION PAY - LIBRARY	\$1,680.00	\$2,300.00	36.90%
LIBRARY	Expense	01-10-5003-00	SALARIES - PART TIME - LIBRARY	\$0.00	\$40,000.00	
LIBRARY	Expense	01-10-5004-00	LONGEVITY - LIBRARY	\$0.00	\$1,175.00	
LIBRARY	Expense	01-10-5010-00	FICA EXPENSE	\$25,848.00	\$28,888.00	11.76%
LIBRARY	Expense	01-10-5012-00	TMRS EXPENSE	\$55,887.00	\$52,625.00	-5.84%
LIBRARY	Expense	01-10-5015-00	HEALTH INSURANCE	\$60,000.00	\$63,000.00	5.00%
LIBRARY	Expense	01-10-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$12,000.00	
LIBRARY	Expense	01-10-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$300.00	\$350.00	16.67%
LIBRARY	Expense	01-10-5100-00	OFFICE EXPENSE	\$2,000.00	\$2,500.00	25.00%
LIBRARY	Expense	01-10-5105-00	LIBRARY EXPENSE	\$10,000.00	\$10,000.00	0.00%
LIBRARY	Expense	01-10-5110-00	POSTAGE	\$3,985.00	\$4,300.00	7.90%
LIBRARY	Expense	01-10-5120-00	LAWN CARE & JANITORIAL	\$10,000.00	\$12,500.00	25.00%
LIBRARY	Expense	01-10-5124-00	PROGRAMMING SUPPLIES	\$3,000.00	\$3,700.00	23.33%
LIBRARY	Expense	01-10-5215-00	UTILITIES	\$12,000.00	\$11,500.00	-4.17%
LIBRARY	Expense	01-10-5275-00	SUBSCRIPTIONS & DUES	\$16,405.00	\$5,137.76	-68.68%
LIBRARY	Expense	01-10-5280-00	BOOK & VIDEO EXPENSE	\$35,000.00	\$23,000.00	-34.29%
LIBRARY	Expense	01-10-5500-00	MISCELLANEOUS	\$500.00	\$500.00	0.00%
LIBRARY	Expense	01-10-5550-00	TRAINING & TRAVEL EXPENSE	\$3,000.00	\$5,000.00	66.67%
LIBRARY	Expense	01-10-5580-00	MARKETING & PROMOTIONS EXPENSE	\$500.00	\$500.00	0.00%
LIBRARY	Expense	01-10-5900-00	REPAIR & MAINTENANCE	\$4,277.00	\$7,500.00	75.36%
LIBRARY	Expense	01-10-5906-00	MAINTENANCE-COMPUTER SOFTWARE	\$3,876.00	\$11,372.00	193.40%
Total				\$599,614.00	\$613,107.76	
Difference					\$13,493.76	2.25%

Fund 1

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
MAIN STREET	Expense	01-04-5000-00	SALARIES - MAIN STREET	\$89,247.00	\$91,630.75	2.67%
MAIN STREET	Expense	01-04-5001-00	CERTIFICATION PAY - MAIN STREET	\$1,200.00	\$1,200.00	0.00%
MAIN STREET	Expense	01-04-5004-00	LONGEVITY - MAIN STREET	\$0.00	\$1,500.00	
MAIN STREET	Expense	01-04-5010-00	FICA EXPENSE	\$6,656.00	\$6,887.35	3.48%
MAIN STREET	Expense	01-04-5012-00	TMRS EXPENSE	\$14,390.00	\$14,394.89	0.03%
MAIN STREET	Expense	01-04-5015-00	HEALTH INSURANCE	\$10,000.00	\$10,500.00	5.00%
MAIN STREET	Expense	01-04-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$2,000.00	
MAIN STREET	Expense	01-04-5100-00	OFFICE EXPENSE	\$2,500.00	\$2,500.00	0.00%
MAIN STREET	Expense	01-04-5110-00	POSTAGE	\$190.00	\$190.00	0.00%
MAIN STREET	Expense	01-04-5215-00	UTILITIES	\$10,925.00	\$10,925.00	0.00%
MAIN STREET	Expense	01-04-5275-00	SUBSCRIPTIONS & DUES	\$1,000.00	\$1,000.00	0.00%
MAIN STREET	Expense	01-04-5300-00	AUTO & TRUCK EXPENSE	\$1,282.00	\$750.00	-41.50%
MAIN STREET	Expense	01-04-5350-00	COMMUNICATION EXPENSE	\$0.00	\$0.00	
MAIN STREET	Expense	01-04-5500-00	MISCELLANEOUS	\$1,800.00	\$0.00	-100.00%
MAIN STREET	Expense	01-04-5550-00	TRAVEL & TRAINING EXPENSE	\$1,900.00	\$1,900.00	0.00%
MAIN STREET	Expense	01-04-5580-00	MARKETING & PROMOTIONS EXPENSE	\$20,000.00	\$20,000.00	0.00%
MAIN STREET	Expense	01-04-5900-00	REPAIR & MAINTENANCE	\$2,850.00	\$2,850.00	0.00%
Total				\$163,940.00	\$168,227.99	
Difference					\$4,287.99	2.62%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
PARKS	Expense	01-15-5000-00	SALARIES - PARKS	\$431,485.00	\$363,500.00	-15.76%
PARKS	Expense	01-15-5001-00	CERTIFICATION PAY - PARKS	\$3,300.00	\$1,800.00	-45.45%
PARKS	Expense	01-15-5002-00	OVERTIME - PARKS	\$1,000.00	\$1,000.00	0.00%
PARKS	Expense	01-15-5004-00	LONGEVITY - PARKS	\$0.00	\$2,395.00	
PARKS	Expense	01-15-5010-00	FICA EXPENSE	\$32,000.00	\$27,808.00	-13.10%
PARKS	Expense	01-15-5012-00	TMRS EXPENSE	\$69,187.00	\$60,815.00	-12.10%
PARKS	Expense	01-15-5014-00	UNIFORM EXPENSE	\$6,000.00	\$7,000.00	16.67%
PARKS	Expense	01-15-5015-00	HEALTH INSURANCE	\$92,500.00	\$81,900.00	-11.46%
PARKS	Expense	01-15-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$15,600.00	
PARKS	Expense	01-15-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$500.00	\$750.00	50.00%
PARKS	Expense	01-15-5100-00	OFFICE EXPENSE	\$1,500.00	\$3,000.00	100.00%
PARKS	Expense	01-15-5120-00	CONTRACT LABOR	\$15,000.00	\$15,000.00	0.00%
PARKS	Expense	01-15-5121-00	RENTAL EXPENSE	\$15,000.00	\$15,000.00	0.00%
PARKS	Expense	01-15-5122-00	SUPPLIES	\$90,000.00	\$100,000.00	11.11%
PARKS	Expense	01-15-5215-00	PARK UTILITIES	\$35,000.00	\$40,000.00	14.29%
PARKS	Expense	01-15-5221-00	SMALL TOOLS	\$2,000.00	\$3,000.00	50.00%
PARKS	Expense	01-15-5300-00	AUTO & TRUCK EXPENSE	\$10,000.00	\$10,000.00	0.00%
PARKS	Expense	01-15-5305-00	FUEL	\$5,000.00	\$9,000.00	80.00%
PARKS	Expense	01-15-5500-00	MISCELLANEOUS - PARKS	\$0.00	\$0.00	

Fund 1

PARKS	Expense	01-15-5550-00	TRAVEL & TRAINING EXPENSE	\$1,000.00	\$2,000.00	100.00%
PARKS	Expense	01-15-5552-00	MATERIALS	\$0.00	\$500.00	
PARKS	Expense	01-15-5800-00	SPECIAL PROJECTS EXPENSE	\$25,000.00	\$25,000.00	0.00%
PARKS	Expense	01-15-5900-00	REPAIR & MAINTENANCE	\$2,000.00	\$3,000.00	50.00%
PARKS	Expense		Equip/Vehicle Lease	\$0.00	\$14,300.00	
PARKS	Expense	01-15-8002-00	PURCHASE OF EQUIPMENT	\$50,000.00	\$25,000.00	-50.00%
Total				\$887,472.00	\$827,368.00	
Difference					(\$60,104.00)	-6.77%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
PLANNING	Expense	01-12-5000-00	SALARIES - PLANNING	\$368,442.00	\$269,155.00	-26.95%
PLANNING	Expense	01-12-5001-00	CERTIFICATION PAY - PLANNING	\$3,900.00	\$3,900.00	0.00%
PLANNING	Expense	01-12-5004-00	LONGEVITY - PLANNING	\$0.00	\$570.00	
PLANNING	Expense	01-12-5010-00	FICA EXPENSE	\$27,482.00	\$28,064.00	2.12%
PLANNING	Expense	01-12-5012-00	TMRS EXPENSE	\$59,419.00	\$60,665.00	2.10%
PLANNING	Expense	01-12-5014-00	Add Line Uniforms	\$0.00	\$1,000.00	
PLANNING	Expense	01-12-5015-00	HEALTH INSURANCE	\$45,000.00	\$36,750.00	-18.33%
PLANNING	Expense	01-12-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$7,000.00	
PLANNING	Expense	01-12-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$3,500.00	\$500.00	-85.71%
PLANNING	Expense	01-12-5100-00	OFFICE EXPENSE	\$1,500.00	\$4,000.00	166.67%
PLANNING	Expense	01-12-5110-00	POSTAGE	\$1,500.00	\$1,500.00	0.00%
PLANNING	Expense	01-12-5120-00	CONTRACT LABOR	\$40,500.00	\$40,500.00	0.00%
PLANNING	Expense	01-12-5260-00	ENGINEERING EXPENSE	\$5,500.00	\$5,500.00	0.00%
PLANNING	Expense	01-12-5265-00	LEGAL & AUDIT	\$0.00	\$0.00	
PLANNING	Expense	01-12-5266-00	LEGAL NOTICES	\$0.00	\$18,000.00	
PLANNING	Expense	01-12-5275-00	SUBSCRIPTIONS & DUES	\$2,500.00	\$12,000.00	380.00%
PLANNING	Expense	01-12-5285-00	LONG RANGE MASTER PLAN	\$10,000.00	\$0.00	-100.00%
PLANNING	Expense	01-12-5300-00	AUTO & TRUCK EXPENSE	\$1,000.00	\$500.00	-50.00%
PLANNING	Expense	01-12-5305-00	FUEL	\$1,000.00	\$500.00	-50.00%
PLANNING	Expense	01-12-5500-00	MISCELLANEOUS	\$500.00	\$500.00	0.00%
PLANNING	Expense	01-12-5550-00	TRAVEL & TRAINING EXPENSE	\$5,000.00	\$5,000.00	0.00%
PLANNING	Expense	01-12-6000-00	EQUIPMENT < THAN \$5K	\$5,000.00	\$5,000.00	0.00%
Total				\$581,743.00	\$500,604.00	
Difference					(\$81,139.00)	-13.95%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
POLICE	Expense	01-06-5000-00	SALARIES - POLICE	\$2,959,876.00	\$3,046,683.00	2.93%
POLICE	Expense	01-06-5001-00	CERTIFICATION PAY - POLICE	\$73,500.00	\$40,200.00	-45.31%
POLICE	Expense	01-06-5002-00	OVERTIME - POLICE	\$55,000.00	\$100,000.00	81.82%
POLICE	Expense	01-06-5003-00	SALARIES - PART TIME - POLICE	\$0.00	\$97,076.00	
POLICE	Expense	01-06-5004-00	LONGEVITY - POLICE	\$0.00	\$19,600.00	
POLICE	Expense	01-06-5010-00	FICA EXPENSE	\$226,431.00	\$234,181.00	3.42%

Fund 1

POLICE	Expense	01-06-5012-00	TMRS EXPENSE	\$489,563.00	\$512,170.00	4.62%
POLICE	Expense	01-06-5014-00	UNIFORM EXPENSE	\$20,000.00	\$25,000.00	25.00%
POLICE	Expense	01-06-5015-00	HEALTH INSURANCE	\$350,000.00	\$430,500.00	23.00%
POLICE	Expense	01-06-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$82,000.00	
POLICE	Expense	01-06-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$2,000.00	\$2,000.00	0.00%
POLICE	Expense	01-06-5100-00	OFFICE EXPENSE	\$16,000.00	\$12,500.00	-21.88%
POLICE	Expense	01-06-5110-00	POSTAGE	\$5,000.00	\$5,000.00	0.00%
POLICE	Expense	01-06-5120-00	CONTRACT LABOR	\$500.00	\$500.00	0.00%
POLICE	Expense	01-06-5205-00	MAINTENANCE	\$13,000.00	\$10,000.00	-23.08%
POLICE	Expense	01-06-5215-00	UTILITIES	\$14,000.00	\$28,000.00	100.00%
POLICE	Expense	01-06-5230-00	IT SOFTWARE	\$176,000.00	\$185,000.00	5.11%
POLICE	Expense	01-06-5275-00	SUBSCRIPTIONS & DUES	\$16,000.00	\$39,000.00	143.75%
POLICE	Expense	01-06-5300-00	AUTO & TRUCK EXPENSE	\$72,000.00	\$72,000.00	0.00%
POLICE	Expense	01-06-5305-00	FUEL	\$93,000.00	\$80,000.00	-13.98%
POLICE	Expense	01-06-5310-00	PARTS & LABOR	\$0.00	\$1,000.00	
POLICE	Expense	01-06-5350-00	COMMUNICATION EXPENSE	\$5,000.00	\$3,500.00	-30.00%
POLICE	Expense	01-06-5360-00	COMMUNICATION UNIFORMS	\$1,500.00	\$1,500.00	0.00%
POLICE	Expense	01-06-5400-00	POLICE TRAINING EXPENSE	\$25,000.00	\$25,000.00	0.00%
POLICE	Expense	01-06-5450-00	PURCHASE OF AMMO	\$6,500.00	\$2,500.00	-61.54%
POLICE	Expense	01-06-5500-00	MISCELLANEOUS	\$14,000.00	\$14,000.00	0.00%
POLICE	Expense	01-06-5510-00	HOLDING CELL EXPENSE	\$500.00	\$500.00	0.00%
POLICE	Expense	01-06-5515-00	CODE ENFORCEMENT EXPENSE - PD	\$0.00	\$0.00	
POLICE	Expense	01-06-5540-00	POLICE DOG TRAINING & SUPPLIES	\$0.00	\$0.00	
POLICE	Expense	01-06-5545-00	TRAINING - GRANT APPROVED/FUND	\$4,500.00	\$0.00	-100.00%
POLICE	Expense	01-06-5546-00	GRANT EQUIPMENT	\$10,000.00	\$0.00	-100.00%
POLICE	Expense	01-06-5550-00	TRAVEL & TRAINING - POLICE	\$0.00	\$0.00	
POLICE	Expense	01-06-5560-00	AUTO WRECKER EXPENSE	\$25,000.00	\$25,000.00	0.00%
POLICE	Expense	01-06-5900-00	REPAIR & MAINTENANCE	\$0.00	\$1,000.00	
POLICE	Expense	01-06-5965-00	EQUIP/VEHICLE LEASE/RENTAL	\$240,000.00	\$293,000.00	22.08%
POLICE	Expense	01-06-8002-00	PURCHASE OF EQUIPMENT	\$7,500.00	\$7,500.00	0.00%
Total				\$4,921,370.00	\$5,395,910.00	
Difference					\$474,540.00	9.64%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
PUBLIC WORKS - GF	Expense	01-20-5000-00	SALARIES - PUBLIC WORKS GF	\$186,279.00	\$110,766.00	-40.54%
PUBLIC WORKS - GF	Expense	01-20-5001-00	CERTIFICATION PAY - PW GF	\$3,400.00	\$1,200.00	-64.71%
PUBLIC WORKS - GF	Expense	01-20-5004-00	LONGEVITY - PUBLIC WORKS GF	\$0.00	\$1,000.00	
PUBLIC WORKS - GF	Expense	01-20-5010-00	FICA EXPENSE	\$13,563.00	\$15,718.84	15.90%
PUBLIC WORKS - GF	Expense	01-20-5012-00	TMRS EXPENSE	\$29,325.00	\$32,210.57	9.84%
PUBLIC WORKS - GF	Expense	01-20-5015-00	HEALTH INSURANCE	\$16,500.00	\$12,075.00	-26.82%
PUBLIC WORKS - GF	Expense	01-20-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$2,920.00	
Total				\$249,067.00	\$175,890.41	
Difference					(\$73,176.59)	-29.38%

Fund 1

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
STREETS	Expense	01-07-5000-00	SALARIES - STREET	\$393,305.00	\$414,267.00	5.33%
STREETS	Expense	01-07-5001-00	CERTIFICATION PAY - STREET	\$9,000.00	\$6,300.00	-30.00%
STREETS	Expense	01-07-5002-00	OVERTIME - STREET	\$12,000.00	\$12,000.00	0.00%
STREETS	Expense	01-07-5003-00	SALARIES - PART TIME - STREET	\$0.00	\$7,500.00	
STREETS	Expense	01-07-5004-00	LONGEVITY - STREET	\$0.00	\$4,100.00	
STREETS	Expense	01-07-5010-00	FICA EXPENSE	\$29,353.00	\$31,958.00	8.87%
STREETS	Expense	01-07-5012-00	TMRS EXPENSE	\$63,464.00	\$69,002.00	8.73%
STREETS	Expense	01-07-5014-00	UNIFORM EXPENSE	\$10,000.00	\$10,000.00	0.00%
STREETS	Expense	01-07-5015-00	HEALTH INSURANCE	\$80,000.00	\$84,000.00	5.00%
STREETS	Expense	01-07-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$16,000.00	
STREETS	Expense	01-07-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$500.00	\$500.00	0.00%
STREETS	Expense	01-07-5100-00	OFFICE EXPENSE	\$2,000.00	\$2,000.00	0.00%
STREETS	Expense	01-07-5120-00	CONTRACT LABOR	\$5,000.00	\$5,000.00	0.00%
STREETS	Expense	01-07-5121-00	RENTAL EXPENSE	\$20,000.00	\$20,000.00	0.00%
STREETS	Expense	01-07-5200-00	SHOP SUPPLIES	\$9,000.00	\$9,000.00	0.00%
STREETS	Expense	01-07-5215-00	UTILITIES	\$85,000.00	\$85,000.00	0.00%
STREETS	Expense	01-07-5221-00	SMALL TOOLS	\$5,000.00	\$5,000.00	0.00%
STREETS	Expense	01-07-5225-00	STREET LIGHTS	\$15,000.00	\$20,000.00	33.33%
STREETS	Expense	01-07-5300-00	AUTO & TRUCK EXPENSE	\$49,000.00	\$49,000.00	0.00%
STREETS	Expense	01-07-5305-00	FUEL	\$30,000.00	\$25,000.00	-16.67%
STREETS	Expense	01-07-5500-00	MISCELLANEOUS	\$1,000.00	\$1,000.00	0.00%
STREETS	Expense	01-07-5510-00	TRAINING EXPENSE	\$500.00	\$500.00	0.00%
STREETS	Expense	01-07-5550-00	MATERIALS	\$260,000.00	\$260,000.00	0.00%
STREETS	Expense	01-07-5900-00	REPAIR & MAINTENANCE	\$0.00	\$1,500.00	
STREETS	Expense	01-07-5965-00	EQUIP/VEHICLE LEASE/RENTAL	\$60,000.00	\$25,000.00	-58.33%
STREETS	Expense	01-07-8001-00	CAPITAL EXPENDITURES	\$25,000.00	\$0.00	-100.00%
Total				\$1,164,122.00	\$1,163,627.00	
Difference					(\$495.00)	-0.04%

Department		GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
TECHNOLOGY SERVICES - GF	Expense	01-18-5000-00	SALARIES - TECHNOLOGY SVC	\$127,445.00	\$87,260.00	-32%
TECHNOLOGY SERVICES - GF	Expense	01-18-5001-00	CERTIFICATION PAY - TECH SVC	\$100.00	\$150.00	50%
TECHNOLOGY SERVICES - GF	Expense	01-18-5002-00	OVERTIME - TECHNOLOGY SVC	\$0.00	\$500.00	
TECHNOLOGY SERVICES - GF	Expense	01-18-5003-00	SALARIES - PART TIME- TECH SVC	\$0.00	\$17,500.00	
TECHNOLOGY SERVICES - GF	Expense	01-18-5004-00	LONGEVITY - TECHNOLOGY SVC	\$0.00	\$150.00	
TECHNOLOGY SERVICES - GF	Expense	01-18-5010-00	FICA EXPENSE	\$9,578.00	\$8,650.00	-10%
TECHNOLOGY SERVICES - GF	Expense	01-18-5012-00	TMRS EXPENSE	\$20,708.00	\$16,165.00	-22%
TECHNOLOGY SERVICES - GF	Expense	01-18-5015-00	HEALTH INSURANCE	\$15,000.00	\$12,000.00	-20%
TECHNOLOGY SERVICES - GF	Expense	01-18-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$2,100.00	
TECHNOLOGY SERVICES - GF	Expense	01-18-5100-00	OFFICE EXPENSE	\$100.00	\$100.00	0%

Fund 1

TECHNOLOGY SERVICES - GF	Expense	01-18-5120-00	CONTRACT LABOR	\$10,000.00	\$10,000.00	0%
TECHNOLOGY SERVICES - GF	Expense	01-18-5121-00	RENTAL EXPENSE	\$25,000.00	\$26,000.00	4%
TECHNOLOGY SERVICES - GF	Expense	01-18-5200-00	SHOP SUPPLIES	\$800.00	\$800.00	0%
TECHNOLOGY SERVICES - GF	Expense	01-18-5230-00	SOFTWARE MAINTENANCE	\$114,160.00	\$115,000.00	1%
TECHNOLOGY SERVICES - GF	Expense	01-18-5231-00	HARDWARE MAINTENANCE	\$30,000.00	\$25,000.00	-17%
TECHNOLOGY SERVICES - GF	Expense	01-18-5232-00	TECHNICAL SERVICES	\$114,000.00	\$144,000.00	26%
TECHNOLOGY SERVICES - GF	Expense	01-18-5275-00	SUBSCRIPTIONS & DUES	\$8,610.00	\$11,200.00	30%
TECHNOLOGY SERVICES - GF	Expense	01-18-5350-00	COMMUNICATION EXPENSE	\$70,000.00	\$96,320.00	38%
TECHNOLOGY SERVICES - GF	Expense	01-18-5359-00	COMPUTER PURCHASE	\$15,000.00	\$15,000.00	0%
TECHNOLOGY SERVICES - GF	Expense	01-18-5500-00	MISCELLANEOUS	\$100.00	\$300.00	200%
TECHNOLOGY SERVICES - GF	Expense	01-18-5550-00	TRAVEL & TRAINING EXPENSE	\$5,000.00	\$5,000.00	0%
TECHNOLOGY SERVICES - GF	Expense	01-18-6000-00	EQUIPMENT < THAN \$5K	\$0.00	\$1,500.00	
TECHNOLOGY SERVICES - GF	Expense	01-18-8002-00	PURCHASE OF EQUIPMENT	\$29,000.00	\$5,000.00	-83%
Total				\$594,601.00	\$599,695.00	1%
Difference					\$5,094.00	0.86%

Fund 2 Summary

Department	Approved FY25	Proposed FY26	Change
REFUSE	\$482,000.00	\$530,250.00	10.01%
SPECIAL FUND	\$100.00	\$100.00	0.00%
WATER & WASTEWATER	\$6,685,102.00	\$6,019,309.33	-9.96%
Fund 2 Revenue Total	\$7,167,202.00	\$6,549,659.33	
Difference		(\$617,542.67)	-8.62%

Department	Approved FY25	Proposed FY26	Change
PUBLIC WORKS	\$1,476,504.00	\$1,274,195.00	-13.70%
REFUSE	\$485,000.00	\$461,000.00	-4.95%
TECHNOLOGY SERVICES	\$145,121.00	\$151,995.00	4.74%
UTILITY BILLING	\$959,964.00	\$939,242.66	-2.16%
UTILITY MAINTENANCE	\$1,331,751.00	\$1,315,018.88	-1.26%
WASTEWATER	\$1,048,888.00	\$1,039,997.40	-0.85%
WATER	\$1,377,288.00	\$1,367,969.00	-0.68%
Fund 2 Expense Total	\$6,824,516.00	\$6,549,417.94	
Difference		(\$275,098.06)	-4.03%

Fund 2

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
REFUSE	Revenue	02-00-4007-00	REFUSE REVENUES	\$480,000.00	\$528,000.00	10.00%
REFUSE	Revenue	02-00-4020-00	GARBAGE BAGS	\$2,000.00	\$2,250.00	12.50%
Total				\$482,000.00	\$530,250.00	
Difference					\$48,250.00	10.01%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
SPEC FUND	Revenue	02-00-4008-00	PARKS/MAIN ST VOL CONTRIBUTION	\$100.00	\$100.00	0.00%
Total				\$100.00	\$100.00	
Difference					\$0.00	0.00%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
WATER FUND	Revenue	02-00-4005-00	METERED WATER SALES	\$3,342,180.00	\$3,095,769.33	-7.37%
WATER FUND	Revenue	02-00-4006-00	SEWER REVENUES	\$2,640,322.00	\$2,242,440.00	-15.07%
WATER FUND	Revenue	02-00-4010-00	BULK WATER SALES	\$47,500.00	\$42,500.00	-10.53%
WATER FUND	Revenue	02-00-4015-00	WATER & SEWER TAP FEES	\$27,500.00	\$45,000.00	63.64%
WATER FUND	Revenue	02-00-4022-00	SALES TAX ON REFUSE	\$35,000.00	\$55,000.00	57.14%
WATER FUND	Revenue	02-00-4024-00	RES YARD WASTE FEES	\$50,000.00	\$60,000.00	20.00%
WATER FUND	Revenue	02-00-4025-00	RECONNECTS & OTHER	\$130,000.00	\$85,000.00	-34.62%
WATER FUND	Revenue	02-00-4030-00	INTEREST INCOME - WATER	\$325,000.00	\$300,000.00	-7.69%
WATER FUND	Revenue	02-00-4035-00	MISC. WATER & SEWER REVENUE	\$2,000.00	\$2,000.00	0.00%
WATER FUND	Revenue	02-00-4040-00	RET. CHKS. & DRFTS. REDEP.-WTR	\$500.00	\$500.00	0.00%
WATER FUND	Revenue	02-00-4160-00	FRANCHISE TAXES	\$55,000.00	\$76,000.00	38.18%
WATER FUND	Revenue	02-00-4300-00	MISC.	\$100.00	\$100.00	0.00%
WATER FUND	Revenue	02-00-4310-00	WATER FUND INTEREST	\$30,000.00	\$15,000.00	-50.00%
Total				\$6,685,102.00	\$6,019,309.33	
Difference					(\$665,792.67)	-9.96%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
PUBLIC WORKS	Expense	02-01-5000-00	SALARIES - PUBLIC WORKS	\$274,150.00	\$232,555.00	-15.17%
PUBLIC WORKS	Expense	02-01-5001-00	CERTIFICATION PAY - PUBLIC WORKS	\$4,500.00	\$2,355.00	-47.67%
PUBLIC WORKS	Expense	02-01-5003-00	SALARIES - PART TIME - PUB WKS	\$0.00	\$15,000.00	
PUBLIC WORKS	Expense	02-01-5004-00	LONGEVITY - PUBLIC WORKS	\$0.00	\$2,100.00	
PUBLIC WORKS	Expense	02-01-5010-00	FICA EXPENSE	\$20,112.00	\$16,070.00	-20.10%

Fund 2

PUBLIC WORKS	Expense	02-01-5012-00	TMRS EXPENSE	\$43,484.00	\$33,915.00	-22.01%
PUBLIC WORKS	Expense	02-01-5014-00	UNIFORM EXPENSE	\$1,000.00	\$1,500.00	50.00%
PUBLIC WORKS	Expense	02-01-5015-00	HEALTH INSURANCE	\$21,000.00	\$27,300.00	30.00%
PUBLIC WORKS	Expense	02-01-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$5,200.00	
PUBLIC WORKS	Expense	02-01-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$500.00	\$500.00	0.00%
PUBLIC WORKS	Expense	02-01-5100-00	OFFICE EXPENSE	\$7,500.00	\$9,000.00	20.00%
PUBLIC WORKS	Expense	02-01-5110-00	POSTAGE	\$500.00	\$500.00	0.00%
PUBLIC WORKS	Expense	02-01-5120-00	CONTRACT LABOR	\$10,000.00	\$10,000.00	0.00%
PUBLIC WORKS	Expense	02-01-5215-00	UTILITIES	\$12,000.00	\$10,000.00	-16.67%
PUBLIC WORKS	Expense	02-01-5221-00	SMALL TOOLS	\$500.00	\$500.00	0.00%
PUBLIC WORKS	Expense	02-01-5260-00	ENGINEERING EXPENSE	\$5,000.00	\$95,000.00	1800.00%
PUBLIC WORKS	Expense	02-01-5275-00	SUBSCRIPTIONS & DUES	\$1,000.00	\$1,000.00	0.00%
PUBLIC WORKS	Expense	02-01-5300-00	AUTO & TRUCK EXPENSE	\$500.00	\$1,500.00	200.00%
PUBLIC WORKS	Expense	02-01-5305-00	FUEL	\$1,000.00	\$1,200.00	20.00%
PUBLIC WORKS	Expense	02-01-5350-00	COMMUNICATION EXPENSE	\$3,000.00	\$1,000.00	-66.67%
PUBLIC WORKS	Expense	02-01-5500-00	MISCELLANEOUS	\$7,500.00	\$7,500.00	0.00%
PUBLIC WORKS	Expense	02-01-5550-00	TRAVEL & TRAINING EXPENSE	\$3,000.00	\$3,500.00	16.67%
PUBLIC WORKS	Expense	02-01-5555-00	22 CO WATER & SEWER IMPROV	\$0.00	\$0.00	
PUBLIC WORKS	Expense	02-01-5590-00	PAYMENT OF COUPONS	\$383,258.00	\$426,098.00	11.18%
PUBLIC WORKS	Expense	02-01-5591-00	PAYMENT OF BONDS	\$170,000.00	\$363,902.00	114.06%
PUBLIC WORKS	Expense	02-01-5900-00	REPAIR & MAINTENANCE	\$5,000.00	\$5,000.00	0.00%
PUBLIC WORKS	Expense	02-01-5999-00	ARP EXPENSES	\$500,000.00	\$0.00	-100.00%
PUBLIC WORKS	Expense	02-01-6000-00	EQUIPMENT < THAN \$5K	\$2,000.00	\$2,000.00	0.00%
Total				\$1,476,504.00	\$1,274,195.00	
Difference					(\$202,309.00)	-13.70%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
REFUSE	Expense	02-03-5130-00	REFUSE COLLECTION SERVICE	\$480,000.00	\$460,000.00	-4.17%
REFUSE	Expense	02-03-5340-00	PURCHASE OF GARBAGE BAGS	\$5,000.00	\$1,000.00	-80.00%
Total				\$485,000.00	\$461,000.00	
Difference					(\$24,000.00)	-4.95%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
TECHNOLOGY SERVICES	Expense	02-08-5000-00	SALARIES - TECHNOLOGY SVC	\$92,250.00	\$86,590.00	-6.14%
TECHNOLOGY SERVICES	Expense	02-08-5001-00	CERTIFICATION PAY - TECH SVC	\$100.00	\$200.00	100.00%

Fund 2

TECHNOLOGY SERVICES	Expense	02-08-5002-00	OVERTIME -TECHNOLOGY SVC	\$0.00	\$0.00	
TECHNOLOGY SERVICES	Expense	02-08-5003-00	SALARIES - PART TIME- TECH SVC	\$0.00	\$12,500.00	
TECHNOLOGY SERVICES	Expense	02-08-5004-00	LONGEVITY - TECHNOLOGY SVC	\$0.00	\$60.00	
TECHNOLOGY SERVICES	Expense	02-08-5010-00	FICA EXPENSE	\$6,885.00	\$8,510.00	23.60%
TECHNOLOGY SERVICES	Expense	02-08-5012-00	TMRS EXPENSE	\$14,886.00	\$14,285.00	-4.04%
TECHNOLOGY SERVICES	Expense	02-08-5015-00	HEALTH INSURANCE	\$15,000.00	\$12,500.00	-16.67%
TECHNOLOGY SERVICES	Expense	02-08-5200-00	SHOP SUPPLIES	\$1,000.00	\$250.00	-75.00%
TECHNOLOGY SERVICES	Expense	02-08-5232-00	TECHNICAL SERVICES	\$15,000.00	\$15,000.00	0.00%
TECHNOLOGY SERVICES	Expense		ADD HSA LINE	\$0.00	\$2,100.00	
Total				\$145,121.00	\$151,995.00	
Difference					\$6,874.00	4.74%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
UTILITY BILLING	Expense	02-04-5000-00	SALARIES - UTILITY BILLING	\$103,951.00	\$131,450.00	26.45%
UTILITY BILLING	Expense	02-04-5004-00	LONGEVITY - UTILITY BILLING	\$0.00	\$575.00	
UTILITY BILLING	Expense	02-04-5010-00	FICA EXPENSE	\$7,436.00	\$10,030.68	34.89%
UTILITY BILLING	Expense	02-04-5012-00	TMRS EXPENSE	\$16,077.00	\$21,936.98	36.45%
UTILITY BILLING	Expense	02-04-5015-00	HEALTH INSURANCE	\$25,000.00	\$24,150.00	-3.40%
UTILITY BILLING	Expense	02-04-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$4,600.00	
UTILITY BILLING	Expense	02-04-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$0.00	\$250.00	
UTILITY BILLING	Expense	02-04-5100-00	OFFICE EXPENSE	\$5,000.00	\$5,000.00	0.00%
UTILITY BILLING	Expense	02-04-5110-00	POSTAGE	\$10,000.00	\$12,500.00	25.00%
UTILITY BILLING	Expense	02-04-5450-00	BANK CARD EXPENSE	\$40,000.00	\$0.00	-100.00%
UTILITY BILLING	Expense	02-04-5500-00	MISCELLANEOUS	\$500.00	\$250.00	-50.00%
UTILITY BILLING	Expense	02-04-5501-00	BAD DEBT EXPENSE	\$10,000.00	\$1,500.00	-85.00%
UTILITY BILLING	Expense	02-04-5550-00	TRAVEL & TRAINING EXPENSE	\$2,000.00	\$2,000.00	0.00%
UTILITY BILLING	Expense	02-04-5600-00	TRANSFER TO W.C.W.S.D.	\$720,000.00	\$720,000.00	0.00%
UTILITY BILLING	Expense	02-04-5900-00	REPAIR & MAINTENANCE	\$10,000.00	\$2,500.00	-75.00%
UTILITY BILLING	Expense	02-04-8002-00	PURCHASE OF EQUIPMENT	\$10,000.00	\$2,500.00	-75.00%
Total				\$959,964.00	\$939,242.66	
Difference					(\$20,721.34)	-2.16%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
UTILITY MAINTENANCE	Expense	02-07-5000-00	SALARIES - UTILITY MAINTENANCE	\$562,600.00	\$586,225.00	4.20%
UTILITY MAINTENANCE	Expense	02-07-5001-00	CERTIFICATION PAY - UTILITY MAINT.	\$18,000.00	\$5,400.00	-70.00%

Fund 2

UTILITY MAINTENANCE	Expense	02-07-5002-00	OVERTIME - UTILITY MAINTENANCE	\$25,000.00	\$25,000.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5004-00	LONGEVITY - UTILITY MAINT.	\$0.00	\$6,120.00	
UTILITY MAINTENANCE	Expense	02-07-5010-00	FICA EXPENSE	\$41,318.00	\$44,847.40	8.54%
UTILITY MAINTENANCE	Expense	02-07-5012-00	TMRS EXPENSE	\$89,333.00	\$98,076.48	9.79%
UTILITY MAINTENANCE	Expense	02-07-5014-00	UNIFORM EXPENSE	\$10,000.00	\$10,000.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5015-00	HEALTH INSURANCE	\$110,000.00	\$115,500.00	5.00%
UTILITY MAINTENANCE	Expense	02-07-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$22,000.00	
UTILITY MAINTENANCE	Expense	02-07-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$0.00	\$1,000.00	
UTILITY MAINTENANCE	Expense	02-07-5100-00	OFFICE EXPENSE	\$1,500.00	\$2,000.00	33.33%
UTILITY MAINTENANCE	Expense	02-07-5120-00	CONTRACT LABOR	\$5,000.00	\$5,000.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5121-00	RENTAL EXPENSE	\$5,000.00	\$5,000.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5200-00	SHOP SUPPLIES	\$20,000.00	\$20,000.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5203-00	MAINTENANCE OF METERS	\$5,000.00	\$5,500.00	10.00%
UTILITY MAINTENANCE	Expense	02-07-5209-00	MAINTENANCE OF LIFT STATIONS	\$100,000.00	\$65,000.00	-35.00%
UTILITY MAINTENANCE	Expense	02-07-5215-00	UTILITIES	\$18,000.00	\$18,000.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5221-00	SMALL TOOLS	\$10,000.00	\$10,000.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5275-00	SUBSCRIPTIONS & DUES	\$500.00	\$500.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5300-00	AUTO & TRUCK EXPENSE	\$50,000.00	\$50,000.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5305-00	FUEL	\$35,000.00	\$35,000.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5500-00	MISCELLANEOUS - UT MAINT	\$0.00	\$750.00	
UTILITY MAINTENANCE	Expense	02-07-5550-00	MATERIALS	\$140,000.00	\$125,000.00	-10.71%
UTILITY MAINTENANCE	Expense	02-07-5560-00	TRAVEL & TRAINING EXPENSE	\$5,500.00	\$5,500.00	0.00%
UTILITY MAINTENANCE	Expense	02-07-5965-00	EQUIP/VEHICLE LEASE/RENTAL	\$30,000.00	\$42,000.00	40.00%
UTILITY MAINTENANCE	Expense	02-07-8002-00	PURCHASE OF EQUIPMENT	\$50,000.00	\$11,600.00	-76.80%
Total				\$1,331,751.00	\$1,315,018.88	
Difference					(\$16,732.12)	-1.26%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
WASTEWATER	Expense	02-05-5000-00	SALARIES - WASTEWATER	\$361,550.00	\$331,398.00	-8.34%
WASTEWATER	Expense	02-05-5001-00	CERTIFICATION PAY - WASTEWATER	\$8,100.00	\$4,000.00	-50.62%
WASTEWATER	Expense	02-05-5002-00	OVERTIME - WASTEWATER	\$10,000.00	\$15,000.00	50.00%
WASTEWATER	Expense	02-05-5004-00	LONGEVITY - WASTEWATER	\$0.00	\$1,740.00	
WASTEWATER	Expense	02-05-5010-00	FICA EXPENSE	\$26,798.00	\$25,049.40	-6.53%
WASTEWATER	Expense	02-05-5012-00	TMRS EXPENSE	\$57,940.00	\$54,810.00	-5.40%
WASTEWATER	Expense	02-05-5014-00	UNIFORM EXPENSE	\$5,000.00	\$5,000.00	0.00%
WASTEWATER	Expense	02-05-5015-00	HEALTH INSURANCE	\$60,000.00	\$63,000.00	5.00%

Fund 2

WASTEWATER	Expense	02-05-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$12,000.00	
WASTEWATER	Expense	02-05-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$500.00	\$500.00	0.00%
WASTEWATER	Expense	02-05-5100-00	OFFICE EXPENSE	\$3,000.00	\$3,500.00	16.67%
WASTEWATER	Expense	02-05-5120-00	CONTRACT LABOR	\$50,000.00	\$50,000.00	0.00%
WASTEWATER	Expense	02-05-5200-00	SHOP SUPPLIES	\$5,000.00	\$5,000.00	0.00%
WASTEWATER	Expense	02-05-5204-00	PUMPING SUPPLIES & EXPENSES	\$3,000.00	\$3,000.00	0.00%
WASTEWATER	Expense	02-05-5205-00	MAINTENANCE	\$50,000.00	\$50,000.00	0.00%
WASTEWATER	Expense	02-05-5206-00	PURIFICATION SUPPLIES & EXPENS	\$120,000.00	\$125,000.00	4.17%
WASTEWATER	Expense	02-05-5210-00	ELECTRICAL POWER	\$165,000.00	\$165,000.00	0.00%
WASTEWATER	Expense	02-05-5221-00	SMALL TOOLS	\$5,000.00	\$5,000.00	0.00%
WASTEWATER	Expense	02-05-5275-00	SUBSCRIPTIONS & DUES	\$500.00	\$500.00	0.00%
WASTEWATER	Expense	02-05-5300-00	AUTO & TRUCK EXPENSE	\$7,000.00	\$10,000.00	42.86%
WASTEWATER	Expense	02-05-5305-00	FUEL	\$5,000.00	\$5,000.00	0.00%
WASTEWATER	Expense	02-05-5350-00	COMMUNICATION EXPENSE	\$2,000.00	\$2,000.00	0.00%
WASTEWATER	Expense	02-05-5500-00	MISCELLANEOUS	\$1,000.00	\$1,000.00	0.00%
WASTEWATER	Expense	02-05-5510-00	TRAVEL & TRAINING EXPENSE	\$4,500.00	\$4,500.00	0.00%
WASTEWATER	Expense	02-05-5550-00	MATERIALS	\$1,000.00	\$1,000.00	0.00%
WASTEWATER	Expense	02-05-5700-00	PERMITS	\$12,000.00	\$12,000.00	0.00%
WASTEWATER	Expense	02-05-5900-00	REPAIR & MAINTENANCE	\$5,000.00	\$5,000.00	0.00%
WASTEWATER	Expense	02-05-5965-00	EQUIP/VEHICLE LEASE/RENTAL	\$25,000.00	\$25,000.00	0.00%
WASTEWATER	Expense	02-05-6000-00	EQUIPMENT < THAN \$5K	\$5,000.00	\$5,000.00	0.00%
WASTEWATER	Expense	02-05-8001-00	CAPITAL EXPENDITURES	\$50,000.00	\$50,000.00	0.00%
Total				\$1,048,888.00	\$1,039,997.40	
Difference					(\$8,890.60)	-0.85%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
WATER	Expense	02-02-5000-00	SALARIES - WATER	\$333,500.00	\$338,710.00	1.56%
WATER	Expense	02-02-5001-00	CERTIFICATION PAY -WATER	\$10,680.00	\$2,700.00	-74.72%
WATER	Expense	02-02-5002-00	OVERTIME - WATER	\$5,000.00	\$9,000.00	80.00%
WATER	Expense	02-02-5004-00	LONGEVITY - WATER	\$0.00	\$1,860.00	
WATER	Expense	02-02-5010-00	FICA EXPENSE	\$24,480.00	\$25,299.00	3.35%
WATER	Expense	02-02-5012-00	TMRS EXPENSE	\$52,928.00	\$55,900.00	5.62%
WATER	Expense	02-02-5014-00	UNIFORM EXPENSE	\$3,500.00	\$3,500.00	0.00%
WATER	Expense	02-02-5015-00	HEALTH INSURANCE	\$60,000.00	\$63,000.00	5.00%
WATER	Expense	02-02-5021-00	HSA - EMPLOYER CONTRIBUTION	\$0.00	\$12,600.00	
WATER	Expense	02-02-5023-00	EMPLOYMENT EXPENSE (HIRING. TESTING. ETC)	\$500.00	\$350.00	-30.00%

Fund 2

WATER	Expense	02-02-5100-00	OFFICE EXPENSE	\$2,500.00	\$2,000.00	-20.00%
WATER	Expense	02-02-5110-00	POSTAGE	\$700.00	\$1,500.00	114.29%
WATER	Expense	02-02-5120-00	CONTRACT LABOR	\$25,000.00	\$18,500.00	-26.00%
WATER	Expense	02-02-5121-00	EQUIPMENT RENTAL	\$1,000.00	\$1,000.00	0.00%
WATER	Expense	02-02-5200-00	SHOP SUPPLIES	\$3,000.00	\$3,000.00	0.00%
WATER	Expense	02-02-5201-00	MAINTENANCE OF STRUCTURES	\$50,000.00	\$4,000.00	-92.00%
WATER	Expense	02-02-5204-00	PUMPING SUPPLIES & EXPENSES	\$10,000.00	\$2,500.00	-75.00%
WATER	Expense	02-02-5205-00	MAINTENANCE OF PUMPING EQUIP.	\$25,000.00	\$30,000.00	20.00%
WATER	Expense	02-02-5206-00	PURIFICATION SUPPLIES & EXPENS	\$443,000.00	\$425,000.00	-4.06%
WATER	Expense	02-02-5207-00	MAINT PURIFICATION EQUIP-WATER	\$0.00	\$22,500.00	
WATER	Expense	02-02-5210-00	ELECTRICAL POWER	\$157,000.00	\$180,000.00	14.65%
WATER	Expense	02-02-5215-00	UTILITIES	\$2,000.00	\$500.00	-75.00%
WATER	Expense	02-02-5221-00	SMALL TOOLS	\$1,000.00	\$1,700.00	70.00%
WATER	Expense	02-02-5275-00	SUBSCRIPTIONS & DUES	\$500.00	\$2,750.00	450.00%
WATER	Expense	02-02-5300-00	AUTO & TRUCK EXPENSE	\$3,000.00	\$2,000.00	-33.33%
WATER	Expense	02-02-5305-00	FUEL	\$5,000.00	\$3,500.00	-30.00%
WATER	Expense	02-02-5350-00	COMMUNICATION EXPENSE	\$2,000.00	\$1,000.00	-50.00%
WATER	Expense	02-02-5500-00	MISCELLANEOUS	\$1,500.00	\$500.00	-66.67%
WATER	Expense	02-02-5550-00	TRAVEL & TRAINING EXPENSE	\$4,500.00	\$5,500.00	22.22%
WATER	Expense	02-02-5700-00	PERMITS	\$13,000.00	\$13,000.00	0.00%
WATER	Expense	02-02-5900-00	REPAIR & MAINTENANCE	\$65,000.00	\$90,000.00	38.46%
WATER	Expense	02-02-5965-00	EQUIP/VEHICLE LEASE/RENTAL	\$22,000.00	\$19,600.00	-10.91%
WATER	Expense	02-02-8002-00	PURCHASE OF EQUIPMENT	\$50,000.00	\$25,000.00	-50.00%
				Total	\$1,377,288.00	\$1,367,969.00
				Difference		(\$9,319.00) -0.68%

Fund 4 Summary

Department	Approved FY25	Proposed FY26	Change
CEMETERY	\$10,000.00	\$10,000.00	0.00%
COURT	\$2,000.00	\$500.00	-75.00%
LIBRARY	\$0.00	\$19,100.00	
MAIN STREET	\$50,000.00	\$62,000.00	24.00%
SPECIAL FUND INTEREST	\$200.00	\$750.00	275.00%
POLICE	\$54,050.00	\$93,658.00	73.28%
Fund 1 Revenue Total	\$106,250.00	\$176,008.00	
Difference		\$69,758.00	65.65%

Department	Approved FY25	Proposed FY26	Change
COURT	\$12,000.00	\$37,151.00	209.59%
LIBRARY	\$0.00	\$0.00	
MAIN STREET	\$50,000.00	\$50,000.00	0.00%
POLICE	\$54,341.00	\$54,000.00	-0.63%
Fund 1 Expense Total	\$116,341.00	\$141,151.00	
Difference		\$24,810.00	21.33%

Fund 4

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
CEMETERY ENDOWMENT	Revenue	04-03-4700-00	CEMETERY ENDWMNT. INT. INCOME	\$2,000.00	\$ 2,000.00	0.00%
CEMETERY ENDOWMENT	Revenue	04-03-4701-00	CEMETERY ENDOWMENT	\$8,000.00	\$ 8,000.00	0.00%
Total				\$10,000.00	\$10,000.00	
Difference					\$0.00	0.00%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
LIBRARY	Revenue	04-02-4705-00	MOONEY BOOK TRUST INTEREST INCOME	\$0.00	\$19,100.00	
Total				\$0.00	\$19,100.00	
Difference					\$19,100.00	

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
MAIN STREET	Revenue	04-07-4702-01	MAIN STREET INCENTIVE RECEIPTS	\$50,000.00	\$62,000.00	24.00%
Total				\$50,000.00	\$62,000.00	
Difference					\$12,000.00	24.00%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
POLICE	Revenue	04-07-4706-00	POLICE SPECIAL FUND	\$50,000.00	\$85,000.00	70.00%
POLICE	Revenue	04-07-4706-02	POLICE SPECIAL INTEREST	\$2,500.00	\$4,500.00	80.00%
POLICE	Revenue	04-07-4712-01	POLICE TRAINING GRANT RECEIPTS	\$1,500.00	\$4,000.00	166.67%
POLICE	Revenue	04-07-4712-02	POLICE TRAINING GRANT INTEREST	\$50.00	\$158.00	216.00%
Total				\$54,050.00	\$93,658.00	
Difference					\$39,608.00	73.28%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
SPEC FUND	Revenue	04-07-4715-02	SPECIAL REVENUE INTEREST	\$200.00	\$750.00	275.00%
Total				\$200.00	\$750.00	
Difference					\$550.00	275.00%

Fund 4

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
COURT	Revenue	04-00-4394-00	CHILD SAFETY FEE	\$2,000.00	\$500.00	-75.00%
Total				\$2,000.00	\$500.00	
Difference					(\$1,500.00)	-75.00%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
MAIN STREET	Expense	04-07-5502-00	MAIN STREET INCENTIVE EXPENSE	\$50,000.00	\$50,000.00	0.00%
Total				\$50,000.00	\$50,000.00	
Difference					\$0.00	0.00%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
POLICE	Expense	04-07-5506-00	POLICE SPECIAL EXPENSE	\$50,000.00	\$50,000.00	0.00%
POLICE	Expense	04-07-5512-00	POLICE TRAINING GRANT EXPENSE	\$4,341.00	\$4,000.00	-7.86%
Total				\$54,341.00	\$54,000.00	
Difference					(\$341.00)	-0.63%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
COURT	Expense	04-07-5500-00	MUNICIPAL COURT TECH EXPENSE	\$5,000.00	\$30,151.00	503.02%
COURT	Expense	04-07-5501-00	MUNICIPAL BLDG SEC EXPENSE	\$5,000.00	\$5,000.00	0.00%
COURT	Expense	04-07-5514-00	CHILD SAFETY FUND EXPENDITURES	\$2,000.00	\$2,000.00	0.00%
Total				\$12,000.00	\$37,151.00	
Difference					\$25,151.00	209.59%

Fund 5 Summary

Department	Approved FY25	Proposed FY26	Change
Interest & Sinking	\$2,508,904.00	\$2,380,472.00	-5.12%
Fund 5 Revenue Total	\$2,508,904.00	\$2,380,472.00	
Difference		(\$128,432.00)	-5.12%

Department	Approved FY25	Proposed FY26	Change
Interest & Sinking	\$2,461,228.00	\$2,330,472.00	-5.31%
Fund 5 Expense Total	\$2,461,228.00	\$2,330,472.00	
Difference		(\$130,756.00)	-5.31%

Fund 5

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
INTEREST & SINKING	Revenue	05-00-4100-00	TAX COLLECTION-CURRENT	\$2,458,904.00	\$2,330,472.00	-5.22%
INTEREST & SINKING	Revenue	05-00-4120-00	TAX COLLECTION-DELINQUENT	\$5,000.00	\$5,000.00	0.00%
INTEREST & SINKING	Revenue	05-00-4130-00	PENALTY AND INTEREST	\$15,000.00	\$15,000.00	0.00%
INTEREST & SINKING	Revenue	05-00-4500-00	INTEREST INCOME	\$30,000.00	\$30,000.00	0.00%
Total				\$2,508,904.00	\$2,380,472.00	
Difference					(\$128,432.00)	-5.12%

Fund 6 Summary

Department	Approved FY25	Proposed FY26	Change
Economic Development Corpotation	\$2,453,288.00	\$2,510,870.20	2.35%
Fund 6 Revenue Total	\$2,453,288.00	\$2,510,870.20	
Difference		\$57,582.20	2.35%

Department	Approved FY25	Proposed FY26	Change
Economic Development Corpotation	\$2,295,851.00	\$2,510,870.20	9.37%
Fund 6 Expense Total	\$2,295,851.00	\$2,510,870.20	
Difference		\$215,019.20	9.37%

Note: This fund has been approved by the governing board. The City of Decatur Finance Department administers the approved budget in coordination with the board and leadership.

Fund 6

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
EDC	Revenue	06-00-4000-00	GRANT CONTRIBUTIONS	\$0.00	\$0.00	
EDC	Revenue	06-00-4300-00	MISC.	\$0.00	\$0.00	
EDC	Revenue	06-00-4310-00	INTEREST INCOME	\$150,000.00	\$150,000.00	0.00%
EDC	Revenue	06-00-4399-00	ARP REVENUES	\$0.00	\$0.00	
EDC	Revenue	06-00-4500-00	SALE OF ASSETS	\$0.00	\$0.00	
EDC	Revenue	06-00-4600-00	PROCEEDS FROM ISSUANCE OF DEBT	\$0.00	\$0.00	
EDC	Revenue	06-00-4610-00	EXCESS COST OF ISSUANCE	\$0.00	\$0.00	
EDC	Revenue	06-00-4700-00	TRANSFER IN	\$0.00	\$0.00	
EDC	Revenue	06-00-4900-00	RECEIPTS	\$2,303,288.00	\$2,360,870.20	2.50%
EDC	Revenue	06-00-4950-00	RENTAL INCOME	\$0.00		
Total				\$2,453,288.00	\$2,510,870.20	
Difference					\$57,582.20	2.35%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
EDC	Expense	06-00-5016-00	DEFERRED COMP - EDC	\$0.00	\$15,000.00	
EDC	Expense	06-00-5045-00	INTEREST PAYMENT ON DEBT	\$0.00	\$0.00	
EDC	Expense	06-00-5050-00	PRINCIPAL PAYMENT ON DEBT	\$0.00	\$0.00	
EDC	Expense	06-00-5121-00	CITY ADMIN SVC FEE EDC	\$0.00	\$0.00	
EDC	Expense	06-00-5123-00	TRANSFER TO GF FOR OPER EXP.	\$27,000.00	\$27,000.00	0.00%
EDC	Expense	06-00-5125-00	OPERATING TRANSFER OUT - EDC	\$0.00	\$0.00	
EDC	Expense	06-00-5126-00	TRANSFER TO GENERAL FUND - EDC	\$0.00	\$0.00	
EDC	Expense	06-00-5129-00	TRANSFER TO INT & SINKING EDC	\$0.00	\$0.00	
EDC	Expense	06-00-5130-00	TRANSFER TO LIBRARY FUND - EDC	\$0.00	\$0.00	
EDC	Expense	06-00-5600-00	GRANT EXPENSE	\$0.00	\$100,000.00	
EDC	Expense	06-00-5700-00	DEBT SERVICE	\$1,119,858.00	\$1,233,286.00	10.13%
EDC	Expense	06-00-5701-00	DEBT ISSUANCE COST	\$0.00	\$0.00	
EDC	Expense	06-00-5702-00	AGENTS FEE	\$0.00	\$0.00	
EDC	Expense	06-00-5999-00	ECONOMIC INCENTIVE	\$181,756.00	\$209,626.70	15.33%
EDC	Expense	06-00-6000-00	EDC BOND SERIES 2023 EXPENSES	\$0.00	\$0.00	
EDC	Expense	06-01-5000-00	SALARIES - EDC	\$415,000.00	\$435,000.00	4.82%
EDC	Expense	06-01-5001-00	CERTIFICATION PAY - EDC	\$0.00	\$0.00	
EDC	Expense	06-01-5002-00	OVERTIME - EDC	\$0.00	\$0.00	

Fund 6

EDC	Expense	06-01-5003-00	SALARIES - PART TIME - EDC	\$0.00	\$0.00	
EDC	Expense	06-01-5004-00	LONGEVITY - EDC	\$0.00	\$180.00	
EDC	Expense	06-01-5008-00	ARP EXPENSES	\$0.00	\$0.00	
EDC	Expense	06-01-5010-00	FICA EXPENSE - EDC ADMIN	\$28,537.00	\$33,277.50	16.61%
EDC	Expense	06-01-5012-00	TMRS EXPENSE - EDC ADMIN	\$61,700.00	\$73,000.00	18.31%
EDC	Expense	06-01-5015-00	HEALTH INSURANCE - EDC	\$34,500.00	\$35,900.00	4.06%
EDC	Expense	06-01-5016-00	DEFERRED COMP - EDC ADMIN	\$0.00	\$0.00	
EDC	Expense	06-01-5017-00	INSURANCE EXPENSE	\$0.00	\$0.00	
EDC	Expense	06-01-5021-00	HSA ER CONTRIBUTION - EDC	\$0.00	\$12,000.00	
EDC	Expense	06-01-5022-00	UNEMPLOYMENT - EDC	\$0.00	\$0.00	
EDC	Expense	06-01-5023-00	EMPLOYMENT EXPENSE - EDC	\$10,000.00	\$10,000.00	0.00%
EDC	Expense	06-01-5100-00	OFFICE EXPENSE - EDC	\$10,000.00	\$8,000.00	-20.00%
EDC	Expense	06-01-5110-00	POSTAGE - EDC	\$2,500.00	\$2,000.00	-20.00%
EDC	Expense	06-01-5120-00	CONTRACT LABOR - EDC	\$53,000.00	\$25,000.00	-52.83%
EDC	Expense	06-01-5121-00	RENTAL EXPENSE - EDC	\$30,000.00	\$30,000.00	0.00%
EDC	Expense	06-01-5215-00	UTILITIES - EDC	\$12,000.00	\$12,000.00	0.00%
EDC	Expense	06-01-5260-00	ENGINEERING EXPENSE - EDC	\$50,000.00	\$25,000.00	-50.00%
EDC	Expense	06-01-5275-00	SUBSCRIPTIONS & DUES - EDC	\$30,000.00	\$25,000.00	-16.67%
EDC	Expense	06-01-5300-00	AUTO & TRUCK EXPENSE - EDC	\$9,600.00	\$9,600.00	0.00%
EDC	Expense	06-01-5500-00	MISCELLANEOUS - EDC	\$5,000.00	\$5,000.00	0.00%
EDC	Expense	06-01-5550-00	TRAVEL & TRAINING - EDC	\$25,000.00	\$25,000.00	0.00%
EDC	Expense	06-01-5551-00	MEALS & ENTERTAINMENT - EDC	\$15,000.00	\$10,000.00	-33.33%
EDC	Expense	06-01-5580-00	MARKETING/PROMO - EDC	\$100,000.00	\$100,000.00	0.00%
EDC	Expense	06-01-5900-00	REPAIR & MAINTENANCE - EDC	\$5,000.00	\$5,000.00	0.00%
EDC	Expense	06-01-5913-00	INDUSTRIAL PARK MAINT & OPER	\$65,400.00	\$45,000.00	-31.19%
EDC	Expense	06-01-8001-00	CAPITAL EXPENDITURES - EDC	\$5,000.00	\$0.00	-100.00%
EDC	Expense	06-01-8002-00	PURCHASE EQUIPMENT - EDC	\$0.00	\$0.00	
EDC	Expense	06-01-8003-00	LEASE PAYMENT-PRINCIPAL - EDC	\$0.00	\$0.00	
EDC	Expense	06-01-8004-00	LEASE PAYMENTS-INTEREST - EDC	\$0.00	\$0.00	
Total				\$2,295,851.00	\$2,510,870.20	
Difference					\$215,019.20	9.37%

Fund 9 Summary

Department	Approved FY25	Proposed FY26	Change
Construction & Impact Fees	\$23,006,849.00	\$9,062,449.00	-60.61%
Fund 9 Revenue Total	\$23,006,849.00	\$9,062,449.00	
Difference		(\$13,944,400.00)	-60.61%

Department	Approved FY25	Proposed FY26	Change
Construction & Impact Fees	\$21,705,000.00	\$3,641,000.00	-83.23%
Fund 9 Expense Total	\$21,705,000.00	\$3,641,000.00	
Difference		(\$18,064,000.00)	-83.23%

Fund 9

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
CONSTRUCTION & IMPACT		09-00-4300-00	LIBRARY SP. PROJECTS RECEIPTS	\$30,000.00	\$10,000.00	-66.67%
CONSTRUCTION & IMPACT		09-00-4310-00	INTEREST INCOME	\$650,000.00	\$500,000.00	-23.08%
CONSTRUCTION & IMPACT	Revenue	09-00-4350-00	DONATIONS	\$0.00	\$100.00	
CONSTRUCTION & IMPACT		09-00-4451-00	CEMETERY SPEC. PROJ. DONATIONS	\$25,000.00	\$10,000.00	-60.00%
CONSTRUCTION & IMPACT		09-00-4608-00	PROCEEDS 2022 CO	\$21,000,000.00	\$6,300,000.00	-70.00%
CONSTRUCTION & IMPACT		09-00-4609-00	PREMIUM 2022 CO	\$1,121,849.00	\$1,121,849.00	0.00%
CONSTRUCTION & IMPACT	Revenue	09-00-4725-00	WATER IMPACT FEES	\$80,000.00	\$415,500.00	419.38%
CONSTRUCTION & IMPACT	Revenue	09-00-4750-00	SEWER IMPACT FEES	\$100,000.00	\$705,000.00	605.00%
Total				\$23,006,849.00	\$9,062,449.00	
Difference					(\$13,944,400.00)	-60.61%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
CONSTRUCTION & IMPACT	Expense	09-00-5000-00	GEN. GOVERNMENT EXPENDITURES	\$25,000.00	\$ -	-100.00%
CONSTRUCTION & IMPACT	Expense	09-00-5530-00	22 & 24 CO FIRE - FACILITY & LAND	\$0.00	\$ 700,000.00	
CONSTRUCTION & IMPACT	Expense	09-00-5535-00	22 & 24 CO POLICE - FACILITY & LAND	\$21,000,000.00	\$ 1,971,000.00	-90.61%
CONSTRUCTION & IMPACT	Expense	09-00-5540-00	22 CO PARKS IMPROVEMENTS	\$250,000.00	\$ 800,000.00	220.00%
CONSTRUCTION & IMPACT	Expense	09-00-5545-00	22 CO LIBRARY IMPROVEMENTS	\$0.00	\$ -	
CONSTRUCTION & IMPACT	Expense	09-00-5560-00	CEMETERY EXPENDITURES	\$20,000.00	\$ 15,000.00	-25.00%
CONSTRUCTION & IMPACT	Expense	09-00-5570-00	LIBRARY SPECIAL EXPENDITURE	\$10,000.00	\$ 5,000.00	-50.00%
CONSTRUCTION & IMPACT	Expense	09-00-5575-00	WATER EXPENDITURES	\$200,000.00	\$ 100,000.00	-50.00%
CONSTRUCTION & IMPACT	Expense	09-00-5580-00	SEWER EXPENDITURES	\$200,000.00	\$ 50,000.00	-75.00%
CONSTRUCTION & IMPACT	Expense	09-00-5589-00	2022 CO ISSUANCE COSTS	\$0.00	\$ -	
Total				\$21,705,000.00	\$ 3,641,000.00	
Difference					(\$18,064,000.00)	-83.23%

Fund 12 Summary

Department	Approved FY25	Proposed FY26	Change
Wise County Water Supply District	\$1,135,400.00	\$1,156,700.00	1.88%
Fund 12 Revenue Total	\$1,135,400.00	\$1,156,700.00	
Difference		\$21,300.00	1.88%

Department	Approved FY25	Proposed FY26	Change
Wise County Water Supply District	\$1,135,400.00	\$1,156,700.00	1.88%
Fund 12 Expense Total	\$1,135,400.00	\$1,156,700.00	
Difference		\$21,300.00	1.88%

Note: This fund has been approved by the governing board. The City of Decatur Finance Department administers the approved budget in coordination with the board and leadership.

Fund 12

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
WATER DIST		12-00-4300-00	COLLECTION OF CURRENT TAXES	\$ 399,400.00	\$ 400,200.00	0.20%
WATER DIST		12-00-4315-00	COLLECTION OF DELINQUENT TAXES	\$ 1,000.00	\$ 1,000.00	0.00%
WATER DIST		12-00-4320-00	INT. & PENALTY DELINQUENT TAXES	\$ 2,300.00	\$ 2,300.00	0.00%
WATER DIST		12-00-4325-00	MISC.	\$ 500.00	\$ 500.00	0.00%
WATER DIST		12-00-4330-00	BULK WATER CONTRACT	\$ 720,000.00	\$ 720,000.00	0.00%
WATER DIST		12-00-4380-00	INTEREST INCOME-G/F	\$ 500.00	\$ 15,550.00	3010.00%
WATER DIST		12-00-4381-00	INTEREST INCOME-D/S	\$ 200.00	\$ 5,000.00	2400.00%
WATER DIST		12-00-4382-00	INTEREST INCOME-CPF	\$ -	\$ -	
WATER DIST		12-00-4383-00	INTEREST-CD	\$ -	\$ -	
WATER DIST		12-00-4385-00	LAND RENTAL	\$ 11,000.00	\$ 11,650.00	5.91%
WATER DIST		12-00-4410-00	MISCELLANEOUS (DSF)	\$ 500.00	\$ 500.00	0.00%
Total				\$1,135,400.00	\$1,156,700.00	
Difference					\$21,300.00	1.88%

Department	Type	GL Account Number	Line Item	Approved FY25	Proposed FY26	Change
WATER DIST		12-01-5100-00	GENERAL MANAGER SALARY	22,800.00	24,000.00	5.26%
WATER DIST		12-01-5120-00	DISTRICT CONSULT ENGINEER	1,000.00	5,000.00	400.00%
WATER DIST		12-01-5130-00	DISTRICT COUNSEL	500	15,000.00	2900.00%
WATER DIST		12-01-5140-00	DISTRICT AUDITOR	14,000.00	15,000.00	7.14%
WATER DIST		12-01-5165-00	RAW WATER PURCHASED	648,200.00	648,200.00	0.00%
WATER DIST		12-01-5171-00	TRUSTEE FEE (D/S)	4,000.00	4,000.00	0.00%
WATER DIST		12-01-5175-00	TAX ASSESSING FEE	10,000.00	10,000.00	0.00%
WATER DIST		12-01-5180-00	INSURANCE (BONDS)	20,000.00	20,000.00	0.00%
WATER DIST		12-01-5185-00	SUPPLIES OFFICE & EQ	500	500	0.00%
WATER DIST		12-01-5190-00	OTHER AUTHORIZED	15,000.00	10,000.00	-33.33%
WATER DIST		12-01-5200-00	PAYMENT OF COUPONS	44,400.00	30,200.00	-31.98%
WATER DIST		12-01-5210-00	PAYMENT OF BONDS	355,000.00	370,000.00	4.23%
WATER DIST		12-01-5301-00	CAPITAL EXPENDITURES	0	0	
WATER DIST		12-01-5500-00	MISCELLANEOUS	0	4,800.00	
Total				\$1,135,400.00	\$1,156,700.00	
Difference					\$21,300.00	1.88%

WISE COUNTY APPRAISAL DISTRICT

400 East Business 380 Decatur, Tx. 76234
Phone (940) 627-3081 Fax (940) 627-5187

July 22, 2025

STATE OF TEXAS
COUNTY OF WISE

CERTIFICATION OF THE 2025 APPRAISAL ROLL FOR

CITY OF DECATUR

I, Deidra Deaton, Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is the portion of the approved 2025 Appraisal District Roll, which lists property taxable by the CITY OF DECATUR and constitutes the appraisal roll for the tax year 2025.

Deidra Deaton

Deidra Deaton, Chief Appraiser

TAX ROLL INFORMATION

2025 TOTAL MARKET VALUE.....	\$1,993,213,653
2025 TAXABLE VALUE ARB APPROVED.....	\$1,465,997,786
2025 TAXABLE VALUE UNDER ARB REVIEW.....	\$29,283,562

2025 CERTIFIED TAXABLE VALUE \$1,495,281,348

Average Residence Value Report for: 2025

Category A and E

Entity	2024				2025			
	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
CITY OF DECATUR (CDE)	1,339	311,130	21,511	289,619	1,300	324,234	16,103	308,131

Note: The averages were computed by taking the number of Residences in Category A and E with a Homestead exemption, averaging their homesite value and subtracting the average exemption from it to arrive at the Average Taxable.

Average Residence Value Report for: 2025

Category A Only

Entity	2024				2025			
	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
CITY OF DECATUR (CDE)	1,333	310,955	21,350	289,605	1,294	324,071	16,070	308,001

Note: The averages were computed by taking the number of Residences in Category A with a Homestead exemption, averaging their homesite value and subtracting the average exemption from it to arrive at the Average Taxable.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Decatur	940-393-0200
Taxing Unit Name	Phone (area code and number)
201 E Walnut St, Decatur TX 76234	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,362,246,182
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,362,246,182
4.	Prior year total adopted tax rate.	\$ 0.577551 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 35,012,624
	B. Prior year values resulting from final court decisions:.....	-\$ 33,191,747
	C. Prior year value loss. Subtract B from A. ³	\$ 1,820,877
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 20,801,383
	B. Prior year disputed value:.....	-\$ 6,996,557
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 13,804,826
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 15,625,703

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,377,871,885
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 28,304,156 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,384,922 C. Value loss. Add A and B. ⁶	\$ 30,689,078
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 348 C. Value loss. Subtract B from A. ⁷	\$ -348
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 30,688,730
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,347,183,155
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,780,669
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 29,116
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,809,785
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,465,997,786 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,465,997,786

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 29,283,562</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 29,283,562</p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ 0
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	\$ 0
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	\$ 1,495,281,348
23.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹</p>	\$ 0
24.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²</p>	\$ 17,503,450
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	\$ 17,503,450
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	\$ 1,477,777,898
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	\$ 0.528481 /\$100
28.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴</p>	\$ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.399127 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,377,871,885
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,499,458
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 21,077 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 21,077 E. Add Line 31 to 32D.	\$ 5,520,535
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,477,777,898
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.373570 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]

²⁶ Tex. Tax Code §26.044

²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation. ²⁸</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for county hospital expenditures. ²⁹</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.373570 /\$100
41.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.373570 /\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.386644 /\$100

²⁸ Tex. Tax Code §26.0442

²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>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</p> <p>2) the third year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹</p> <p>Enter debt amount \$ 3,135,550</p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 790,453</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 2,345,097</p>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 2,345,097
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 98.82 %</p> <p>B. Enter the prior year actual collection rate..... 98.82 %</p> <p>C. Enter the 2023 actual collection rate. 100.87 %</p> <p>D. Enter the 2022 actual collection rate. 100.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴</p> <p style="text-align: right;">98.82 %</p>	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,373,099
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,495,281,348
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.158705 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.545349 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,495,281,348
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.528481 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.528481 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.545349 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.545349 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,495,281,348
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.545349 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.577551 /\$100 \$ 0.000000 /\$100 \$ 0.577551 /\$100 \$ 0.577551 /\$100 \$ 0.000000 /\$100 \$ 1,378,121,520 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.554158 /\$100 \$ 0.000000 /\$100 \$ 0.554158 /\$100 \$ 0.581168 /\$100 \$ -0.027010 /\$100 \$ 1,244,011,393 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.645795 /\$100 \$ 0.000537 /\$100 \$ 0.645258 /\$100 \$ 0.645258 /\$100 \$ 0.000000 /\$100 \$ 1,038,996,413 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.545349 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §26.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.373570 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,495,281,348
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.033438 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.158705 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.565713 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.577551 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,347,183,155
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,477,777,898
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)
⁴⁹ Tex. Tax Code §26.063(a)(1)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §26.042(f)
⁵² Tex. Tax Code §26.042(c)
⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.545349 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.528481 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.545349 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 0.565713 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

print here → Monte S. Shaw
 Printed Name of Taxing Unit Representative

sign here → Monte S. Shaw
 Taxing Unit Representative

8/7/2025
 Date

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

FY 2026 Budget & Tax Rate Adoption Schedule (De Minimis)

	Action	Notes	Deadlines	City Calendar	Documents to Review
1	Submit Tax Rates to Council		August 7th or as soon as possible there after	Friday, June 6, 2025	Presented to Council at Budget Workshop and Provided to City Secretary June 6
2	File Proposed Budget		Before the 30th day before Tax Rate Adopted	Friday, June 6, 2025	Presented to Council at Budget Workshop and Provided to City Secretary June 6 with Cover Page
3	Propose Budget	1st Reading of Ordinance	Must be at least one day before the city adopts tax rate	Monday, August 11, 2025	Ordinance
4	Propose Tax Rate	1st Reading of Ordinance	No later than Sept 29th	Monday, August 11, 2025	Ordinance
5	Approve a Proposed Tax Rate by Resolution and Record Vote	Requires a Record Vote; Notice that this shall serve as the notice related to triggering a petition for election	Vote must occur before deadline to publish tax adoption meeting/ PH notice	Monday, August 11, 2025	Resolution
6	Publish Notice of Public Hearing for Budget	For 8/25 Meeting	No later than 10 days but no more than 30 days before public hearing	Tuesday, August 12, 2025	Notice
7	Notice of Public Hearing or Meeting to Adopt the Tax Rate	Public hearing required if proposed rate is above NNR; if NNR or below notice "meeting" instead of Public Hearing	Must Publish 5 days before PH/meeting	Tuesday, August 12, 2025	Notice
*	<i>Public Notice - Tax Rate</i>	<i>Must be constantly posted</i>	<i>At least 7 days prior to the PH on Tax Rate</i>	Tuesday, August 12, 2025	<i>Website/ Physical/ Etc.</i>
8	Public Hearing Budget		Must approve before tax rate adoption	Monday, August 25, 2025	Ordinance
9	Budget Adoption	2nd Reading of Ordinance	After PH (can be the same night) but not later than Sept 29th; Must approve before tax rate adoption	Monday, August 25, 2025	Ordinance
10	Public Hearing Tax Rate	2nd Reading of Ordinance	No later than Sept 29th	Monday, August 25, 2025	Ordinance
11	Tax Rate Adoption	71st DAY	No later than Sept 29th	Monday, August 25, 2025	Ordinance
12	Ratify Property Tax in Budget	Required if rate is above NNR; Requires a record vote	Same Meeting as Tax Rate Adoption	Monday, August 25, 2025	Resolution

2025 TRUTH-IN-TAXATION

No-New Tax Rate (effective) & Voter-Approval Tax Rate (rollback)

All entities must take a recorded vote on the proposed rate prior to publishing notices.

Remember you cannot adopt a tax rate higher than the proposed rate, but can adopt rate lower than proposed. Every entity will need to hold one public hearing.

TIMELINES

July 20 th	Deadline for Appraisal Review Board to approve appraisal records
July 25 th	Chief Appraiser to certify approved appraisal roll to taxing units
Aug 7 th	Tax Office shall calculate and submit rates to governing body or as soon as practical
Aug 19 th	Deadline to notify Wise County Elections office of VAR
Aug-Sept	Taxing units propose tax rate, hold public hearing & adopt tax rates/budget
Sept 15 th	Deadline for rate adoption in order to allow time for printing of statements
Oct 1 st	Bills are prepared and mailed

NEWSPAPER NOTICES

- **Schools-2025** Notice of Meeting to Discuss Budget and Proposed Tax Rate must be published **10 to 30 days before** the public meeting date. (notice 50-280)
- **Cities- 2025** all cities/small taxing units must publish notices of meeting and rates on website homepage and in the newspaper. Must publish notice 7 days before hearing and must adopt tax rate no later than 7 days after the public hearing.

ADVERTISING DEADLINES

Messenger deadline is 10:00AM Tuesday

INFORMATION BELOW IS NEEDED ONLY IF WE CALCULATE YOUR RATES AND COLLECT YOUR TAXES

INFORMATION NEEDED FOR RATE CALCULATIONS (Please send ASAP if you have not already)

ALL ENTITIES – I need your debt schedule for 2025-2026 that shows debt to be paid from property taxes.

CITIES WITH LOCAL OPTION SALES TAX FOR TAX RELIEF – Last 4 quarters of tax collected for the local option reduction in property taxes.