

City of Alvarado



*****ADOPTED*****

Annual Budget

Fiscal Year 2025-2026

City of Alvarado Fiscal Year 2025-2026 Budget Cover Page

Submitted herewith is the proposed 2025-2026 annual budget.

This budget will raise more total property taxes than last year's budget by \$246,114 or 4.2%, and of that amount, \$336,810 is tax revenue to be raised from new property added to the tax roll this year.

Adoption of the Fiscal Year 2025-2026 Annual Budget

<i>Council Member</i>	<i>Record Vote</i>
Jacob Wheat – Mayor	Presiding, not voting
Carrie Keeton	Yes
Lydia Moon	Yes
Kevin Thomas – Mayor Pro-Tem	Yes
Beverly Short	Yes
Cherry Bryant	Yes
Scott Arthur	Yes

Property Tax Rate Comparison

	<u>FY 2025-2026</u>	<u>FY 2024-2025</u>
Adopted Property Tax Rate	\$0.806010/\$100	\$0.782572/\$100
No-New-Revenue Tax Rate	\$0.806010/\$100	\$0.782572/\$100
No-New-Revenue Maintenance & Operations Tax Rate	\$0.667162/\$100	\$0.595342/\$100
Voter-Approval Tax Rate	\$0.886967/\$100	\$0.778689/\$100
Debt Rate	\$0.197611/\$100	\$0.146554/\$100

Debt Obligation

The amount of the debt obligations for the City of Alvarado secured by property taxes for the 2025- 2026 budget:

\$1,522,169

City of Alvarado, Texas

**Budget
For Fiscal Year
October 1, 2025 to September 30, 2026**

**Mayor
Jacob Wheat**

CITY COUNCIL

**Carrie Keeton
Lydia Moon
Kevin Thomas
Beverly Short
Cherry Bryant
Scott Arthur**

**Councilmember
Councilmember
Mayor Pro-Tem
Councilmember
Councilmember
Councilmember**

**Place 1, Ward 1
Place 2, Ward 2
Place 3, Ward 3
Place 4, Ward 1
Place 5, Ward 2
Place 6, Ward 3**

City of Alvarado

Mission Statement

On behalf of the citizens of Alvarado, the City Council will promote the safety, health and general well-being of the community within the bounds of fiscal responsibility while preserving and advancing the quality of life, resulting in unique community spirit.

In accomplishing this mission, the Mayor, City Council, City Manager, and City employees will be guided by these principles:

Our Vision: As a result of our efforts, citizens will . . .

- *Receive the highest quality of services available within acceptable budgetary levels*
- *Live in safe, secure neighborhoods*
- *Live in a clean environment that protects the quality of their lives*
- *Access a range of cultural arts and recreational opportunities provided through city-wide initiatives and collaborative efforts*
- *Participate in and contribute to the vitality and future of our community*
- *Travel freely within, to and from the community*
- *Contribute to and benefit from a strong and diverse economic environment*

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 1, GENERAL FUND

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Property (Ad Valorem) Tax	\$ 3,882,007	\$ 4,724,910	\$ 4,729,422	\$ 4,634,030
Non-Property Taxes	\$ 2,554,919	\$ 2,513,661	\$ 2,790,500	\$ 3,083,900
Franchise Fees	\$ 604,102	\$ 586,930	\$ 570,568	\$ 588,876
Licenses and Permits	\$ 468,013	\$ 524,010	\$ 771,467	\$ 832,200
Service Fees	\$ 6,278	\$ 6,000	\$ 4,790	\$ 5,000
Fines and Penalties	\$ 851,715	\$ 985,000	\$ 850,554	\$ 1,400,000
Interest Earnings	\$ 574,272	\$ 630,000	\$ 480,000	\$ 485,000
Rental Income	\$ 39,341	\$ 45,470	\$ 34,000	\$ 40,000
Other	\$ 939,354	\$ 996,856	\$ 891,816	\$ 1,040,436
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 429,095
TOTAL REVENUES	\$ 9,920,001	\$ 11,012,837	\$ 11,123,117	\$ 12,538,537
EXPENDITURES				
Administration	\$ 869,375	\$ 492,386	\$ 663,351	\$ 696,301
Community Development/Code	\$ 473,704	\$ 621,611	\$ 597,819	\$ 882,073
Non-Dept.	\$ 779,390	\$ 851,982	\$ 1,097,941	\$ 1,094,251
City Secretary	\$ 160,448	\$ 196,289	\$ 163,497	\$ 205,981
Human Resources	\$ 90,146	\$ 106,449	\$ 109,629	\$ 160,840
Finance	\$ 378,985	\$ 399,449	\$ 405,432	\$ 430,655
Police	\$ 2,788,471	\$ 3,414,059	\$ 3,272,461	\$ 3,550,824
Commerical Vehicle Enforcement	\$ 264,527	\$ 288,184	\$ 289,605	\$ 317,570
Municipal Court	\$ 367,975	\$ 474,296	\$ 453,858	\$ 510,760
Fire	\$ 2,682,064	\$ 2,933,633	\$ 2,722,340	\$ 3,383,007
Animal Control	\$ 229,483	\$ 238,945	\$ 224,746	\$ 253,460
City Marshal	\$ 91,462	\$ 7,338	\$ 8,911	\$ 101,630
Streets	\$ 162,494	\$ 232,214	\$ 214,795	\$ 187,565
Library	\$ 182,709	\$ 216,073	\$ 244,732	\$ 283,590
Senior Center	\$ 24,067	\$ 6,191	\$ 3,866	\$ 5,760
Parks	\$ 374,226	\$ 656,584	\$ 654,825	\$ 474,270
TOTAL EXPENDITURES	\$ 9,919,526	\$ 11,135,683	\$ 11,127,808	\$ 12,538,537
REVENUE OVER/(UNDER) EXPENDITURES	\$ 775	\$ (122,846)	\$ (4,691)	\$ 0
Ending Fund Balance	\$ 7,152,691	\$ 7,029,845	\$ 7,148,000	\$ 6,718,905

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 REVENUES

	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) CURRENT BUDGET	(----- 2024-2025 -----) YEAR-TO-DATE ACTUAL	(----- 2024-2025 -----) PROJECTED YEAR END	(----- 2025-2026 -----) REQUESTED BUDGET	(----- 2025-2026 -----) PROPOSED BUDGET
<u>TAXES</u>							
01-4001 Current Ad Valorem Tax	3,062,673	3,823,210	4,669,422	4,613,751	4,654,024	4,573,030	_____
01-4002 Delinquent Ad Valorem Tax	26,017	25,078	20,000	39,887	40,000	32,000	_____
01-4003 Tax Penalties & Interest	32,480	33,719	35,488	34,947	35,488	29,000	_____
01-4010 Sales Tax	2,329,458	2,554,687	2,512,861	2,272,102	2,790,000	3,083,400	_____
01-4030 Mixed Beverage Tax	528	232	800	249	500	500	_____
TOTAL TAXES	5,451,157	6,436,926	7,238,571	6,960,937	7,520,012	7,717,930	_____
<u>FRANCHISE FEES</u>							
01-4141 Telecommunications Franchise F	9,106	8,475	8,555	7,772	7,920	8,000	_____
01-4142 Electric Franchise Fees	228,058	240,045	237,874	193,701	226,701	230,000	_____
01-4143 Gas Franchise Fees	56,113	92,533	92,533	64,071	64,071	65,000	_____
01-4145 Water/Sewer lines	115,000	123,405	116,877	58,439	116,876	116,876	_____
01-4146 ONCOR Discretionary Fee	1,080	4,136	4,136	0	4,000	4,000	_____
01-4147 Garbage Franchise Fees	49,292	56,156	48,848	52,468	61,000	65,000	_____
01-4148 Republic Direct Bills	82,283	79,353	78,107	82,768	90,000	100,000	_____
TOTAL FRANCHISE FEES	540,932	604,102	586,930	459,220	570,568	588,876	_____
<u>LICENSES & PERMITS</u>							
01-4201 Permits	781,946	429,388	396,000	339,891	395,467	577,950	_____
01-4202 License & Registrations	8,275	9,860	7,700	9,475	9,600	10,000	_____
01-4203 Platting, Zoning, & Misc Fees	7,168	21,838	27,900	76,091	68,000	140,000	_____
01-4204 Subdivision Engineering	0	0	0	0	0	0	_____
01-4205 Code Enforcement Revenue	2,405	1,401	2,100	0	0	0	_____
01-4206 Gas & Oil Insp. or Permits	0	111	0	0	0	0	_____
01-4207 Fire permits	0	0	0	480	300	500	_____
01-4208 Animal Control Fees	7,208	3,411	4,000	2,750	2,500	2,500	_____
01-4209 Lien Release Proceeds	1,000	50	500	254,166	55,000	500	_____
01-4210 Liquor Licensing & Permitting	1,035	1,555	1,000	580	600	750	_____
01-4211 Public Improvement Dev Inspect	1,300	400	84,810	239,643	240,000	100,000	_____
01-4212 INFRASTRUCTURE INSPECTION FEES	0	0	0	0	0	0	_____
TOTAL LICENSES & PERMITS	810,337	468,013	524,010	923,076	771,467	832,200	_____
<u>FINES & FORFEITURES</u>							
01-4301 Municipal Court Fines	354,375	844,946	955,000	623,230	715,554	1,100,000	_____
01-4310 Municipal Fines - CVE	7,441	6,769	30,000	118,533	135,000	300,000	_____
TOTAL FINES & FORFEITURES	361,816	851,715	985,000	741,763	850,554	1,400,000	_____
<u>INTERGOVERNMENTAL</u>							
01-4402 ESD Payments	480,332	367,969	360,774	330,710	360,774	369,072	_____
01-4403 ESD Response fee	0	0	0	0	0	0	_____
01-4404 ESD Incentives	0	273,381	292,500	272,943	292,500	365,625	_____
01-4450 Grants Revenue	2,612	0	0	0	0	0	_____
01-4455 Misc. Incentives	7,536	6,500	0	642	700	0	_____
TOTAL INTERGOVERNMENTAL	490,481	647,850	653,274	604,295	653,974	734,697	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SERVICE CHARGES</u>							
01-4506 LIBRARY REVENUE	5,889	5,651	5,500	5,387	4,200	4,500	_____
01-4511 Rental Income	38,445	39,341	45,470	34,615	34,000	40,000	_____
01-4525 Police Reports	358	627	500	577	500	500	_____
TOTAL SERVICE CHARGES	44,691	45,619	51,470	40,580	38,700	45,000	_____
<u>OTHER REVENUE</u>							
01-4601 Interest Income	506,516	574,272	630,000	153,399	480,000	485,000	_____
01-4602 Credit Card Fees	15,634	32,948	35,200	28,425	32,557	35,000	_____
01-4604 Instructional Class Rev	0	0	0	0	0	0	_____
01-4606 Sales of Surplus Property	1,258	87,067	0	19,899	5,000	5,000	_____
01-4609 Miscellaneous Income	36,739	5,300	1,800	1,815	1,800	2,500	_____
01-4611 Donations	0	0	0	0	0	0	_____
01-4614 Prairielands (PFC) Revenue	0	0	0	0	0	0	_____
01-4615 Proceeds from Gun Range Rev	0	0	0	0	0	0	_____
01-4617 Enterprise - Vehicle Equity	0	40,577	158,132	126,938	50,000	78,000	_____
01-4620 Transfers In	5,000	0	0	0	0	0	_____
01-4640 INSF Fees	0	0	0	35	35	0	_____
01-4650 Administrative fees- WS	90,000	92,112	98,644	49,322	98,644	105,000	_____
01-4651 Adm Fees- AEDC	37,000	18,140	31,063	15,532	31,063	51,985	_____
01-4652 Adm Fees- HOT	3,600	15,360	18,743	9,372	18,743	28,254	_____
TOTAL OTHER REVENUE	695,746	865,776	973,582	404,737	717,842	790,739	_____
<u>PLANNED UTILIZATION OF FB</u>							
01-4999 Planned Utilization of Fund Ba	0	0	0	0	0	429,095	_____
TOTAL PLANNED UTILIZATION OF FB	0	0	0	0	0	429,095	_____
TOTAL REVENUES	8,395,160	9,920,001	11,012,837	10,134,607	11,123,117	12,538,537	=====

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 GENERAL GOVERNMENT
 ADMINISTRATION

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
01-5101-111 Salaries and Wages	685,431	311,800	351,230	315,545	340,510	384,489	_____
01-5101-112 Part-time Salaries	0	7,528	0	0	0	0	_____
01-5101-113 Overtime	0	0	0	0	0	0	_____
01-5101-114 Certification pay	499	28	0	0	0	0	_____
01-5101-115 Christmas Incentive	0	0	500	450	450	713	_____
01-5101-116 Longevity Pay	1,301	734	420	358	690	691	_____
01-5101-117 Auto Allowance	1,900	185	0	2,308	2,500	2,400	_____
01-5101-117.Housing Allowance	0	0	0	0	0	0	_____
01-5101-118 Workers Compensation Ins.	1,443	241	577	943	1,500	831	_____
01-5101-119 Insurance - Employees	64,525	26,643	18,734	18,861	21,600	22,647	_____
01-5101-120 Retirement- employees	44,292	32,713	40,862	59,876	59,755	67,979	_____
01-5101-121 Social Security	41,818	19,702	17,593	19,002	21,441	24,156	_____
01-5101-121.Social Security	0	0	0	0	0	0	_____
01-5101-122 Medicare	9,780	4,608	4,115	4,444	5,014	5,649	_____
01-5101-123 TWC Expenses	105	428	4,256	194	4,256	3,896	_____
01-5101-129 EMPLOYEE BENEFITS ROUNDING	0	0	0	794	0	0	_____
TOTAL PERSONNEL COSTS	851,093	404,610	438,287	422,774	457,716	513,451	
CONTRACTUAL SERVICES							
01-5101-202 Audit and Accounting	0	0	0	0	0	0	_____
01-5101-203 Engineering Services	0	17,022	1,445	25,719	10,500	33,500	_____
01-5101-203.Professional Services	189,881	1,851	0	34,500	33,000	25,000	_____
01-5101-204 Janitorial Services	4,691	1,231	4,032	773	1,250	1,500	_____
01-5101-205 Utilities-VACANT LOT	5,663	3,280	4,500	983	1,900	2,400	_____
01-5101-206 Communications	24,293	13,518	13,500	5,985	7,750	9,500	_____
01-5101-207 Advertisements & Notices	13,964	0	0	0	0	0	_____
01-5101-208 Property & Liability Ins.	9,703	1,764	1,872	90	2,057	2,000	_____
01-5101-209 Dues & Subscriptions	2,968	0	0	165	550	600	_____
01-5101-210 Election Costs	18,396	0	0	0	0	0	_____
01-5101-212 Postage	(172)	(545)	100	(758)	0	0	_____
01-5101-213 Travel & Training	14,009	9,604	11,000	4,925	9,000	10,600	_____
01-5101-214 Employee Recognition	411	0	0	173	0	0	_____
01-5101-215 Pre-empl/Post-accident Svcs	0	0	0	70	24	50	_____
01-5101-235 IT Computer Services	360	2,332	0	6,238	5,258	3,500	_____
01-5101-245 Inspections	0	0	0	169,845	120,636	75,000	_____
TOTAL CONTRACTUAL SERVICES	284,168	50,056	36,449	248,707	191,925	163,650	
GENERAL SERVICES							
01-5101-301 Office Supplies	11,326	2,764	650	2,274	3,800	4,500	_____
01-5101-302 Office Furniture & Equip.	3,882	17,195	5,500	1,332	2,500	5,000	_____
01-5101-303 Janitorial Supplies	164	346	400	130	350	400	_____
01-5101-304 Fuel & Lubricants	614	484	600	664	810	1,000	_____
01-5101-306 Materials and Supplies	0	1,207	1,200	434	700	900	_____
01-5101-310 Clothing and Uniforms	284	26	0	318	500	500	_____
01-5101-312 Community Events	11	1,762	0	1,870	0	1,000	_____
TOTAL GENERAL SERVICES	16,282	23,785	8,350	7,022	8,660	13,300	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 GENERAL GOVERNMENT
 ADMINISTRATION

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<hr/>							
MAINTENANCE							
01-5101-401 Vehicle Maintenance	97	643	1,300	942	1,800	2,000	_____
01-5101-403 Building Maintenance	8,002	4,613	4,500	776	1,100	1,400	_____
01-5101-404 Equipment Maintenance	449	0	500	204	450	500	_____
01-5101-405 Maintenance Contracts	14,008	2,929	3,000	877	1,700	2,000	_____
TOTAL MAINTENANCE	22,555	8,185	9,300	2,799	5,050	5,900	_____
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CAPITAL OUTLAY							
01-5101-550 CAPITAL OUTLAY	116,623	382,739	0	10,363	0	0	_____
TOTAL CAPITAL OUTLAY	116,623	382,739	0	10,363	0	0	_____
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OTHER EXPENSES							
01-5101-660 Transfers Out	0	0	0	0	0	0	_____
TOTAL OTHER EXPENSES	0	0	0	0	0	0	_____
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TOTAL ADMINISTRATION	1,290,721	869,375	492,386	691,665	663,351	696,301	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 GENERAL GOVERNMENT
 COMMUNITY DEVELOPMENT

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
01-5102-111 Salaries and Wages	107,911	245,123	355,327	359,627	400,544	528,585	_____
01-5102-113 Overtime	0	882	1,000	848	1,000	0	_____
01-5102-114 Certification Pay	0	0	1,084	762	840	1,988	_____
01-5102-115 Christmas Incentive	0	0	900	1,013	1,013	1,013	_____
01-5102-116 Longevity Pay	2,250	1,883	1,860	2,654	2,880	2,940	_____
01-5102-118 Workers Compensation Ins.	401	539	1,207	1,262	1,716	1,192	_____
01-5102-119 Insurance - Employees	18,536	36,009	47,059	35,662	32,266	35,406	_____
01-5102-120 Retirement- employees	7,029	26,156	51,942	54,350	55,798	58,866	_____
01-5102-121 Social Security	6,677	14,213	22,364	21,285	23,136	25,447	_____
01-5102-122 Medicare	1,562	3,324	5,231	4,978	5,411	5,951	_____
01-5102-123 TWC Expenses	18	585	5,411	418	829	4,104	_____
TOTAL PERSONNEL COSTS	144,384	328,714	493,385	482,859	525,433	665,492	_____
CONTRACTUAL SERVICES							
01-5102-203. Professional Services	0	1,321	5,000	0	0	30,000	_____
01-5102-204 Janitorial Services	1,189	1,419	1,616	1,394	1,616	1,616	_____
01-5102-205 Utilities	950	1,052	1,400	1,249	1,400	1,400	_____
01-5102-206 Communications	2,935	8,851	8,000	7,918	8,660	10,000	_____
01-5102-208 Property & Liability Ins.	2,381	1,868	2,100	0	2,100	2,100	_____
01-5102-209 Dues & Subscriptions	125	1,325	975	1,662	1,762	3,500	_____
01-5102-212 Postage	2,349	2,453	2,700	2,128	2,700	2,700	_____
01-5102-213 Travel & Training	1,871	4,819	5,015	4,702	5,015	5,015	_____
01-5102-215 Pre-empl/Post-accident Svcs	78	183	0	74	48	0	_____
01-5102-219 Platting and Zoning	78	0	0	0	0	0	_____
01-5102-235 IT SERVICES	0	0	0	200	200	0	_____
01-5102-245 Inspections	172,102	98,344	70,000	23,977	29,350	20,000	_____
TOTAL CONTRACTUAL SERVICES	184,057	119,636	96,806	43,304	52,851	76,331	_____
GENERAL SERVICES							
01-5102-301 Office Supplies	2,707	3,025	2,500	3,523	4,461	3,000	_____
01-5102-302 Office Furniture & Equip	280	2,105	6,900	2,398	1,705	10,000	_____
01-5102-303 Janitorial Supplies	63	448	350	260	350	350	_____
01-5102-304 Fuel & Lubricants	1,223	1,567	2,000	2,541	3,100	2,500	_____
01-5102-306 Materials and Supplies	77	1,296	800	1,248	915	3,000	_____
01-5102-310 Clothing and Uniforms	437	929	2,000	1,200	1,200	2,000	_____
01-5102-315 Demolitions	2,706	0	0	10,440	10,440	50,000	_____
01-5102-316 Mowing	3,355	5,545	5,000	6,170	5,000	7,000	_____
TOTAL GENERAL SERVICES	10,848	14,914	19,550	27,780	27,171	77,850	_____
MAINTENANCE							
01-5102-401 Vehicle Maintenance	7,698	1,156	3,100	2,550	3,100	3,100	_____
01-5102-403 Building Maintenance	542	3,522	1,500	1,516	1,500	1,500	_____
01-5102-404 Equipment Maintenance	0	76	0	12	12	0	_____
01-5102-405 Maintenance Contracts	7,578	5,686	6,270	8,384	7,800	57,800	_____
TOTAL MAINTENANCE	15,818	10,440	10,870	12,461	12,412	62,400	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 GENERAL GOVERNMENT
 COMMUNITY DEVELOPMENT

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<hr/>							
<u>CAPITAL OUTLAY</u>							
01-5102-518 Easement/Deeds Expense	162	0	1,000	387	12,000	0	_____
01-5102-550 Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	162	0	1,000	387	12,000	0	_____
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TOTAL COMMUNITY DEVELOPMENT	355,269	473,704	621,611	566,790	629,867	882,073	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 GENERAL GOVERNMENT
 NON-DEPARTMENTAL

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
01-5103-129 EMPLOYEE BENEFITS ROUNDING	0	0	0	(133)	0	0	
TOTAL PERSONNEL COSTS	0	0	0	(133)	0	0	
CONTRACTUAL SERVICES							
01-5103-201 Legal Services	136,979	169,737	140,000	134,707	182,800	170,000	
01-5103-202 Audit and Accounting	57,900	24,530	42,000	29,991	42,000	42,000	
01-5103-202.Bank Analysis Fee	4,200	4,200	8,400	3,500	4,200	4,200	
01-5103-203.Professional Services	68,802	68,837	50,000	49,228	49,000	50,000	
01-5103-205 Utilities	1,507	0	0	0	0	0	
01-5103-206 Communications	882	0	0	732	1,500	1,500	
01-5103-207 Advertisements & Notices	60	121	0	0	0	0	
01-5103-208 Property & Liability Ins	0	266	274	0	274	275	
01-5103-209 Dues & Subscriptions	3,250	4,049	4,175	4,698	1,310	5,000	
01-5103-213 Travel & Training	5,641	16,048	5,200	14,488	17,000	17,000	
01-5103-214 Employee Recognition	9,131	181	370	2,531	2,500	2,500	
01-5103-217 Internet Services	2,501	0	0	0	0	4,200	
01-5103-231 Gas Drilling Inspector	0	0	0	0	0	0	
01-5103-232 TASC Expenses	2,823	0	0	0	0	0	
01-5103-233 Code Revision	7,392	6,359	0	2,195	2,200	2,500	
01-5103-234 COBRA Expenses	412	788	700	439	700	700	
01-5103-235 IT Computer Services	68,751	76,337	39,600	94,428	101,590	115,497	
01-5103-236 Hazardous Waste Collection	2,400	1,995	5,100	1,520	5,100	5,100	
01-5103-238 Land Rental Expense	0	0	0	0	0	0	
01-5103-241 Contingency Fund	5,835	(3,127)	0	1,190	0	0	
01-5103-242 Clean-Up Landfill	4,000	4,000	4,000	4,000	4,000	0	
01-5103-250 Johnson County Tax Office	5,900	4,909	6,600	6,910	6,910	7,320	
01-5103-251 Central Appraisal Dist	47,009	65,101	63,611	51,574	68,766	70,000	
01-5103-252 Johnson Co Transportation	3,891	4,085	4,300	4,290	4,290	4,500	
01-5103-253 Mosquito Control	12,640	18,912	13,905	3,677	13,905	13,905	
TOTAL CONTRACTUAL SERVICES	451,906	467,327	388,235	410,098	508,045	516,197	
GENERAL SERVICES							
01-5103-301 Office Supplies	684	767	0	75	100	100	
01-5103-302 Office Furnitur & Equip	0	1,394	500	0	500	500	
01-5103-304 Fuel & Lubricants	0	50	0	718	0	0	
01-5103-306 MATERIAL & SUPPLIES	0	0	0	66	0	0	
01-5103-307 MINOR TOOLS & EQUIPMENT	30,098	19,994	0	472	500	500	
01-5103-309 RENTAL EXPENDITURE	0	750	0	377	500	500	
01-5103-310 Clothing and Uniforms- Coun	227	118	500	0	0	500	
01-5103-312 Community Events	5,880	7,090	5,000	3,070	5,000	5,000	
01-5103-320 Council Chamber Expenses	125	729	500	0	500	500	
01-5103-321 Government Officials Dinner	50	0	1,000	0	1,000	1,000	
TOTAL GENERAL SERVICES	37,063	30,891	7,500	4,778	8,100	8,600	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 GENERAL GOVERNMENT
 NON-DEPARTMENTAL

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
MAINTENANCE							
01-5103-403 DEBT ISSUANCE EXPENSE	0	0	0	0	0	0	
01-5103-405 Maintenance Contracts	<u>14,091</u>	<u>28,632</u>	<u>31,250</u>	<u>35,129</u>	<u>35,164</u>	<u>0</u>	
TOTAL MAINTENANCE	14,091	28,632	31,250	35,129	35,164	0	
CAPITAL OUTLAY							
01-5103-550 Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>140,711</u>	<u>117,945</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	0	0	0	140,711	117,945	0	
OTHER EXPENSES							
01-5103-601 Lease & Note Payments	0	0	0	0	0	0	
01-5103-610 Miscellaneous Expense	0	368	0	0	0	0	
01-5103-660 Transfers Out	<u>267,074</u>	<u>252,172</u>	<u>424,997</u>	<u>0</u>	<u>0</u>	<u>569,454</u>	
TOTAL OTHER EXPENSES	267,074	252,540	424,997	0	0	569,454	
TOTAL NON-DEPARTMENTAL	770,135	779,390	851,982	590,583	669,254	1,094,251	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 GENERAL GOVERNMENT
 CITY SECRETARY

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
PERSONNEL COSTS							
01-5111-111 Salaries and Wages	0	100,240	117,257	109,125	106,971	121,135	_____
01-5111-113 Overtime	0	1,324	0	620	620	0	_____
01-5111-114 Certification pay	0	346	361	457	430	1,084	_____
01-5111-115 Christmas Incentive	0	0	300	338	338	225	_____
01-5111-116 Longevity Pay	0	52	180	84	76	60	_____
01-5111-118 Workers Compensation Ins.	0	149	256	469	372	261	_____
01-5111-119 Insurance - Employees	0	6,722	9,353	6,872	6,712	10,630	_____
01-5111-120 Retirement - employees	0	11,688	18,134	17,412	15,607	17,570	_____
01-5111-121 Social Security	0	6,465	7,808	6,886	6,632	7,595	_____
01-5111-122 Medicare	0	1,512	1,826	1,610	1,551	1,776	_____
01-5111-123 TWC Expenses	0	182	1,889	12	0	1,225	_____
TOTAL PERSONNEL COSTS	0	128,680	157,364	143,884	139,309	161,561	_____
CONTRACTUAL SERVICES							
01-5111-203. Professional Services	0	1,195	1,195	0	1,195	1,195	_____
01-5111-204 Janitorial Services	0	519	480	572	540	600	_____
01-5111-205 Utilities	0	398	600	387	540	600	_____
01-5111-206 Communications	0	1,893	3,275	2,499	2,782	3,000	_____
01-5111-207 Advertisements & Notices	0	8,397	15,000	9,029	10,000	15,000	_____
01-5111-208 Property & Liability Ins	0	423	500	90	90	100	_____
01-5111-209 Dues & Subscriptions	0	944	850	371	500	400	_____
01-5111-210 Election Costs	0	5,090	10,000	29	29	10,000	_____
01-5111-213 Travel and Training	0	5,293	5,000	3,850	5,000	5,000	_____
01-5111-214 Employee Recognition	0	0	0	0	0	0	_____
01-5111-215 PRE-EMPL/POST-ACCIDENT SV	0	0	0	48	0	0	_____
TOTAL CONTRACTUAL SERVICES	0	24,151	36,900	16,874	20,676	35,895	_____
GENERAL SERVICES							
01-5111-301 Office Supplies	20	2,007	400	831	1,000	1,000	_____
01-5111-302 Office Furniture & Equip.	0	2,396	500	550	1,000	1,000	_____
01-5111-303 Janitorial Supplies	4	207	150	68	75	100	_____
01-5111-306 Materials and Supplies	0	642	150	210	313	400	_____
01-5111-310 Clothing and Uniforms	17	78	200	0	200	200	_____
TOTAL GENERAL SERVICES	41	5,330	1,400	1,659	2,588	2,700	_____
MAINTENANCE							
01-5111-403 Building Maintenance	4	1,520	500	437	500	200	_____
01-5111-404 Equipment Maintenance	0	118	125	0	125	125	_____
01-5111-405 Maintenance Contracts	0	649	0	459	299	5,500	_____
TOTAL MAINTENANCE	4	2,287	625	896	924	5,825	_____
TOTAL CITY SECRETARY	45	160,448	196,289	163,314	163,497	205,981	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 GENERAL GOVERNMENT
 HUMAN RESOURCES

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>PERSONNEL COSTS</u>							
01-5121-111 Salaries and Wages	0	55,513	58,804	68,033	72,031	101,000	_____
01-5121-113 Overtime	0	0	0	0	0	0	_____
01-5121-114 Certification pay	0	346	361	402	319	1,084	_____
01-5121-115 Christmas Incentive	0	0	100	113	113	225	_____
01-5121-116 Longevity Pay	0	20	60	57	61	60	_____
01-5121-118 Workers Compensation Ins.	0	80	126	252	205	249	_____
01-5121-119 Insurance - Employees	0	2,941	3,372	3,335	3,396	9,245	_____
01-5121-120 Retirement - employees	0	6,308	8,919	9,849	10,509	15,420	_____
01-5121-121 Social Security	0	3,521	3,840	4,139	4,466	6,550	_____
01-5121-122 Medicare	0	823	898	968	1,044	1,531	_____
01-5121-123 TWC Expenses	0	117	929	67	0	986	_____
TOTAL PERSONNEL COSTS	0	69,670	77,409	87,213	92,144	136,350	_____
<u>CONTRACTUAL SERVICES</u>							
01-5121-203. Professional Services	0	2,311	2,000	1,671	2,000	2,000	_____
01-5121-204 Janitorial Services	0	243	240	194	180	200	_____
01-5121-205 Utilities	0	180	400	158	200	200	_____
01-5121-206 Communications	0	758	3,600	746	705	1,000	_____
01-5121-207 Advertisements & Notices	0	620	800	0	0	0	_____
01-5121-208 Property & Liability Ins	0	115	150	0	0	200	_____
01-5121-209 Dues & Subscriptions	0	1,076	1,800	1,304	500	300	_____
01-5121-213 Travel & Training	0	800	3,000	268	1,000	3,590	_____
01-5121-214 Employee Recognition	0	12,314	15,000	8,733	12,000	15,000	_____
01-5121-215 PRE-EMPL/POST ACCIDENT SVCS	0	0	0	26	0	0	_____
TOTAL CONTRACTUAL SERVICES	0	18,417	26,990	13,101	16,585	22,490	_____
<u>GENERAL SERVICES</u>							
01-5121-301 Office Supplies	20	531	400	413	400	500	_____
01-5121-302 Office Furniture & Equip.	0	317	400	0	0	300	_____
01-5121-303 Janitorial Supplies	4	76	100	28	50	100	_____
01-5121-306 Materials and Supplies	0	147	150	54	50	150	_____
01-5121-310 Clothing and Uniforms	17	47	250	0	0	200	_____
TOTAL GENERAL SERVICES	41	1,119	1,300	496	500	1,250	_____
<u>MAINTENANCE</u>							
01-5121-403 Building Maintenance	5	622	150	388	150	150	_____
01-5121-404 Equipment Maintenance	0	48	100	0	0	100	_____
01-5121-405 Maintenance Contracts	0	269	500	452	250	500	_____
TOTAL MAINTENANCE	5	939	750	840	400	750	_____
TOTAL HUMAN RESOURCES	46	90,146	106,449	101,650	109,629	160,840	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 GENERAL GOVERNMENT
 FINANCE

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
01-5131-111 Salaries and Wages	0	276,212	285,258	224,186	246,430	279,450	_____
01-5131-112 Part-time Salaries	0	0	0	0	0	20,000	_____
01-5131-113 Overtime	0	452	0	2,862	3,170	0	_____
01-5131-114 Certification pay	0	0	0	374	460	1,090	_____
01-5131-115 Christmas Incentive	0	0	600	450	450	675	_____
01-5131-116 Longevity Pay	0	356	600	125	140	360	_____
01-5131-118 Workers Compensation Ins.	0	369	583	959	1,180	600	_____
01-5131-119 Insurance - Employees	0	25,188	19,900	19,646	19,560	40,070	_____
01-5131-120 Retirement - employees	0	28,364	41,250	37,289	35,300	40,390	_____
01-5131-121 Social Security	0	15,323	17,760	14,900	15,540	17,460	_____
01-5131-122 Medicare	0	3,584	4,154	3,485	3,630	4,090	_____
01-5131-123 TWC Expenses	0	351	4,297	193	504	2,820	_____
TOTAL PERSONNEL COSTS	0	350,199	374,402	304,469	326,364	407,005	_____
CONTRACTUAL SERVICES							
01-5131-203. Professional Services	0	7,669	4,000	55,358	55,400	0	_____
01-5131-204 Janitorial Services	0	2,080	1,600	1,434	1,920	2,100	_____
01-5131-205 Utilities	0	1,949	1,780	1,834	2,020	2,500	_____
01-5131-206 Communications	0	3,444	2,820	4,174	3,920	2,400	_____
01-5131-208 Property & Liability Ins	0	679	875	0	1,160	1,200	_____
01-5131-209 Dues & Subscriptions	0	1,289	1,300	370	1,300	1,400	_____
01-5131-212 Postage	0	0	2,160	0	0	0	_____
01-5131-213 Travel and Training	0	3,985	4,000	3,127	3,500	4,000	_____
01-5131-214 Employee Recognition	0	0	100	225	300	100	_____
01-5131-215 PRE-EMPL/POST-ACCIDENT SV	0	0	0	84	48	50	_____
01-5131-223 Interpreters & sign lan.	0	0	0	200	400	700	_____
01-5131-235 IT SERVICES	0	0	0	1,200	1,200	0	_____
TOTAL CONTRACTUAL SERVICES	0	21,093	18,635	68,006	71,168	14,450	_____
GENERAL SERVICES							
01-5131-301 Office Supplies	124	3,583	2,900	2,169	2,500	2,500	_____
01-5131-302 Office Furniture & Equip.	0	214	100	187	200	1,450	_____
01-5131-303 Janitorial Supplies	26	296	452	398	500	500	_____
01-5131-306 Materials and Supplies	0	247	185	829	900	600	_____
01-5131-310 Clothing and Uniforms	33	134	100	0	100	150	_____
TOTAL GENERAL SERVICES	183	4,474	3,737	3,584	4,200	5,200	_____
MAINTENANCE							
01-5131-403 Building Maintenance	33	1,559	1,135	1,445	1,700	1,800	_____
01-5131-404 Equipment Maintenance	0	287	0	841	1,100	1,200	_____
01-5131-405 Maintenance Contracts	0	1,374	1,540	992	900	1,000	_____
TOTAL MAINTENANCE	33	3,219	2,675	3,278	3,700	4,000	_____
TOTAL FINANCE	216	378,985	399,449	379,336	405,432	430,655	_____
TOTAL GENERAL GOVERNMENT	2,416,432	2,752,048	2,668,166	2,493,338	2,641,030	3,470,101	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 POLICE

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
PERSONNEL COSTS							
01-5201-111 Salaries and Wages	1,217,690	1,531,061	1,825,473	1,668,814	1,756,589	1,934,476	_____
01-5201-112 Part-time Salaries	0	0	10,958	0	396,639	10,958	_____
01-5201-113 Overtime	76,554	60,084	36,000	51,701	65,897	36,000	_____
01-5201-114 Certification pay	11,396	11,562	14,456	9,762	10,593	10,440	_____
01-5201-115 Christmas Incentive	0	0	4,700	4,725	4,725	4,600	_____
01-5201-116 Longevity Pay	4,499	4,053	5,580	4,325	4,644	4,500	_____
01-5201-117 Auto Allowance	0	0	0	0	0	0	_____
01-5201-118 Workers Compensation Ins.	26,308	26,780	46,541	22,147	39,733	46,541	_____
01-5201-119 Insurance - Employees	185,224	267,760	282,407	209,894	262,313	282,407	_____
01-5201-120 Retirement- employees	84,087	174,331	270,497	258,583	268,813	270,497	_____
01-5201-121 Social Security	77,590	93,084	117,153	99,007	114,232	117,153	_____
01-5201-122 Medicare	18,146	21,770	27,399	23,155	26,715	27,399	_____
01-5201-123 TWC Expenses	245	2,667	28,344	1,905	6,147	28,344	_____
01-5201-125 Uniform Allowance	20,900	24,000	27,405	23,700	27,405	27,405	_____
01-5201-129 EMPLOYEE BENEFITS ROUNDING	0	0	0	0	0	0	_____
TOTAL PERSONNEL COSTS	1,722,639	2,217,151	2,696,913	2,377,720	2,984,445	2,800,720	_____
CONTRACTUAL SERVICES							
01-5201-203.PROFESSIONAL SERVICES	7,992	4,788	12,400	14,388	13,866	6,550	_____
01-5201-204 Janitorial Services	8,560	10,205	12,000	10,563	12,674	13,800	_____
01-5201-205 Utilities	13,805	11,125	23,500	8,410	10,960	15,000	_____
01-5201-206 Communications	29,768	26,119	30,000	23,588	28,600	30,000	_____
01-5201-208 Property & Liability Ins.	41,889	29,280	40,000	0	40,000	40,000	_____
01-5201-209 Dues & Subscriptions	7,269	16,704	32,610	15,789	27,253	31,150	_____
01-5201-212 Postage	1,862	2,036	3,000	1,090	2,500	3,000	_____
01-5201-213 Travel & Training	14,414	22,519	34,500	25,217	25,000	40,000	_____
01-5201-214 Employee Recognition	1,035	4,108	3,000	1,575	3,000	3,000	_____
01-5201-215 Pre-empl/Post-accident Svcs	1,148	183	500	977	477	500	_____
01-5201-222 Emergency public services	0	0	0	0	0	0	_____
01-5201-223 Interpreters & sign lan.	0	0	0	600	0	0	_____
01-5201-225 Dispatch Services-Jo Co	71,302	86,161	105,000	107,835	107,835	124,000	_____
01-5201-229 Forensic Investigations	3,576	5,644	6,000	150	0	6,000	_____
01-5201-235 IT Computer Services	0	0	21,500	0	21,500	36,500	_____
01-5201-239 Task Force	4,854	4,854	4,854	4,854	4,854	4,854	_____
TOTAL CONTRACTUAL SERVICES	207,475	223,726	328,864	215,037	298,519	354,354	_____
GENERAL SERVICES							
01-5201-301 Office Supplies	8,082	8,164	10,000	13,414	10,000	10,000	_____
01-5201-302 Office Furniture & Equip.	2,471	3,068	2,500	11,288	9,961	3,500	_____
01-5201-303 Janitorial Supplies	1,244	1,845	2,000	958	2,000	2,000	_____
01-5201-304 Fuel & Lubricants	59,098	66,668	78,000	52,945	61,190	70,000	_____
01-5201-306 Materials and Supplies	9,122	12,689	18,150	17,078	18,150	18,150	_____
01-5201-307 Minor Tools & Equipment	16,925	4,277	10,100	18,033	10,100	10,300	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 POLICE

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
01-5201-308 Credit Card Services	0	0	0	0	0	0	
01-5201-310 Clothing and Uniforms	30,700	23,227	35,250	29,709	30,000	35,250	
01-5201-312 Community Events	2,563	2,053	3,000	860	3,000	3,000	
01-5201-333 PD Training Room	408	0	500	0	500	500	
TOTAL GENERAL SERVICES	130,614	121,990	159,500	144,284	144,901	152,700	
<u>MAINTENANCE</u>							
01-5201-401 Vehicle Maintenance	28,685	35,702	40,000	32,781	40,000	40,000	
01-5201-403 Building Maintenance	13,926	37,724	10,000	29,282	30,000	10,000	
01-5201-404 Equipment Maintenance	6,273	423	6,500	1,540	2,500	6,500	
01-5201-405 Maintenance Contracts	51,217	71,212	168,282	120,323	140,000	182,550	
01-5201-407 Gun Range Maintenance	9,635	2,728	4,000	4,788	4,500	4,000	
TOTAL MAINTENANCE	109,736	147,789	228,782	188,714	217,000	243,050	
<u>CAPITAL OUTLAY</u>							
01-5201-503 Special Purpose Equip.	1,427	8,141	0	5,300	5,300	0	
01-5201-550 Capital Outlay	123,151	70,017	0	18,935	18,935	0	
TOTAL CAPITAL OUTLAY	124,578	78,158	0	24,235	24,235	0	
<u>OTHER EXPENSES</u>							
01-5201-601 Lease & Note Payments	0	0	0	0	0	0	
01-5201-660 Transfers Out	0	(343)	0	0	0	0	
TOTAL OTHER EXPENSES	0	(343)	0	0	0	0	
TOTAL POLICE	2,295,043	2,788,471	3,414,059	2,949,990	3,669,100	3,550,824	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 POLICE CVE

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
01-5202-111 Salaries and Wages	154,574	164,095	167,483	165,776	172,900	189,690	_____
01-5202-113 Overtime	22,232	17,841	2,000	7,934	10,000	2,000	_____
01-5202-114 Certification Pay	1,440	1,440	1,446	1,385	1,440	1,450	_____
01-5202-115 Christmas Incentive	0	0	400	450	450	450	_____
01-5202-116 Longevity Pay	1,565	1,412	1,620	1,472	1,600	1,740	_____
01-5202-118 Workers Compensation Ins.	3,007	4,225	4,588	1,725	4,558	5,160	_____
01-5202-119 Insurance - Employees	19,590	24,775	24,277	19,888	23,930	29,410	_____
01-5202-120 Retirement- employees	11,659	19,855	24,992	26,515	27,200	26,670	_____
01-5202-121 Social Security	11,021	11,009	10,761	10,326	11,560	11,530	_____
01-5202-122 Medicare	2,577	2,575	2,517	2,415	2,710	2,700	_____
01-5202-123 TWC Expenses	18	234	2,603	126	510	1,860	_____
01-5202-125 Uniform Allowance	2,600	2,600	2,610	2,500	2,610	2,610	_____
TOTAL PERSONNEL COSTS	230,283	250,062	245,297	240,513	259,468	275,270	_____
CONTRACTUAL SERVICES							
01-5202-206 Communications	1,340	1,460	1,835	1,699	2,285	2,500	_____
01-5202-208 Property & Liability Ins.	3,339	3,305	3,952	0	3,952	4,000	_____
01-5202-209 Dues & Subscriptions	0	0	600	0	0	600	_____
01-5202-213 Travel & Training	3,245	3,277	4,850	920	2,500	5,600	_____
01-5202-215 Pre-empl/Post-accident Svcs	0	0	100	0	0	100	_____
01-5202-235 IT Computer Services	0	0	250	0	0	250	_____
TOTAL CONTRACTUAL SERVICES	7,925	8,043	11,587	2,619	8,737	13,050	_____
GENERAL SERVICES							
01-5202-301 Office Supplies	6	0	350	157	350	350	_____
01-5202-302 Office Furniture & Equip.	0	0	0	0	0	0	_____
01-5202-304 Fuel & Lubricants	5,078	1,598	10,000	3,232	5,000	10,000	_____
01-5202-306 Materials & Supplies	510	1,004	1,000	783	1,000	5,650	_____
01-5202-307 MINOR TOOLS & EQUIPMENT	0	0	0	198	0	0	_____
01-5202-310 Clothing and Uniforms	0	1,298	4,000	1,160	2,500	4,000	_____
TOTAL GENERAL SERVICES	5,594	3,900	15,350	5,530	8,850	20,000	_____
MAINTENANCE							
01-5202-401 Vehicle Maintenance	667	1,185	7,250	1,270	2,500	7,250	_____
01-5202-405 Maintenance Contracts	871	1,339	2,000	0	2,000	2,000	_____
TOTAL MAINTENANCE	1,538	2,523	9,250	1,270	4,500	9,250	_____
CAPITAL OUTLAY							
01-5202-503 Special Purpose Equip.	0	0	6,700	8,049	8,050	0	_____
01-5202-550 Capital Outlay	0	0	0	0	0	0	_____
TOTAL CAPITAL OUTLAY	0	0	6,700	8,049	8,050	0	_____
TOTAL POLICE CVE	245,340	264,527	288,184	257,981	289,605	317,570	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 MUNICIPAL COURT

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
PERSONNEL COSTS							
01-5203-111 Salaries and Wages	130,883	154,437	210,447	182,344	198,840	212,200	_____
01-5203-112 Part-time Salaries	0	0	0	1,665	1,665	0	_____
01-5203-113 Overtime	336	814	0	183	183	0	_____
01-5203-114 Certification Pay	429	999	2,534	805	870	2,170	_____
01-5203-115 Christmas Incentive	0	0	800	900	900	900	_____
01-5203-116 Longevity Pay	1,143	789	1,080	870	950	1,200	_____
01-5203-118 Workers Compensation Ins.	294	216	437	771	940	470	_____
01-5203-119 Insurance - Employees	25,445	29,661	36,687	24,279	34,590	48,830	_____
01-5203-120 Retirement- employees	8,465	17,108	30,940	23,914	29,680	31,050	_____
01-5203-121 Social Security	7,928	9,268	13,321	10,704	12,620	13,430	_____
01-5203-122 Medicare	1,854	2,167	3,115	2,503	2,950	3,140	_____
01-5203-123 TWC Expenses	36	468	3,223	431	720	2,170	_____
01-5203-125 Uniform Allowance	0	0	0	0	0	0	_____
01-5203-129 EMPLOYEE BENEFITS ROUNDING	0	0	0	0	0	0	_____
TOTAL PERSONNEL COSTS	176,813	215,927	302,584	249,368	284,908	315,560	
CONTRACTUAL SERVICES							
01-5203-201 Legal Services	10,455	19,167	25,000	21,229	30,200	18,000	_____
01-5203-203. Professional Services	3,682	10,889	0	6,524	6,530	5,000	_____
01-5203-204 Janitorial Services	1,859	2,577	2,560	1,912	2,600	2,800	_____
01-5203-205 Utilities	1,445	2,423	2,400	2,446	3,200	3,200	_____
01-5203-206 Communications	2,015	3,606	4,100	5,867	6,700	7,000	_____
01-5203-208 Property & Liability Ins.	4,434	858	1,086	0	1,300	1,400	_____
01-5203-209 Dues & Subscriptions	55	345	500	222	500	500	_____
01-5203-212 Postage	1,285	2,087	2,600	1,366	1,600	2,000	_____
01-5203-213 Travel & Training	1,422	3,077	6,000	1,594	2,100	6,000	_____
01-5203-214 Employee Recognition	215	130	500	69	200	500	_____
01-5203-215 Pre-empl/Post-accident Svcs	0	48	0	221	150	100	_____
01-5203-218 Warrant Fees - Johnson Coun	10,462	20,709	25,000	10,245	24,900	25,000	_____
01-5203-223 Interpreters & sign lan.	0	0	1,000	975	700	1,300	_____
01-5203-224 Municipal Judge	42,000	42,000	49,200	38,500	42,000	70,000	_____
01-5203-235 IT SERVICES	0	0	0	1,600	1,600	0	_____
TOTAL CONTRACTUAL SERVICES	79,330	107,916	119,946	92,769	124,280	142,800	
GENERAL SERVICES							
01-5203-301 Office Supplies	3,286	3,498	4,400	4,985	3,900	4,100	_____
01-5203-302 Office Furniture & Equipmen	156	1,233	4,000	2,104	1,800	4,000	_____
01-5203-303 Janitorial Supplies	91	406	600	564	600	700	_____
01-5203-306 Materials and Supplies	24	261	250	696	700	800	_____
01-5203-308 Credit Card Services	14,919	26,549	30,000	23,003	26,770	30,000	_____
01-5203-309 Warrant Round-Up	0	0	1,000	0	0	1,000	_____
01-5203-310 Clothing and Uniforms	38	256	600	407	100	300	_____
TOTAL GENERAL SERVICES	18,514	32,202	40,850	31,758	33,870	40,900	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 MUNICIPAL COURT

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>MAINTENANCE</u>							
01-5203-403 Building Maintenance	943	2,566	3,000	1,792	2,300	2,500	_____
01-5203-404 Equipment Maintenance	1,039	202	200	1,121	1,300	1,400	_____
01-5203-405 Maintenance Contracts	6,880	9,161	7,716	7,847	7,200	7,600	_____
TOTAL MAINTENANCE	8,863	11,929	10,916	10,760	10,800	11,500	_____
<u>CAPITAL OUTLAY</u>							
01-5203-503 Special Purpose Equip.	0	0	0	0	0	0	_____
01-5203-550 Capital Outlay	0	0	0	0	0	0	_____
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	_____
TOTAL MUNICIPAL COURT	283,520	367,975	474,296	384,656	453,858	510,760	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 FIRE

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
PERSONNEL COSTS							
01-5204-111 Salaries and Wages	1,334,604	1,575,078	1,739,664	1,579,580	1,655,450	1,918,452	_____
01-5204-113 Overtime	57,636	130,075	132,518	127,017	126,340	140,000	_____
01-5204-114 Certification pay	8,309	7,908	75	8,531	8,910	16,000	_____
01-5204-115 Christmas Incentive	0	0	4,200	4,725	4,725	5,400	_____
01-5204-116 Longevity Pay	7,425	7,027	8,520	7,388	7,640	9,500	_____
01-5204-118 Workers Compensation Ins.	30,229	35,834	53,465	24,512	44,620	68,610	_____
01-5204-119 Insurance - Employees	168,748	197,915	204,487	177,870	211,020	276,980	_____
01-5204-120 Retirement- employees	90,468	185,316	257,840	257,872	263,070	318,650	_____
01-5204-121 Social Security	84,625	102,949	111,014	99,971	111,800	137,490	_____
01-5204-122 Medicare	19,791	24,077	25,963	23,381	26,150	32,160	_____
01-5204-123 TWC Expenses	207	2,466	26,858	1,323	5,300	22,050	_____
01-5204-124 Retirement - Vol. fire	1,764	432	2,160	0	0	0	_____
01-5204-129 EMPLOYEE BENEFITS ROUNDING	0	0	0	0	0	0	_____
TOTAL PERSONNEL COSTS	1,803,805	2,269,076	2,566,764	2,312,168	2,465,025	2,945,292	_____
CONTRACTUAL SERVICES							
01-5204-203. Professional Services	11	139	1,000	150	500	6,000	_____
01-5204-205 Utilities	11,135	10,872	10,000	8,298	9,000	16,000	_____
01-5204-206 Communications	10,528	10,934	15,300	11,825	10,000	16,060	_____
01-5204-208 Property & Liability Ins.	23,808	14,278	15,935	0	15,935	22,500	_____
01-5204-209 Dues & Subscriptions	3,833	4,044	5,339	4,338	4,500	6,300	_____
01-5204-212 Postage	474	749	800	323	400	800	_____
01-5204-213 Travel & Training	13,174	30,379	40,366	28,169	25,000	20,000	_____
01-5204-214 Employee Recognition	1,702	1,338	2,900	529	900	2,900	_____
01-5204-215 Pre-empl/Post-accident Svcs	5,241	12,535	12,100	8,503	2,000	18,300	_____
01-5204-235 IT Expense	0	2,499	0	0	0	0	_____
01-5204-243 Emergency Management	10,061	8,553	20,415	10,367	7,000	20,415	_____
TOTAL CONTRACTUAL SERVICES	79,965	96,320	124,155	72,503	75,235	129,275	_____
GENERAL SERVICES							
01-5204-301 Office Supplies	1,854	3,002	3,000	798	2,500	4,000	_____
01-5204-302 Office Furniture & Equip.	1,626	12,864	0	945	40	7,000	_____
01-5204-304 Fuel & Lubricants	33,132	28,374	37,584	22,572	23,000	36,000	_____
01-5204-305 First aid supplies	2,849	8,720	4,250	3,528	4,000	5,550	_____
01-5204-306 MATERIALS AND SUPPLIES	0	0	0	2,791	3,000	0	_____
01-5204-309 Equipment rental	0	0	0	0	0	0	_____
01-5204-310 ProtectiveClothing & Unifo	29,705	62,139	70,540	31,371	25,000	40,000	_____
01-5204-311 Firefighting equipment	24,382	24,270	23,540	835	23,540	82,540	_____
01-5204-312 Community Risk Reduction	2,716	3,632	3,500	2,948	3,500	5,750	_____
01-5204-313 Station Supplies - Fire Dep	2,868	4,961	7,000	1,417	3,000	7,000	_____
01-5204-340 ESD REIMBURSEMENTS	0	0	0	0	0	0	_____
TOTAL GENERAL SERVICES	99,130	147,963	149,414	67,204	87,580	187,840	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 FIRE

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>MAINTENANCE</u>							
01-5204-401 Vehicle Maintenance	59,194	73,596	55,000	44,964	70,000	76,000	_____
01-5204-403 Building Maintenance	20,758	8,619	18,600	7,936	12,000	18,900	_____
01-5204-405 Maintenance Contracts	7,588	7,493	11,200	1,363	6,000	17,200	_____
01-5204-410 Repairs - SCBA	3,987	3,168	8,500	4,472	6,500	8,500	_____
TOTAL MAINTENANCE	91,526	92,876	93,300	58,734	94,500	120,600	_____
<u>CAPITAL OUTLAY</u>							
01-5204-503 Special Purpose Equip.	0	0	0	0	0	0	_____
01-5204-505 Light/Med Trucks	0	0	0	0	0	0	_____
01-5204-550 Capital Outlay	46,822	75,829	0	0	0	0	_____
TOTAL CAPITAL OUTLAY	46,822	75,829	0	0	0	0	_____
<u>OTHER EXPENSES</u>							
01-5204-601 Lease & Note Payments	0	0	0	0	0	0	_____
01-5204-660 Transfers Out	0	0	0	0	0	0	_____
01-5204-662 Transfer to Special Project	0	0	0	0	0	0	_____
TOTAL OTHER EXPENSES	0	0	0	0	0	0	_____
TOTAL FIRE	2,121,249	2,682,064	2,933,633	2,510,610	2,722,340	3,383,007	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 ANIMAL CONTROL

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>PERSONNEL COSTS</u>							
01-5205-111 Salaries and Wages	89,442	92,403	94,031	93,084	97,260	99,420	_____
01-5205-112 Part-time Salaries	21,395	10,926	18,699	12,892	13,900	19,260	_____
01-5205-113 Overtime	3,515	1,790	5,000	2,812	3,390	5,000	_____
01-5205-115 Christmas Incentive	0	0	500	575	575	575	_____
01-5205-116 Longevity Pay	108	231	420	215	224	360	_____
01-5205-118 Workers Compensation Ins.	3,114	3,050	3,755	1,722	3,755	4,140	_____
01-5205-119 Insurance - Employees	22,345	27,223	23,683	18,603	22,480	27,920	_____
01-5205-120 Retirement- employees	5,940	10,027	17,086	14,342	16,830	17,880	_____
01-5205-121 Social Security	6,608	6,001	7,356	6,131	7,160	7,730	_____
01-5205-122 Medicare	1,545	1,403	1,720	1,434	1,680	1,810	_____
01-5205-123 TWC Expenses	33	314	1,780	207	810	1,250	_____
TOTAL PERSONNEL COSTS	154,044	153,368	174,030	152,015	168,064	185,345	_____
<u>CONTRACTUAL SERVICES</u>							
01-5205-205 Utilities	5,190	5,837	6,500	7,161	8,967	10,000	_____
01-5205-206 Communications	3,572	2,928	4,000	1,857	2,500	3,000	_____
01-5205-208 Property & Liability Ins.	3,125	1,981	2,215	0	2,215	2,215	_____
01-5205-209 Dues & Subscriptions	100	0	0	0	0	0	_____
01-5205-213 Travel & Training	2,340	0	2,500	1,785	1,500	2,500	_____
01-5205-215 Pre-empl/Post-accident Svcs	0	0	100	0	100	100	_____
01-5205-230 Website Development & IT	130	0	1,000	0	0	1,000	_____
TOTAL CONTRACTUAL SERVICES	14,458	10,747	16,315	10,804	15,282	18,815	_____
<u>GENERAL SERVICES</u>							
01-5205-301 Office Supplies	1,075	454	1,000	693	1,000	1,000	_____
01-5205-302 Office Furniture & Equip.	82	336	3,000	1,084	3,000	3,000	_____
01-5205-303 Janitorial Supplies	1,651	559	3,200	558	2,000	3,200	_____
01-5205-304 Fuel & Lubricants	1,855	1,989	3,200	1,387	2,000	3,200	_____
01-5205-306 Materials and Supplies	1,637	3,735	3,000	1,024	3,000	3,000	_____
01-5205-307 Minor Tools & Equipment	6,009	5,640	3,000	3,106	3,100	3,000	_____
01-5205-308 Animal Food	0	170	6,100	199	1,000	6,100	_____
01-5205-310 Clothing and Uniforms	1,731	378	1,100	1,469	1,100	1,100	_____
01-5205-312 Community Events	788	24	1,000	574	1,000	1,000	_____
01-5205-314 Animal Disposal	724	643	1,000	498	600	1,000	_____
01-5205-316 Vet Expenses & Supplies	7,107	2,731	8,000	3,125	4,000	8,000	_____
01-5205-326 MICRO CHIPPING EXPENSE	2,175	4,930	2,000	1,461	2,000	2,000	_____
TOTAL GENERAL SERVICES	24,835	21,589	35,600	15,178	23,800	35,600	_____
<u>MAINTENANCE</u>							
01-5205-401 Vehicle Maintenance	2,854	1,251	2,500	4,372	5,200	3,200	_____
01-5205-403 Building Maintenance	6,611	25,809	7,500	10,795	10,000	7,500	_____
01-5205-405 Maintenance Contracts	2,635	930	3,000	238	2,400	3,000	_____
TOTAL MAINTENANCE	12,100	27,990	13,000	15,405	17,600	13,700	_____

CITY OF ALVARADO
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
PUBLIC SAFETY
ANIMAL CONTROL

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>CAPITAL OUTLAY</u>							
01-5205-550 Capital Outlay	0	15,788	0	7,000	0	0	
TOTAL CAPITAL OUTLAY	0	15,788	0	7,000	0	0	
TOTAL ANIMAL CONTROL	205,436	229,483	238,945	200,403	224,746	253,460	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 CITY MARSHAL

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
PERSONNEL COSTS							
01-5206-111 Salaries and Wages	0	60,210	0	2,599	2,599	63,623	_____
01-5206-112 Part-time Salaries	20,504	1,079	0	0	0	0	_____
01-5206-113 Overtime	0	0	0	0	0	0	_____
01-5206-114 Certification Pay	1,080	1,080	0	42	42	2,000	_____
01-5206-115 Christmas Incentive	0	0	0	0	0	1,080	_____
01-5206-116 Longevity Pay	0	496	0	21	21	200	_____
01-5206-118 Workers Compensation Ins.	625	510	0	0	0	0	_____
01-5206-119 Insurance - Employees (73)		7,109	0	54	54	2,325	_____
01-5206-120 Retirement - Employees	0	6,763	0	1,053	1,053	12,860	_____
01-5206-121 Social Security	1,419	3,925	0	168	168	4,717	_____
01-5206-122 Medicare	332	918	0	39	39	4,415	_____
01-5206-123 TWC Expenses	9	117	0	0	0	1,032	_____
01-5206-125 Uniform Allowance	1,300	1,300	0	50	50	90	_____
TOTAL PERSONNEL COSTS	25,195	83,506	0	4,025	4,026	92,342	_____
CONTRACTUAL SERVICES							
01-5206-204 Janitorial Services	641	686	448	0	0	448	_____
01-5206-205 Utilities	488	634	645	0	0	645	_____
01-5206-206 Communications	1,705	1,828	1,900	805	920	1,200	_____
01-5206-208 Property & Liability Ins.	793	1,734	1,025	0	0	1,025	_____
01-5206-209 Dues & Subscriptions	0	0	100	0	0	100	_____
01-5206-212 Postage	0	0	25	0	0	25	_____
01-5206-213 Travel & Training	99	99	300	35	0	500	_____
01-5206-215 Pre-empl/Post-accident Svcs	0	0	0	0	75	0	_____
01-5206-225 Dispatch Services-JoCo	92	24	100	0	0	100	_____
TOTAL CONTRACTUAL SERVICES	3,819	5,006	4,543	840	995	4,043	_____
GENERAL SERVICES							
01-5206-301 Office Supplies	270	279	300	49	0	300	_____
01-5206-302 Office Furniture & Equip.	0	517	300	0	0	300	_____
01-5206-303 Janitorial Supplies	49	103	120	0	0	120	_____
01-5206-304 FUEL & Lubricants	147	519	550	870	980	550	_____
01-5206-306 Materials and Supplies	0	68	50	22	0	50	_____
01-5206-307 Minor Tools & Equipment	0	19	50	0	0	0	_____
01-5206-310 Clothing and Uniforms	0	0	0	21	0	2,500	_____
TOTAL GENERAL SERVICES	466	1,505	1,370	962	980	3,820	_____
MAINTENANCE							
01-5206-401 Vehicle Maintenance	16	94	125	2,944	2,910	125	_____
01-5206-403 Building Maintenance	250	684	400	0	0	400	_____
01-5206-404 Equipment Maintenance	0	25	100	0	0	100	_____
01-5206-405 Maintenance Contracts	920	642	800	0	0	800	_____
TOTAL MAINTENANCE	1,186	1,445	1,425	2,944	2,910	1,425	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC SAFETY
 CITY MARSHAL

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>OTHER EXPENSES</u>							
01-5206-601 Lease & Note Payments	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	0	0	0	0	0	0	
TOTAL CITY MARSHAL	30,666	91,462	7,338	8,771	8,911	101,630	
TOTAL PUBLIC SAFETY	5,181,254	6,423,982	7,356,455	6,312,411	7,368,560	8,117,251	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC WORKS
 STREETS & DRAINAGE

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
01-5301-111 Salaries and Wages	42,033	42,856	79,354	63,810	69,400	47,899	_____
01-5301-113 Overtime	61	865	500	692	630	500	_____
01-5301-115 Christmas Incentive	0	0	200	225	225	225	_____
01-5301-116 Longevity Pay	360	116	240	168	190	300	_____
01-5301-118 Workers Compensation Ins.	1,483	712	1,725	806	1,460	1,898	_____
01-5301-119 Insurance - Employees	9,234	9,330	9,147	9,673	12,620	8,270	_____
01-5301-120 Retirement- employees	2,729	4,793	6,711	9,564	10,319	6,358	_____
01-5301-121 Social Security	2,564	2,686	2,889	3,846	4,414	2,969	_____
01-5301-122 Medicare	600	628	676	899	1,032	694	_____
01-5301-123 TWC Expenses	9	117	699	126	0	479	_____
01-5301-127 Call out compensation	252	1,092	1,008	805	0	1,008	_____
TOTAL PERSONNEL COSTS	59,324	63,195	103,149	90,615	100,290	70,600	_____
CONTRACTUAL SERVICES							
01-5301-203 Engineering Services	0	0	0	0	8,750	0	_____
01-5301-203. Professional Services	0	0	0	2,632	0	0	_____
01-5301-206 Communications	1,637	2,449	2,500	3,117	2,800	3,000	_____
01-5301-208 Property & Liability Ins.	1,272	2,178	2,500	0	3,900	4,100	_____
01-5301-213 Travel and Training	210	88	1,500	474	1,000	1,000	_____
01-5301-215 Pre-empl/Post-accident Svcs	50	0	100	120	50	100	_____
01-5301-223 Interpreters & sign lan.	0	0	0	90	0	0	_____
01-5301-234 Street Lights	48,771	59,480	65,000	46,511	60,400	65,000	_____
01-5301-235 Computer Services	103	71	0	0	0	0	_____
TOTAL CONTRACTUAL SERVICES	52,043	64,267	71,600	52,943	76,900	73,200	_____
GENERAL SERVICES							
01-5301-301 Office Supplies	263	231	400	650	700	800	_____
01-5301-303 JANITORIAL SUPPLIES	0	0	0	18	50	100	_____
01-5301-304 Fuel & Lubricants	7,281	6,142	6,300	5,896	6,857	7,000	_____
01-5301-306 Materials and Supplies	14,095	5,752	10,500	8,885	12,000	12,000	_____
01-5301-307 Minor Tools & Equipment	176	748	250	1,094	250	750	_____
01-5301-310 Clothing and Uniforms	919	1,346	1,700	1,739	1,700	1,700	_____
TOTAL GENERAL SERVICES	22,734	14,220	19,150	18,283	21,557	22,350	_____
MAINTENANCE							
01-5301-401 Vehicle Maintenance	1,769	3,905	3,500	2,683	4,000	4,000	_____
01-5301-403 Building Maintenance	0	0	1,000	192	50	100	_____
01-5301-404 Equipment Maintenance	1,763	4,423	3,000	1,559	5,683	2,000	_____
01-5301-405 Maintenance Contracts	49	314	315	471	315	315	_____
01-5301-406 Street Maintenance	686	600	0	0	0	0	_____
01-5301-407 Sign Maintenance	8,483	2,950	30,500	5,383	6,000	15,000	_____
TOTAL MAINTENANCE	12,750	12,192	38,315	10,289	16,048	21,415	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 PUBLIC WORKS
 STREETS & DRAINAGE

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
01-5301-550 CAPITAL OUTLAY	0	8,621	0	504,960	0	0	
TOTAL CAPITAL OUTLAY	0	8,621	0	504,960	0	0	
<u>OTHER EXPENSES</u>							
01-5301-660 Transfer Out	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	0	0	0	0	0	0	
TOTAL STREETS & DRAINAGE	146,850	162,494	232,214	677,089	214,795	187,565	
TOTAL PUBLIC WORKS	146,850	162,494	232,214	677,089	214,795	187,565	

01 -GENERAL FUND
 CULTURE & RECREATION
 LIBRARY

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
01-5401-111 Salaries and Wages	60,753	62,696	111,874	102,298	111,840	136,300	_____
01-5401-112 Part-time Salaries	43,605	44,134	17,112	9,133	9,133	0	_____
01-5401-113 Overtime	0	0	0	0	0	0	_____
01-5401-115 Christmas Incentive	0	0	400	575	575	675	_____
01-5401-116 Longevity Pay	537	485	600	522	570	780	_____
01-5401-118 Workers Compensation Ins.	298	223	270	427	530	400	_____
01-5401-119 Insurance - Employees	9,984	9,437	9,396	17,889	24,200	46,440	_____
01-5401-120 Retirement- employees	3,911	6,717	14,270	14,801	17,820	19,760	_____
01-5401-121 Social Security	6,436	6,554	6,144	6,339	7,580	8,550	_____
01-5401-122 Medicare	1,505	1,533	1,437	1,483	1,780	2,000	_____
01-5401-123 TWC Expenses	28	419	1,486	221	480	1,380	_____
TOTAL PERSONNEL COSTS	127,057	132,199	162,989	153,688	174,508	216,285	_____
CONTRACTUAL SERVICES							
01-5401-204 Janitorial Services	7,346	7,301	7,930	7,102	8,900	9,000	_____
01-5401-205 Utilities	8,807	7,576	9,000	6,382	12,000	13,000	_____
01-5401-206 Communications	2,647	2,930	3,000	2,672	3,400	4,500	_____
01-5401-208 Property & Liability Ins.	3,571	2,443	2,644	0	3,060	3,220	_____
01-5401-209 Dues & Subscriptions	0	0	0	243	243	500	_____
01-5401-212 Postage	23	0	20	0	20	50	_____
01-5401-213 Travel & Training	0	0	0	1,156	1,156	3,685	_____
01-5401-215 Pre-empl/Post-accident Svcs	0	0	0	96	96	50	_____
01-5401-235 IT Expense	0	0	0	0	0	500	_____
TOTAL CONTRACTUAL SERVICES	22,394	20,250	22,594	17,651	28,875	34,505	_____
GENERAL SERVICES							
01-5401-301 Office Supplies	2,858	5,527	5,000	2,742	4,500	5,000	_____
01-5401-302 Office Furniture & Equip.	82	1,036	0	99	99	900	_____
01-5401-303 JANITORIAL SUPPLIES	0	0	0	467	1,000	1,200	_____
01-5401-306 Materials and Supplies	2,729	2,613	5,000	2,207	3,500	4,500	_____
01-5401-310 Clothing and Uniform	0	0	0	115	115	300	_____
01-5401-325 Storytime	0	0	0	0	0	350	_____
01-5401-326 Consortium	4,711	5,375	8,490	5,452	7,880	6,000	_____
01-5401-327 Summer Reading Program	789	1,415	4,000	1,998	2,500	3,500	_____
01-5401-328 Library Book Losses	0	0	0	0	0	0	_____
TOTAL GENERAL SERVICES	11,170	15,967	22,490	13,079	19,594	21,750	_____
MAINTENANCE							
01-5401-403 Building Maintenance	1,728	10,300	4,000	11,214	14,600	8,750	_____
01-5401-404 Equipment Maintenance	0	0	0	0	0	0	_____
01-5401-405 Maintenance Contracts	3,565	3,993	4,000	2,701	2,050	2,300	_____
TOTAL MAINTENANCE	5,293	14,293	8,000	13,915	16,650	11,050	_____

CITY OF ALVARADO
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
CULTURE & RECREATION
LIBRARY

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
01-5401-550 Capital Outlay	0	0	0	0	5,105	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	5,105	0	
TOTAL LIBRARY	165,915	182,709	216,073	198,334	244,732	283,590	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 CULTURE & RECREATION
 SENIOR SERVICES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>PERSONNEL COSTS</u>							
01-5402-111 Salaries and Wages	37,052	0	0	0	0	0	_____
01-5402-115 Christmas Incentive	0	0	0	0	0	0	_____
01-5402-116 Longevity Pay	914	0	0	0	0	0	_____
01-5402-118 Workers Compensation Ins.	124	22	0	0	0	0	_____
01-5402-119 Insurance - Employees	4,502	0	0	0	0	0	_____
01-5402-120 Retirement- employees	2,725	0	0	0	0	0	_____
01-5402-121 Social Security	2,594	0	0	0	0	0	_____
01-5402-122 Medicare	607	0	0	0	0	0	_____
01-5402-123 TWC Expenses	9	0	0	0	0	0	_____
01-5402-128 SCC Open/Close Fees	275	0	0	0	0	0	_____
TOTAL PERSONNEL COSTS	48,802	22	0	0	0	0	_____
<u>CONTRACTUAL SERVICES</u>							
01-5402-204 Janitorial Services	8,168	4,908	0	0	0	0	_____
01-5402-205 Utilities	5,882	6,765	0	667	1,000	0	_____
01-5402-206 Communications	402	378	0	0	0	0	_____
01-5402-208 Property & Liability Ins.	1,190	3,462	0	0	0	0	_____
01-5402-212 Postage	10	0	0	0	0	0	_____
01-5402-215 Pre-empl/Post-accident Svcs	0	0	0	0	0	0	_____
TOTAL CONTRACTUAL SERVICES	15,654	15,513	0	667	1,000	0	_____
<u>GENERAL SERVICES</u>							
01-5402-301 Office Supplies	166	299	0	0	800	1,600	_____
01-5402-302 Office Furniture & Equip.	68	39	0	351	351	250	_____
01-5402-303 JANITORIAL SUPPLIES	160	247	0	0	0	500	_____
01-5402-304 Fuel & Lubricants	92	21	0	12	12	0	_____
01-5402-306 Materials and Supplies	212	2,033	1,850	0	800	2,900	_____
01-5402-309 RENTAL EXPENDITURE	0	184	0	903	774	510	_____
01-5402-310 Clothing and Uniform	0	0	0	0	0	0	_____
TOTAL GENERAL SERVICES	699	2,822	1,850	1,266	2,737	5,760	_____
<u>MAINTENANCE</u>							
01-5402-401 Vehicle Maintenance	1,131	7	200	0	0	0	_____
01-5402-403 Building Maintenance	3,442	5,081	3,500	0	0	0	_____
01-5402-404 Equipment Maintenance	0	0	0	0	0	0	_____
01-5402-405 Maintenance Contracts	467	622	641	0	0	0	_____
TOTAL MAINTENANCE	5,040	5,709	4,341	0	0	0	_____
<u>CAPITAL OUTLAY</u>							
01-5402-550 Capital Outlay	0	0	0	258	129	0	_____
TOTAL CAPITAL OUTLAY	0	0	0	258	129	0	_____
TOTAL SENIOR SERVICES	70,194	24,067	6,191	2,190	3,866	5,760	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 CULTURE & RECREATION
 PARK MAINTENANCE

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
01-5403-111 Salaries and Wages	148,071	182,701	187,807	176,550	185,970	200,003	_____
01-5403-112 Part-time Salaries	0	0	500	0	0	19,260	_____
01-5403-113 Overtime	15,126	16,975	17,898	7,967	7,550	17,898	_____
01-5403-114 Certification pay	720	720	723	789	880	1,084	_____
01-5403-115 Christmas Incentive	0	0	800	900	900	1,025	_____
01-5403-116 Longevity Pay	846	888	1,260	399	410	540	_____
01-5403-118 Workers Compensation Ins.	2,893	2,553	3,723	1,931	3,340	4,490	_____
01-5403-119 Insurance - Employees	31,104	36,594	36,867	38,900	50,580	48,820	_____
01-5403-120 Retirement- employees	10,445	21,407	30,022	26,606	28,560	34,400	_____
01-5403-121 Social Security	9,952	12,092	12,926	11,331	12,140	14,870	_____
01-5403-122 Medicare	2,328	2,828	3,023	2,650	2,840	3,480	_____
01-5403-123 TWC Expenses	31	473	3,127	297	1,010	2,400	_____
01-5403-127 Call out compensation	0	0	1,008	60	0	0	_____
TOTAL PERSONNEL COSTS	221,517	277,232	299,684	268,381	294,180	348,270	_____
CONTRACTUAL SERVICES							
01-5403-203 Professional Services	78	0	0	0	0	0	_____
01-5403-205 Utilities	791	2,130	1,700	3,316	3,500	4,000	_____
01-5403-206 Communications	5,231	10,277	12,000	7,198	7,720	12,000	_____
01-5403-208 Property & Liability Ins.	4,761	6,687	7,200	0	4,680	7,200	_____
01-5403-212 Postage	7	0	0	0	0	0	_____
01-5403-213 Travel and Training	65	114	500	572	775	3,500	_____
01-5403-215 Pre-empl/Post-accident Svcs	410	150	400	643	500	1,000	_____
TOTAL CONTRACTUAL SERVICES	11,343	19,358	21,800	11,729	17,175	27,700	_____
GENERAL SERVICES							
01-5403-301 Office Supplies	537	349	500	241	500	600	_____
01-5403-304 Fuel & Lubricants	7,980	8,384	10,000	6,197	10,000	10,000	_____
01-5403-306 Materials and Supplies	11,222	11,265	12,000	12,177	14,000	14,000	_____
01-5403-307 Minor Tools & Equipment	3,462	5,363	5,000	2,967	6,000	6,000	_____
01-5403-310 Clothing and Uniforms	3,014	5,147	4,500	4,669	6,000	7,000	_____
01-5403-312 Community Events	1,850	662	2,000	376	2,000	2,000	_____
01-5403-317 Chemicals	675	1,354	4,000	825	4,000	4,000	_____
TOTAL GENERAL SERVICES	28,740	32,524	38,000	27,454	42,500	43,600	_____
MAINTENANCE							
01-5403-401 Vehicle Maintenance	2,106	1,329	2,500	3,220	6,150	4,000	_____
01-5403-404 Equipment Maintenance	3,466	6,406	4,500	5,365	4,720	6,000	_____
01-5403-405 Maintenance Contracts	149	289	300	353	300	4,000	_____
01-5403-408 Park Maintenance	25,593	26,502	19,100	17,672	19,100	20,000	_____
01-5403-409 Dam Maintenance	0	0	0	0	0	0	_____
01-5403-412 Cemetery Maintenance	18,600	4,200	20,700	8,270	20,700	20,700	_____
TOTAL MAINTENANCE	49,914	38,727	47,100	34,880	50,970	54,700	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 CULTURE & RECREATION
 PARK MAINTENANCE

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<hr/>							
<u>CAPITAL OUTLAY</u>							
01-5403-505 Light/Med Trucks/Autos	0	0	0	0	0	0	
01-5403-550 CAPITAL OUTLAY	<u>21,616</u>	<u>6,386</u>	<u>250,000</u>	<u>208,898</u>	<u>250,000</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	21,616	6,386	250,000	208,898	250,000	0	
<hr/>							
<u>OTHER EXPENSES</u>							
01-5403-660 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER EXPENSES	0	0	0	0	0	0	
<hr/>							
TOTAL PARK MAINTENANCE	333,130	374,226	656,584	551,341	654,825	474,270	
<hr/>							
TOTAL CULTURE & RECREATION	569,238	581,002	878,848	751,865	903,423	763,620	
<hr/>							
TOTAL EXPENDITURES	<u>8,313,775</u>	<u>9,919,526</u>	<u>11,135,683</u>	<u>10,234,704</u>	<u>11,127,808</u>	<u>12,538,537</u>	
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	<u>81,385</u>	<u>475</u>	<u>(122,846)</u>	<u>(100,097)</u>	<u>(4,691)</u>	<u>0</u>	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 2, WATER AND SEWER FUND

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Water Service	\$ 2,287,571	\$ 2,637,825	\$ 2,651,880	\$ 2,917,060
Sewer Service	\$ 1,833,599	\$ 2,220,833	\$ 2,120,110	\$ 2,332,120
Garbage Service	\$ 273,715	\$ 280,741	\$ 314,730	\$ 330,460
Late Charges	\$ 95,793	\$ 90,000	\$ 98,700	\$ 92,000
Meter Set Fees	\$ 39,550	\$ 30,000	\$ 38,390	\$ 32,000
Tap Fees	\$ 5,600	\$ 7,000	\$ 4,378	\$ 3,000
Recycling Fees	\$ 98,954	\$ 106,418	\$ 110,050	\$ 110,000
Interest Earnings	\$ 34,432	\$ 30,000	\$ 10,310	\$ 10,000
Prairielands Use Fees	\$ 32,591	\$ 34,292	\$ 35,190	\$ 35,000
Careflite	\$ 20,612	\$ 20,500	\$ 21,650	\$ 20,500
Other	\$ 156,714	\$ 173,628	\$ 178,541	\$ 90,700
Planned Utilization of Working Capital	\$ -	\$ -	\$ -	\$ 617,707
TOTAL REVENUES	\$ 4,879,131	\$ 5,631,237	\$ 5,583,929	\$ 6,590,547
EXPENDITURES				
Utility Billing	\$ 1,269,830	\$ 2,407,783	\$ 2,460,880	\$ 2,654,126
Water Production	\$ 2,096,083	\$ 2,483,589	\$ 2,192,362	\$ 2,576,143
Water Distribution	\$ 233,293	\$ 336,893	\$ 288,847	\$ 337,648
Wastewater Collection	\$ 253,296	\$ 355,741	\$ 354,932	\$ 362,107
Wastewater Treatment Plant	\$ 402,163	\$ 490,947	\$ 444,230	\$ 660,523
TOTAL EXPENDITURES	\$ 4,254,665	\$ 6,074,953	\$ 5,741,251	\$ 6,590,547
REVENUE OVER/(UNDER) EXPENDITURES	\$ 624,466	\$ (443,716)	\$ (157,322)	\$ -
Working Capital	\$ 2,473,049	\$ 2,029,333	\$ 2,315,727	\$ 1,698,020

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND

WATER

UTILITY BILLING

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- 2024-2025 PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- 2025-2026 PROPOSED BUDGET
PERSONNEL COSTS							
02-5101-111 Salaries and Wages	251,725	263,569	292,165	269,371	288,840	271,051	_____
02-5101-113 Overtime	448	27	500	0	0	0	_____
02-5101-114 Certification pay	720	831	1,084	1,510	1,640	1,890	_____
02-5101-115 Christmas Incentive	0	0	900	1,013	1,013	1,103	_____
02-5101-116 Longevity Pay	2,585	2,511	3,360	2,585	2,800	3,024	_____
02-5101-118 Workers Compensation Ins.	3,983	645	2,788	1,772	2,820	4,189	_____
02-5101-119 Insurance - Employees	40,260	43,826	42,838	41,617	50,021	56,980	_____
02-5101-120 Retirement- employees	23,120	28,539	39,907	40,977	42,940	45,725	_____
02-5101-121 Social Security	16,513	15,760	17,182	15,740	18,250	19,766	_____
02-5101-122 Medicare	3,862	3,686	4,018	3,681	4,270	4,623	_____
02-5101-123 TWC Expenses	42	468	4,157	256	1,008	3,188	_____
02-5101-127 Call out compensation	56	0	0	0	0	0	_____
02-5101-129 EMPLOYEE BENEFITS ROUNDING	0	0	0	764	0	0	_____
TOTAL PERSONNEL COSTS	343,315	359,862	408,899	379,284	413,602	411,539	_____
CONTRACTUAL SERVICES							
02-5101-202 Audit and Accounting	29,320	17,424	20,000	21,291	20,000	20,000	_____
02-5101-202.Bank Analysis Fee	0	0	0	0	0	0	_____
02-5101-203.Professional Services	39,808	0	8,000	7,268	8,000	10,400	_____
02-5101-204 Janitorial Services	1,815	1,791	1,764	1,197	1,600	1,600	_____
02-5101-205 Utilities	1,418	1,735	1,750	1,568	2,160	2,270	_____
02-5101-206 Communications	4,772	5,009	5,100	7,597	8,760	9,200	_____
02-5101-207 Advertisements & Notices	0	0	0	71	75	100	_____
02-5101-208 Property & Liability Ins.	7,633	2,334	2,900	0	4,670	4,910	_____
02-5101-209 Dues & Subscriptions	0	0	231	10	50	200	_____
02-5101-212 Postage	18,367	19,908	19,792	17,788	23,050	20,000	_____
02-5101-213 Travel & Training	965	1,085	3,420	1,737	1,800	3,000	_____
02-5101-214 Employee Recognition	63	218	500	249	500	500	_____
02-5101-215 Pre-empl/Post-accident Svcs	0	117	0	79	60	100	_____
02-5101-223 Interpreters & sign lan.	0	0	0	60	0	0	_____
02-5101-225 Collection Agency Fees	157	719	550	252	470	500	_____
02-5101-226 Emergency public services	0	0	0	0	0	0	_____
02-5101-234 COBRA Expenses	70	141	160	45	60	150	_____
02-5101-235 IT Services	124	455	500	1,577	1,500	1,500	_____
02-5101-237 Garbage Pickup Service	328,157	370,018	396,440	346,024	413,650	434,340	_____
02-5101-240 Careflite Expense for Citiz	19,979	20,719	20,500	17,849	20,500	20,500	_____
02-5101-241 Contingency Fund	3,487	0	0	0	0	0	_____
02-5101-244 Bad Debt Expense	10,922	27,832	20,000	11,927	17,500	20,000	_____
TOTAL CONTRACTUAL SERVICES	467,058	469,503	501,607	436,589	524,405	549,270	_____
GENERAL SERVICES							
02-5101-301 Office Supplies	6,727	11,138	9,000	13,555	14,390	15,000	_____
02-5101-302 Office Furniture & Equip.	454	2,906	1,600	885	1,500	2,500	_____
02-5101-303 Janitorial Supplies	149	263	300	353	350	500	_____
02-5101-304 Fuel & Lubricants	0	0	300	531	670	1,610	_____
02-5101-306 Materials and Supplies	306	611	300	552	600	630	_____
02-5101-307 Minor Tools & Equipment	0	0	1,100	627	300	1,100	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND

WATER

UTILITY BILLING

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
02-5101-308 Credit Card Services	79,038	60,182	72,000	77,864	90,630	95,170	
02-5101-310 Clothing and Uniforms	1,095	1,212	1,200	1,350	1,200	1,200	
TOTAL GENERAL SERVICES	87,768	76,312	85,800	95,718	109,640	117,710	

MAINTENANCE

02-5101-403 Building Maintenance	2,885	4,164	3,000	2,019	3,000	3,000	
02-5101-404 Equipment Maintenance	2,526	5,840	5,750	1,964	2,000	5,750	
02-5101-405 Maintenance Contracts	9,761	17,714	17,829	23,588	23,860	25,060	
TOTAL MAINTENANCE	15,172	27,718	26,579	27,570	28,860	33,810	

CAPITAL OUTLAY

02-5101-503 Special Purpose Equip.	0	0	0	0	0	0	
02-5101-505 Light/Med Trucks	0	0	0	0	0	0	
02-5101-509 Hydrants & Meters	0	0	0	0	0	0	
02-5101-550 Capital Outlay	0	0	0	471	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	471	0	0	

OTHER EXPENSES

02-5101-601 Lease & Note Payments	0	0	0	0	0	0	
02-5101-602 Interest - Incode	(17,742)	0	0	0	0	0	
02-5101-610 Miscellaneous Expense	7,855	8,660	0	0	0	0	
02-5101-611 Depreciation expense	722,395	0	0	0	0	0	
02-5101-612 Amortization expense	(9,059)	0	0	0	0	0	
02-5101-620 AGENT FEE	975	475	1,000	975	475	500	
02-5101-630 PENSION EXPENSE	0	0	0	0	0	0	
02-5101-631 OPEB EXPENSE	0	0	0	0	0	0	
02-5101-650 Administrative fees to GF	28,800	29,476	31,566	15,783	31,566	31,566	
02-5101-660 Transfers Out	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	733,224	38,611	32,566	16,758	32,041	32,066	

DEBT SERVICE

02-5101-706 Series 2008A Principal	0	0	0	0	0	0	
02-5101-707 Series 2008A Interest	0	0	0	0	0	0	
02-5101-709 Series 2020 GO Refunding-Pr	0	0	0	0	0	0	
02-5101-710 Series 2020 GO Refunding -	0	0	0	0	0	0	
02-5101-711 Ser 2008B Principal	0	0	0	0	0	0	
02-5101-712 Series 2008B Interest	0	0	0	0	0	0	
02-5101-713 2017 Refund Bonds - Princip	0	60,000	60,000	0	0	0	
02-5101-714 Series 2017 Interest-Refund	68,925	0	0	0	60,000	0	
02-5101-715 Series 2020 CO Tax & Rev-Pr	0	0	0	0	0	0	
02-5101-716 Series 2020 CO Tax & Rev -	0	0	0	0	0	0	
02-5101-717 Series 2019 GO REFUNDING-PR	0	224,250	227,250	227,250	227,250	0	
02-5101-718 Series 2019 GO Refundng - I	0	13,573	9,133	9,133	9,133	0	
02-5101-720 Bond Issue Cost-2017 Refund	0	0	919,667	0	919,667	0	
02-5101-721 Bond Issue Costs - Series 2	0	0	136,282	0	136,282	0	
02-5101-722 SRS 2024 TAX-REV CO-PRINCIP	0	0	0	135,000	0	0	
02-5101-723 SRS 2024 TAX-REV CO-INTERES	0	0	0	116,044	0	0	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND
 WATER

UTILITY BILLING

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 -----) YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(----- 2025-2026 -----) REQUESTED BUDGET	PROPOSED BUDGET
02-5101-724 SRS 2023 TAX-REV CO-PRINCIP	0	0	0	415,000	0	435,000	
02-5101-725 SRS 2023 TAX-REV CO-INTERES	0	0	0	547,741	0	1,074,731	
TOTAL DEBT SERVICE	68,925	297,823	1,352,332	1,450,167	1,352,332	1,509,731	
TOTAL UTILITY BILLING	1,715,461	1,269,830	2,407,783	2,406,557	2,460,880	2,654,126	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND

WATER

WATER PRODUCTION

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- 2024-2025 PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	(----- 2025-2026 PROPOSED BUDGET
PERSONNEL COSTS							
02-5201-111 Salaries and Wages	98,863	162,631	245,413	188,081	197,500	203,405	_____
02-5201-113 Overtime	13,726	10,577	9,000	8,274	10,315	10,000	_____
02-5201-114 Certification pay	720	720	720	693	750	730	_____
02-5201-115 Christmas Incentive	0	0	600	900	900	1,120	_____
02-5201-116 Longevity Pay	873	861	1,080	995	1,080	1,290	_____
02-5201-118 Workers Compensation Ins.	2,619	2,527	3,053	1,148	2,295	3,880	_____
02-5201-119 Insurance - Employees	20,584	24,289	27,443	24,651	29,997	34,490	_____
02-5201-120 Retirement- employees	10,822	18,733	19,701	30,545	30,720	32,150	_____
02-5201-121 Social Security	7,738	10,376	8,483	11,943	13,060	13,900	_____
02-5201-122 Medicare	1,810	2,427	1,984	2,793	3,060	3,260	_____
02-5201-123 TWC Expenses	27	352	2,052	189	756	2,250	_____
02-5201-127 Call out compensation	4,584	2,252	2,167	5,441	5,880	5,000	_____
TOTAL PERSONNEL COSTS	162,366	235,744	321,696	275,652	296,313	311,475	_____
CONTRACTUAL SERVICES							
02-5201-203 Engineering Services	0	0	0	0	6,125	0	_____
02-5201-203 Professional Services	5,065	39	1,000	0	0	1,000	_____
02-5201-205 Utilities	28,704	26,179	28,000	22,944	28,000	28,000	_____
02-5201-206 Communications	6,690	6,121	6,500	7,408	8,210	7,500	_____
02-5201-208 Property & Liability Ins.	3,816	15,316	7,875	0	19,354	20,330	_____
02-5201-209 Dues & Subscriptions	0	0	250	165	250	250	_____
02-5201-213 Travel & Training	2,018	466	13,400	393	5,000	13,000	_____
02-5201-215 Pre-empl/Post-accident Svcs	194	105	300	74	300	300	_____
02-5201-235 IT COMPUTER SERVICES	151	297	20,400	1,005	15,500	28,000	_____
TOTAL CONTRACTUAL SERVICES	46,639	48,523	77,725	31,990	82,739	98,380	_____
GENERAL SERVICES							
02-5201-301 Office Supplies	129	276	500	590	780	700	_____
02-5201-302 OFFICE FURNITURE & EQUIP.	0	0	0	1,252	1,252	2,000	_____
02-5201-303 Janitorial Supplies	0	0	200	29	200	200	_____
02-5201-304 Fuel & Lubricants	5,557	6,423	6,500	5,406	5,880	6,000	_____
02-5201-306 Materials and Supplies	4,186	4,746	8,000	4,673	5,500	8,000	_____
02-5201-307 Minor Tools & Equipment	1,171	1,692	2,500	627	1,000	2,000	_____
02-5201-310 Clothing and Uniforms	2,601	3,246	4,000	3,248	4,000	4,000	_____
02-5201-317 Chemicals	960	720	1,000	1,040	1,000	1,000	_____
02-5201-318 TCEQ fees	4,595	4,595	10,000	4,819	5,000	5,250	_____
02-5201-319 Water and sewer analysis	6,824	5,556	6,500	4,375	6,500	7,500	_____
02-5201-321 Purchased Water Expense	1,409,567	1,526,768	1,846,500	1,326,411	1,627,630	1,855,000	_____
02-5201-322 Prairielands Groundwater Fe	26,383	29,681	33,000	25,590	38,500	42,670	_____
TOTAL GENERAL SERVICES	1,461,972	1,583,703	1,918,700	1,378,058	1,697,242	1,934,320	_____
MAINTENANCE							
02-5201-401 Vehicle Maintenance	2,037	2,585	2,500	1,871	3,100	3,500	_____
02-5201-403 Building Maintenance	6	1,008	1,500	1,220	1,500	2,000	_____
02-5201-404 Equipment Maintenance	1,098	4,682	30,000	7,149	15,000	25,000	_____
02-5201-405 Maintenance Contracts	149	19,814	20,000	16,013	20,000	25,000	_____
02-5201-411 System Maintenance	40,370	133,787	45,000	12,674	25,000	125,000	_____
TOTAL MAINTENANCE	43,661	161,875	99,000	38,927	64,600	180,500	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND

WATER

WATER PRODUCTION

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>CAPITAL OUTLAY</u>							
02-5201-550 Capital Outlay	0	14,185	15,000	1,750	0	0	
02-5201-559 CONTRA-CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	0	14,185	15,000	1,750	0	0	
<u>OTHER EXPENSES</u>							
02-5201-601 Lease & Note Payments	0	0	0	0	0	0	
02-5201-650 Administrative fees to GF	17,100	17,501	18,742	9,371	18,742	18,742	
02-5201-651 W/S Lines Franchise to GF	<u>32,200</u>	<u>34,553</u>	<u>32,726</u>	<u>16,363</u>	<u>32,726</u>	<u>32,726</u>	
TOTAL OTHER EXPENSES	49,300	52,054	51,468	25,734	51,468	51,468	
<u>DEBT SERVICE</u>							
02-5201-702 Interest Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL DEBT SERVICE	0	0	0	0	0	0	
TOTAL WATER PRODUCTION	1,763,938	2,096,083	2,483,589	1,752,111	2,176,862	2,576,143	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND

WATER

WATER DISTRIBUTION

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
02-5202-111 Salaries and Wages	39,557	15,756	71,560	45,599	49,610	80,650	_____
02-5202-113 Overtime	6,680	6,851	7,103	6,262	7,809	8,000	_____
02-5202-114 Certification pay	0	0	0	0	0	0	_____
02-5202-115 Christmas Incentive	0	0	400	225	225	450	_____
02-5202-116 Longevity Pay	0	0	180	0	0	120	_____
02-5202-118 Workers Compensation Ins.	1,616	244	1,610	605	1,210	2,120	_____
02-5202-119 Insurance - Employees	10,849	10,955	18,240	9,888	13,406	20,830	_____
02-5202-120 Retirement- employees	2,431	2,060	10,388	7,697	8,420	12,940	_____
02-5202-121 Social Security	1,705	1,411	4,473	3,049	3,580	5,600	_____
02-5202-122 Medicare	399	330	1,046	713	840	1,310	_____
02-5202-123 TWC Expenses	19	251	1,082	141	447	910	_____
02-5202-127 Call out compensation	1,887	1,102	1,235	611	500	1,000	_____
TOTAL PERSONNEL COSTS	65,142	38,960	117,317	74,790	86,047	133,930	_____
CONTRACTUAL SERVICES							
02-5202-203 Engineering /Survey Service	844	0	11,000	0	6,125	0	_____
02-5202-203. Professional Services	0	114	50	5,058	5,500	6,000	_____
02-5202-204 Janitorial Services	3,640	3,322	3,048	3,089	4,120	4,000	_____
02-5202-205 Utilities	3,423	2,749	3,500	2,198	3,500	3,500	_____
02-5202-206 Communications	2,623	2,760	3,200	2,214	2,800	3,000	_____
02-5202-208 Property & Liability Ins.	2,544	2,327	2,600	0	4,566	2,600	_____
02-5202-213 Travel & Training	1,703	1,546	5,460	38	500	1,500	_____
02-5202-215 Pre-empl/Post-accident Svcs	575	509	800	303	100	500	_____
02-5202-235 IT COMPUTER SERVICES	211	168	250	176	250	250	_____
TOTAL CONTRACTUAL SERVICES	15,563	13,494	29,908	13,077	27,461	21,350	_____
GENERAL SERVICES							
02-5202-301 Office Supplies	412	282	500	402	500	500	_____
02-5202-302 OFFICE FURNITURE & EQUIP.	0	0	0	1,228	1,228	1,500	_____
02-5202-303 Janitorial Supplies	1,886	2,148	1,500	1,777	1,852	1,900	_____
02-5202-304 Fuel & Lubricants	5,557	6,423	7,000	5,406	5,950	7,500	_____
02-5202-306 Materials and Supplies	29,769	9,290	20,000	10,761	16,000	17,000	_____
02-5202-307 Minor Tools & Equipment	1,285	1,181	2,500	2,698	3,580	3,000	_____
02-5202-310 Clothing and Uniforms	1,586	2,124	2,500	2,682	2,500	2,800	_____
TOTAL GENERAL SERVICES	40,495	21,449	34,000	24,953	31,610	34,200	_____
MAINTENANCE							
02-5202-401 Vehicle Maintenance	2,111	2,784	2,700	2,006	3,136	3,200	_____
02-5202-403 Building Maintenance	2,520	971	2,500	1,682	2,500	3,000	_____
02-5202-404 Equipment Maintenance	1,414	3,047	2,500	2,132	2,500	2,500	_____
02-5202-405 Maintenance Contracts	742	973	1,500	14,353	14,125	13,000	_____
02-5202-411 System Maintenance	23,702	11,772	30,000	33,644	30,000	30,000	_____
02-5202-413 Meters & Hydrants	76,172	80,671	65,000	26,798	40,000	45,000	_____
TOTAL MAINTENANCE	106,662	100,218	104,200	80,614	92,261	96,700	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND

WATER

WATER DISTRIBUTION

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>CAPITAL OUTLAY</u>							
02-5202-550 Capital Outlay	0	7,118	0	1,750	0	0	
02-5202-559 CONTRA-CAPITAL OUTLAY	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	7,118	0	1,750	0	0	
<u>OTHER EXPENSES</u>							
02-5202-601 Lease & Note Payments	0	0	0	0	0	0	
02-5202-650 Administrative fees to GF	17,100	17,501	18,742	9,371	18,742	18,742	
02-5202-651 W/S Lines Franchise to GF	32,200	34,553	32,726	16,363	32,726	32,726	
02-5202-660 Transfer Out	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	49,300	52,054	51,468	25,734	51,468	51,468	
<u>DEBT SERVICE</u>							
02-5202-702 Interest Expense	0	0	0	0	0	0	
TOTAL DEBT SERVICE	0	0	0	0	0	0	
TOTAL WATER DISTRIBUTION	277,162	233,293	336,893	220,918	288,847	337,648	
TOTAL WATER	3,756,561	3,599,205	5,228,265	4,379,585	4,926,589	5,567,917	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND
 WASTEWATER
 WASTEWATER COLLECTION

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
02-5301-111 Salaries and Wages	71,897	97,859	124,246	123,753	129,020	131,360	_____
02-5301-113 Overtime	4,373	4,954	4,745	7,058	8,589	7,500	_____
02-5301-114 Certification pay	0	0	0	0	0	0	_____
02-5301-115 Christmas Incentive	0	0	600	675	675	675	_____
02-5301-116 Longevity Pay	400	459	720	561	590	900	_____
02-5301-118 Workers Compensation Ins.	2,217	1,887	2,803	1,054	2,107	3,310	_____
02-5301-119 Insurance - Employees	15,503	20,322	28,404	22,598	27,071	31,275	_____
02-5301-120 Retirement- employees	6,599	10,955	18,082	19,781	20,270	20,285	_____
02-5301-121 Social Security	4,756	6,143	7,785	7,635	8,620	8,769	_____
02-5301-122 Medicare	1,112	1,437	1,821	1,785	2,020	2,051	_____
02-5301-123 TWC Expenses	24	351	1,884	189	756	1,414	_____
02-5301-127 Call out compensation	712	2,132	2,143	1,277	1,316	1,000	_____
TOTAL PERSONNEL COSTS	107,595	146,500	193,233	186,366	201,034	208,539	_____
CONTRACTUAL SERVICES							
02-5301-201 Legal Services	10,230	6,170	7,500	6,480	8,230	7,500	_____
02-5301-203 Engineering /Survey Service	1,420	0	10,000	0	11,750	0	_____
02-5301-203. Professional Services	117	0	0	0	0	0	_____
02-5301-204 Janitorial Services	3,640	3,322	3,048	3,089	4,120	5,000	_____
02-5301-205 Utilities	13,433	11,659	15,000	9,715	12,000	13,000	_____
02-5301-206 Communications	3,429	3,589	4,000	2,323	2,900	3,200	_____
02-5301-208 Property & Liability Ins.	3,816	5,109	5,370	0	7,358	7,358	_____
02-5301-209 Dues & Subscriptions	0	0	250	0	0	0	_____
02-5301-213 Travel & Training	688	253	7,980	328	4,000	3,000	_____
02-5301-215 Pre-empl/Post-accident Svcs	210	354	300	50	50	300	_____
02-5301-222 Emergency public services	0	0	0	0	0	0	_____
02-5301-235 IT COMPUTER SERVICES	211	240	300	266	300	300	_____
TOTAL CONTRACTUAL SERVICES	37,193	30,696	53,748	22,251	50,708	39,658	_____
GENERAL SERVICES							
02-5301-301 Office Supplies	278	256	500	320	500	500	_____
02-5301-303 Janitorial Supplies	1,865	2,194	2,000	2,114	2,900	3,000	_____
02-5301-304 Fuel & Lubricants	5,557	6,423	7,000	5,439	6,500	7,000	_____
02-5301-306 Materials and Supplies	12,179	2,627	3,500	2,263	3,000	3,500	_____
02-5301-307 Minor Tools & Equipment	744	1,139	2,000	1,166	2,000	2,000	_____
02-5301-310 Clothing and Uniforms	2,904	3,204	3,500	3,851	3,530	3,900	_____
02-5301-317 Chemicals	0	0	0	0	0	0	_____
02-5301-318 TCEQ Fees	111	0	2,500	0	0	2,500	_____
TOTAL GENERAL SERVICES	23,637	15,843	21,000	15,153	18,430	22,400	_____
MAINTENANCE							
02-5301-401 Vehicle Maintenance	1,935	2,631	3,000	2,097	4,500	5,000	_____
02-5301-403 Building Maintenance	2,520	852	3,000	2,867	3,000	3,500	_____
02-5301-404 Equipment Maintenance	2,747	4,301	5,000	5,994	6,000	6,500	_____
02-5301-405 Maintenance Contracts	149	846	1,250	353	750	1,000	_____
02-5301-411 System Maintenance	75,995	10,661	35,000	21,893	30,000	35,000	_____
TOTAL MAINTENANCE	83,346	19,292	47,250	33,205	44,250	51,000	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND
 WASTEWATER
 WASTEWATER COLLECTION

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
02-5301-550 CAPITAL OUTLAY	0	0	0	1,750	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	1,750	0	0	
<u>OTHER EXPENSES</u>							
02-5301-601 Lease & Note Payments	0	0	0	0	0	0	
02-5301-650 Administrative fees to GF	13,500	13,817	14,797	7,398	14,797	14,797	
02-5301-651 W/S Lines Franchise to GF	25,300	27,149	25,713	12,856	25,713	25,713	
02-5301-660 Transfers Out	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	38,800	40,966	40,510	20,255	40,510	40,510	
<u>DEBT SERVICE</u>							
02-5301-702 Interest Expense	0	0	0	0	0	0	
TOTAL DEBT SERVICE	0	0	0	0	0	0	
TOTAL WASTEWATER COLLECTION	290,571	253,296	355,741	278,980	354,932	362,107	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND
 WASTEWATER
 WASTEWATER TREATMENT

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>PERSONNEL COSTS</u>							
02-5302-111 Salaries and Wages	59,647	76,705	100,324	72,011	71,380	160,514	_____
02-5302-113 Overtime	920	691	0	4,532	4,962	2,000	_____
02-5302-114 Certification pay	360	360	360	194	305	1,084	_____
02-5302-115 Christmas Incentive	0	0	400	450	450	450	_____
02-5302-116 Longevity Pay	898	835	960	487	478	180	_____
02-5302-118 Workers Compensation Ins.	1,159	1,163	2,278	856	1,713	1,219	_____
02-5302-119 Insurance - Employees	9,194	10,748	18,731	12,078	15,124	21,156	_____
02-5302-120 Retirement- employees	5,264	7,915	14,695	11,959	11,320	23,555	_____
02-5302-121 Social Security	3,657	4,568	6,327	4,555	4,810	10,182	_____
02-5302-122 Medicare	855	1,068	1,480	1,065	1,130	2,381	_____
02-5302-123 TWC Expenses	9	257	1,531	126	504	1,642	_____
02-5302-127 Call out compensation	0	0	0	0	0	0	_____
TOTAL PERSONNEL COSTS	81,962	104,313	147,086	108,312	112,176	224,363	_____
<u>CONTRACTUAL SERVICES</u>							
02-5302-203 Engineering Services	0	0	0	0	0	0	_____
02-5302-203 Professional Services	0	39	0	10,000	0	0	_____
02-5302-205 Utilities	84,550	99,575	120,000	78,299	105,000	140,000	_____
02-5302-206 Communications	7,215	7,792	8,500	7,662	8,500	8,500	_____
02-5302-208 Property & Liability Ins.	1,272	13,177	13,800	0	17,544	18,000	_____
02-5302-209 Dues & Subscriptions	0	0	231	0	0	0	_____
02-5302-213 Travel & Training	2,003	1,976	3,520	1,022	1,000	500	_____
02-5302-215 Pre-empl/Post-accident Svcs	0	254	100	50	100	100	_____
02-5302-235 IT COMPUTER SERVICES	151	168	500	160	200	350	_____
TOTAL CONTRACTUAL SERVICES	95,191	122,981	146,651	97,193	132,344	167,450	_____
<u>GENERAL SERVICES</u>							
02-5302-301 Office Supplies	485	669	500	627	600	600	_____
02-5302-303 Janitorial Supplies	0	188	300	47	300	300	_____
02-5302-304 Fuel & Lubricants	5,230	6,541	7,000	5,425	6,500	7,000	_____
02-5302-306 Materials and Supplies	1,248	1,076	2,000	779	1,500	2,000	_____
02-5302-307 Minor Tools & Equipment	319	1,134	1,500	1,446	1,500	1,800	_____
02-5302-310 Clothing and Uniforms	1,178	1,712	1,500	2,080	2,500	2,500	_____
02-5302-317 Chemicals	3,525	5,500	6,000	3,300	5,500	5,500	_____
02-5302-318 TCEQ fees	3,585	3,474	4,000	3,474	4,000	5,000	_____
02-5302-319 Water and sewer analysis	49,966	52,032	58,900	47,546	64,000	128,000	_____
TOTAL GENERAL SERVICES	65,535	72,326	81,700	64,724	86,400	152,700	_____
<u>MAINTENANCE</u>							
02-5302-401 Vehicle Maintenance	1,459	2,437	3,000	2,184	3,000	3,500	_____
02-5302-403 Building Maintenance	765	10,540	1,500	1,819	1,800	2,500	_____
02-5302-404 Equipment Maintenance	5,246	4,841	7,000	2,408	6,000	6,000	_____
02-5302-405 Maintenance Contracts	4,279	2,743	3,500	1,251	3,500	3,500	_____
02-5302-411 System Maintenance	48,361	41,017	60,000	48,056	58,500	60,000	_____
TOTAL MAINTENANCE	60,109	61,577	75,000	55,717	72,800	75,500	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER & SEWER FUND
 WASTEWATER
 WASTEWATER TREATMENT

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
INCLUDE \$10 TO \$12,000 FOR UV LIGHTS							
<u>CAPITAL OUTLAY</u>							
02-5302-550 Capital Outlay	0	0	0	1,750	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	1,750	0	0	
<u>OTHER EXPENSES</u>							
02-5302-601 Lease & Note Payments	0	0	0	0	0	0	
02-5302-650 Administrative fees to GF	13,500	13,817	14,797	7,398	14,797	14,797	
02-5302-651 W/S Lines Franchise to GF	25,300	27,150	25,713	12,856	25,713	25,713	
TOTAL OTHER EXPENSES	38,800	40,967	40,510	20,255	40,510	40,510	
<u>DEBT SERVICE</u>							
02-5302-702 Interest Expense	0	0	0	0	0	0	
TOTAL DEBT SERVICE	0	0	0	0	0	0	
TOTAL WASTEWATER TREATMENT	341,598	402,163	490,947	347,951	444,230	660,523	
TOTAL WASTEWATER	632,169	655,459	846,688	626,931	799,162	1,022,630	
TOTAL EXPENDITURES	4,388,730	4,254,664	6,074,953	5,006,517	5,741,251	6,590,547	
REVENUE OVER/(UNDER) EXPENDITURES	6,741,228	624,467	(443,716)	(150,463)	(157,322)	0	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 3, GENERAL DEBT SERVICE FUND

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Property (Ad Valorem) Tax	\$ 1,270,815	\$ 1,095,948	\$ 1,091,351	\$ 1,511,708
Non-Property Taxes	\$ 305,917	\$ 717,560	\$ 726,546	\$ 594,454
TOTAL	\$ 1,576,732	\$ 1,813,508	\$ 1,817,897	\$ 2,106,162
EXPENDITURES				
DEBT SERVICE	\$ 1,326,227	\$ 1,813,508	\$ 1,814,508	\$ 2,091,624
TOTAL	\$ 1,326,227	\$ 1,813,508	\$ 1,814,508	\$ 2,091,624
REVENUE OVER/(UNDER) EXPENDITURES		\$ -	\$ 3,389	\$ 14,538

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

03 -GENERAL DEBT SERVICE FUND
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TAXES							
03-4001 Current Ad Valorem Tax	876,786	1,250,185	1,075,948	1,063,121	1,065,000	1,485,343	_____
03-4002 Delinquent Ad Valorem Tax	11,865	8,945	10,000	13,664	15,535	15,550	_____
03-4003 Tax Penalties & Interest	11,784	11,685	10,000	9,984	10,816	10,815	_____
TOTAL TAXES	900,435	1,270,815	1,095,948	1,086,769	1,091,351	1,511,708	_____
OTHER REVENUE							
03-4601 Interest Income	31,412	52,969	20,000	9,663	28,986	25,000	_____
03-4609 Misc. Income	(629)	777	0	0	0	0	_____
03-4620 Transfers In	333,757	252,172	697,560	0	697,560	569,454	_____
TOTAL OTHER REVENUE	364,540	305,917	717,560	9,663	726,546	594,454	_____
TOTAL REVENUES	1,264,974	1,576,732	1,813,508	1,096,432	1,817,897	2,106,162	=====

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

03 -GENERAL DEBT SERVICE FUND
 GENERAL GOVERNMENT
 DEBT SERVICE

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
OTHER EXPENSES							
03-5101-620 Agent Fee	1,325	1,950	1,500	1,550	2,500	2,765	
03-5101-660 Transfers Out	68,925	0	0	0	0	0	
TOTAL OTHER EXPENSES	70,250	1,950	1,500	1,550	2,500	2,765	
DEBT SERVICE							
03-5101-707 Series 2015 Principal	160,000	165,000	170,000	170,000	170,000	175,000	
03-5101-708 Series 2015 Interest	82,000	75,600	70,650	70,650	70,650	65,550	
03-5101-715 Kansas State Bank - Princip	0	0	0	0	0	0	
03-5101-716 Kansas State Bank - Interes	0	0	0	0	0	0	
03-5101-717 Misc Notes - Principal	0	0	0	0	0	0	
03-5101-718 Misc Notes - Interest	0	0	0	0	0	0	
03-5101-719 Wells Fargo Equip Loan Prin	0	0	0	0	0	0	
03-5101-720 Wells Fargo Equip Loan Inte	0	0	0	0	0	0	
03-5101-721 2011 Refund Bonds - Princip	0	0	0	0	0	0	
03-5101-722 Series 2011 Interest-Refund	0	0	0	0	0	0	
03-5101-723 Series 2012 Principal	0	0	0	0	0	0	
03-5101-724 Series 2012 Interest	0	0	0	0	0	0	
03-5101-727 Bancorp - Pumper -Principal	67,048	68,853	70,707	70,707	70,707	74,565	
03-5101-728 Bancorp-Pumper - Interest	9,523	7,718	5,865	5,865	5,865	2,007	
03-5101-729 Ser 2019 Refunding-Principa	289,000	74,750	75,750	75,750	75,750	312,000	
03-5101-730 Series 2019 Refunding-Inter	23,819	4,524	3,044	3,044	3,044	6,178	
03-5101-731 Ser 2020 Refund Bond-Princi	115,000	115,000	125,000	125,000	125,000	125,000	
03-5101-732 Series 2020 Refunding-Inter	133,200	128,600	124,000	124,000	124,000	119,000	
03-5101-733 Bond Issue Costs - Series 2	0	0	0	0	0	0	
03-5101-734 Series 2020 CO - Princial	200,000	205,000	210,000	210,000	210,000	215,000	
03-5101-735 Series 2020 CO - Interest	124,800	120,800	116,700	116,700	116,700	112,500	
03-5101-736 Series 2017 GO REFUND PRINC	0	0	0	60,000	0	65,000	
03-5101-737 SERIES 2017 GO REFUND INT	0	66,725	64,325	64,325	64,325	61,926	
03-5101-750 SRS 2024 TAX-REV CO- PRINCI	0	0	350,970	0	350,970	66,250	
03-5101-751 SRS 2024 TAX-REV CO - INTER	0	0	0	99,927	0	119,429	
03-5101-760 Capital Lease - Principal P	259,368	291,706	424,997	328,422	424,997	569,454	
03-5101-761 Capital Lease - Interest Pm	5,898	0	0	0	0	0	
TOTAL DEBT SERVICE	1,469,657	1,324,277	1,812,008	1,524,389	1,812,008	2,088,859	
TOTAL DEBT SERVICE	1,539,907	1,326,227	1,813,508	1,525,939	1,814,508	2,091,624	
TOTAL GENERAL GOVERNMENT	1,539,907	1,326,227	1,813,508	1,525,939	1,814,508	2,091,624	
TOTAL EXPENDITURES	1,539,907	1,326,227	1,813,508	1,525,939	1,814,508	2,091,624	
REVENUE OVER/(UNDER) EXPENDITURES	(274,932)	250,505	0	(429,508)	3,389	14,538	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 4, ECONOMIC DEV CORP FUND

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Sales tax	\$ 430,047	\$ 424,435	\$ 425,000	\$ 513,900
Interest Earnings	\$ 73,098	\$ 75,000	\$ 52,346	\$ 60,000
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 752,785
TOTAL	\$ 503,145	\$ 499,435	\$ 477,346	\$ 1,326,685
EXPENDITURES				
Economic Dev Corp	\$ 144,316	\$ 782,880	\$ 434,730	\$ 1,326,685
TOTAL	\$ 144,316	\$ 782,880	\$ 434,730	\$ 1,326,685
REVENUE OVER/(UNDER) EXPENDITURES	\$ 358,829	\$ (283,445)	\$ 42,616	\$ -
Ending Fund Balance	\$ 3,833,738	\$ 3,550,293	\$ 3,876,354	\$ 3,123,569

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

04 -ECONOMIC DEV CORP FUND
 GENERAL GOVERNMENT
 ECONOMIC DEVELOPMENT

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
PERSONNEL COSTS							
04-5101-111 Salaries and Wages	0	37,611	140,306	117,640	128,590	149,545	_____
04-5101-115 Christmas Incentive	0	0	100	225	225	299	_____
04-5101-116 Longevity Pay	0	0	60	46	60	179	_____
04-5101-117 Auto Allowance	0	0	0	0	0	0	_____
04-5101-118 Workers Compensation	0	41	118	280	324	320	_____
04-5101-119 Insurance - Employees	21	4,392	7,554	12,261	10,460	19,240	_____
04-5101-120 Retirement - Employees	0	4,413	8,347	17,037	18,810	21,517	_____
04-5101-121 Social Security	0	2,061	3,594	6,491	8,000	9,301	_____
04-5101-122 Medicare	0	482	841	1,518	1,870	2,175	_____
04-5101-123 TWC Expense	0	117	869	130	504	1,500	_____
04-5101-129 EMPLOYEE BENEFITS ROUNDING	0	0	0	(30)	0	0	_____
TOTAL PERSONNEL COSTS	21	49,117	161,789	155,598	168,843	204,076	_____
CONTRACTUAL SERVICES							
04-5101-201 Legal Services	0	0	24,000	3,724	12,000	12,000	_____
04-5101-202 Audit and Accounting	3,665	2,178	1,872	2,661	1,601	1,601	_____
04-5101-203 Professional Services	0	24,900	80,000	44,905	40,000	60,000	_____
04-5101-204 Janitorial Services	0	213	570	378	400	400	_____
04-5101-205 Utilities	0	186	540	295	400	400	_____
04-5101-206 Communications	0	1,071	2,453	1,992	1,500	1,500	_____
04-5101-207 Advertisements & Notices	0	0	3,000	0	0	1,500	_____
04-5101-208 Property & Liability Insura	0	75	104	0	104	2,904	_____
04-5101-209 Dues and Subscriptions	0	24,596	27,155	17,066	39,296	27,860	_____
04-5101-212 Postage	0	0	0	0	0	100	_____
04-5101-213 Travel & Training	0	8,345	12,944	16,868	25,843	34,336	_____
04-5101-215 PRE-EMPL/POST-ACCIDENT SVCS	0	0	0	51	0	0	_____
04-5101-235 IT Expenses	0	0	240	2,319	0	300	_____
04-5101-241 CONTINGENCY	0	0	0	0	0	0	_____
TOTAL CONTRACTUAL SERVICES	3,665	61,564	152,878	90,260	121,144	142,901	_____
GENERAL SERVICES							
04-5101-301 Office Supplies	0	658	480	626	12,480	1,600	_____
04-5101-302 Office Furniture & Equip.	0	1,173	0	395	0	500	_____
04-5101-303 Janitorial Supplies	0	97	240	52	200	100	_____
04-5101-304 Fuel & Lubricants	0	0	0	0	0	1,000	_____
04-5101-306 Materials & Supplies	0	604	300	152	100	300	_____
04-5101-310 Clothing and Uniforms	0	0	150	0	0	900	_____
04-5101-315 DEMOLITIONS	0	0	50,000	28,383	30,000	40,000	_____
04-5101-320 Council Chamber Expenses	0	0	0	0	0	0	_____
04-5101-365 MARKETING & ADVERTISING	0	367	20,000	3,474	5,000	30,000	_____
04-5101-371 Future Studies or Plans	0	0	0	0	0	0	_____
04-5101-372 EDC PROGRAMS	0	0	0	0	0	37,000	_____
TOTAL GENERAL SERVICES	0	2,899	71,170	33,082	47,780	111,400	_____

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

04 -ECONOMIC DEV CORP FUND
 GENERAL GOVERNMENT
 ECONOMIC DEVELOPMENT

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>MAINTENANCE</u>							
04-5101-401 Vehicle Maintenance	0	0	0	0	0	18,000	_____
04-5101-403 Building Maintenance	0	610	500	322	500	5,500	_____
04-5101-404 EQUIPMENT MAINTENANCE	0	0	0	0	0	0	_____
04-5101-405 Maintenance Contracts	0	307	480	391	400	2,900	_____
TOTAL MAINTENANCE	0	917	980	713	900	26,400	_____
<u>CAPITAL OUTLAY</u>							
04-5101-502 EDC GRANTS	0	6,280	250,000	12,213	25,000	150,000	_____
04-5101-503 Special Purpose Equip.	0	0	65,000	40,000	40,000	0	_____
04-5101-506 Parks Grant Match	0	0	0	0	0	0	_____
04-5101-510 Sewer System Improvements	0	0	0	0	0	0	_____
04-5101-511 PECAN ORCHARD	0	0	0	0	0	250,000	_____
04-5101-550 CAPITAL OUTLAY	0	0	0	5,279	0	40,000	_____
TOTAL CAPITAL OUTLAY	0	6,280	315,000	57,492	65,000	440,000	_____
<u>OTHER EXPENSES</u>							
04-5101-610 Projects to be decided	0	5,400	0	0	0	80,000	_____
04-5101-615 INCENTIVES	0	0	50,000	0	0	80,000	_____
04-5101-621 Committed Projects	0	0	0	0	0	0	_____
04-5101-625 AGENT FEES	0	0	0	0	0	235	_____
04-5101-650 Administrative costs	37,000	18,140	31,063	15,532	31,063	77,014	_____
04-5101-660 Transfers Out	0	0	0	0	0	0	_____
04-5101-662 Transfer to Special Project	0	0	0	0	0	0	_____
TOTAL OTHER EXPENSES	37,000	23,540	81,063	15,532	31,063	237,249	_____
<u>DEBT SERVICE</u>							
04-5101-750 SERIES 2024 CO BOND PRINCIP	0	0	0	0	0	58,750	_____
04-5101-751 SERIES 2024 CO BOND INTERES	0	0	0	0	0	105,909	_____
TOTAL DEBT SERVICE	0	0	0	0	0	164,659	_____
TOTAL ECONOMIC DEVELOPMENT	40,686	144,316	782,880	352,675	434,730	1,326,685	_____
TOTAL GENERAL GOVERNMENT	40,686	144,316	782,880	352,675	434,730	1,326,685	_____
TOTAL EXPENDITURES	40,686	144,316	782,880	352,675	434,730	1,326,685	=====
REVENUE OVER/(UNDER) EXPENDITURES	403,280	358,829	(283,445)	57,587	42,616	0	=====

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 5, HOTEL OCCUPANCY FUND

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Hotel Occupancy Taxes	\$ 305,107	\$ 328,800	\$ 368,579	\$ 400,000
Interest Earnings	\$ 30,619	\$ 30,000	\$ 26,487	\$ 25,000
Sponsorships	\$ -	\$ -	\$ -	\$ 50,000
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 259,609
TOTAL	\$ 335,726	\$ 358,800	\$ 395,066	\$ 734,609
EXPENDITURES				
Hotel Occupancy Tax	\$ 620,985	\$ 487,319	\$ 506,913	\$ 734,609
TOTAL	\$ 620,985	\$ 487,319	\$ 506,913	\$ 734,609
REVENUE OVER/(UNDER) EXPENDITURES	\$ (285,259)	\$ (128,519)	\$ (111,847)	\$ (0)
Ending Fund Balance	\$ 840,291	\$ 711,772	\$ 728,444	\$ 468,835

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

05 -HOTEL OCCUPANCY FUND
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TAXES							
05-4010 Sales Taxes	342,744	305,107	328,800	309,028	368,579	400,000	
TOTAL TAXES	342,744	305,107	328,800	309,028	368,579	400,000	
OTHER REVENUE							
05-4601 Interest Income	24,312	29,619	30,000	9,101	26,487	25,000	
05-4609 Misc. Income	0	0	0	0	0	50,000	
05-4611 Donations	0	1,000	0	0	0	0	
05-4620 Transfer In	0	0	0	0	0	0	
05-4640 INSF Fees	0	0	0	0	0	0	
TOTAL OTHER REVENUE	24,312	30,619	30,000	9,101	26,487	75,000	
PLANNED UTILIZATION OF FB							
05-4999 Planned Utilization of Fund Ba	0	0	0	0	0	259,609	
TOTAL PLANNED UTILIZATION OF FB	0	0	0	0	0	259,609	
TOTAL REVENUES	367,056	335,726	358,800	318,129	395,066	734,609	

05 -HOTEL OCCUPANCY FUND
 GENERAL GOVERNMENT
 HOTEL OCCUPANCY TAXES

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
PERSONNEL COSTS							
05-5101-111 Salaries and Wages	0	153,623	126,153	132,951	141,790	132,000	_____
05-5101-113 Overtime	0	0	0	0	0	0	_____
05-5101-114 Certification Pay	0	0	0	0	0	0	_____
05-5101-115 Christmas Incentive	0	0	500	450	450	450	_____
05-5101-116 Longevity Pay	0	0	180	60	70	180	_____
05-5101-118 Workers Compensation Ins	89	161	412	481	64	333	_____
05-5101-119 Insurance - Employees	0	15,028	26,017	15,006	17,310	15,855	_____
05-5101-120 Retirement - Employees	0	17,046	29,208	20,861	20,770	16,784	_____
05-5101-121 Social Security	0	8,772	12,576	8,162	8,830	7,256	_____
05-5101-122 Medicare	0	2,051	2,941	1,909	2,070	1,697	_____
05-5101-123 TWC Expenses	0	301	3,042	126	510	1,250	_____
05-5101-129 EMPLOYEE BENEFITS ROUNDING	0	0	0	5	0	0	_____
TOTAL PERSONNEL COSTS	89	196,982	201,029	180,011	191,864	175,805	
CONTRACTUAL SERVICES							
05-5101-201 Legal Services	0	0	0	0	0	0	_____
05-5101-202 Audit and Accounting	3,665	5,928	2,342	2,661	2,000	2,500	_____
05-5101-203 Professional Services	0	2,700	1,000	10,610	8,660	0	_____
05-5101-204 Janitorial Services	0	318	447	767	900	1,100	_____
05-5101-205 Utilities	0	268	454	532	1,211	1,200	_____
05-5101-206 Communications	0	2,596	3,000	4,168	4,765	3,000	_____
05-5101-208 Property & Liability Insura	1,190	373	516	0	516	600	_____
05-5101-209 Dues & Subscriptions	0	730	886	259	886	1,250	_____
05-5101-212 Postage	0	0	0	0	0	225	_____
05-5101-213 Travel & Training	0	2,303	15,833	4,359	15,833	2,550	_____
05-5101-223 Interpreters & sign lan.	0	0	0	150	0	0	_____
05-5101-235 IT COMPUTER SERVICES	0	0	0	350	700	800	_____
TOTAL CONTRACTUAL SERVICES	4,855	15,215	24,478	23,857	35,471	13,225	
GENERAL SERVICES							
05-5101-301 Office Supplies	0	804	360	881	1,614	1,600	_____
05-5101-302 Office Furniture & Equip	106	1,196	8,189	0	120	5,150	_____
05-5101-303 Janitorial Supplies	0	150	280	62	175	300	_____
05-5101-306 Materials and Supplies	0	280	21,100	318	55	17,925	_____
05-5101-310 Clothing and Uniforms	0	136	0	0	0	600	_____
05-5101-312 Community Events	0	637	0	0	0	5,000	_____
05-5101-360 Marketing Costs	0	15,380	15,000	1,987	10,242	20,000	_____
05-5101-361 Christmas Event	0	5,056	45,000	31,218	45,000	45,000	_____
05-5101-362 Hwy. Signs & Landscaping	0	0	6,000	29,700	29,700	10,000	_____
05-5101-363 July 4th Event	81,198	84,858	50,000	50,000	50,000	50,000	_____
05-5101-369 Old Settlers Reunion	33,858	31,155	25,000	19,981	25,000	20,000	_____
05-5101-371 Town Square	0	12,599	45,000	0	0	0	_____
05-5101-373 Music Series	260	9,960	26,000	90	90	0	_____
05-5101-374 FALL FESTIVAL	0	2,712	0	14,089	16,500	15,000	_____
05-5101-375 MOVIE SCREENING SERIES	0	0	0	2,878	5,891	5,000	_____
05-5101-376 SPRING EVENT	0	0	0	53,385	53,800	50,000	_____
TOTAL GENERAL SERVICES	115,422	164,924	241,929	204,588	238,187	245,575	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

05 -HOTEL OCCUPANCY FUND
 GENERAL GOVERNMENT
 HOTEL OCCUPANCY TAXES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
MAINTENANCE							
05-5101-403 Building Maintenance	0	1,631	640	358	640	1,000	_____
05-5101-405 Maintenance Contracts	<u>0</u>	<u>2,583</u>	<u>500</u>	<u>688</u>	<u>500</u>	<u>750</u>	_____
TOTAL MAINTENANCE	0	4,214	1,140	1,046	1,140	1,750	_____
CAPITAL OUTLAY							
05-5101-550 Capital Outlay	<u>0</u>	<u>224,291</u>	<u>0</u>	<u>21,508</u>	<u>21,508</u>	<u>270,000</u>	_____
TOTAL CAPITAL OUTLAY	0	224,291	0	21,508	21,508	270,000	_____
OTHER EXPENSES							
05-5101-650 Administrative costs	3,600	15,360	18,743	9,372	18,743	28,254	_____
05-5101-660 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
TOTAL OTHER EXPENSES	3,600	15,360	18,743	9,372	18,743	28,254	_____
<hr/>							
TOTAL HOTEL OCCUPANCY TAXES	123,967	620,985	487,319	440,381	506,913	734,609	_____
<hr/>							
TOTAL GENERAL GOVERNMENT	123,967	620,985	487,319	440,381	506,913	734,609	_____
<hr/>							
TOTAL EXPENDITURES	<u>123,967</u>	<u>620,985</u>	<u>487,319</u>	<u>440,381</u>	<u>506,913</u>	<u>734,609</u>	=====
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	<u>243,089</u>	<u>(285,259)</u>	<u>(128,519)</u>	<u>(122,252)</u>	<u>(111,847)</u>	<u>0</u>	=====

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 6, GAS ROYALTIES FUND

	<u>Actual</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>Estimated</u> <u>2024-2025</u>	<u>Adopted</u> <u>2025-2026</u>
REVENUES				
Gas & Oil Revenue	\$ 54,766	\$ 45,104	\$ 77,111	\$ 75,000
Interest Earnings	\$ 15,071	\$ 13,500	\$ 7,900	\$ 7,500
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 69,730
TOTAL	\$ 69,837	\$ 58,604	\$ 85,011	\$ 152,230
EXPENDITURES				
Gas Royalties	\$ 604,933	\$ 340,504	\$ 330,699	\$ 152,230
TOTAL	\$ 604,933	\$ 340,504	\$ 330,699	\$ 152,230
REVENUE OVER/(UNDER) EXPENDITURES	\$ (535,096)	\$ (281,900)	\$ (245,688)	\$ -
Ending Fund Balance	\$ 315,418	\$ 33,518	\$ 69,730	\$ -

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

06 -GAS ROYALTY FUND
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>OTHER REVENUE</u>							
06-4601 Interest Income	14,146	15,071	13,500	2,654	7,900	7,500	_____
06-4609 MISC. REVENUE	0	0	0	0	0	0	_____
06-4612 Gas & Oil Revenue	115,304	54,766	45,104	69,524	77,111	75,000	_____
06-4620 Transfer In	0	0	0	0	0	0	_____
06-4621 PLANNED UTILIZATION OF FUND BA	0	0	0	0	0	0	_____
TOTAL OTHER REVENUE	129,450	69,837	58,604	72,178	85,011	82,500	_____
<u>PLANNED UTILIZATION OF FB</u>							
06-4999 Planned Utilization of Fund Ba	0	0	0	0	0	69,730	_____
TOTAL PLANNED UTILIZATION OF FB	0	0	0	0	0	69,730	_____
TOTAL REVENUES	129,450	69,837	58,604	72,178	85,011	152,230	=====

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

06 -GAS ROYALTY FUND
 GENERAL GOVERNMENT
 GAS ROYALTIES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
CAPITAL OUTLAY							
06-5101-508 Street Improvements	59,995	16,681	170,252	14,550	170,000	76,115	
06-5101-510 Other Approved Expenses	80,084	29,959	170,252	31,134	20,000	76,115	
06-5101-550 Capital Outlay	0	558,293	0	140,699	140,699	0	
TOTAL CAPITAL OUTLAY	140,079	604,933	340,504	186,384	330,699	152,230	
OTHER EXPENSES							
06-5101-660 Transfers Out	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	0	0	0	0	0	0	
TOTAL GAS ROYALTIES	140,079	604,933	340,504	186,384	330,699	152,230	
TOTAL GENERAL GOVERNMENT	140,079	604,933	340,504	186,384	330,699	152,230	
TOTAL EXPENDITURES	140,079	604,933	340,504	186,384	330,699	152,230	
REVENUE OVER/(UNDER) EXPENDITURES	(10,629)	(535,096)	(281,900)	(114,206)	(245,688)	0	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 7, COURT SECURITY FUND

	Actual	Budget	Estimated	Adopted
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2025-2026</u>
REVENUES				
Court Security Fees	\$ 22,955	\$ 21,500	\$ 19,000	\$ 18,000
Interest Earnings	\$ 7,282	\$ 3,000	\$ 8,500	\$ 8,000
TOTAL	<u>\$ 30,237</u>	<u>\$ 24,500</u>	<u>\$ 27,500</u>	<u>\$ 26,000</u>
EXPENDITURES				
Court Security Expenditures	\$ 110,815	\$ 24,500	\$ 1,500	\$ 20,000
TOTAL	<u>\$ 110,815</u>	<u>\$ 24,500</u>	<u>\$ 1,500</u>	<u>\$ 20,000</u>

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

07 -COURT SECURITY FUND
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENTAL</u>							
07-4420 Court Security Fees	12,095	22,955	21,500	18,379	19,000	18,000	_____
07-4421 Court Technology Fees	10,065	0	0	0	0	0	_____
07-4422 Child Safety Fees	860	0	0	0	0	0	_____
07-4425 LTPDF - Juvenile	11,855	0	0	0	0	0	_____
07-4426 TPRF - Judicial Efficiency	1,474	0	0	0	0	0	_____
TOTAL INTERGOVERNMENTAL	36,349	22,955	21,500	18,379	19,000	18,000	_____
<u>OTHER REVENUE</u>							
07-4601 Interest Income	7,829	7,282	3,000	2,937	8,500	8,000	_____
TOTAL OTHER REVENUE	7,829	7,282	3,000	2,937	8,500	8,000	_____
TOTAL REVENUES	44,178	30,237	24,500	21,317	27,500	26,000	=====

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

07 -COURT SECURITY FUND
 GENERAL GOVERNMENT
 SPECIAL REVENUE

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>CONTRACTUAL SERVICES</u>							
07-5101-241 Contingency Fund	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	0	
<u>GENERAL SERVICES</u>							
07-5101-310 Clothing and Uniforms	0	0	1,600	0	0	0	
07-5101-350 Court Security Costs	4,876	0	22,245	979	1,500	20,000	
07-5101-350.SECURITY - WARRANT OFFICER	0	0	0	0	0	0	
07-5101-351 Court Tech Costs	200	0	0	0	0	0	
07-5101-352 Court Child Safety Costs	0	0	0	0	0	0	
07-5101-354 Judicial Efficiency Costs	1,759	0	0	0	0	0	
TOTAL GENERAL SERVICES	6,836	0	23,845	979	1,500	20,000	
<u>MAINTENANCE</u>							
07-5101-405 Maintenance Contracts	22,063	0	0	0	0	0	
TOTAL MAINTENANCE	22,063	0	0	0	0	0	
<u>CAPITAL OUTLAY</u>							
07-5101-550 Capital Outlay	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	
<u>OTHER EXPENSES</u>							
07-5101-601 Lease & Note Payments	0	0	0	0	0	0	
07-5101-660 Transfers Out	5,000	110,179	0	0	0	0	
TOTAL OTHER EXPENSES	5,000	110,179	0	0	0	0	
<hr/>							
TOTAL SPECIAL REVENUE	33,898	110,179	23,845	979	1,500	20,000	
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TOTAL GENERAL GOVERNMENT	33,898	110,179	23,845	979	1,500	20,000	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

07 -COURT SECURITY FUND
 PUBLIC SAFETY
 COURT SECURITY

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>MAINTENANCE</u>							
07-5203-405 Maintenance Contracts	0	636	655	0	0	0	
TOTAL MAINTENANCE	0	636	655	0	0	0	
TOTAL COURT SECURITY	0	636	655	0	0	0	
TOTAL PUBLIC SAFETY	0	636	655	0	0	0	
TOTAL EXPENDITURES	33,898	110,815	24,500	979	1,500	20,000	
REVENUE OVER/(UNDER) EXPENDITURES	10,279	(80,577)	0	20,338	26,000	6,000	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 10, CAPITAL PROJECTS FUND

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Developer Contributions	\$ -	\$ 10,515,358	\$ 6,168,614	\$ 4,484,208
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 1,254,508	\$ 250,000	\$ 864,000	
Other		\$ -	\$ -	\$ -
Planned Utilization of Working Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,254,508	\$ 10,765,358	\$ 7,032,614	\$ 4,484,208
EXPENDITURES				
Capital Outlay	\$ 12,365,014	\$ 25,800,000	\$ 16,777,841	\$ 8,324,383
TOTAL	\$ 12,365,014	\$ 25,800,000	\$ 16,777,841	\$ 8,324,383
REVENUE OVER/(UNDER) EXPENDITURES	\$ (11,110,506)	\$ (15,034,642)	\$ (9,745,227)	\$ (3,840,175)
Ending Working Capital	\$ 23,399,959	\$ 8,365,317	\$ 13,654,732	\$ 9,814,557

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

10 -W/S CAPITAL PROJECTS FUND
 REVENUES

	2022-2023	2023-2024	2024-2025		2025-2026		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENTAL</u>							
10-4450 Grants Revenue	0	0	0	0	0	0	
10-4460 Developer Contributions	1,399,391	0	10,515,358	6,168,615	6,168,614	4,484,208	
TOTAL INTERGOVERNMENTAL	1,399,391	0	10,515,358	6,168,615	6,168,614	4,484,208	
<u>OTHER REVENUE</u>							
10-4601 Interest Income	380,128	1,254,508	250,000	298,893	864,000	0	
10-4620-Transfer in from General Fund	0	0	0	0	0	0	
10-4620-Transfer in from Water/ Sewer	0	0	0	0	0	0	
10-4620-Transfer from AEDC	0	0	0	0	0	0	
10-4620-Transfer from Fund Balance	0	0	0	0	0	0	
10-4620-Transfer in from 2012 Bonds	0	0	0	0	0	0	
10-4620-Transfer in from 2015 Bonds	566,248	0	0	0	0	0	
10-4620-Transfer In from 2020 Bonds	0	0	0	0	0	0	
10-4675 Proceeds from Bonds	0	0	0	0	0	0	
10-4676 BOND PREMIUM	0	0	0	0	0	0	
TOTAL OTHER REVENUE	946,376	1,254,508	250,000	298,893	864,000	0	
TOTAL REVENUES	2,345,767	1,254,508	10,765,358	6,467,508	7,032,614	4,484,208	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

10 -W/S CAPITAL PROJECTS FUND

PUBLIC WORKS

UTILITY CAPITAL PROJECTS

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
10-5101-510 DAVIS ST SEWER LINE	0	89,359	0	315,813	250,000	3,200,000	_____
10-5101-512.2015-16 CDBG Grant	0	0	0	0	0	0	_____
10-5101-513.2012 CO -Water Improvements	0	0	0	0	0	0	_____
10-5101-513.2012 CO - Sewer Improvement	0	0	0	0	0	0	_____
10-5101-513.MAPLE AVE 24/30" SEWER PH I	0	143,830	0	373,043	373,043	0	_____
10-5101-514 Regional Lift Station 67 &	0	0	0	0	0	0	_____
10-5101-515 Parks Grant	0	0	0	0	0	0	_____
10-5101-516 Fire Dept Equipment	0	0	0	0	0	0	_____
10-5101-517.2015 CO - Streets	0	0	0	0	0	0	_____
10-5101-517.2015 CO - Sewer Projects	0	0	0	0	0	0	_____
10-5101-518 WWTP Expansion	0	11,905,441	25,000,000	15,842,781	16,099,798	5,124,383	_____
10-5101-519 PARKWAY DR SANITARY SEWER	0	226,384	0	52,480	55,000	0	_____
10-5101-520 FIRE LINE ON I-35	0	0	0	0	0	0	_____
10-5101-550 Capital Outlay	0	0	800,000	0	0	0	_____
TOTAL CAPITAL OUTLAY	0	12,365,014	25,800,000	16,584,118	16,777,841	8,324,383	_____
<u>OTHER EXPENSES</u>							
10-5101-612 Amortization	0	0	0	0	0	0	_____
10-5101-660 Transfers Out	7,078,818	0	0	0	0	0	_____
TOTAL OTHER EXPENSES	7,078,818	0	0	0	0	0	_____
<u>DEBT SERVICE</u>							
10-5101-735 2020 CO Interest	0	0	0	0	0	0	_____
10-5101-760 Bond Issuance Costs	369,459	0	0	0	0	0	_____
TOTAL DEBT SERVICE	369,459	0	0	0	0	0	_____
TOTAL UTILITY CAPITAL PROJECTS	7,448,278	12,365,014	25,800,000	16,584,118	16,777,841	8,324,383	_____
TOTAL PUBLIC WORKS	7,448,278	12,365,014	25,800,000	16,584,118	16,777,841	8,324,383	_____
TOTAL EXPENDITURES	7,448,278	12,365,014	25,800,000	16,584,118	16,777,841	8,324,383	=====
REVENUE OVER/(UNDER) EXPENDITURES	(5,102,511)	(11,110,506)	(15,034,642)	(10,116,610)	(9,745,227)	(3,840,175)	=====

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 11, SPECIAL PROJECTS

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Interest Earnings	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
2024 CO Bond-Streets Repair	\$ -	\$ -	\$ 197,223	\$ 2,500,000
TOTAL	\$ -	\$ -	\$ 197,223	\$ 2,500,000

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

11 -GF CAPITAL PROJECTS
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENTAL</u>							
11-4415 Sunflower Lane RR Crossing	0	0	0	0	0	0	
TOTAL INTERGOVERNMENTAL	0	0	0	0	0	0	
<u>OTHER REVENUE</u>							
11-4601 Interest	4,999	0	0	0	0	0	
11-4601-Interest - Sunflower Lane RR	0	0	0	0	0	0	
11-4620 Transfer In	0	0	0	0	0	0	
11-4675 Proceeds from Bond	0	0	0	0	0	0	
11-4676 Bond Premium	0	0	0	0	0	0	
TOTAL OTHER REVENUE	4,999	0	0	0	0	0	
TOTAL REVENUES	4,999	0	0	0	0	0	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

11 -GF CAPITAL PROJECTS
 GENERAL GOVERNMENT
 GENERAL CAPITAL PROJECTS

	2022-2023	2023-2024	CURRENT	-- 2024-2025	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
				ACTUAL			
<u>CAPITAL OUTLAY</u>							
11-5101-515 Sunflower Lane RR Crossing	0	0	0	0	0	0	_____
11-5101-517.2015 CO - Streets	0	0	0	0	0	0	_____
11-5101-517.2015 CO - Sewer Project	0	0	0	0	0	0	_____
11-5101-518 2024 CO - STREETS REHAB	0	0	0	197,223	197,223	2,500,000	_____
11-5101-550 Capital Outlay	0	0	0	0	0	0	_____
TOTAL CAPITAL OUTLAY	0	0	0	197,223	197,223	2,500,000	_____
<u>OTHER EXPENSES</u>							
11-5101-660 Transfer Out	566,248	0	0	0	0	0	_____
TOTAL OTHER EXPENSES	566,248	0	0	0	0	0	_____
<u>DEBT SERVICE</u>							
11-5101-760 Bond Issuance Costs	0	0	0	0	0	0	_____
TOTAL DEBT SERVICE	0	0	0	0	0	0	_____
<hr/>							
TOTAL GENERAL CAPITAL PROJECTS	566,248	0	0	197,223	197,223	2,500,000	
<hr/>							
TOTAL GENERAL GOVERNMENT	566,248	0	0	197,223	197,223	2,500,000	
<hr/>							
TOTAL EXPENDITURES	566,248	0	0	197,223	197,223	2,500,000	=====
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	(561,249)	0	0	(197,223)	(197,223)	(2,500,000)	=====

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 18, PRAIRIELAND DETENTION CENTER

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Miscellaneous Income	\$ 648,066	\$ 628,952	\$ 860,000	\$ 1,250,004
Interest Earnings	\$ 2,671	\$ 2,600	\$ 2,000	\$ 2,000
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 675,455
TOTAL	\$ 650,737	\$ 631,552	\$ 862,000	\$ 1,927,459
EXPENDITURES				
Prairieland Detention Center	\$ 1,244,247	\$ 1,127,643	\$ 868,667	\$ 1,927,459
TOTAL	\$ 1,244,247	\$ 1,127,643	\$ 868,667	\$ 1,927,459
REVENUE OVER/(UNDER) EXPENDITURES	\$ (593,510)	\$ (496,091)	\$ (6,667)	\$ -
Ending Fund Balance	\$ 682,122	\$ 186,031	\$ 675,455	\$ (0)

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

18 -PRAIRIELANDS DETENTION
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>OTHER REVENUE</u>							
18-4601 Interest Income	2,834	2,671	2,600	1,860	2,000	2,000	_____
18-4609 Miscellaneous Income	615,378	648,066	628,952	464,046	860,000	1,250,004	_____
18-4620 Transfers In	0	0	0	0	0	0	_____
18-4621 Planned Utilization of Fund Ba	0	0	0	0	0	0	_____
TOTAL OTHER REVENUE	618,212	650,737	631,552	465,906	862,000	1,252,004	_____
<u>PLANNED UTILIZATION OF FB</u>							
18-4999 Planned Utilization of Fund Ba	0	0	0	0	0	675,455	_____
TOTAL PLANNED UTILIZATION OF FB	0	0	0	0	0	675,455	_____
TOTAL REVENUES	618,212	650,737	631,552	465,906	862,000	1,927,459	=====

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

18 -PRAIRIELANDS DETENTION
 GENERAL GOVERNMENT
 PRAIRIELANDS DETENTION

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>CONTRACTUAL SERVICES</u>							
18-5101-203 Engineering Services	32,547	11,943	0	0	0	0	
18-5101-203. Professional Services	0	0	0	65,297	66,633	0	
TOTAL CONTRACTUAL SERVICES	32,547	11,943	0	65,297	66,633	0	
<u>GENERAL SERVICES</u>							
18-5101-302 OFFICE FURNITURE & EQUIP.	0	0	0	9,326	7,317	0	
18-5101-306 Materials & Supplies	0	0	0	7,090	1,122	0	
18-5101-307 Minor Tools & Equipment	0	0	0	15,376	15,376	0	
18-5101-315 DEMOLITIONS	0	0	0	51,954	51,954	0	
TOTAL GENERAL SERVICES	0	0	0	83,745	75,769	0	
<u>MAINTENANCE</u>							
18-5101-403 Building Maintenance	0	6,738	0	37,744	37,265	0	
18-5101-404 Equipment Maintenance	0	0	0	0	0	0	
18-5101-405 Maintenance Contracts	0	0	0	8,100	8,100	0	
18-5101-408 Park Maintenance	0	0	0	0	0	0	
TOTAL MAINTENANCE	0	6,738	0	45,844	45,365	0	
<u>CAPITAL OUTLAY</u>							
18-5101-550 Capital Outlay	0	1,189,607	991,361	171,915	554,000	1,927,459	
TOTAL CAPITAL OUTLAY	0	1,189,607	991,361	171,915	554,000	1,927,459	
<u>OTHER EXPENSES</u>							
18-5101-610 Projects to be decided	0	35,959	136,282	0	126,900	0	
18-5101-660 Transfers Out	0	0	0	0	0	0	
TOTAL OTHER EXPENSES	0	35,959	136,282	0	126,900	0	
TOTAL PRAIRIELANDS DETENTION	32,547	1,244,246	1,127,643	366,800	868,667	1,927,459	
TOTAL GENERAL GOVERNMENT	32,547	1,244,246	1,127,643	366,800	868,667	1,927,459	
TOTAL EXPENDITURES	32,547	1,244,246	1,127,643	366,800	868,667	1,927,459	
REVENUE OVER/(UNDER) EXPENDITURES	585,665	(593,509)	(496,091)	99,106	(201,667)	0	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 19, COURT FUND

	<u>Actual</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>Estimated</u> <u>2024-2025</u>	<u>Adopted</u> <u>2025-2026</u>
REVENUES				
LYDF-Local Youth Diversion Fund	\$ 23,056	\$ 21,012	\$ 19,000	\$ 20,000
Interest Earnings	\$ 1,160	\$ 1,000	\$ 1,000	\$ 200
TOTAL	\$ 24,216	\$ 22,012	\$ 20,000	\$ 20,200
EXPENDITURES				
LYDF-Local Youth Diversion Fund	\$ -	\$ 22,012	\$ 20,000	\$ 20,000
TOTAL	\$ -	\$ 22,012	\$ 20,000	\$ 20,000
REVENUE OVER/(UNDER) EXPENDITURES	\$ 24,216	\$ -	\$ -	\$ 200
Ending Fund Balance	\$ 24,216	\$ 24,216	\$ 24,216	\$ 24,416

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

19 -LOCAL YOUTH DIVERSION
 REVENUES

	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(----- 2025-2026 -----) REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENTAL</u>							
19-4425 LOCAL YOUTH DIVERSION FUND	0	23,056	21,012	18,854	19,000	20,000	
TOTAL INTERGOVERNMENTAL	0	23,056	21,012	18,854	19,000	20,000	
<u>OTHER REVENUE</u>							
19-4601 Interest Income	0	1,160	1,000	209	1,000	200	
19-4620 Transfers In	0	44,827	0	0	0	0	
TOTAL OTHER REVENUE	0	45,987	1,000	209	1,000	200	
TOTAL REVENUES	0	69,043	22,012	19,063	20,000	20,200	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

19 -LOCAL YOUTH DIVERSION
 PUBLIC SAFETY
 LOCAL YOUTH DIVERSION FUN

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
GENERAL SERVICES							
19-5203-301 Office Supplies	0	0	0	0	20,000	20,000	
TOTAL GENERAL SERVICES	0	0	0	0	20,000	20,000	
OTHER EXPENSES							
19-5203-660 Transfers Out	0	0	22,012	0	0	0	
TOTAL OTHER EXPENSES	0	0	22,012	0	0	0	
<hr/>							
TOTAL LOCAL YOUTH DIVERSION FUN	0	0	22,012	0	20,000	20,000	
<hr/>							
TOTAL PUBLIC SAFETY	0	0	22,012	0	20,000	20,000	
<hr/>							
TOTAL EXPENDITURES	0	0	22,012	0	20,000	20,000	
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	0	69,043	0	19,063	0	200	
<hr/>							

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 20, WATER IMPACT

	Actual <u>2023-2024</u>	Budget <u>2024-2025</u>	Estimated <u>2024-2025</u>	Adopted <u>2025-2026</u>
REVENUES				
Water Impact Fees	\$ 190,517	\$ 92,800	\$ 108,800	\$ 105,000
Interest Earnings	\$ 19,340	\$ 14,000	\$ 11,000	\$ 10,000
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 613,840
TOTAL	\$ 209,857	\$ 106,800	\$ 119,800	\$ 728,840
EXPENDITURES				
Water Impact	\$ -	\$ 106,800	\$ -	\$ 728,840
TOTAL	\$ -	\$ 106,800	\$ -	\$ 728,840
REVENUE OVER/(UNDER) EXPENDITURES	\$ 209,857	\$ -	\$ 119,800	\$ -
Ending Fund Balance	\$ 500,197	\$ 500,197	\$ 619,997	\$ 6,157

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

20 -WATER IMPACT
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>OTHER REVENUE</u>							
20-4601 Interest Income	10,307	19,340	14,000	7,967	11,000	10,000	_____
20-4620 Transfers In	(1,160)	0	0	0	0	0	_____
20-4621 Planned Utilization of Fund Ba	0	0	0	0	0	0	_____
20-4680 Water Impact Fee	<u>84,680</u>	<u>190,517</u>	<u>92,800</u>	<u>86,644</u>	<u>108,800</u>	<u>105,000</u>	_____
TOTAL OTHER REVENUE	<u>93,827</u>	<u>209,857</u>	<u>106,800</u>	<u>94,611</u>	<u>119,800</u>	<u>115,000</u>	_____
<u>PLANNED UTILIZATION OF FB</u>							
20-4999 Planned Utilization of Fund Ba	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>613,840</u>	_____
TOTAL PLANNED UTILIZATION OF FB	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>613,840</u>	_____
<hr/>							
TOTAL REVENUES	<u>93,827</u>	<u>209,857</u>	<u>106,800</u>	<u>94,611</u>	<u>119,800</u>	<u>728,840</u>	=====

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

20 -WATER IMPACT
 GENERAL GOVERNMENT
 WATER IMPACT

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
OTHER EXPENSES							
20-5101-620 Water Impact Costs	4,418	0	106,800	0	0	728,840	
TOTAL OTHER EXPENSES	4,418	0	106,800	0	0	728,840	
TOTAL WATER IMPACT	4,418	0	106,800	0	0	728,840	
TOTAL GENERAL GOVERNMENT	4,418	0	106,800	0	0	728,840	
TOTAL EXPENDITURES	4,418	0	106,800	0	0	728,840	
REVENUE OVER/(UNDER) EXPENDITURES	89,409	209,857	0	94,611	119,800	0	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 21, WASTE WATER IMPACT

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Waste Water Impact Fee	\$ 272,455	\$ 203,280	\$ 200,436	\$ 250,000
Interest Earnings	\$ 47,251	\$ 42,000	\$ 49,564	
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 72,153
TOTAL	\$ 319,706	\$ 245,280	\$ 250,000	\$ 322,153
EXPENDITURES				
Waste Water Impact	\$ 1,186,771	\$ 590,814	\$ 547,741	\$ 322,153
TOTAL	\$ 1,186,771	\$ 590,814	\$ 547,741	\$ 322,153
REVENUE OVER/(UNDER) EXPENDITURES	\$ (867,065)	\$ (345,534)	\$ (297,741)	\$ -
Ending Fund Balance	\$ 369,894	\$ 24,360	\$ 72,153	\$ -

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

21 -WASTEWATER IMPACT
 REVENUES

	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(----- 2025-2026 -----) REQUESTED BUDGET	PROPOSED BUDGET
<u>OTHER REVENUE</u>							
21-4601 Interest Income	43,520	47,251	42,000	5,941	0	0	_____
21-4621 Planned Utilization of Fund Ba	0	0	0	0	0	0	_____
21-4685 WW Impact Fee	570,952	272,455	203,280	236,682	250,000	250,000	_____
TOTAL OTHER REVENUE	614,472	319,705	245,280	242,623	250,000	250,000	_____
<u>PLANNED UTILIZATION OF FB</u>							
21-4999 Planned Utilization of Fund Ba	0	0	0	0	0	72,153	_____
TOTAL PLANNED UTILIZATION OF FB	0	0	0	0	0	72,153	_____
TOTAL REVENUES	614,472	319,705	245,280	242,623	250,000	322,153	=====

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

21 -WASTEWATER IMPACT
 GENERAL GOVERNMENT
 WASTEWATER IMPACT

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
OTHER EXPENSES							
21-5101-621 Waste Water Impact Costs	0	1,186,771	590,814	547,741	547,741	322,153	
TOTAL OTHER EXPENSES	0	1,186,771	590,814	547,741	547,741	322,153	
TOTAL WASTEWATER IMPACT	0	1,186,771	590,814	547,741	547,741	322,153	
TOTAL GENERAL GOVERNMENT	0	1,186,771	590,814	547,741	547,741	322,153	
TOTAL EXPENDITURES	0	1,186,771	590,814	547,741	547,741	322,153	
REVENUE OVER/(UNDER) EXPENDITURES	614,472	(867,066)	(345,534)	(305,117)	(297,741)	0	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 22, ROADWAY SERVICE AREA 1

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Roadway Service Area 1 Impact Fees	\$ 79,244	\$ 50,000	\$ 543,561	\$ 550,000
Interest Earnings	\$ 570,463	\$ 217,920	\$ 79,788	\$ 35,000
Planned Utilization of Fund Balance		\$ -	\$ -	\$ 1,888,920
TOTAL	\$ 649,707	\$ 267,920	\$ 623,349	\$ 2,473,920
EXPENDITURES				
Roadway Service Area 1	\$ -	\$ 2,154,482	\$ 24,000	\$ 2,473,920
TOTAL	\$ -	\$ 2,154,482	\$ 24,000	\$ 2,473,920
REVENUE OVER/(UNDER) EXPENDITURES	\$ 649,707	\$ (1,886,562)	\$ 599,349	\$ -
Ending Fund Balance	\$ 1,289,571	\$ (596,991)	\$ 1,888,920	\$ -

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

22 -RDWAY IMPACT SERV AREA 1
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>OTHER REVENUE</u>							
22-4601 Interest Income	48,090	79,244	50,000	30,238	79,788	35,000	_____
22-4621 Planned Utilization of Fund Ba	0	0	0	0	0	0	_____
22-4690 RDWAY Impact Fee Serv Area 1	365,779	570,463	217,920	507,554	543,561	550,000	_____
TOTAL OTHER REVENUE	413,869	649,707	267,920	537,792	623,349	585,000	_____
<u>PLANNED UTILIZATION OF FB</u>							
22-4999 Planned Utilization of Fund Ba	0	0	0	0	0	1,888,920	_____
TOTAL PLANNED UTILIZATION OF FB	0	0	0	0	0	1,888,920	=====
TOTAL REVENUES	413,869	649,707	267,920	537,792	623,349	2,473,920	=====

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

22 -RDWAY IMPACT SERV AREA 1
 GENERAL GOVERNMENT
 RDWAY SVC AREA 1 IMPACT

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>OTHER EXPENSES</u>							
22-5101-622 RDWAY Impact Serv Area 1 Co	0	0	2,154,482	16,587	24,000	2,473,920	
TOTAL OTHER EXPENSES	0	0	2,154,482	16,587	24,000	2,473,920	
TOTAL RDWAY SVC AREA 1 IMPACT	0	0	2,154,482	16,587	24,000	2,473,920	
TOTAL GENERAL GOVERNMENT	0	0	2,154,482	16,587	24,000	2,473,920	
TOTAL EXPENDITURES	0	0	2,154,482	16,587	24,000	2,473,920	
REVENUE OVER/(UNDER) EXPENDITURES	413,869	649,707	(1,886,562)	521,206	599,349	0	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 23, ROADWAY SERVICE AREA 2

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Roadway Service Area 2 Impact Fees	\$ 2,349	\$ 2,349	\$ 4,000	\$ 4,000
Interest Earnings	\$ 2,012	\$ 1,500	\$ 1,200	\$ 1,200
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 44,200
TOTAL	\$ 4,361	\$ 3,849	\$ 5,200	\$ 49,400
EXPENDITURES				
Roadway Service Area 2	\$ -	\$ 3,849	\$ -	\$ 49,400
TOTAL	\$ -	\$ 3,849	\$ -	\$ 49,400
REVENUE OVER/(UNDER) EXPENDITURES	\$ 4,361	\$ -	\$ 5,200	\$ -
Ending Fund Balance	\$ 39,008	\$ 39,008	\$ 44,208	\$ 8

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

23 -RDWAY IMPACT SERV AREA 2
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>OTHER REVENUE</u>							
23-4601 Interest Income	1,510	2,012	1,500	615	1,200	1,200	_____
23-4621 Planned Utilization of Fund Ba	0	0	0	0	0	0	_____
23-4695 RDWAY Impact Fee Serv Area 2	2,349	2,349	2,349	3,194	4,000	4,000	_____
TOTAL OTHER REVENUE	3,859	4,361	3,849	3,809	5,200	5,200	_____
<u>PLANNED UTILIZATION OF FB</u>							
23-4999 Planned Utilization of Fund Ba	0	0	0	0	0	44,200	_____
TOTAL PLANNED UTILIZATION OF FB	0	0	0	0	0	44,200	_____
TOTAL REVENUES	3,859	4,361	3,849	3,809	5,200	49,400	=====

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

23 -RDWAY IMPACT SERV AREA 2
 GENERAL GOVERNMENT
 RDWAY IMPACT SERV AREA 2

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	PROPOSED BUDGET
<u>OTHER EXPENSES</u>							
23-5101-623 RDWAY Impact Serv Area 2 Co	0	0	3,849	0	0	49,400	
TOTAL OTHER EXPENSES	0	0	3,849	0	0	49,400	
<hr/>							
TOTAL RDWAY IMPACT SERV AREA 2	0	0	3,849	0	0	49,400	
<hr/>							
TOTAL GENERAL GOVERNMENT	0	0	3,849	0	0	49,400	
<hr/>							
TOTAL EXPENDITURES	0	0	3,849	0	0	49,400	
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	3,859	4,361	0	3,809	5,200	0	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 24, STREET MAINTENANCE FUND

	Actual 2023-2024	Budget 2024-2025	Estimated 2024-2025	Adopted 2025-2026
REVENUES				
Sales Tax	\$ 430,047	\$ 424,435	\$ 425,000	\$ 513,900
Interest Earnings	\$ 1,364	\$ 1,000	\$ 100	\$ 1,000
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 158,530
TOTAL	\$ 431,411	\$ 425,435	\$ 425,100	\$ 673,430
EXPENDITURES				
Street Maintenance	\$ 739,929	\$ 501,187	\$ 501,187	\$ 673,430
TOTAL	\$ 739,929	\$ 501,187	\$ 501,187	\$ 673,430
REVENUE OVER/(UNDER) EXPENDITURES	\$ (308,518)	\$ (75,752)	\$ (76,087)	\$ -
Ending Fund Balance	\$ 234,617	\$ 158,865	\$ 158,530	\$ -

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

24 -STREET MAINTENANCE FUND
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TAXES							
24-4010 Sales Tax	388,866	430,047	424,435	380,229	425,000	513,900	
TOTAL TAXES	388,866	430,047	424,435	380,229	425,000	513,900	
OTHER REVENUE							
24-4601 Interest Allocation	1,610	1,364	1,000	209	100	1,000	
24-4621 Planned Utilization of Fund Ba	0	0	0	0	0	0	
TOTAL OTHER REVENUE	1,610	1,364	1,000	209	100	1,000	
PLANNED UTILIZATION OF FB							
24-4999 Planned Utilization of Fund Ba	0	0	0	0	0	158,530	
TOTAL PLANNED UTILIZATION OF FB	0	0	0	0	0	158,530	
TOTAL REVENUES	390,476	431,411	425,435	380,437	425,100	673,430	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

24 -STREET MAINTENANCE FUND
 GENERAL GOVERNMENT
 STREETS MAINTENANCE

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>MAINTENANCE</u>							
24-5101-406 Street Maintenance	<u>179,264</u>	<u>739,929</u>	<u>501,187</u>	<u>504,255</u>	<u>501,187</u>	<u>673,430</u>	
TOTAL MAINTENANCE	179,264	739,929	501,187	504,255	501,187	673,430	
<u>OTHER EXPENSES</u>							
24-5101-660 Transfers Out	<u>155,960</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER EXPENSES	155,960	0	0	0	0	0	
TOTAL STREETS MAINTENANCE	335,224	739,929	501,187	504,255	501,187	673,430	
TOTAL GENERAL GOVERNMENT	335,224	739,929	501,187	504,255	501,187	673,430	
TOTAL EXPENDITURES	<u>335,224</u>	<u>739,929</u>	<u>501,187</u>	<u>504,255</u>	<u>501,187</u>	<u>673,430</u>	<u>=====</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>55,252</u>	<u>(308,517)</u>	<u>(75,752)</u>	<u>(123,818)</u>	<u>(76,087)</u>	<u>0</u>	<u>=====</u>

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 28, COURT CHILD SAFETY FUND

	Actual	Budget	Estimated	Adopted
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2025-2026</u>
REVENUES				
Child Safety Fees	\$ 634	\$ 750	\$ 1,400	\$ 1,500
Interest Earnings	\$ 574	\$ 100	\$ 325	\$ 300
TOTAL	\$ 1,208	\$ 850	\$ 1,725	\$ 1,800
EXPENDITURES				
Child Safety	\$ 11,788	\$ 850	\$ -	\$ 1,800
TOTAL	\$ 11,788	\$ 850	\$ -	\$ 1,800
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

28 -CHILD SAFETY FUND
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENTAL</u>							
28-4422 Child Safety Fees	0	634	750	1,495	1,400	1,500	
TOTAL INTERGOVERNMENTAL	0	634	750	1,495	1,400	1,500	
<u>OTHER REVENUE</u>							
28-4601 Interest Income	0	574	100	318	325	300	
28-4620 Transfers In	0	26,053	0	0	0	0	
TOTAL OTHER REVENUE	0	26,627	100	318	325	300	
TOTAL REVENUES	0	27,261	850	1,813	1,725	1,800	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

28 -CHILD SAFETY FUND
 ADMINISTRATION
 CHILD SAFETY

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>GENERAL SERVICES</u>							
28-5101-352 Court Child Safety Costs	0	0	850	0	0	1,800	
TOTAL GENERAL SERVICES	0	0	850	0	0	1,800	
<u>CAPITAL OUTLAY</u>							
28-5101-550 Capital Outlay	0	11,788	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	11,788	0	0	0	0	
TOTAL CHILD SAFETY	0	11,788	850	0	0	1,800	
TOTAL ADMINISTRATION	0	11,788	850	0	0	1,800	
TOTAL EXPENDITURES	0	11,788	850	0	0	1,800	
REVENUE OVER/(UNDER) EXPENDITURES	0	15,473	0	1,813	1,725	0	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 29, COURT TECHNOLOGY FUND

	Actual	Budget	Estimated	Adopted
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2025-2026</u>
REVENUES				
Court Technology Fees	\$ 18,894	\$ 17,800	\$ 16,095	\$ 16,500
Interest Earnings	\$ 568	\$ 500	\$ 650	\$ 650
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL	<u>\$ 19,462</u>	<u>\$ 18,300</u>	<u>\$ 16,745</u>	<u>\$ 17,150</u>
EXPENDITURES				
Court Technology	\$ 19,307	\$ 27,206	\$ 6,027	\$ 17,150
TOTAL	<u>\$ 19,307</u>	<u>\$ 27,206</u>	<u>\$ 6,027</u>	<u>\$ 17,150</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ 155	\$ (8,906)	\$ 10,718	\$ -

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

29 -COURT TECHNOLOGY
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENTAL</u>							
29-4421 Court Technology Fees	0	18,894	17,800	15,076	16,095	16,500	
TOTAL INTERGOVERNMENTAL	0	18,894	17,800	15,076	16,095	16,500	
<u>OTHER REVENUE</u>							
29-4601 Interest Income	0	568	500	649	650	650	
29-4620 Transfers In	0	31,427	0	0	0	0	
TOTAL OTHER REVENUE	0	31,995	500	649	650	650	
TOTAL REVENUES	0	50,889	18,300	15,725	16,745	17,150	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

29 -COURT TECHNOLOGY
 PUBLIC SAFETY
 COURT TECHNOLOGY

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
<u>GENERAL SERVICES</u>							
29-5203-302 Office Furniture & Equipmen	0	114	6,000	0	0	0	
TOTAL GENERAL SERVICES	0	114	6,000	0	0	0	
<u>MAINTENANCE</u>							
29-5203-405 Maintenance Contracts	0	19,193	21,206	6,027	6,027	17,150	
TOTAL MAINTENANCE	0	19,193	21,206	6,027	6,027	17,150	
TOTAL COURT TECHNOLOGY	0	19,307	27,206	6,027	6,027	17,150	
TOTAL PUBLIC SAFETY	0	19,307	27,206	6,027	6,027	17,150	
TOTAL EXPENDITURES	0	19,307	27,206	6,027	6,027	17,150	
REVENUE OVER/(UNDER) EXPENDITURES	0	31,583	(8,906)	9,697	10,718	0	

**ADOPTED FY 2025-2026 BUDGET
CITY OF ALVARADO
REVENUES AND EXPENDITURES**

FUND 33, COURT JUDICIAL EFFICIENCY FUND

	Actual	Budget	Estimated	Adopted
	2023-2024	2024-2025	2024-2025	2025-2026
REVENUES				
Judicial Efficiency Fees	\$ 4,513	\$ 2,000	\$ 2,500	\$ 2,750
Interest Earnings	\$ 220	\$ 100	\$ 40	\$ 40
Planned Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ 14,000
TOTAL	\$ 4,733	\$ 2,100	\$ 2,540	\$ 16,790
EXPENDITURES				
Judicial Efficiency	\$ 710	\$ 13,658	\$ -	\$ 16,790
TOTAL	\$ 710	\$ 13,658	\$ -	\$ 16,790
REVENUE OVER/(UNDER) EXPENDITURES	\$ 4,023	\$ (11,558)	\$ 2,540	\$ -

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

33 - JUDICIAL EFFICIENCY
 REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENTAL</u>							
33-4426 TPRF - Judicial Efficiency	0	4,513	2,000	2,643	2,500	2,750	
TOTAL INTERGOVERNMENTAL	0	4,513	2,000	2,643	2,500	2,750	
<u>OTHER REVENUE</u>							
33-4601 Interest Income	0	220	100	38	40	40	
33-4620 Transfers In	0	7,872	0	0	0	0	
TOTAL OTHER REVENUE	0	8,092	100	38	40	40	
<u>PLANNED UTILIZATION OF FB</u>							
33-4999 Planned Utilization of Fund Ba	0	0	0	0	0	14,000	
TOTAL PLANNED UTILIZATION OF FB	0	0	0	0	0	14,000	
TOTAL REVENUES	0	12,605	2,100	2,681	2,540	16,790	

CITY OF ALVARADO
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2025

33 -JUDICIAL EFFICIENCY
 JUDICIAL EFFICIENCY
 JUDICIAL EFFICIENCY

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	-- 2024-2025 YEAR-TO-DATE ACTUAL	----- PROJECTED YEAR END	(----- 2025-2026 REQUESTED BUDGET	----- PROPOSED BUDGET
GENERAL SERVICES							
33-5203-301 Office Supplies	0	468	12,258	0	0	6,790	
33-5203-302 Office Furniture & Equipmen	0	242	1,400	0	0	10,000	
TOTAL GENERAL SERVICES	0	710	13,658	0	0	16,790	
TOTAL JUDICIAL EFFICIENCY	0	710	13,658	0	0	16,790	
TOTAL JUDICIAL EFFICIENCY	0	710	13,658	0	0	16,790	
TOTAL EXPENDITURES	0	710	13,658	0	0	16,790	
REVENUE OVER/(UNDER) EXPENDITURES	0	11,895	(11,558)	2,681	2,540	0	

Appendix

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Alvarado

817-790-3351

Taxing Unit Name

Phone (area code and number)

104 W. College St, Alvarado, Texas 76009

<https://www.cityofalvarado.org>

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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	\$ 742,588,168
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	\$ 47,800
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 742,540,368
4.	Prior year total adopted tax rate.	\$ 0.782572 /\$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:.....	\$ 1,231,659
	B. Prior year values resulting from final court decisions:.....	- \$ 1,059,627
	C. Prior year value loss. Subtract B from A. ³	\$ 172,032
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 0
	B. Prior year disputed value:.....	- \$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 172,032

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.	\$ 742,712,400
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.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 11,915,703</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,728,044</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 13,643,747
11.	<p>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.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 13,643,747
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.	\$ 729,068,653
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,705,487
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	\$ 15,962
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 5,721,449
18.	<p>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</p> <p>A. Certified values: \$ 781,343,195</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>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</p> <p>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</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 781,343,195

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 \$ <u>29,745,563</u></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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>29,745,563</u></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>	\$ <u>59,438,893</u>
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>	\$ <u>0</u>
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	\$ <u>751,649,865</u>
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>	\$ <u>14,925</u>
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>	\$ <u>41,787,282</u>
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	\$ <u>41,802,207</u>
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	\$ <u>709,847,658</u>
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	\$ <u>0.806010</u> /\$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 §526.012(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.	\$ 0.636018 /\$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> .	\$ 742,712,400
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 4,723,784
32.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>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. + \$ 12,052</p> <p>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</p> <p>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</p> <p>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. \$ 12,052</p> <p>E. Add Line 31 to 32D.</p>	\$ 4,735,836
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 709,847,658
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.667162 /\$100
35.	<p>Rate adjustment for state criminal justice mandate.²⁶</p> <p>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</p> <p>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</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
36.	<p>Rate adjustment for indigent health care expenditures.²⁷</p> <p>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</p> <p>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</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

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. \$ <u>0</u></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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$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. \$ <u>0</u></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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$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. \$ <u>0</u></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 \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ <u>0.667162</u> /\$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 \$ <u>784,757</u></p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.110552</u> /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ <u>0.777714</u> /\$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>	\$ <u>0.804933</u> /\$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 tax 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>	<p>\$ 0.000000 /\$100</p>
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 \$ 1,522,169</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 - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ 1,522,169</p>
44.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector.³²</p>	<p>\$ 21,966</p>
45.	<p>Adjusted current year debt. Subtract Line 44 from Line 43E.</p>	<p>\$ 1,500,203</p>
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 101.00 %</p> <p>B. Enter the prior year actual collection rate..... 102.00 %</p> <p>C. Enter the 2023 actual collection rate. 101.00 %</p> <p>D. Enter the 2022 actual collection rate. 101.00 %</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>101.00 %</p>
47.	<p>Current year debt adjusted for collections. Divide Line 45 by Line 46E.</p>	<p>\$ 1,485,349</p>
48.	<p>Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 751,649,865</p>
49.	<p>Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.</p>	<p>\$ 0.197611 /\$100</p>
50.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.</p>	<p>\$ 1.002544 /\$100</p>
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>	<p>\$ 0.000000 /\$100</p>

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.	\$ 868,737
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 751,649,865
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.115577 /\$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> .	\$ 0.806010 /\$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.	\$ 0.806010 /\$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> .	\$ 1.002544 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.886967 /\$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> .	\$ 751,649,865
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).	\$ 0.886967 /\$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.....	\$ 0.778689 /\$100 \$ 0.000000 /\$100 \$ 0.778689 /\$100 \$ 0.782572 /\$100 \$ -0.003883 /\$100 \$ 734,165,110 \$ 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.....	\$ 0.757217 /\$100 \$ 0.000000 /\$100 \$ 0.757217 /\$100 \$ 0.811895 /\$100 \$ -0.054678 /\$100 \$ 623,717,969 \$ 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.....	\$ 0.750406 /\$100 \$ 0.000000 /\$100 \$ 0.750406 /\$100 \$ 0.812696 /\$100 \$ -0.062290 /\$100 \$ 491,975,232 \$ 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)	\$ 0.886967 /\$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> .	\$ 0.667162 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 751,649,865
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.066520 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.197611 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.931293 /\$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> .	\$ 0.782572 /\$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> .	\$ 729,068,653
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> .	\$ 709,847,658
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(B-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).	\$ <u>0.886967</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. 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: <u>27</u>	\$ <u>0.806010</u> /\$100
Voter-approval tax rate. 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: <u>59</u>	\$ <u>0.886967</u> /\$100
De minimis rate. If applicable, enter the current year de minimis rate from Line 74.	\$ <u>0.931293</u> /\$100

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 ▶ Scott Porter
 Printed Name of Taxing Unit Representative

sign here ▶ *J. Scott Porter*
 Taxing Unit Representative

8/19/25
 Date

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