



NOTICE OF MEETING OF THE GOVERNING BODY OF THE CITY OF BURNET

2402 S. Water Street (Hwy 281 South, Burnet Municipal Airport) Burnet, TX

Tuesday, August 12, 2025 at 5:00 PM

Notice is hereby given that a **Regular City Council Meeting** will be held by the governing body of the City of Burnet on **Tuesday, August 12, 2025** at 5:00 PM in the City of Burnet Council Chambers located at 2402 S. Water Street (Hwy 281 South, Burnet Municipal Airport) Burnet, TX.

This notice is posted pursuant to the Texas Government Code, Chapter §551-Open Meetings.

The following subjects will be discussed, to wit:

Attendance By Other Elected or Appointed Officials: It is anticipated that the Burnet Economic Development Corporation Board, Planning & Zoning Commission, Historic Board, Zoning Board of Adjustment, Airport Advisory Board, Burnet Municipal Golf Course Advisory Committee, and Police Department Citizen Advisory Board members may attend the City Council Meeting at the date and time above in numbers that may constitute a quorum. Notice is hereby given that at the City Council Meeting at the date and time above, no Board or Commission action will be taken by such in attendance unless such item and action are specifically provided on a separate agenda posted subject to the Texas Open Meeting Act. This is not an agenda of an official meeting of the City Boards and Commissions, and minutes will not be taken.

1. CALL TO ORDER:

2. ROLL CALL:

3. INVOCATION:

4. PLEDGES (US & TEXAS):

5. SPECIAL REPORTS/RECOGNITION:

1. Burnet Fire Department Quarterly Report: M. Ingram

2. Golf Course Quarterly Report: T. Nash

6. CONSENT AGENDA ITEMS: *(All of the following items on the Consent Agenda are considered to be self-explanatory by the Council and will be enacted with one motion. There will be no separate discussion of these items unless a Council Member, staff member or citizen requests removal of the item from the consent agenda for the purpose of discussion. For removal of an item, a request must be made to the Council when the Consent Agenda is opened for Council Action.)*

1. Approval of the July 21, 2025 Joint Workshop Minutes

Approval of the July 22, 2025 Regular City Council Meeting Minutes

Approval of the July 29, 2025 Workshop Minutes

Approval of the August 4, 2025 Workshop Minutes

2. Discuss and consider action: Cancellation of the October 28, 2025, November 25, 2025, and December 23, 2025 Regular City Council Meetings: M. Gonzales

7. PUBLIC HEARINGS/ACTION:

1. Public hearing and action: Resolution No. R2025-63: L. Kimbler

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, CONDITIONALLY APPROVING THE "FINAL PLAT" OF CREEKFALL PHASE 3 SUBDIVISION, A PROPOSED 115-LOT RESIDENTIAL SUBDIVISION CONSISTING OF APPROXIMATELY 37.72 ACRES; AND ACCEPTING A PERFORMANCE BOND ASSURING COMPLETION OF SUBDIVISION INFRASTRUCTURE

1. Staff Presentation
2. Public Hearing
3. Discuss and consider action

8. ACTION ITEMS:

1. Discuss and consider action: Presentation of the City Manager's Budget for fiscal year 2025/26: D. Vaughn
2. Discuss and consider action: Vote on the maximum tax rate that will be considered for the fiscal year 2025-2026 budget and schedule the meeting to vote on the tax rate and hold the public tax hearing (if applicable): P. Langford

3. Discuss and consider action: Resolution No. R2025-54: E. Belaj

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, AWARDING THE ENGINEERING CONTRACT FOR THE GENERATOR GRANT PROJECT TDEM-HMGP DR 4705-0026; AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE THE CONTRACT ON BEHALF OF THE CITY

4. Discuss and consider action: Purchase of property located at 1404 N. Water Street: D. Vaughn

5. Discuss and consider action: Ordinance No. 2025-34: D. Vaughn

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, AMENDING CODE OF ORDINANCES CHAPTER 46 (ENTITLED "FIRE PREVENTION AND PROTECTION") TO RECODIFY THE 2021 EDITION OF THE INTERNATIONAL FIRE CODE, INCLUDING APPENDICES A, B, C, D, E, F, G, H, I, K, AND L, AND RELATED AMENDMENTS; PROVIDING FOR PENALTY; PROVIDING CUMULATIVE, REPEALER AND SEVERABILITY CLAUSES; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE

6. Discuss and consider action: Ordinance No. 2025-35: D. Vaughn

AN ORDINANCE OF THE CITY COUNCIL OF BURNET, TEXAS, AMENDING CITY OF BURNET CODE OF ORDINANCES, CHAPTER 50 (ENTITLED "FLOOD DAMAGE PREVENTION") BY AMENDING SECTION 50-44 (ENTITLED "VARIANCE PROCEDURES"); PROVIDING CUMULATIVE, REPEALER AND SEVERABILITY CLAUSES; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE

9. EXECUTIVE SESSION:

10. RECONVENE TO REGULAR SESSION FOR POSSIBLE ACTION:

11. REQUESTS FROM COUNCIL FOR FUTURE REPORTS: In accordance with Resolution R2020-28 councilmembers may request the City Manager to prepare and present future report on matters of public interest.

12. ADJOURN:

Dated this 8th day of August 2025

CITY OF BURNET

GARY WIDEMAN, MAYOR

I, the undersigned authority, do hereby certify that the above NOTICE OF MEETING of the governing body of the above named City, BURNET, is a true and correct copy of said NOTICE and that I posted a true and correct copy of said NOTICE on the bulletin board, in the City Hall of said City, BURNET, TEXAS, a place convenient and readily accessible to the general public at all times, and said NOTICE was posted on August 8, 2025 at or before 6 o'clock p.m. and remained posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

Maria Gonzales, City Secretary

NOTICE OF ASSISTANCE AT THE PUBLIC MEETINGS:

The City of Burnet Council Chambers is wheelchair accessible. Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services, such as interpreters for persons who are deaf or hearing impaired, readers, or large print, are requested to contact the City Secretary's office (512.756.6093) at least two working days prior to the meeting. Requests for information may be emailed to the City Secretary at citysecretary@cityofburnet.com.

RIGHT TO ENTER INTO EXECUTIVE SESSION:

The City Council for the City of Burnet reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).



Reliable Tire Fire June 30, 2025





01:40 / 16:39

2:00

4:00

6:00

8:00

10:00

12:00

14:00

16:00

ITEM 5-1.



05:43 / 16:39

0 2:00 4:00 6:00 8:00 10:00 12:00 14:00 16:00

ITEM 5-1.



Go

09:41 / 16:39

ITEM 5-1.



15:39 / 16:39

0 2:00 4:00 6:00 8:00 10:00 12:00 14:00 16:00











ITEM 5-1.











Questions?

Delaware Springs Quarterly Report



Stump Grinding



Painting



Fraze Mowing



Pro Shop Yard - Pro Shop Fence



Pro Shop Yards



Irrigation Sprinklers



Golf Camp



Questions?

STATE OF TEXAS {}
COUNTY OF BURNET {}
CITY OF BURNET {}

On this, the 21st day of July 2025, the City Council of the City of Burnet convened in a Joint Workshop with the Planning & Zoning Commission, at 11:30 a.m. in the City Council Chambers, located at 2402 S. Water, Burnet, TX thereof with the following members present, to-wit:

Mayor	Gary Wideman
Council Members	Tommy Gaut, Philip Thurman, and Ricky Langley
Absent	Cindia Talamantez, Joyce Laudenschlager, and Tres Clinton
City Manager	David Vaughn
City Secretary	Maria Gonzales

Guests: Eric Belaj, Veronica Hernandez, Leslie Kimbler, Keith McBurnett, Thad Mercer, Jacob Thomas, Dwayne Tuttle, Calib Williams, Dan Stewart, and Glen Gates

Call to Order: Mayor Gary Wideman called the meeting to order at 11:43 a.m.

CONSIDERATION ITEMS:

2.1) Discuss and consider action: Report on water availability for future undeveloped property within the City of Burnet.

- Water Supply Overview: A general summary of available surface and groundwater resources was provided, including details on the City-owned wells.
- Undeveloped Property:
 - There are approximately 2,894 acres of undeveloped land that could be served by surface water if developed; however, not all of this land is suitable for development.
 - Additional undeveloped areas exist along East Highway 29, though extending water service there would incur significant costs.
- Water Infrastructure:
 - Mr. Belaj reviewed existing water contracts and outlined future strategies for maintaining and expanding water availability.
 - He addressed the capacity of the water treatment plant, storage facilities, and pump stations.
- Valley Well: The Valley Well will require attention and possible improvements in the future.

2.2) Discuss and consider action: Authorize emergency procurement of Substantial Damage Estimation services related to FEMA Disaster Declaration DR-4879 and approve an Agreement with Streamline Engineering:

Council Member Tommy Gaut made a motion to authorize and approve the agreement with Streamline Engineering as presented. Council Member Philip Thurman seconded the motion. The motion passed unanimously.

ADJOURN: There being no further business, a motion to adjourn was made by Mayor Pro Tem Philip Thurman at 1:29 p.m.

Gary Wideman, Mayor

ATTEST:

Maria Gonzales, City Secretary

STATE OF TEXAS {}

COUNTY OF BURNET {}

CITY OF BURNET {}

On this, the 22nd day of July 2025, the City Council of the City of Burnet convened in a Regular Session, at 5:00 p.m. in the City Council Chambers, located at 2402 S. Water, Burnet, TX thereof with the following members present, to-wit:

Mayor Gary Wideman

Council Members Cindia Talamantez, Tommy Gaut, Philip Thurman, and Ricky Langley

Absent Tres Clinton and Joyce Laudenschlager

City Manager David Vaughn

City Secretary Maria Gonzales

Guests: Haley Archer, Jessi Carpenter, Jill Disler, Adrienne Feild, Mark Ingram, Leslie Kimbler, Patricia Langford, Brian Lee, Keith McBurnett, Thad Mercer, Tony Nash, Andrew Scott, Jeremy Stewart, Heather Sutton, Jacob Thomas, Lee Carney, Mark Webster, Sheila Bernhardt

Call to Order: Mayor Gary Wideman called the meeting to order at 5:00 p.m.

INVOCATION: Led by Mayor Gary Wideman

PLEDGES (US & TEXAS): Led by Council Member Philip Thurman

SPECIAL REPORTS/RECOGNITION:

5.1) Council Recognition

Mayor Gary Wideman, alongside members of City Council, presented City staff with a commemorative plaque in recognition of their hard work and dedication during two major events. The plaque honors the team's commitment and resilience and will be proudly displayed in the new city hall building.

5.2) Chamber of Commerce Quarterly Report: T. McFerrin

Newly appointed Chamber Director Teryl McFerrin introduced herself to the Council, providing a brief background and outlining her goals for the Chamber. Mrs. McFerrin emphasized her plans to strengthen membership, champion local development, and build meaningful community partnerships.

In addition to sharing her vision, Mrs. McFerrin reported on the Chamber's recent involvement in the community, including support during the recent flood response, collaboration with the BEDC to facilitate business grants, and a calendar highlighting several upcoming Chamber-hosted events.

5.3) Municipal Court Quarterly Report: H. Sutton

Court Administrator Heather Sutton presented the Municipal Court's quarterly report covering the period from April through June. The report detailed the types and volume of cases filed, with a current clearance rate of 79%.

The Municipal Court team was also recognized with a Best Practices Award, highlighting their continued commitment to excellence. In May, staff attended a Regional Seminar, and the Court has continued hosting successful R.E.D. (Respect, Educate, and Develop) program events. The next R.E.D. program is scheduled for October.

Looking ahead, court staff will also participate in the upcoming Legislative Update training to stay informed on key changes and requirements in municipal court operations.

5.4) Finance Monthly Report: P. Langford

Finance Director Patricia Langford presented the City's financial report for the month of June. Overall, the City's budget remains in strong standing. The Water/Wastewater Fund reported a profit of \$207,321, the Electric Department showed a profit of \$491,634, and the Golf Fund posted a profit of \$543,145. Additionally, the Airport Fund reported a profit of \$101,390. Mrs. Langford also noted that the General Fund is performing well, with a year-to-date profit of \$2,297,367. Both cash reserve accounts continue to maintain healthy balances.

CONSENT AGENDA ITEMS

- 6.1) Approval of the July 8, 2025 Regular Council Meeting Minutes
- Approval of the July 9, 2025 Special Council Meeting Minutes
- Approval of the July 15, 2025 Special Council Meeting Minutes
- Approval of the July 16, 2025 Special Council Meeting Minutes

Council Member Ricky Langley made a motion to approve the consent agenda as presented. Council Member Cindia Talamantez seconded the motion. The motion passed unanimously.

PUBLIC HEARINGS/ACTION: None.

ACTION ITEMS:

8.1) Discuss and consider action: Purchase of a Type I and a Type II Ambulance for the Burnet Fire Department: M. Ingram

Council Member Philip Thurman made a motion to approve the purchase of a Type I and Type II Ambulance as presented. Council Member Tommy Gaut seconded the motion. The motion passed unanimously.

8.2) Discuss and consider action: Authorize emergency procurement of Substantial Damage Estimation services related to FEMA Disaster Declaration DR-4879 and approve an Agreement with Streamline Engineering: D. Vaughn

This item was passed, as it had already been approved at the previous council meeting.

EXECUTIVE SESSION:

Mayor Gary Wideman made a motion to convene to Executive Session at 5:34 p.m. The motion was seconded by Council Member Philip Thurman. The motion passed unanimously.

9.1) Pursuant to Section 551.072 Texas Government Code to deliberate the purchase, exchange, lease, or value of real property in order to minimize the detrimental effect of such discussion in open session on the position of the Council in negotiations with third parties for property located in the City limits of Burnet, Texas: D. Vaughn

9.2) Pursuant to Texas Government Code Section 551.071 (entitled "Consultation with Attorney") City Council shall convene in executive session to receive legal advice on contemplated litigation, settlement offer, and/or matter in which the duty of the city attorney to the City Council under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Texas Government Code Chapter 551 related to the City's authority to address a public nuisance, or potential public nuisance at the tire disposal facility with the physical address of 3345 E State Highway 29 Burnet, Texas: D. Vaughn

RECONVENE TO REGULAR SESSION FOR POSSIBLE ACTION:

Mayor Gary Wideman made a motion to reconvene to regular session at 6:24 p.m. Council Member Philip Thurman seconded the motion. The motion carried unanimously.

10.1) Discuss and consider action: Regarding deliberations of the purchase, exchange, lease, or value of real property located in the City limits of Burnet, Texas: D. Vaughn

Mayor Gary Wideman made a motion to proceed as discussed in executive session. Council Member Ricky Langley seconded the motion. The motion carried unanimously.

10.2) City Council may engage in deliberation on the public nuisance matter discussed in executive session and provide direction to staff and legal counsel on how to proceed on such matter: D. Vaughn

Mayor Gary Wideman made a motion to proceed as discussed in executive session. Council Member Cindia Talamantez seconded the motion. The motion carried unanimously.

REQUESTS FROM COUNCIL FOR FUTURE REPORTS: In accordance with Resolution R2020-28 councilmembers may request the City Manager to prepare and present future reports on matters of public interest: None.

ADJOURN: There being no further business, a motion to adjourn was made by Mayor Gary Wideman at 6:25 p.m. and seconded by Council Member Philip Thurman. The motion passed unanimously.

Gary Wideman, Mayor

ATTEST:

Maria Gonzales, City Secretary

STATE OF TEXAS {}
COUNTY OF BURNET {}
CITY OF BURNET {}

On this, the 29th day of July 2025, the City Council of the City of Burnet convened in a Workshop Session, at 11:30 a.m. in the City Council Chambers, located at 2402 S. Water, Burnet, TX thereof with the following members present, to-wit:

Mayor	Gary Wideman
Council Members	Philip Thurman, Joyce Laudenschlager, and Ricky Langley
Absent	Cindia Talamantez, Tommy Gaut, and Tres Clinton
City Manager	David Vaughn
City Secretary	Maria Gonzales

Guests: Haley Archer, Eric Belaj, Jessi Carpenter, Jill Disler, Mark Ingram, Patricia Langford, Brian Lee, Keith McBurnett, Thad Mercer, Tony Nash, Andrew Scott, Jacob Thomas

CONSIDERATION ITEMS:

2.1) Discuss and consider: The 2024-2025 and 2025-2026 Fiscal Year Budgets; review of current proposed year end financials, capital projects, projected tax rate and associated debt: D. Vaughn

City Manager David Vaughn provided an overview of the City's financial outlook for the current 2024-2025 Fiscal Year budget and the upcoming 2025-2026 Fiscal Year budget. He noted that both budgets have been significantly impacted by the recent flooding event. Areas of City-owned property that were affected include the ball fields and drainage systems along the creek. Mr. Vaughn stated that one key unknown at this time is whether FEMA will require the City to purchase flood insurance, which could have further budget implications. He also mentioned the possibility of securing a grant through the NRCR program to assist with funding for drainage repairs. However, he cautioned that restoration and repair work will be time-consuming and will likely affect next year's budget as well.

Mr. Vaughn reviewed the list of capital projects and discretionary expenditures planned for the 2025-2026 Fiscal Year. He informed the Council that next year's budget will be impacted by several increased service fees. Specifically, dispatch fees for emergency service calls are set to rise, as outlined in the City's existing contract.

Mr. Vaughn reminded the Council that the Valley Street well remains a major infrastructure project that will need to be addressed in the near future. While water and wastewater fees have recently increased, generating additional revenue for the department, the cost of the well project remains substantial and will need to be carefully planned for. Despite these challenges, Mr. Vaughn concluded by stating that the City's financial position remains healthy and stable.

EXECUTIVE SESSION:

3.1) Pursuant to Section 551.072 Texas Government Code to deliberate the purchase, exchange, lease, or value of real property in order to minimize the detrimental effect of such discussion in open session on the position of the Council in negotiations with third parties for property located in the

City limits of Burnet, Texas: D. Vaughn

A motion to convene into executive session was made by Mayor Gary Wideman at 4:15 p.m. and seconded by Council Member Philip Thurman. The motion passed unanimously.

RECONVENE TO REGULAR SESSION FOR POSSIBLE ACTION:

4.1) Discuss and consider action: Regarding deliberations of the purchase, exchange, lease, or value of real property located in the City limits of Burnet, Texas: D. Vaughn

A motion to reconvene into regular session was made by Mayor Gary Wideman at 4:41 p.m. The motion was seconded by Council Member Philip Thurman and passed unanimously.

A motion to proceed as discussed in Executive Session was made by Mayor Gary Wideman. Council Member Ricky Langley seconded the motion. The motion carried unanimously.

ADJOURN: A motion to adjourn was made by Mayor Gary Wideman at 4:42 p.m. The motion was seconded by Council Member Joyce Laudenschlager. The motion passed unanimously.

Gary Wideman, Mayor

ATTEST:

Maria Gonzales, City Secretary

STATE OF TEXAS {}
COUNTY OF BURNET {}
CITY OF BURNET {}

On this, the 4th day of August 2025, the City Council of the City of Burnet convened in a Workshop Session, at 11:30 a.m. in the City Council Chambers, located at 2402 S. Water, Burnet, TX thereof with the following members present, to-wit:

Mayor	Gary Wideman
Council Members	Philip Thurman, Tres Clinton, Joyce Laudenschlager, and Ricky Langley
Absent	Cindia Talamantez, Tommy Gaut
City Manager	David Vaughn
City Secretary	Maria Gonzales

Guests: Eric Belaj, Johnny Caraway, Adrienne Field, Mark Ingram, Leslie Kimbler, Keith McBurnett

CONSIDERATION ITEMS:

2.1) Discuss and consider action: Hangar fire protection solutions and possible amendments to the International Fire Code as it pertains to hangars.

City Manager David Vaughn reviewed with Council the fire suppression system requirements for hangars, which are based on square footage and fuel capacity. The Airport's newest hangar falls into the Group III category, with a total area of 11,992 square feet and, under current code, could be required to install a Group I/Group II fire suppression system. Mr. Vaughn shared a draft of revisions to IFC 2021 914.8.3.1 *Hazardous Operations*, which proposes a reasonable level of fire protection at a significantly lower cost for smaller hangars. Council directed Mr. Vaughn to bring the revised fire code ordinance back to Council for consideration at a future meeting.

2.2) Discuss and consider action: Direction to staff regarding amendments to Chapter 50: Flood Damage Prevention Ordinance.

City Manager David Vaughn requested direction from the City Council regarding the process for residential redevelopment in areas impacted by recent flooding, particularly those designated as floodway. Mr. Vaughn stated that current regulations allow rebuilding in the floodway, if certain standards are met, however Council has the authority to adopt regulations for further protection of life and safety if they desire to do so.

Following discussion, those councilmembers in attendance indicated staff should prepare a draft ordinance for consideration by the entire Council at a future meeting.

ADJOURN: A motion to adjourn was made by Mayor Gary Wideman at 1:13 p.m.

Gary Wideman, Mayor

ATTEST:

Maria Gonzales, City Secretary



Item Brief

Meeting Date

August 12, 2025

Agenda Item

Discuss and consider action: Cancellation of the October 28, 2025, November 25, 2025, and December 23, 2025 Regular City Council Meetings: M. Gonzales

Information

Staff is recommending the cancellation of the following upcoming Regular City Council meetings due to scheduling conflicts and anticipated absences:

- **October 28, 2025:** Several Council members and staff will be attending the 2025 Texas Municipal League Conference in Fort Worth, scheduled for October 28-31.
- **November 25, 2025:** This meeting falls near the Thanksgiving holiday (November 27th), and planned absences are expected among Council members and staff due to travel and holiday plans.
- **December 23, 2025:** This meeting coincides with the Christmas holiday period, during which many staff and Council members are expected to be unavailable.

Fiscal Impact

There is no fiscal impact.

Recommendation

Staff recommends approval of the cancellation of the Regular City Council meetings scheduled for October 28, 2025; November 25, 2025; and December 23, 2025.



Item Brief

Meeting Date

August 12, 2025

Agenda Item

Public hearing and action: Resolution No. R2025-63: L. Kimbler

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, CONDITIONALLY APPROVING THE "FINAL PLAT" OF CREEKFALL PHASE 3 SUBDIVISION, A PROPOSED 115-LOT RESIDENTIAL SUBDIVISION CONSISTING OF APPROXIMATELY 37.72 ACRES; AND ACCEPTING A PERFORMANCE BOND ASSURING COMPLETION OF SUBDIVISION INFRASTRUCTURE

1. Staff Presentation
2. Public Hearing
3. Discuss and consider action

Information

The proposed Final Plat of Creekfall Phase 3 Subdivision (Exhibit A) is a single-family residential subdivision with 115 residential lots and four drainage tracts. This subdivision will extend the existing streets, Desert Drive and Big Sugar Road, into the subdivision and has created five new roads to be named: Gristmill Road, Wheel Horse Road, Bridle Road, Prairie Dew Road, and Hayburner Road. The subdivision has also provided additional future connections for surrounding undeveloped properties.

The preliminary plat was approved by P&Z and City Council in March of 2022. Construction plans for Creekfall Phase 3 Subdivision were approved by city staff and engineer in January 2025.

Staff Analysis

The proposed Final Plat of Creekfall Phase 3 Subdivision has been reviewed using Code of Ordinances Section 98-24 (Final Plats) as a guide. It has been found to comply with ordinance requirements relating to form and content.

At this time, the contractor has not begun paving activities. The applicant has indicated that paving is scheduled to commence around August 14th, with anticipated completion by August 15th. Following consultation with the Fire Marshal and the City Engineer, staff

has identified concerns regarding the recordation of the plat prior to the completion of paving improvements. Therefore, staff recommends that the City Council consider approval of the plat with the condition that it shall not be recorded until all required pavement improvements have been completed and have received satisfactory inspection and approval by the City Engineer.

The applicant is requesting City Council to accept a Performance Bond (Exhibit B) assuring the completion of the subdivision infrastructure which allows the applicant to file the Final Plat. Pursuant to Chapter 98, the bond shall warranty the completion of the infrastructure in an amount equal to 110% of the costs of the remaining items certified by the Project Engineer and approved by the City Engineer (Exhibit C).

In addition to the conditional approval, the proposed Resolution accepts the Performance Bond subject to the following:

- (a) The public improvements are completed and preliminary accepted before August 12, 2026; and
- (b) At the time of preliminary acceptance of the public improvements the subdivider provides a warranty or maintenance bond, assuring the quality of materials and workmanship, and maintenance of all public improvements; and
- (c) Failure to timely complete the public improvements shall cause the city manager to draw on the performance bond to complete the public improvements; and
- (d) The public improvements shall not be accepted until all improvements have been satisfactorily completed; and
- (e) The city shall withhold all city services to the subdivision until the public improvements are satisfactorily completed and accepted.

P&Z Report

Planning and Zoning will meet on Monday, August 4th and did recommend approval of the Final Plat for Creekfall Phase 3 Subdivision.

Recommendation

Open the public hearing.

Discuss and consider Resolution R2025-63.

Exhibit A – Final Plat

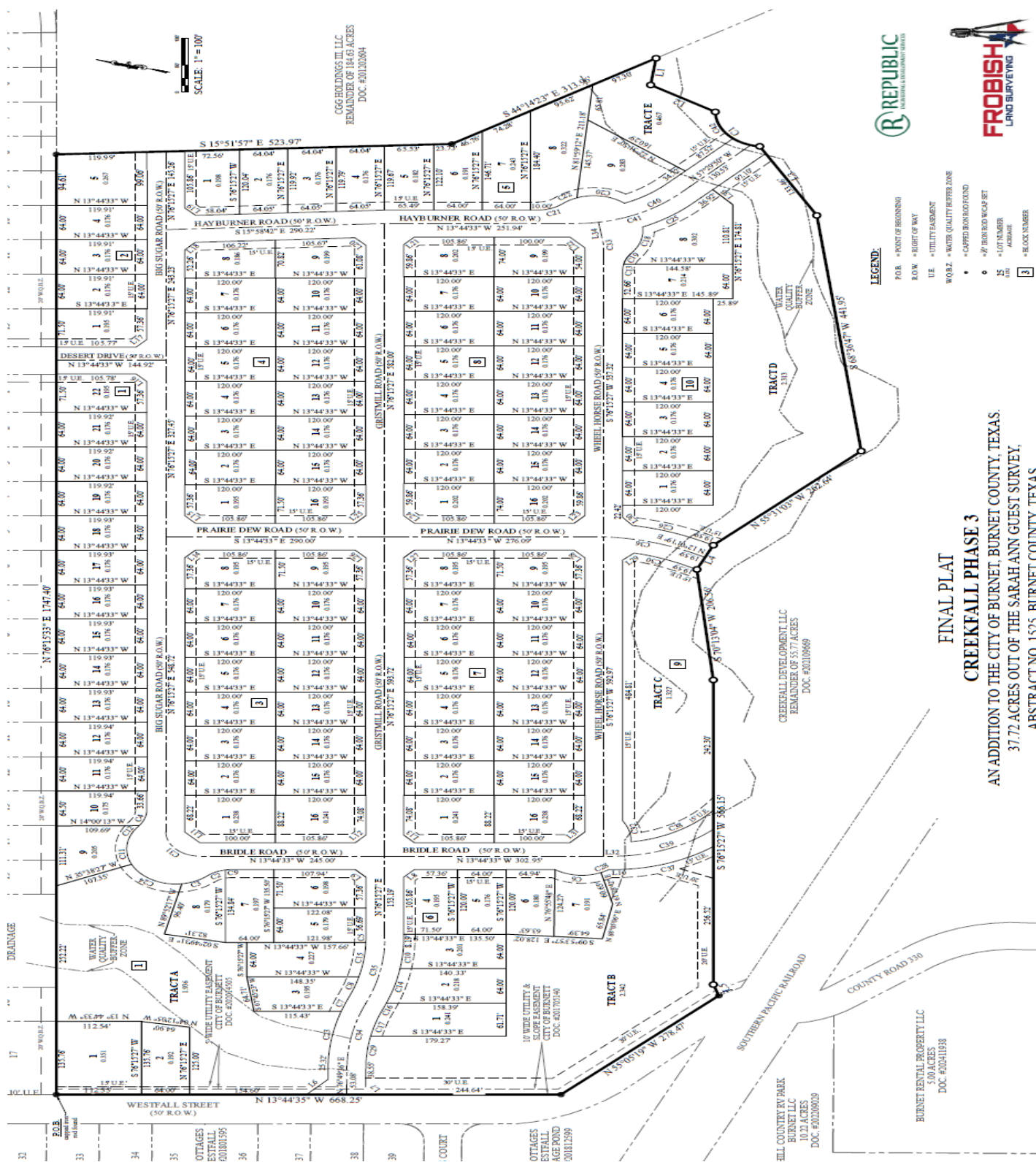


Exhibit B – Performance Bond pg. 1

Bond No. DUA003775

PERFORMANCE BOND

THE STATE OF TEXAS

§
§
§

KNOW ALL BY THESE PRESENTS:

COUNTY OF Burnet

That we, Meritage Homes of Texas, LLC [DEVELOPER], as Principal herein, and AXIS Insurance Company [SURETY], a corporation organized and existing under the laws of the State of Illinois and who is authorized and admitted to issue surety bonds in the State of Texas, Surety herein, are held and firmly bound unto the **City of Burnet**, Obligee herein, in the sum of Five Hundred Nineteen Thousand Six Hundred Eighty Eight and 70/100 Dollars (\$519,688.70) for the payment of which sum we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, Principal has agreed to complete certain infrastructure improvements per the approved engineering plans by the Obligee dated the ____ day of ____, 20__, herein referred to as “the Design or Contract” and incorporated herein and made a part hereof for all purposes, for the construction of the following project: **Creekfall, Phase 3.**

NOW, THEREFORE, the condition of this obligation is such, if the said Principal shall faithfully perform the work in accordance with the plans, specifications, and other Contract Documents and shall fully indemnify and hold harmless the Obligee from all costs and damages which Obligee may suffer by reason of Principal’s failure to perform the Work in conformity with the Contract Documents, and reimburse and repay Obligee for all outlay and expense that Obligee may incur in making good such default, then this obligation shall be void; otherwise, to remain in full force and effect.

Whenever Principal shall be declared by Obligee to be in default under the Contract, the Surety shall, upon request of Obligee and within ten (10) calendar days from receipt of Obligee’s notice of Principal’s default, commence and thereafter complete performance of Contractor’s obligations under the Contract. Surety acknowledges that its obligations under this bond and as detailed herein and in the Contract Documents are not conditioned on a termination of the Principal by the Obligee. Surety further acknowledges and agrees that Surety shall obtain the Obligee’s approval and consent with respect to the contractor(s) that Surety may retain to replace defaulted Principal or otherwise honor the obligations under this Bond.

Exhibit B – Performance Bond pg. 2

This Bond covers all contractual obligations of Contractor under the Contract, including, without limitation, the indemnity, warranty and guaranty obligations. The Surety stipulates and agrees that no change, extension of time, alteration, omission, addition or other modification to the terms of any of the Contract will affect its obligations on this bond, and it hereby waives notice of any such changes, extensions of time, alterations, omissions, additions, or other modifications, to the Contract or to related subcontracts, purchase orders or other obligations, and any notices provided in such regard shall not create as to any party a duty related thereto. The penal limit of this bond shall automatically be increased by the amount of any change order, supplemental agreement or amendment which increases the price of the Contract.

PROVIDED, HOWEVER, that this bond is executed pursuant to Chapter 2253 of the Texas Government Code, as amended, and all rights and liabilities on this bond shall be determined in accordance with the provisions of such statute, to the same extent as if it were copied at length herein. All notices shall be delivered in writing to the addresses shown below or to addresses provided in the Contract Documents.

IN WITNESS WHEREOF, the duly authorized representatives of the Principal and the Surety have executed this instrument.

SIGNED and SEALED this 25th day of July, 2025.

The date of bond shall not be prior to date of Contract.

ATTEST:

Braylen Chumbley
(Principal) Secretary Braylen Chumbley

(S E A L)

Kyle McKee
Witness as to Principal Kyle McKee

Meritage Homes of Texas, LLC

PRINCIPAL

By: L.A. Albers

Name: Lisa Albers

Title: VP-National Land Development

Address: 12301 Research Blvd.

Bldg 4, Suite 400

Austin, TX 78759

Telephone Number: 720-688-3331

Exhibit B – Performance Bond pg. 3

ATTEST:

Sinem Nava
Secretary Sinem Nava

(S E A L)

Alexa Costello
Witness as to Surety Alexa Costello

AXIS Insurance Company

SURETY

By: Mt M

Name: Martin Moss
Attorney in Fact

Address: 10000 Avalon Blvd
Suite 200
Alpharetta, GA 30009

Telephone Number: 678-746-9000

An original copy of Power of Attorney shall be attached to Bond by the Attorney-in-Fact.

Approved as to Form:

City of Burnet
1001 Buchanan Drive, Suite 4
Burnet TX. 78611

By: _____

Title: _____

Date: _____

Exhibit C – Engineer’s Opinion of Probable Cost (OPC) pg. 1



✉ info@RepublicEDS.com

📍 6305 Pat Cole
Temple, TX 76502

July 31, 2025

To Whom it May Concern,

The purpose of this letter is to report the Engineer’s Opinion of Probable Cost for outstanding construction items, as of the date of this letter, for the Creekfall Phase 3 development. This OPC is intended to accompany City of Burnet Project #2025-PZ-336. This opinion of probable cost is based on actual bid information received on projects in the same market and quantities pulled from the current set of construction plans. The following table shows the cost of each required improvement as well as the total for the development phase.

DESCRIPTION	PHASE TOTAL	% OUTSTANDING	AMOUNT OUTSTANDING
EROSION CONTROL			
Remove Concrete Washout	\$50.00	100%	\$50.00
Remove Silt Fence	\$5,051.20	100%	\$5,051.20
Remove Rock Berm	\$10,100.00	100%	\$10,100.00
Revegetation	\$12,720.84	69%	\$8,777.38
EROSION CONTROL TOTAL	\$65,998.84		\$23,978.58
EARTHWORK			
Excavation	\$313,452.00	10%	\$31,345.20
Embankment	\$313,452.00	17%	\$53,286.84
EARTHWORK TOTAL	\$880,054.00		\$84,632.04
WATER IMPROVEMENTS			
Punch List Misc.	-	100%	\$5,000.00
WATER IMPROVEMENTS TOTAL	-		\$5,000.00

Exhibit C – Engineer's Opinion of Probable Cost (OPC) pg. 2



SEWER IMPROVEMENTS			
Punch List Misc.	-	100%	\$5,000.00
SEWER IMPROVEMENTS TOTAL	-		\$5,000.00
STORM IMPROVEMENTS			
36" SET	\$11,700.00	33%	\$3,861.00
20" Curb Inlet	\$14,000.00	20%	\$2,800.00
15" Curb Inlet	\$31,500.00	20%	\$6,300.00
10" Curb Inlet	\$63,000.00	20%	\$12,600.00
STORM IMPROVEMENTS TOTAL	\$787,083.00		\$25,561.00
POND 2 IMPROVEMENTS			
Gabion Wall	\$14,260.00	100%	\$14,260.00
Trash Rack W/ Drain Pipe	\$10,000.00	50%	\$5,000.00
Rip Rap Apron	\$1,725.00	100%	\$1,725.00
POND 2 IMPROVEMENTS TOTAL	\$25,985.00		\$20,985.00
POND 3 IMPROVEMENTS			
Gabion Wall	\$33,480.00	100%	\$33,480.00
Trash Rack W/ Drain Pipe	\$10,000.00	50%	\$5,000.00
Rip Rap Apron	\$4,050.00	100%	\$4,050.00
Rip Rap Overflow	\$5,600.00	100%	\$5,600.00
POND 3 IMPROVEMENTS TOTAL	\$53,130.00		\$48,130.00
HMAC IMPROVEMENTS			
Striping & Signage	\$13,000.00	100%	\$13,000.00
HMAC IMPROVEMENTS TOTAL	\$686,361.00		\$13,000.00
CONCRETE IMPROVEMENTS			
Sidewalk	\$372,424.00	42%	\$156,418.08

Exhibit C – Engineer's Opinion of Probable Cost (OPC) pg. 3



Flume	\$6,750.00	100%	\$6,750.00
CONCRETE IMPROVEMENTS TOTAL	\$737,044.00		\$163,168.08
ELECTRIC IMPROVEMENTS			
Electric material & install	\$287,500.00	15%	\$43,125.00
ELECTRIC IMPROVEMENTS TOTAL	\$287,500.00		\$43,125.00
\$432,579.70			

Sincerely,

A handwritten signature in black ink that reads 'Tyler Freese'.

Tyler Freese, P.E.

07/31/2025



RESOLUTION NO. R2025-63

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, CONDITIONALLY APPROVING THE “FINAL PLAT” OF CREEKFALL PHASE 3 SUBDIVISION, A PROPOSED 115-LOT RESIDENTIAL SUBDIVISION CONSISTING OF APPROXIMATELY 37.72 ACRES; AND ACCEPTING A PERFORMANCE BOND ASSURING COMPLETION OF SUBDIVISION INFRASTRUCTURE

WHEREAS, the City Council of the City of Burnet (City Council), Texas, has approved the Final Plat of Creekfall Phase 3 Subdivision; and

WHEREAS, the Planning and Zoning Commission has made its recommendation on the Final Plat of Creekfall Phase 3 Subdivision; and

WHEREAS, the city staff and the city engineer have opined the application substantially complies with the subdivision ordinance; and;

WHEREAS, accordance with City Code Sec. 98-61, the applicant has requested the final plat be recorded after approval and that the applicant be allowed to provide a performance bond to assure applicant's completion of infrastructure after plat recordation.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF BURNET, TEXAS, AS FOLLOWS:

Section One. Findings. The recitals set out above are hereby approved and incorporated herein for all purposes.

Section Two. Conditional Approval. The Final Plat of Creekfall Phase 3 Subdivision is hereby approved with the condition that the plat shall not be recorded until all required pavement improvements have been completed and have received satisfactory inspection and approval by the City Engineer.

Section Three. Performance Bond Accepted. The Performance Bond is accepted, subject to the following:

- (a) The public improvements are completed and preliminarily accepted before August 12, 2026; and
- (b) At the time of preliminary acceptance of the public improvements the subdivider provides a warranty or maintenance bond, assuring the quality of materials and workmanship, and maintenance of all public improvements; and
- (c) Failure to timely complete the public improvements shall cause the city manager to draw on the performance bond to complete the public improvements; and

- (d) The public improvements shall not be accepted until all improvements have been satisfactorily completed; and
- (e) The city shall withhold all city services to the subdivision until the public improvements are satisfactorily completed and accepted.

Section Four. Authorization. The city manager is authorized and directed to take those actions that are reasonably necessary to facilitate the purpose of this Resolution. Further, the city manager is to draw on the performance bond to complete the public improvements, without any further city council action necessary, should the subdivider fail to complete the public improvements within the period prescribed in this resolution.

Section Five. Recordation. The Final Plat of Creekfall Phase 3 Subdivision may be recorded in the Public Records of the County Clerk of Burnet County, Texas upon compliance with the requirements of Subdivision Code Sec. 98-24(h) and related regulations.

Section Six. Open Meetings. It is hereby officially found and determined that the meeting at which this resolution was passed was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

Section Seven. Effective Date. That this resolution shall take effect immediately upon its passage, and approval as prescribed by law.

PASSED AND APPROVED on this the 12th day of August 2025.

CITY OF BURNET, TEXAS

Gary Wideman, Mayor

ATTEST:

Maria Gonzales, City Secretary

CITY OF BURNET

City Council Regular Meeting August 12, 2025

Discuss and consider action: Resolution No. R2025-63: L. Kimbler

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, CONDITIONALLY APPROVING THE “FINAL PLAT” OF CREEKFALL PHASE 3 SUBDIVISION, A PROPOSED 115-LOT RESIDENTIAL SUBDIVISION CONSISTING OF APPROXIMATELY 37.72 ACRES; AND ACCEPTING A PERFORMANCE BOND ASSURING COMPLETION OF SUBDIVISION INFRASTRUCTURE



Bluebonnet Capital of Texas

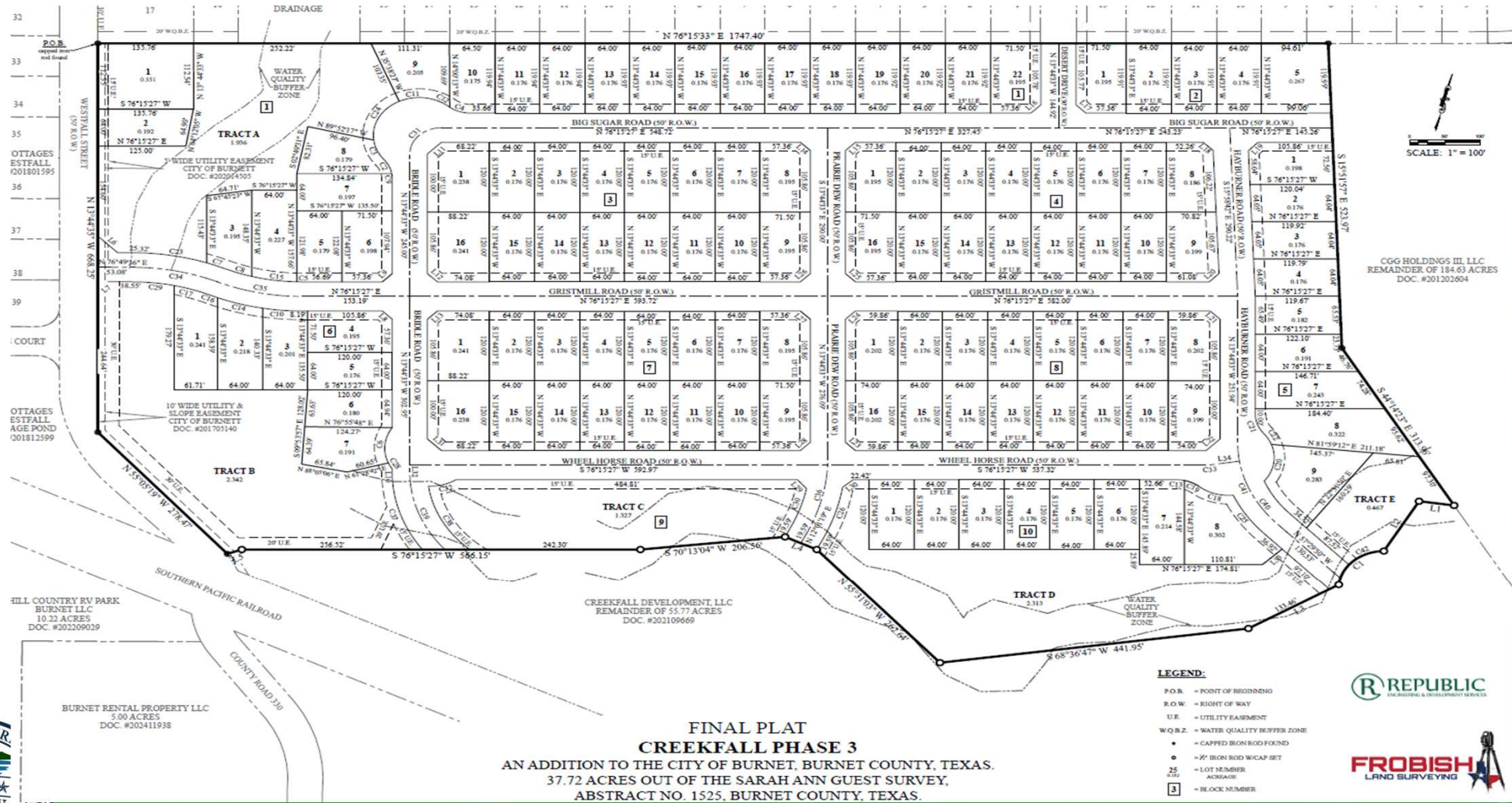
CITY OF BURNET BACKGROUND & INFORMATION

- **Final Plat of Creekfall Phase 3 Subdivision**
- **115 Single-Family Residential lots and 4 drainage tracts**
- **Existing streets, Desert Drive and Big Sugar Road will be extended into the subdivision.**
- **5 new roads, Gristmill Road, Wheel Horse Road, Bridle Road, Prairie Dew Rhoad and Hayburner Road will be created**
- **Provides additional future connections for surrounding undeveloped properties**
- **Preliminary plat approved March 2022**
- **Construction plans approved January 2025**



Bluebonnet Capital of Texas

CITY OF BURNET



Bluebonnet Capital of Texas

CITY OF BURNET

- Final plat has been reviewed using Sec. 98-24 as a guide and has been found to comply with ordinance requirements to form and content
- Contractor has not begun paving
 - Applicant has indicated that paving will be completed by Aug. 15th
 - Staff consulted with Fire Marshal and City Engineer
 - Recommending City Council consider approval of the plat with the condition that it shall not be recorded until all required pavement improvements have been completed and have received satisfactory inspection and approval by the City Engineer.
- Applicant requesting City Council accept Performance bond assuring completion of infrastructure
 - Bond shall warranty the completion of required infrastructure
 - Bond in an amount equal to 110% of the costs remaining

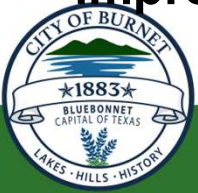


Bluebonnet Capital of Texas

CITY OF BURNET

In addition to the conditional approval, the proposed Resolution accepts the Performance Bond subject to the following:

- The public improvements are completed and preliminary accepted before August 12, 2026; and
- At the time of preliminary acceptance of the public improvements the subdivider provides a warranty or maintenance bond, assuring the quality of materials and workmanship, and maintenance of all public improvements; and
- Failure to timely complete the public improvements shall cause the City Manager to draw on the performance bond to complete the public improvements; and
- The public improvements shall not be accepted until all improvements have been satisfactorily completed; and
- The city shall withhold all City services to the subdivision until the public improvements are satisfactorily completed and accepted.



Bluebonnet Capital of Texas

CITY OF BURNET

Public Hearing

- **Public Hearing**
 - Limit 3 minutes per speaker
- **Discussion**
 - Discuss and consider proposed Resolution No. R2025-63



Bluebonnet Capital of Texas



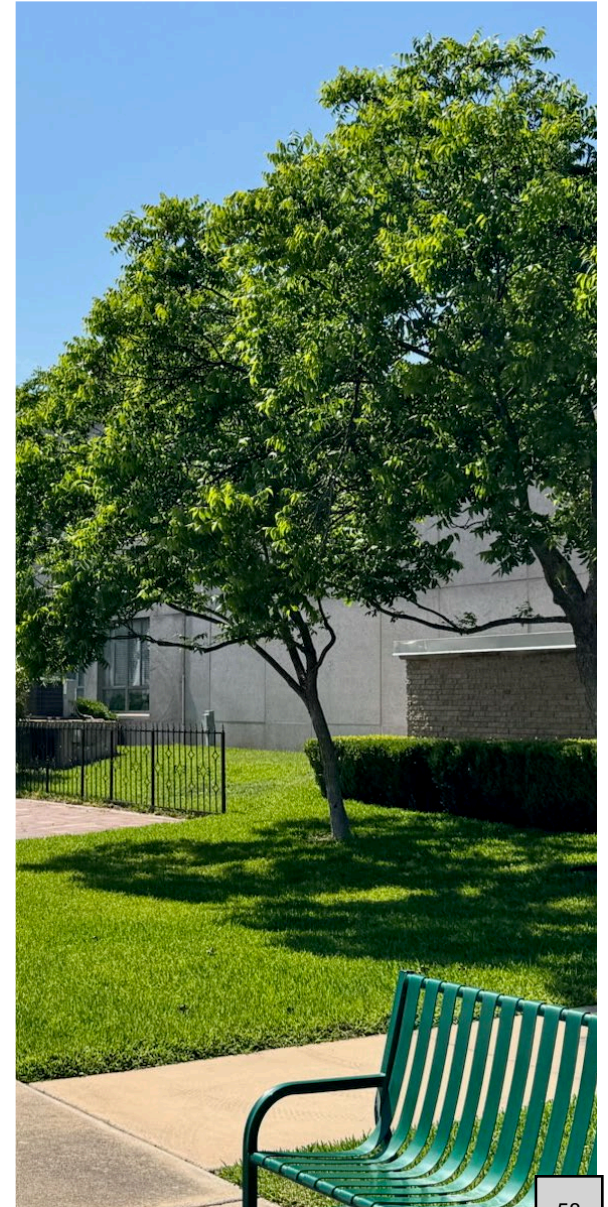
CITY OF BURNET

City Manager's Proposed Budget

Fiscal Year 2025-2026

Table of Contents

Budget Message	1-5
Summary of Operating Funds	6-8
General Fund Summary	9-10
Admin	11-17
Interfund Transfers	18
Court	19
Police	20-25
Fire/EMS	26-29
Streets	30
City Shop	31
Sanitation	33
Parks	34-35
Galloway Hammond	36
Development Services	37-38
Engineering	39
Community Services	40
Electric Fund	41-44
Water/Wastewater	45-51
Golf Fund	52-55
Hotel/Motel	56
Airport Fund	57-58
Burnet Economic Development	59-61
Other Funds	62-66
Debt Service Funds	67
Interest and Sinking Fund	68
Self-Funded Equipment Funds	69-71
Capital Project Funds	72-74
2025 Tax Rate Calculation WS	75-84





In accordance with Texas Local Government Code, Section 102.005(b), the following statement must be included as the cover page.

This budget will raise more total property taxes than last year's budget by \$208,802 or 4%, and of that amount \$128,156 is tax revenue to be raised from new property added to the tax roll this year.

The amounts above are based on the City's proposed fiscal year 2025-2026 tax rate of \$0.6131/\$100.

The City's current fiscal year 2024-2025 tax rate is \$0.6131/\$100.

CITY OF BURNET

BUDGET MESSAGE



The Honorable Mayor, Members of the City Council, and the Citizens of Burnet:

We are pleased to present the City of Burnet Annual Budget for Fiscal Year 2026. This document details the City's operating plans and capital improvements.

Sincerely,

David Vaughn,
City Manager

Budgetary Assumptions

The proposed budget for FY 2025/26 has been developed based on the following assumptions:

Financial Goals and Policies

The proposed budget was developed based on the City Council's Financial Goals:

1. Maintain a 90-day reserve.
2. Maintain a 1.25 Debt Coverage Ratio.
3. Maintain General Fund Net Operating Profit of no less than 3% of operating budget.
4. Budget projected Net Operating Profit as Fund Balance for Capital Projects.
5. Maintain the Self-Funded Accounts at a level to properly fund future equipment needs based on a five-year projection.
6. Maintain Capital Reserve Accounts for General, Electric, and Water/Wastewater funds.
7. Maintain a Net Operating Profit of no less than 5% for the Water/Wastewater Fund and no less than 4% for Electric Fund.
8. Delaware Springs is to be operated as an Enterprise Fund with its own self-funded account, capital accounts, and operating reserves and maintain a Net Operating Profit of no less than 5%.

Personnel

The proposed budget includes a 3% cost of living increase across the board for all departments.

New positions added to the budget include a meter tech position, a lineman apprentice position, and a juvenile investigator position.

The City is still in the process of reviewing health care options, but this proposed budget assumes a 10% increase in health care costs. The current health plans allow employees to select from three different health care plans, two of which cover 100% of employee premiums, 50% of child dependent premiums and 20% of spouse dependent premiums. In addition, the City offers a telemedicine plan to employees with a Primary Care Physician option at no cost to the employee.

General Fund

- * The proposed tax rate of \$0.6131 per hundred dollars of valuation is less than the Voter-Approval Tax Rate and the No-New Revenue Tax Rate this year. There was no change to the tax rate from the previous year.
- * Property Tax revenue collections are expected to be \$4,530,000, which is an increase to the general fund of \$195,000 over the current budget mainly due to growth in the City.
- * Other significant revenue sources include Transfers from Utility Funds of \$3,757,871, Sales Tax of \$3,244,651, and \$2,075,000 in EMS Transport Fees.

Delaware Springs

- * Fiscal year 2025 is the fifth year in a row that the City has budgeted a profit for the golf course.
- * Green fee revenues per round have been increasing since fiscal year 2020 and as a result, the course has netted a profit of \$242,000 for fiscal year 2021, a profit of \$367,000 for fiscal year 2022, a profit of \$509,000 for fiscal year 2023, a profit of \$525,304 for fiscal year 2024, and an estimated profit of \$640,960 for fiscal year 2025.

Capital Expenditures

The proposed budget includes the following capital projects and expenditures as discussed during the budget workshop process.

General Fund Capital Projects

- \$5,000,000 for new Pedestrian Walking Bridge
- \$45,000 for Transportation Plan
- \$409,836 for Arbitrage Payment
- \$20,000 for Server / Computer Upgrades (OPTIONAL)
- \$17,000 for Incode 10 Upgrade for Court (OPTIONAL)
- \$50,000 for Beautification projects (OPTIONAL)
- \$42,000 for Police Chief Transition Overlap
- \$50,000 for Shooting Range Improvements (OPTIONAL)
- \$40,000 Use of Opioid Funds (OPTIONAL)
- \$10,000 for TASSPP
- \$20,000 for Fire Department Westnet Paging System (OPTIONAL)

ITEM 8-1.

\$25,000 for Fire GPS Equipment for CAD (OPTIONAL)

- \$30,000 for Water Rescue / Safety Gear for Police and Fire Departments (OPTIONAL)
 - \$1,000,000 for Street Repair / Rehabilitation
 - \$75,000 for New Stage funded by Hotel Motel
 - \$25,000 for Park Improvements
 - \$0 for Pickleball Courts (OPTIONAL)
 - \$0 for Dog Park (OPTIONAL)
 - \$50,000 for GHRC maintenance
 - \$225,000 for YMCA Pool Replaster Spring/Summer 2026 (OPTIONAL)
-

Electric Fund Capital Projects

- \$1,367,000 for Resiliency Grant
 - \$250,000 for Subdivision Electrical Costs
 - \$300,000 for Bucket Truck
 - \$140,000 for Creekfall Offsite Improvements
-

Water/WW Fund Capital Projects

- \$1,713,600 for Generator Grant Project
- \$700,000 for Valley Street Well Engineering/Evaluation
- \$30,000 for Water System Improvements – New Taps & Meter Installs (funded through permits)
- \$100,000 Use WW Impact Fees Transfer for Debt
- \$150,000 for WWT Hay Operations
- \$8,500 for Commercial National Bank Waterline Oversizing
- \$125,000 for Creekfall Ph3 Sewer/Water Oversizing
- \$200,000 for Plant Maintenance Groundwater, Inks Lake WP and Sewer Plant (OPTIONAL)
- \$250,000 for Eagle's Nest Upgrade (OPTIONAL)
- \$175,000 for Water Meters (OPTIONAL)
- \$130,000 for WWT Hay Irrigation System (OPTIONAL)
- \$25,000 for Sewer Model Calibration (OPTIONAL)
- \$130,000 for Mini Ex & Trailer (OPTIONAL)
- \$90,000 for Vac Trailer (OPTIONAL)

ITEM 8-1.

Port Fund Capital Projects

- \$300,000 for Jet Hanger
 - \$111,111 for Ramp Grant Maintenance
 - \$20,000 for Decel Lane to Airport
-

Golf Course Fund Capital Projects

- \$350,000 for Improvements

	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
SUMMARY - UNRESTRICTED OPERATING FUNDS						
GENERAL FUND						
Revenues	\$ 15,344,853	\$ 16,234,121	\$ 16,437,735	\$ 13,803,440	\$ 16,773,342	\$ 16,941,527
Less Use of Fund Balance	-	-	-	-	-	-
Net Operating Revenues	\$ 15,344,853	\$ 16,234,121	\$ 16,437,735	\$ 13,803,440	\$ 16,773,342	\$ 16,941,527
Expenditures	\$ 14,015,065	\$ 14,464,396	\$ 15,948,387	\$ 11,506,074	\$ 15,216,229	\$ 16,415,120
Less Capital/Other Uses of Fund Balance	-	-	-	-	-	-
Net Operating Expenses	\$ 14,015,065	\$ 14,464,396	\$ 15,948,387	\$ 11,506,074	\$ 15,216,229	\$ 16,415,120
Net Operating Profit (Loss)	\$ 1,329,787	\$ 1,769,725	\$ 489,348	\$ 2,297,366	\$ 1,557,113	\$ 526,407
3% TARGET (plus \$31,331 for future debt capacity)						\$ 523,784.60
OVER (UNDER) TARGET						\$ 2,622.37
ELECTRIC FUND						
Revenues	\$ 10,247,936	\$ 10,638,247	\$ 10,959,811	\$ 7,933,921	\$ 11,291,836	\$ 11,594,159
Less Use of Fund Balance	-	-	-	-	-	-
Net Operating Revenues	\$ 10,247,936	\$ 10,638,247	\$ 10,959,811	\$ 7,933,921	\$ 11,291,836	\$ 11,594,159
Expenses (Less Debt Service)	\$ 9,642,603	\$ 10,008,628	\$ 10,434,917	\$ 7,442,286	\$ 10,508,325	\$ 11,146,587
Debt Service	53,000	51,500	-	-	-	-
Less Capital/Other Uses of Fund Balance	-	-	-	-	-	-
Net Operating Expenses	\$ 9,695,603	\$ 10,060,128	\$ 10,434,917	\$ 7,442,286	\$ 10,508,325	\$ 11,146,587
Net Operating Profit (Loss)	\$ 552,333	\$ 578,119	\$ 524,894	\$ 491,635	\$ 783,510	\$ 447,572
4% TARGET						\$ 445,863.50
OVER (UNDER) TARGET						\$ 1,708.15
DEBT RATIO TARGET 1.25	11.42	12.23	NA	NA	NA	NA

	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
--	---------------------	---------------------	-----------------------------	------------------------------	-----------------------------	---------------------

SUMMARY - UNRESTRICTED OPERATING FUNDS**WATER/WASTEWATER FUND**

Revenues	\$ 4,840,160	\$ 4,827,852	\$ 5,069,000	\$ 3,714,325	\$ 5,368,275	\$ 5,993,108
Less Use of Fund Balance	-	-	(225,000)	(42,040)	(140,438)	-
Net Operating Revenues	\$ 4,840,160	\$ 4,827,852	\$ 4,844,000	\$ 3,672,285	\$ 5,227,837	\$ 5,993,108
Expenses (Less Debt Service)	\$ 3,405,845	\$ 3,496,024	\$ 3,888,693	\$ 2,810,571	\$ 3,884,179	\$ 4,380,370
Debt Service	930,125	931,875	928,575	696,431	928,575	929,325
Less Capital/Other Uses of Fund Balance	-	-	(225,000)	(42,040)	(140,438)	-
Net Operating Expenses	\$ 4,335,970	\$ 4,427,899	\$ 4,592,268	\$ 3,464,962	\$ 4,672,317	\$ 5,309,695
Net Operating Profit (Loss)	\$ 504,190	\$ 399,953	\$ 251,732	\$ 207,323	\$ 555,520	\$ 683,413
5% TARGET						\$ 265,484.73
OVER (UNDER) TARGET						\$ 417,928.65
DEBT RATIO TARGET 1.25	1.54	1.43	1.27	1.30	1.60	1.74

TOTAL UNRESTRICTED FUNDS

Revenues	\$ 30,432,949	\$ 31,700,220	\$ 32,466,546	\$ 25,451,686	\$ 33,433,452	\$ 34,528,794
Less Use of Fund Balance	-	-	(225,000)	(42,040)	(140,438)	-
Net Operating Revenues	\$ 30,432,949	\$ 31,700,220	\$ 32,241,546	\$ 25,409,646	\$ 33,293,014	\$ 34,528,794
Expenses (Less Debt Service)	\$ 27,063,513	\$ 27,969,048	\$ 30,271,997	\$ 21,758,931	\$ 29,608,733	\$ 31,942,077
Debt Service	983,125	983,375	928,575	696,431	928,575	929,325
Less Capital/Other Uses of Fund Balance	-	-	(225,000)	(42,040)	(140,438)	-
Net Operating Expenses	\$ 28,046,638	\$ 28,952,423	\$ 30,975,572	\$ 22,413,322	\$ 30,396,870	\$ 32,871,402
Net Operating Profit (Loss)	\$ 2,386,311	\$ 2,747,797	\$ 1,265,974	\$ 2,996,324	\$ 2,896,144	\$ 1,657,392

	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
SUMMARY - RESTRICTED OPERATING FUNDS						
GOLF COURSE FUND						
Revenues	\$ 2,771,887	\$ 3,026,388	\$ 3,001,563	\$ 2,661,956	\$ 3,474,378	\$ 3,227,091
Less Use of Fund Balance	-	-	-	-	-	-
Net Operating Revenues	\$ 2,771,887	\$ 3,026,388	\$ 3,001,563	\$ 2,661,956	\$ 3,474,378	\$ 3,227,091
Expenditures	\$ 2,263,186	\$ 2,501,084	\$ 2,885,383	\$ 2,118,811	\$ 2,833,419	\$ 3,070,123
Less Capital/Other Uses of Fund Balance	-	-	-	-	-	-
Net Operating Expenses	\$ 2,263,186	\$ 2,501,084	\$ 2,885,383	\$ 2,118,811	\$ 2,833,419	\$ 3,070,123
Net Operating Profit (Loss)	\$ 508,701	\$ 525,304	\$ 116,180	\$ 543,145	\$ 640,959	\$ 156,967
5% TARGET						\$ 153,506.16
OVER (UNDER) TARGET						\$ 3,461.22
AIRPORT FUND						
Revenues	\$ 606,980	\$ 422,992	\$ 394,699	\$ 313,436	\$ 424,170	\$ 393,948
Less Use of Fund Balance	(61,863)	(60,236)	(59,363)	(44,522)	(59,363)	(14,653)
Net Operating Revenues	\$ 545,117	\$ 362,755	\$ 335,336	\$ 268,914	\$ 364,807	\$ 379,295
Expenses (Less Debt Service)	\$ 427,037	\$ 189,856	\$ 231,353	\$ 167,524	\$ 240,596	\$ 270,607
Debt Service	61,863	60,236	59,363	44,522	59,363	58,613
Less Capital/Other Uses of Fund Balance	(61,863)	(60,236)	(59,363)	(44,522)	(59,363)	(14,653)
Net Operating Expenses	\$ 427,037	\$ 189,856	\$ 231,353	\$ 167,524	\$ 240,596	\$ 314,567
Net Operating Profit (Loss)	\$ 118,080	\$ 172,899	\$ 103,983	\$ 101,390	\$ 124,211	\$ 64,728

	2022-2023 Actual	2023-2024 Actual	2023-2024 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget	5 YEAR PROJECTED BUDGET				
							2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget
TOTAL REVENUES	\$ 15,344,853	\$ 16,234,121	\$ 16,437,735	\$ 13,803,440	\$ 16,773,342	\$ 16,941,527	\$ 17,385,741	\$ 17,856,901	\$ 18,386,622	\$ 18,885,026	\$ 19,397,718
EXPENDITURES:											
Interfund Transfers	\$ 225,479	\$ 223,210	\$ 246,193	\$ 208,056	\$ 223,701	\$ 194,630	\$ 197,326	\$ 200,049	\$ 202,800	\$ 205,578	\$ 208,384
Council	18,296	32,843	22,085	17,664	25,828	22,025	22,179	22,336	22,995	23,157	14,321
Admin	2,040,151	2,184,638	2,626,689	2,011,155	2,534,897	2,536,585	2,595,655	2,656,399	2,718,796	2,782,893	2,848,741
Court	103,888	146,616	156,825	120,298	157,795	166,976	170,741	174,606	178,574	182,648	186,832
Police/Animal Control/K9/Code Enforcement	3,272,548	3,436,158	3,729,788	2,610,164	3,486,199	3,866,435	3,868,479	3,961,170	4,083,882	4,297,210	4,355,392
Fire/EMS	4,608,130	4,828,189	5,205,044	3,746,915	4,992,482	5,523,358	5,810,886	6,046,267	6,247,806	6,406,246	6,441,323
Streets	914,827	843,999	906,379	612,809	863,794	927,619	941,626	944,420	968,783	974,223	1,000,001
City Shop	101,962	134,577	129,483	97,578	132,467	141,045	144,369	170,334	173,842	177,445	181,148
Sanitation	995,559	1,007,320	1,015,000	766,700	1,027,253	1,025,000	1,075,250	1,107,003	1,139,703	1,173,378	1,208,060
Public Works Administration	171,155	76,703	-	-	-	-	-	-	-	-	-
Parks	840,786	843,559	1,063,199	728,463	972,267	1,001,380	1,034,243	1,056,755	1,079,073	1,104,715	1,131,067
Galloway Hammond Recreation Center	118,016	106,260	100,000	75,243	100,300	100,000	101,000	102,010	103,030	104,060	105,101
Development Services	314,093	311,385	402,111	253,056	354,836	430,021	441,599	467,041	479,297	491,907	504,882
Engineering	290,177	288,939	345,591	257,972	344,411	356,721	366,883	376,934	389,133	399,783	410,747
NEW Community Services	-	-	-	-	-	123,325	124,558	125,804	127,062	128,332	129,616
TOTAL EXPENDITURES	\$ 14,015,065	\$ 14,464,396	\$ 15,948,387	\$ 11,506,074	\$ 15,216,229	\$ 16,415,120	\$ 16,894,793	\$ 17,411,128	\$ 17,914,774	\$ 18,451,576	\$ 18,725,612
NET	\$ 1,329,787	\$ 1,769,725	\$ 489,348	\$ 2,297,366	\$ 1,557,113	\$ 526,407	\$ 490,947	\$ 445,773	\$ 471,848	\$ 433,449	\$ 672,107
						3.21%					
						3% TARGET (plus \$31,331 for future debt capacity)	\$ 523,784.60				
						Over (Short)	\$ 2,622.37				

City of Burnet
2025-2026 Budget Worksheet
General Fund Summary

	2022-2023 Actual	2023-2024 Actual	2023-2024 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
--	---------------------	---------------------	-----------------------------	------------------------------	-----------------------------	---------------------

NET PROFIT (LOSS) by DEPARTMENT

Police/Animal Control/K9/Code Enforcement	\$ (2,906,446)	\$ (3,072,770)	\$ (3,529,062)	\$ (2,439,696)	\$ (3,313,415)	\$ (3,795,954)
Fire/EMS	(1,824,266)	(1,788,706)	(2,312,747)	(1,507,855)	(2,093,267)	(2,509,063)
Parks	(819,587)	(818,586)	(1,045,199)	(711,347)	(954,151)	(983,380)
Streets	(903,454)	(843,999)	(906,379)	(612,809)	(863,794)	(927,619)
Engineering	(284,563)	(288,939)	(345,591)	(257,431)	(343,869)	(356,721)
Development Services	(79,594)	(90,767)	(224,111)	3,087	(94,983)	(265,221)
Interfund Transfers	(225,479)	(223,210)	(246,193)	(208,056)	(223,701)	(194,630)
City Shop	(101,962)	(134,577)	(129,483)	(97,578)	(132,467)	(141,045)
Community Services						(123,325)
Galloway Hammond Recreation Center	(87,921)	(90,937)	(80,000)	(43,139)	(68,196)	(80,000)
Council	(18,296)	(32,843)	(22,085)	(17,664)	(25,828)	(22,025)
Public Works Administration	(171,155)	(76,703)	-	-	-	-
Court	73,433	24,108	4,375	46,617	52,205	27,274
Sanitation	202,004	217,466	209,000	162,607	211,574	209,000
Admin	8,477,073	8,990,188	9,116,823	7,980,631	9,407,004	9,689,115
TOTAL	\$ 1,329,787	\$ 1,769,725	\$ 489,348	\$ 2,297,367	\$ 1,557,113	\$ 526,407

3.21%

3% TARGET (plus \$31,331 for future debt capacity) \$ 523,784.60
OVER/(UNDER) \$ 2,622.37

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1111 - ADMINISTRATIVE REVENUES

10-1111-4005	CURRENT TAXES REAL PROPERTY	\$ 3,530,469	\$ 3,933,292	\$ 4,334,655	\$ 4,272,969	\$ 4,334,655	\$ 4,529,659	\$ 4,665,549	\$ 4,805,516	\$ 4,949,681	\$ 5,098,172	\$ 5,251,117
10-1111-4010	DELINQUENT TAXES REAL PROPERTY	51,258	45,613	38,000	76,177	78,795	45,000	45,450	45,905	46,364	46,827	47,295
10-1111-4015	PENALTY & INTEREST	39,277	32,467	32,000	41,844	45,000	32,000	32,320	32,643	32,970	33,299	33,632
10-1111-4020	CITY SALES TAX	2,757,493	2,911,541	3,000,000	2,334,945	3,150,146	3,244,651	3,341,990	3,442,250	3,545,517	3,651,883	3,761,439
10-1111-4025	MIXED BEVERAGE TAX	12,573	11,914	9,000	8,806	10,000	10,000	10,000	10,100	10,201	10,303	10,406
10-1111-4030	GROSS RECEIPTS FRANCHISE FEE	195,109	174,269	185,000	153,940	185,000	185,000	186,850	188,719	190,606	192,512	194,437
10-1111-4307	GRANT REVENUE	-	-	-	-	-	-	-	-	-	-	-
10-1111-4540	BEDC PAYMENT FOR SERVICES	120,000	126,000	129,780	97,335	129,780	133,673	137,684	141,814	146,069	150,451	154,964
10-1111-4605	INTEREST EARNED	272,424	344,503	300,000	213,477	284,636	240,000	240,000	242,400	244,824	247,272	249,745
10-1111-4805	TRF FROM HOTE/MOTEL-EVENTS	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000	100,000	100,000	100,000
10-1111-4810	RETURN ON INVESTMENT	1,780,962	1,748,436	1,731,066	1,243,301	1,731,066	1,752,880	1,787,938	1,823,697	1,860,171	1,897,374	1,935,321
10-1111-4815	IN-LIEU OF PROPERTY TAX	145,205	144,836	143,070	110,172	143,070	173,043	174,774	176,521	178,287	180,069	181,870
10-1111-4830	SHOP ALLOCATION	50,980	67,159	64,741	48,789	64,741	70,522	71,228	71,940	72,659	73,386	74,120
10-1111-4831	ENGINEER ALLOCATION	145,088	144,195	138,237	103,189	138,237	160,524	162,129	163,751	165,388	167,042	168,713
10-1111-4832	PW ADMN ALLOCATION	126,732	53,606	-	-	-	-	-	-	-	-	-
10-1111-4833	AIRPORT SALARY & BENEFIT ALLOCATION	-	-	111,728	83,796	111,728	115,862	119,338	122,918	126,606	130,404	134,316
10-1111-4834	COMMUNITY SERVICES ALLOCATION	-	-	-	-	-	82,217	83,039	83,869	84,708	85,555	86,411
10-1111-4840	IN-LIEU OF FRANCHISE	242,008	241,393	242,200	183,619	242,200	288,405	291,289	294,202	297,144	300,116	303,117
10-1111-4841	ADMINISTRATION ALLOCATION	994,679	1,109,943	1,232,535	936,182	1,232,535	1,110,763	1,144,085	1,178,408	1,213,760	1,250,173	1,287,678
10-1111-4900	RENTAL FOR MEETINGS	1,750	210	-	-	-	-	-	-	-	-	-
10-1111-4904	INSURANCE CLAIM PAYMENT	-	-	-	-	-	-	-	-	-	-	-
10-1111-4955	USE OF FUND BALANCE	-	30,000	-	-	-	-	-	-	-	-	-
10-1111-4999	MISCELLANEOUS REVENUE	1,218	5,448	1,500	32,976	10,000	1,500	1,500	1,515	1,530	1,545	1,561
10-1200-4999	MISCELLANEOUS REVENUE	-	-	-	250	250	-	-	-	-	-	-
10-1300-4999	MISCELLANEOUS REVENUE	-	-	-	1	1	-	-	-	-	-	-
10-1400-4931	CREDIT CARD CONVENIENCE FEES	-	-	-	17	61	-	-	-	-	-	-
TOTAL		\$ 10,517,224	\$ 11,174,826	\$ 11,743,512	\$ 9,991,786	\$ 11,941,901	\$ 12,225,700	\$ 12,545,163	\$ 12,901,167	\$ 13,266,484	\$ 13,616,383	\$ 13,976,142

City of Burnet
2025-2026 Budget Worksheet
Fund 10 - Admin

8/11/2025 1:30 PM

Account Number	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	---------------------	---------------------	-----------------------------	------------------------------	-----------------------------	---------------------

ADMIN EXPENDITURE SUMMARY

PERSONNEL EXPENSES	\$ 1,197,059	\$ 1,225,667	\$ 1,652,040	\$ 1,094,729	\$ 1,439,051	\$ 1,698,422
OPERATING EXPENSES BY DEPT:						
ADMINISTRATIVE SERVICES	843,092	918,038	841,157	737,602	885,348	625,304
CITY SECRETARY	-	11,715	23,692	15,263	19,444	42,946
FINANCE	-	8,399	13,042	75,179	87,083	77,433
HUMAN RESOURCES	-	20,818	96,758	88,382	103,971	92,480
TOTAL OPERATING EXPENSES	\$ 843,092	\$ 958,970	\$ 974,649	\$ 916,426	\$ 1,095,846	\$ 838,163
 TOTAL	 \$ 2,040,151	 \$ 2,184,638	 \$ 2,626,689	 \$ 2,011,155	 \$ 2,534,897	 \$ 2,536,585

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 1000 - CITY COUNCIL

10-1000-51600	WORKERS COMPENSATION	\$ -	\$ -	\$ 450	\$ 402	\$ 402	\$ 450
10-1000-52000	OPERATING SUPPLIES	881	1,580	1,500	5,016	6,475	9,500
10-1000-52101	OFFICE SUPPLIES	-	-	50	88	176	100
10-1000-53300	R & M - BUILDING/FACILITY	450	320	500	65	500	-
10-1000-54200	CUSTODIAL CARE	3,270	3,550	3,800	2,700	3,600	-
10-1000-54500	PROFESSIONAL SERVICES	756	1,451	3,910	734	979	-
10-1000-54610	PUBLIC NOTICE ADVERTISEMENTS	1,367	-	-	-	-	-
10-1000-54700	COMMUNICATIONS	823	819	900	613	815	900
10-1000-54800	UTILITIES	1,801	1,628	1,900	1,525	1,900	-
10-1000-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	-	-	-	-	-	-
10-1000-57110	ELECTIONS	716	8,309	1,000	1,532	1,532	1,000
10-1000-57120	AWARDS/HONORS/TRIBUTES	1,354	628	1,000	91	1,000	1,000
10-1000-57300	INSURANCE & BONDS	50	50	75	50	100	75
10-1000-57700	TRAVEL & TRAINING	6,828	7,023	7,000	4,849	8,349	9,000
10-1000-58300	C/O - SOFTWARE	-	7,485	-	-	-	-
TOTAL		\$ 18,296	\$ 32,843	\$ 22,085	\$ 17,664	\$ 25,828	\$ 22,025

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ 464	\$ 477	\$ 492	\$ 506	\$ 522
9,500	9,500	10,000	10,000	1,000
103	106	109	113	116
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
927	955	983	1,013	1,043
-	-	-	-	-
-	-	-	-	-
1,010	1,020	1,030	1,041	1,051
1,010	1,020	1,030	1,041	1,051
76	77	77	78	79
9,090	9,181	9,273	9,365	9,459
-	-	-	-	-
\$ 22,179	\$ 22,336	\$ 22,995	\$ 23,157	\$ 14,321

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 1111 - ADMINISTRATIVE SERVICES

10-1111-51000	SALARIES - OPERATIONAL	\$ 926,330	\$ 933,213	\$ 597,409	\$ 342,132	\$ 449,997	\$ 607,440
10-1111-51200	CAR ALLOWANCE	6,300	5,775	6,300	5,250	6,300	6,300
10-1111-51300	EMPLOYEE INSURANCE	64,558	65,719	42,125	29,499	37,317	45,925
10-1111-51310	RETIREE INSURANCE	5,471	5,219	5,500	2,653	5,249	5,500
10-1111-51400	FICA TAX	67,461	69,369	45,341	23,349	31,503	41,627
10-1111-51500	RETIREMENT	125,487	128,076	79,433	45,236	60,061	79,525
10-1111-51600	WORKERS COMPENSATION	1,372	1,331	911	9,151	9,151	785
10-1111-51700	UNEMPLOYMENT	80	1,238	1,350	295	1,350	1,350
10-1111-51800	EMPLOYEE PHYSICALS & TESTING	-	459	500	144	500	500
10-1111-51900	CLOTHING ALLOWANCE	3,003	2,910	2,500	982	2,500	2,000
10-1111-52000	OPERATING SUPPLIES	7,053	5,889	3,500	3,818	4,000	7,500
10-1111-52100	COMPUTER/PRINTER SUPPLIES	1,138	1,557	1,500	2,542	2,600	2,000
10-1111-52101	OFFICE SUPPLIES	3,057	4,545	3,500	1,713	3,500	3,500
10-1111-52200	POSTAGE & SHIPPING	7,229	9,294	9,000	9,886	11,000	9,000
10-1111-52700	JANITORIAL SUPPLIES	1,952	1,904	2,000	1,369	2,050	2,100
10-1111-53000	R & M - EQUIPMENT	299	425	-	-	-	-
10-1111-53100	R & M - SOFTWARE	99,547	116,396	82,000	70,714	82,000	78,805
10-1111-53200	R & M - VEHICLES	74	-	-	-	-	-
10-1111-53300	R & M - BUILDING/FACILITY	4,436	2,806	4,000	991	3,000	3,000
10-1111-54006	APPRAISAL CONTRACT	60,924	78,705	84,139	64,305	84,139	87,828
10-1111-54008	CITY ATTORNEY SERVICES	-	8,968	-	6,101	20,000	15,000
10-1111-54200	CUSTODIAL CARE	8,300	8,850	9,640	6,750	9,640	9,640
10-1111-54400	DUES & SUBSCRIPTIONS	24,112	25,152	17,000	8,412	17,259	14,000
10-1111-54500	PROFESSIONAL SERVICES	14,098	7,498	7,000	2,266	3,500	3,500
10-1111-54502	AUDIT FEES	56,914	55,190	58,000	-	-	-
10-1111-54510	LEGAL SERVICES	18,726	36,819	20,000	44,572	75,000	-
10-1111-54520	CONSULTING FEES	-	-	-	28,875	28,875	-
10-1111-54530	INFORMATION TECHNOLOGY SUPPORT	48,463	48,456	49,000	36,342	49,000	49,000
10-1111-54600	ADVERTISING/PROMOTIONS	296	1,237	500	358	500	500
10-1111-54610	ADVERTISING-PUBLIC NOTICES	5,044	1,586	3,500	792	1,200	2,000
10-1111-54700	COMMUNICATIONS	36,364	36,431	33,416	26,441	35,000	35,000
10-1111-54800	UTILITIES	14,387	15,077	15,000	14,738	18,000	31,000
10-1111-54900	UNIFORMS	50	-	-	-	-	-
10-1111-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	-	7,226	7,000	8,923	9,000	7,000
10-1111-57100	HEALTH & WELLNESS	17,754	10,662	-	-	-	-
10-1111-57200	EMPLOYEE PROGRAMS	18,677	33,343	-	13	13	-
10-1111-57300	INSURANCE & BONDS	280,447	307,911	330,841	328,715	330,841	213,368
10-1111-57510	CODIFICATION/ARCHIVAL	5,428	-	5,000	-	-	-
10-1111-57600	LEASE PAYMENTS - CITY HALL	52,903	54,490	56,121	41,780	55,707	9,563
10-1111-57650	LEASE PAYMENTS - COPIER	14,428	15,496	16,500	11,790	15,720	16,500
10-1111-57660	LEASE PAYMENTS - POSTAGE MACHINE	9,716	9,716	10,000	7,287	9,716	10,000
10-1111-57700	TRAVEL & TRAINING	24,874	12,440	10,000	6,984	11,088	13,000
10-1111-59035	TRANSFER TO GRANT FUND	3,400	(3,400)	-	-	-	-
TOTAL		\$ 2,040,151	\$ 2,127,979	\$ 1,619,526	\$ 1,195,168	\$ 1,486,276	\$ 1,413,756

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget
\$ 625,663	\$ 644,433	\$ 663,766	\$ 683,679	\$ 704,189
6,500	6,500	6,500	6,500	6,500
47,303	48,722	50,184	51,689	53,240
5,665	5,835	6,010	6,190	6,376
42,876	44,162	45,487	46,851	48,257
81,911	84,368	86,900	89,506	92,192
809	833	858	884	910
1,391	1,432	1,475	1,519	1,565
505	510	515	520	526
2,020	2,040	2,061	2,081	2,102
7,575	7,651	7,727	7,805	7,883
2,020	2,040	2,061	2,081	2,102
3,535	3,570	3,606	3,642	3,679
9,090	9,181	9,273	9,365	9,459
2,121	2,142	2,164	2,185	2,207
-	-	-	-	-
79,593	80,389	81,193	82,005	82,825
-	-	-	-	-
3,030	3,060	3,091	3,122	3,153
88,706	89,593	90,489	91,394	92,308
15,150	15,302	15,455	15,609	15,765
9,736	9,834	9,932	10,031	10,132
14,140	14,281	14,424	14,568	14,714
3,535	3,570	3,606	3,642	3,679
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
49,490	49,985	50,485	50,990	51,499
505	510	515	520	526
2,020	2,040	2,061	2,081	2,102
35,350	35,704	36,061	36,421	36,785
31,310	31,623	31,939	32,259	32,581
-	-	-	-	-
7,070	7,141	7,212	7,284	7,357
-	-	-	-	-
-	-	-	-	-
215,502	217,657	219,833	222,032	224,252
-	-	-	-	-
9,659	9,755	9,853	9,951	10,051
16,665	16,832	17,000	17,170	17,342
10,100	10,201	10,303	10,406	10,510
13,130	13,261	13,394	13,528	13,663
-	-	-	-	-
\$ 1,443,674	\$ 1,474,158	\$ 1,505,430	\$ 1,537,513	\$ 1,570,430

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 1200 - CITY SECRETARY

10-1200-51000	SALARIES - OPERATIONAL	\$ -	\$ 2,224	\$ 83,244	\$ 61,947	\$ 80,286	\$ 85,749
10-1200-51200	CAR ALLOWANCE	-	-	-	-	-	-
10-1200-51300	EMPLOYEE INSURANCE	-	-	8,400.00	5,368	6,825	9,185
10-1200-51310	RETIREE INSURANCE	-	-	-	-	-	-
10-1200-51400	FICA TAX	-	-	6,368	4,686	6,141	6,560
10-1200-51500	RETIREMENT	-	-	10,953	8,077	10,567	11,111
10-1200-51600	WORKERS COMPENSATION	-	-	126	-	-	110
10-1200-51700	UNEMPLOYMENT	-	-	270	63	108	270
10-1200-51900	CLOTHING ALLOWANCE	-	-	500	268	500	500
10-1200-52000	OPERATING SUPPLIES	-	36	200	20	100	200
10-1200-52100	COMPUTER/PRINTER SUPPLIES	-	127	200	-	-	600
10-1200-52101	OFFICE SUPPLIES & POSTAGE	-	460	500	403	500	500
10-1200-53100	R & M - SOFTWARE	-	-	14,800	11,475	14,800	28,946
10-1200-54400	DUES & SUBSCRIPTIONS	-	898	1,000	700	700	700
10-1200-54500	PROFESSIONAL SERVICES	-	-	-	31	62	1,000
10-1200-54510	LEGAL SERVICES	-	-	1,000	-	-	1,000
10-1200-54610	ADVERTISING-PUBLIC NOTICES	-	-	-	-	-	-
10-1200-54700	COMMUNICATIONS	-	-	492	362	483	500
10-1200-57000	NON CAPITAL -SUPPLIES/SMALL EQUIP	-	4,624	-	-	-	-
10-1200-57200	HEALTH & WELLNESS	-	1,365	-	-	-	-
10-1200-57200	EMPLOYEE PROGRAMS	-	218	-	49	99	-
10-1200-57510	CODIFICATION/ARCHIVAL	-	-	-	-	-	5,000
10-1200-57700	TRAVEL & TRAINING	-	3,986	5,000	1,955	2,200	4,000
TOTAL		\$ -	\$ 13,939	\$ 133,053	\$ 95,405	\$ 123,371	\$ 155,930

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ 88,321	\$ 90,971	\$ 93,700	\$ 96,511	\$ 99,406
-	-	-	-	-
9,185	9,461	9,744	10,037	10,338
-	-	-	-	-
6,757	6,959	7,168	7,383	7,605
11,444	11,788	12,141	12,505	12,881
113	116	120	123	127
278	286	295	304	313
505	510	515	520	526
202	204	206	208	210
606	612	618	624	631
505	510	515	520	526
29,235	29,528	29,823	30,121	30,423
707	714	721	728	736
1,010	1,020	1,030	1,041	1,051
1,010	1,020	1,030	1,041	1,051
-	-	-	-	-
505	510	515	520	526
-	-	-	-	-
-	-	-	-	-
5,050	5,101	5,152	5,203	5,255
4,040	4,080	4,121	4,162	4,204
159,473	163,390	167,416	171,553	175,806

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 1300 - FINANCE

10-1300-51000	SALARIES - OPERATIONAL	\$ -	\$ 8,096	\$ 411,304	\$ 298,609	\$ 390,670	\$ 430,428
10-1300-51300	EMPLOYEE INSURANCE	-	-	33,601	21,096	27,381	36,740
10-1300-51310	RETIREE INSURANCE	-	-	-	-	-	-
10-1300-51400	FICA TAX	-	-	31,465	21,876	29,007	32,928
10-1300-51500	RETIREMENT	-	-	54,117	38,505	51,711	55,773
10-1300-51600	WORKERS COMPENSATION	-	-	621	-	-	551
10-1300-51700	UNEMPLOYMENT	-	-	1,080	369	633	1,080
10-1300-51800	EMPLOYEE PHYSICALS & TESTING	-	-	-	-	-	-
10-1300-51900	CLOTHING ALLOWANCE	-	416	2,000	1,220	2,000	2,000
10-1300-52000	OPERATING SUPPLIES	-	730	1,000	844	1,000	1,000
10-1300-52100	COMPUTER/PRINTER SUPPLIES	-	853	1,000	1,132	1,200	1,000
10-1300-52101	OFFICE SUPPLIES	-	230	250	695	800	250
10-1300-53100	R & M - SOFTWARE	-	-	-	-	-	-
10-1300-54400	DUES & SUBSCRIPTIONS	-	1,739	2,000	1,992	2,000	2,000
10-1300-54500	PROFESSIONAL SERVICES	-	1,130	100	8,479	10,000	5,000
10-1300-54502	AUDIT FEES	-	-	-	49,606	58,000	58,000
10-1300-54520	CONSULTING FEES	-	-	-	820	820	-
10-1300-54600	ADVERTISING/PROMOTIONS	-	-	-	-	-	-
10-1300-54610	ADVERTISING-PUBLIC NOTICES	-	-	-	-	-	-
10-1300-54700	COMMUNICATIONS	-	-	492	362	483	483
10-1300-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	-	253	500	3,380	3,380	500
10-1300-57200	EMPLOYEE PROGRAMS	-	268	200	136	400	200
10-1300-57700	TRAVEL & TRAINING	-	2,779	5,500	6,513	7,000	7,000
TOTAL		\$ -	\$ 16,495	\$ 545,230	\$ 455,634	\$ 586,485	\$ 634,932

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ 443,340	\$ 456,641	\$ 470,340	\$ 484,450	\$ 498,983
37,842	38,978	40,147	41,351	42,592
-	-	-	-	-
33,916	34,933	35,981	37,060	38,172
57,446	59,169	60,944	62,773	64,656
567	584	602	620	638
1,112	1,146	1,180	1,216	1,252
-	-	-	-	-
2,020	2,040	2,061	2,081	2,102
1,010	1,020	1,030	1,041	1,051
1,010	1,020	1,030	1,041	1,051
253	255	258	260	263
-	-	-	-	-
2,020	2,040	2,061	2,081	2,102
5,050	5,101	5,152	5,203	5,255
58,580	59,166	59,757	60,355	60,959
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
488	493	498	503	508
505	510	515	520	526
202	204	206	208	210
7,070	7,141	7,212	7,284	7,357
\$ 652,431	\$ 670,440	\$ 688,973	\$ 708,047	\$ 727,677

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 1400 - HUMAN RESOURCES

10-1400-51000	SALARIES - OPERATIONAL	\$ -	\$ 4,730	\$ 177,566	\$ 131,992	\$ 175,492	\$ 182,695
10-1400-51300	EMPLOYEE INSURANCE	-	677	16,801	17,297	23,297	18,370
10-1400-51310	RETIREE INSURANCE	-	-	-	-	-	-
10-1400-51400	FICA TAX	-	-	13,584	9,830	12,875	13,976
10-1400-51500	RETIREMENT	-	-	23,363	17,321	22,646	23,673
10-1400-51600	WORKERS COMPENSATION	-	-	268	-	268	234
10-1400-51700	UNEMPLOYMENT	-	-	540	126	216	540
10-1400-51800	EMPLOYEE PHYSICALS & TESTING	-	-	-	-	-	-
10-1400-51900	CLOTHING ALLOWANCE	-	-	1,000	715	1,000	1,000
10-1400-52000	OPERATING SUPPLIES	-	60	200	-	-	200
10-1400-52100	COMPUTER/PRINTER SUPPLIES	-	698	200	1,885	2,000	200
10-1400-52101	OFFICE SUPPLIES	-	2,155	700	580	600	700
10-1400-53100	R & M - SOFTWARE	-	-	13,200	5,008	10,008	10,500
10-1400-54400	DUES & SUBSCRIPTIONS	-	5,251	6,658	4,260	4,260	6,658
10-1400-54500	PROFESSIONAL SERVICES	-	-	-	2,063	2,100	2,042
10-1400-54600	ADVERTISING/PROMOTIONS	-	456	700	178	200	700
10-1400-54700	COMMUNICATIONS	-	18	600	426	591	591
10-1400-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	-	9,019	3,500	6,867	6,900	-
10-1400-57100	HEALTH AND WELLNESS	-	-	37,000	27,451	36,950	29,574
10-1400-57200	EMPLOYEE PROGRAMS	-	895	25,000	31,540	31,842	32,000
10-1400-57400	SERVICE CHARGE - CREDIT CARDS	-	66	-	17	20	15
10-1400-57700	TRAVEL & TRAINING	-	2,200	8,000	7,393	7,500	8,300
TOTAL		\$ -	\$ 26,225	\$ 328,880	\$ 264,949	\$ 338,765	\$ 331,967

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ 188,175	\$ 193,821	\$ 199,635	\$ 205,624	\$ 211,793
18,921	19,489	20,073	20,676	21,296
-	-	-	-	-
14,395	14,827	15,272	15,730	16,202
24,383	25,114	25,868	26,644	27,443
241	248	255	263	271
556	573	590	608	626
-	-	-	-	-
1,010	1,020	1,030	1,041	1,051
202	204	206	208	210
202	204	206	208	210
707	714	721	728	736
10,605	10,711	10,818	10,926	11,036
6,725	6,792	6,860	6,928	6,998
2,062	2,083	2,104	2,125	2,146
707	714	721	728	736
597	603	609	615	621
-	-	-	-	-
29,870	30,168	30,470	30,775	31,083
32,320	32,643	32,970	33,299	33,632
15	15	15	16	16
8,383	8,467	8,551	8,637	8,723
\$ 340,077	\$ 348,411	\$ 356,976	\$ 365,780	\$ 374,829

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1114 - INTERFUND TRANSFERS

10-1114-59043	TRANSFER TO GOLF COURSE FUND	\$ 223,210	\$ 225,479	\$ 246,193	\$ 208,056	\$ 223,701	\$ 194,630
10-1114-59046	TRANSFER TO GEN CAP PROJ FUND	-	-	-	-	-	-
10-1114-59049	TRANSFER TO GOLF CAP PRO	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL		\$ 223,210	\$ 225,479	\$ 246,193	\$ 208,056	\$ 223,701	\$ 194,630

\$ 197,326	\$ 200,049	\$ 202,800	\$ 205,578	\$ 208,384
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 197,326	\$ 200,049	\$ 202,800	\$ 205,578	\$ 208,384

	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
--	--------------	---------------------	---------------------	-----------------------------	------------------------------	-----------------------------	---------------------

DEPARTMENT 1500 - MUNICIPAL COURT

REVENUES

10-1500-4200	MUNICIPAL COURT FINES	\$ 173,576	\$ 166,965	\$ 155,000	\$ 158,809	\$ 200,000	\$ 185,000
10-1500-4931	CREDIT CARD CONVENIENCE FEES COL	3,744	3,760	6,200	8,106	10,000	9,250
TOTAL REVENUES		\$ 177,320	\$ 170,725	\$ 161,200	\$ 166,915	\$ 210,000	\$ 194,250

EXPENSES

10-1500-51000	SALARIES - OPERATIONAL	\$ 53,596	\$ 70,481	\$ 70,713	\$ 52,601	\$ 68,183	\$ 72,840
10-1500-51300	EMPLOYEE INSURANCE	6,800	5,587	8,400	4,791	6,384	9,185
10-1500-51310	RETIREE INSURANCE	-	3,604	5,321	5,267	6,662	7,328
10-1500-51400	FICA TAX	5,177	6,290	5,410	4,543	6,025	5,572
10-1500-51500	RETIREMENT	7,219	8,227	9,304	6,835	8,944	9,438
10-1500-51600	WORKERS COMPENSATION	74	71	107	96	96	93
10-1500-51700	UNEMPLOYMENT	18	310	270	113	139	270
10-1500-51800	EMPLOYEE PHYSICALS & TESTING	-	130	-	-	-	-
10-1500-51900	CLOTHING ALLOWANCE	405	500	500	94	500	500
10-1500-52000	OPERATING SUPPLIES	248	306	750	1,100	1,400	1,000
10-1500-52100	COMPUTER/PRINTER SUPPLIES	148	257	100	59	100	100
10-1500-52101	OFFICE SUPPLIES	31	249	150	96	150	150
10-1500-53100	R & M - SOFTWARE	6,296	5,705	6,500	5,877	6,830	9,200
10-1500-54000	MUNICIPAL JUDGE SERVICES	14,400	14,400	14,400	10,800	14,400	14,400
10-1500-54007	HOUSING OF PRISONERS	-	14,858	12,000	8,400	13,000	12,000
10-1500-54025	PROSECUTOR FEES	-	4,000	13,300	8,000	11,000	13,000
10-1500-54400	DUES & SUBSCRIPTIONS	558	780	850	631	850	850
10-1500-54500	PROFESSIONAL SERVICES	710	489	-	-	-	-
10-1500-54700	COMMUNICATIONS	-	-	-	362	483	500
10-1500-57000	NON CAPITAL - SUPPLIES/SMALL EQU	-	-	-	1,418	1,500	-
10-1500-57200	EMPLOYEE PROGRAMS	14	943	-	-	-	-
10-1500-57300	INSURANCE & BONDS	50	50	50	50	50	50
10-1500-57400	SERVICE CHARGE - CREDIT CARDS	6,277	6,690	6,200	6,665	8,000	7,400
10-1500-57550	COMMUNITY OUTREACH	-	-	-	472	600	600
10-1500-57700	TRAVEL & TRAINING	1,867	2,689	2,500	2,028	2,500	2,500
TOTAL EXPENSES		\$ 103,888	\$ 146,616	\$ 156,825	\$ 120,298	\$ 157,795	\$ 166,976

NET PROFIT (LOSS)

\$ 73,433	\$ 24,108	\$ 4,375	\$ 46,617	\$ 52,205	\$ 27,274
-----------	-----------	----------	-----------	-----------	-----------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ 194,250	\$ 200,078	\$ 206,080	\$ 212,262	\$ 218,630
9,713	10,004	10,304	10,613	10,932
\$ 203,963	\$ 210,081	\$ 216,384	\$ 222,875	\$ 229,562

\$ 75,025	\$ 77,276	\$ 79,594	\$ 81,982	\$ 84,441
9,461	9,744	10,037	10,338	10,648
7,548	7,774	8,008	8,248	8,495
5,739	5,912	6,089	6,272	6,460
9,721	10,013	10,313	10,623	10,941
96	99	102	105	108
278	286	295	304	313
-	-	-	-	-
505	510	515	520	526
1,010	1,020	1,030	1,041	1,051
101	102	103	104	105
152	153	155	156	158
9,292	9,385	9,479	9,574	9,669
14,544	14,689	14,836	14,985	15,135
12,120	12,241	12,364	12,487	12,612
13,130	13,261	13,394	13,528	13,663
859	867	876	885	893
-	-	-	-	-
505	510	515	520	526
-	-	-	-	-
-	-	-	-	-
51	51	52	52	53
7,474	7,549	7,624	7,700	7,777
606	612	618	624	631
2,525	2,550	2,576	2,602	2,628
\$ 170,741	\$ 174,606	\$ 178,574	\$ 182,648	\$ 186,832

\$ 33,222	\$ 35,476	\$ 37,810	\$ 40,227	\$ 42,730
-----------	-----------	-----------	-----------	-----------

	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
--	---------------------	---------------------	-----------------------------	------------------------------	-----------------------------	---------------------

POLICE DEPARTMENT RECAP**REVENUES**

TOTAL REVENUES	\$ 366,102	\$ 363,388	\$ 200,726	\$ 170,468	\$ 172,784	\$ 70,481
----------------	------------	------------	------------	------------	------------	-----------

EXPENSES

PERSONNEL EXPENSES	\$ 2,495,959	\$ 2,560,339	\$ 2,827,331	\$ 1,983,040	\$ 2,608,556	\$ 2,846,461
OPERATING EXPENSES BY DEPT.						
POLICE EXPENSES	586,627	605,358	604,745	426,689	599,741	645,877
ANIMAL SHELTER EXPENSES	6,250	60,356	61,100	48,141	62,850	67,750
K9 UNIT EXPENSES	1,830	2,637	5,500	2,212	3,800	-
CODE ENFORCEMENT	541	32,629	33,330	1,745	13,470	23,320
SELF-FUNDED EXPENSES	181,341	174,839	197,782	148,337	197,782	283,027
TOTAL EXPENSES	\$ 3,272,548	\$ 3,436,158	\$ 3,729,788	\$ 2,610,164	\$ 3,486,199	\$ 3,866,435

NET PROFIT (LOSS)

\$ (2,906,446)	\$ (3,072,770)	\$ (3,529,062)	\$ (2,439,696)	\$ (3,313,415)	\$ (3,795,954)
----------------	----------------	----------------	----------------	----------------	----------------

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 1600 - POLICE REVENUES

10-1600-4308	CONTRIBUTIONS	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
10-1600-4325	PD GRANT REVENUE	1,448	-	-	-	-	-
10-1600-4542	INTERLOCAL W/SCHOOL-OFFICER	326,262	296,373	161,326	143,400	143,400	-
10-1600-4904	INSURANCE CLAIM PAYMENT	26,048	49,662	-	7,712	7,712	-
10-1600-4905	PEACE OFFICER ALLOCATION/STATE	1,450	3,803	1,400	3,875	3,875	1,400
10-1600-4925	POLICE DEPARTMENT REVENUE	9,888	12,550	8,000	5,684	8,000	8,000
10-1600-4955	USE OF FUND BALANCE	-	-	30,000	-	-	61,081
10-1600-4928	PD EXPLORER PROGRAM REVENUE	1,006	-	-	-	-	-
10-1600-4999	MISC REVENUE				9,547	9,547	-
10-1630-4999	MISC REVENUE - code enforcement				250	250	-
TOTAL		\$ 366,102	\$ 363,388	\$ 200,726	\$ 170,468	\$ 172,784	\$ 70,481

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 1600 - POLICE

10-1600-51000	SALARIES - OPERATIONAL	\$ 1,805,712	\$ 1,839,367	\$ 1,779,768	\$ 1,217,466	\$ 1,607,466	\$ 1,923,252
10-1600-51100	OVERTIME	73,455	76,796	75,000	34,422	45,896	72,700
10-1600-51300	EMPLOYEE INSURANCE	188,303	188,002	165,588	132,596	184,022	202,753
10-1600-51310	RETIREE INSURANCE	6,561	16,506	17,331	13,192	16,756	17,331
10-1600-51400	FICA TAX	136,936	140,464	141,890	90,938	119,347	152,866
10-1600-51500	RETIREMENT	251,561	257,019	244,041	163,192	213,886	258,924
10-1600-51600	WORKERS COMPENSATION	33,190	31,425	30,749	32,149	32,149	27,902
10-1600-51700	UNEMPLOYMENT	240	2,955	5,940	1,258	2,156	6,210
10-1600-51800	EMPLOYEE PHYSICALS & TESTING	1,186	708	1,000	672	700	1,000
10-1600-51900	CLOTHING ALLOWANCE	1,030	186	-	-	-	-
10-1600-52000	OPERATING SUPPLIES	18,868	11,639	13,700	10,858	14,000	17,500
10-1600-52100	COMPUTER/PRINTER SUPPLIES	1,125	1,291	1,700	2,054	2,500	1,800
10-1600-52101	OFFICE SUPPLIES	1,873	553	1,000	485	1,000	1,000
10-1600-52200	POSTAGE & SHIPPING	23	53	100	72	125	100
10-1600-52300	MINOR TOOLS	-	48	200	-	-	200
10-1600-52400	FUEL & LUBRICANTS	77,040	77,092	78,000	52,805	71,000	75,000
10-1600-52600	AMMUNITION/FIREARM SUPPLIES	17,542	13,238	14,000	9,002	14,000	15,000
10-1600-52700	JANITORIAL SUPPLIES	1,825	1,423	1,500	1,197	1,200	1,500
10-1600-53000	R & M - EQUIPMENT	1,153	15,236	14,000	12,615	15,000	14,000
10-1600-53100	R & M - SOFTWARE	62,817	15,991	36,945	32,770	37,000	40,403
10-1600-53200	R & M - VEHICLES	53,721	89,105	50,200	51,435	55,000	53,000
10-1600-53300	R & M - BUILDING/FACILITY	3,507	12,081	5,000	3,062	3,500	5,000
10-1600-53400	R & M - GROUNDS	6,420	6,420	6,420	4,548	6,420	-
10-1600-54007	HOUSING OF PRISONERS	8,044	-	-	-	-	-
10-1600-54010	DISPATCH CONTRACT	66,289	107,900	140,000	70,000	140,000	157,500
10-1600-54200	CUSTODIAL CARE	18,325	18,850	20,000	15,300	20,400	20,400
10-1600-54400	DUES & SUBSCRIPTIONS	2,873	4,904	5,000	3,206	5,000	5,300
10-1600-54500	PROFESSIONAL SERVICES	4,607	3,536	4,500	1,630	3,500	4,000
10-1600-54600	ADVERTISING/PROMOTIONS	33	-	100	-	-	-
10-1600-54610	ADVERTISEMENT-PUBLIC NOTICES	-	-	100	-	-	-
10-1600-54700	COMMUNICATIONS	36,001	40,272	38,000	29,017	38,000	38,000
10-1600-54800	UTILITIES	30,316	17,602	20,000	13,237	20,000	20,400
10-1600-54900	UNIFORMS	24,851	17,733	9,800	4,178	12,000	15,000
10-1600-54914	HILL COUNTRY HUMANE CONTRACT	43,750	-	-	-	-	-
10-1600-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	6,863	19,060	15,000	1,130	12,000	15,000
10-1600-57001	NON CAPITAL-PPE (PERSONAL PROTECT	8,046	11,684	8,000	6,982	8,000	9,000
10-1600-57200	EMPLOYEE PROGRAMS	4,034	1,551	2,000	337	2,000	2,000
10-1600-57300	INSURANCE & BONDS	19,661	25,620	23,620	23,620	23,620	18,474
10-1600-57550	COMMUNITY OUTREACH	1,797	3,134	5,000	2,709	4,000	5,000
10-1600-57560	ABATEMENTS	13,368	-	-	-	-	-
10-1600-57650	LEASE PAYMENTS - COPIER	7,370	7,396	7,500	5,534	7,396	7,500
10-1600-57690	LEASE PAYMENTS - LENSLOCK	-	44,708	47,080	47,080	47,080	60,000
10-1600-57700	TRAVEL & TRAINING	33,140	35,997	35,000	20,918	35,000	42,600
10-1600-57820	STATE INSPECTION FEES	449	348	180	135	200	200
10-1600-58300	C/O - SOFTWARE	-	-	100	100	100	-
10-1600-58400	C/O - BUILDING & FACILITY	8,680	-	-	-	-	-
10-1600-59063	TRANSFER TO SELF FUNDED	181,341	174,839	197,782	148,337	197,782	283,027
TOTAL		\$ 3,263,926	\$ 3,332,730	\$ 3,262,834	\$ 2,260,239	\$ 3,019,201	\$ 3,590,842

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ 1,980,950	\$ 2,040,378	\$ 2,101,589	\$ 2,164,637	\$ 2,229,576
6,500	6,500	6,500	6,500	6,500
208,835	215,100	221,553	228,200	235,046
17,851	18,387	18,938	19,507	20,092
157,452	162,176	167,041	172,052	177,214
266,691	274,692	282,933	291,421	300,163
28,739	29,601	30,489	31,404	32,346
6,396	6,588	6,786	6,989	7,199
1,010	1,020	1,030	1,041	1,051
-	-	-	-	-
17,675	17,852	18,030	18,211	18,393
1,818	1,836	1,855	1,873	1,892
1,010	1,020	1,030	1,041	1,051
101	102	103	104	105
202	204	206	208	210
75,750	76,508	77,273	78,045	78,826
15,150	15,302	15,455	15,609	15,765
1,515	1,530	1,545	1,561	1,577
14,140	14,281	14,424	14,568	14,714
40,807	41,215	41,627	42,044	42,464
53,530	54,065	54,606	55,152	55,704
5,050	5,101	5,152	5,203	5,255
-	-	-	-	-
-	-	-	-	-
159,075	160,666	162,272	163,895	165,534
20,604	20,810	21,018	21,228	21,441
5,353	5,407	5,461	5,515	5,570
4,040	4,080	4,121	4,162	4,204
-	-	-	-	-
-	-	-	-	-
38,380	38,764	39,151	39,543	39,938
20,604	20,810	21,018	21,228	21,441
15,150	15,302	15,455	15,609	15,765
-	-	-	-	-
15,150	15,302	15,455	15,609	15,765
9,090	9,181	9,273	9,365	9,459
2,020	2,040	2,061	2,081	2,102
18,659	18,845	19,034	19,224	19,416
5,050	5,101	5,152	5,203	5,255
-	-	-	-	-
7,575	7,651	7,727	7,805	7,883
60,600	61,206	61,818	62,436	63,061
43,026	43,456	43,891	44,330	44,773
202	204	206	208	210
-	-	-	-	-
261,343	262,725	281,363	398,180	357,136
\$ 3,587,093	\$ 3,675,006	\$ 3,782,641	\$ 3,990,992	\$ 4,044,095

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1610 - ANIMAL CONTROL

10-1610-51000	SALARIES - OPERATIONAL	\$ -	\$ 1,832	\$ 72,109	\$ 54,010	\$ 69,886	\$ 76,431
10-1610-51100	OVERTIME	-	-	-	1,673	2,273	2,300
10-1610-51300	EMPLOYEE INSURANCE	-	-	8,847	8,671	10,729	9,185
10-1610-51310	RETIREE INSURANCE	-	-	-	-	-	-
10-1610-51400	FICA TAX	-	-	5,516	3,992	5,264	5,847
10-1610-51500	RETIREMENT	-	-	9,488	7,194	9,471	9,903
10-1610-51600	WORKERS COMPENSATION	-	-	1,693	-	-	1,521
10-1610-51700	UNEMPLOYMENT	-	-	270	63	108	270
10-1610-52000	OPERATING SUPPLIES	1,205	3,667	1,500	1,267	1,500	1,500
10-1610-52300	MINOR TOOLS	28	-	-	-	-	-
10-1610-52400	FUEL & LUBRICANTS	1,750	2,731	2,000	2,735	3,200	3,500
10-1610-52700	JANITORIAL SUPPLIES	186	55	350	286	600	600
10-1610-53000	R & M - EQUIPMENT	-	-	-	-	-	-
10-1610-53200	R & M - VEHICLES	21	369	500	636	700	500
10-1610-53300	R & M - BUILDING/FACILITY	2,081	2,240	5,000	6,771	7,000	2,000
10-1610-54500	PROFESSIONAL SERVICES	336	637	1,000	602	1,000	1,000
10-1610-54800	UTILITIES	-	6,021	7,000	2,932	5,000	6,150
10-1610-54914	HILL COUNTRY HUMANE CONTRACT	-	43,750	43,750	32,813	43,750	52,500
10-1610-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	643	887	-	-	-	-
10-1610-57730	MICROCHIPPING	-	-	-	-	-	-
10-1610-57700	TRAVEL & TRAINNG	-	-	-	100	100	-
TOTAL		\$ 6,250	\$ 62,188	\$ 159,023	\$ 123,743	\$ 160,581	\$ 173,207

\$ 78,723	\$ 80,298	\$ 81,904	\$ 83,542	\$ 85,213
2,300	2,300	2,500	2,500	2,500
9,369	9,556	9,747	9,942	10,141
-	-	-	-	-
6,022	6,203	6,389	6,581	6,778
10,201	10,507	10,822	11,146	11,481
1,567	1,614	1,662	1,712	1,764
278	286	295	304	313
1,515	1,530	1,545	1,561	1,577
-	-	-	-	-
3,535	3,570	3,606	3,642	3,679
606	612	618	624	631
-	-	-	-	-
505	510	515	520	526
2,020	2,040	2,061	2,081	2,102
1,010	1,020	1,030	1,041	1,051
6,212	6,274	6,336	6,400	6,464
53,025	53,555	54,091	54,632	55,178
-	-	-	-	-
-	-	-	-	-
\$ 176,888	\$ 179,876	\$ 183,122	\$ 186,229	\$ 189,396

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1630 - CODE ENFORCEMENT

10-1630-51000	SALARIES - OPERATIONAL	\$ -	\$ 1,478	\$ 55,354	\$ 41,201	\$ 54,418	\$ 57,025
10-1630-51100	OVERTIME	-	-	-	-	-	-
10-1630-51300	EMPLOYEE INSURANCE	-	-	1,047	915	1,053	9,185
10-1630-51310	RETIREE INSURANCE	-	-	-	-	-	-
10-1630-51400	FICA TAX	-	-	4,235	3,027	3,969	4,362
10-1630-51500	RETIREMENT	-	-	7,283	5,349	7,002	7,389
10-1630-51600	WORKERS COMPENSATION	-	-	955	-	-	834
10-1630-51700	UNEMPLOYMENT	-	-	270	63	108	270
10-1630-52000	OPERATING SUPPLIES	-	-	400	524	550	400
10-1630-52100	COMPUTER/PRINTER SUPPLIES	-	-	200	-	-	-
10-1630-52101	OFFICE SUPPLIES	-	-	-	99	200	200
10-1630-52400	FUEL & LUBRICANTS	-	648	1,500	913	1,500	1,500
10-1630-53200	R & M - VEHICLES	-	-	200	-	200	200
10-1630-54500	PROFESSIONAL SERVICES	-	-	500	190	500	500
10-1630-57560	ABATEMENTS	-	31,981	30,000	-	10,000	20,000
10-1630-57700	TRAVEL & TRAINING	534	-	500	-	500	500
10-1630-57820	STATE INSPECTION FEES	8	-	30	19	20	20
TOTAL		\$ 541	\$ 34,106	\$ 102,474	\$ 52,299	\$ 80,020	\$ 102,386

\$ 58,736	\$ 59,911	\$ 61,109	\$ 62,331	\$ 63,578
-	-	-	-	-
9,369	9,556	9,747	9,942	10,141
-	-	-	-	-
4,493	4,628	4,767	4,910	5,057
7,611	7,839	8,074	8,316	8,566
859	885	912	939	967
278	286	295	304	313
404	408	412	416	420
-	-	-	-	-
-	-	-	-	-
1,515	1,530	1,545	1,561	1,577
202	204	206	208	210
505	510	515	520	526
20,000	20,000	30,000	30,000	30,000
505	510	515	520	526
20	20	21	21	21
\$ 104,497	\$ 106,288	\$ 118,119	\$ 119,989	\$ 121,901

	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
FIRE DEPARTMENT RECAP						
REVENUES						
TOTAL REVENUES	\$ 2,783,863	\$ 3,039,483	\$ 2,892,297	\$ 2,239,060	\$ 2,899,215	\$ 3,014,296
EXPENSES						
PERSONNEL EXPENSES	\$ 3,492,785	\$ 3,760,483	\$ 4,030,523	\$ 2,891,198	\$ 3,835,960	\$ 4,260,495
FIRE EXPENSES	402,301	437,349	422,870	326,043	429,718	478,855
EMS EXPENSES	445,176	370,278	384,650	254,423	359,803	380,150
TRANSFER TO SELF-FUNDED	267,868	260,079	367,001	275,251	367,001	403,859
TOTAL EXPENSES	\$ 4,608,130	\$ 4,828,189	\$ 5,205,044	\$ 3,746,914	\$ 4,992,482	\$ 5,523,358
	-	-	-	-	-	-
NET PROFIT (LOSS)	\$ (1,824,266)	\$ (1,788,706)	\$ (2,312,747)	\$ (1,507,855)	\$ (2,093,267)	\$ (2,509,063)

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 1640 - FIRE REVENUES

10-1640-4300	FIRE DEPT GRANTS	\$ 8,294	\$ 8,392	\$ -	\$ -	\$ -	\$ -
10-1640-4303	UTILITY DONATIONS - FIRE DEPT	3,010	2,836	3,000	2,076	3,000	3,000
10-1640-4448	FMO PERMITS & INSPECTIONS	-	1,100	1,000	440	1,000	1,000
10-1640-4563	ESD REVENUE	292,000	352,000	364,000	273,000	364,000	364,000
10-1640-4601	RENTAL REVENUE	16,500	18,000	18,000	15,000	18,000	18,000
10-1640-4904	INSURANCE CLAIM PAYMENT	19,723	23,744	-	-	-	-
10-1640-4931	CREDIT CARD CONVENIENCE FEES COLLECT	420	471	675	86	675	675
10-1640-4940	FD BLOOD DRAW REVENUE	11,100	10,575	11,000	6,450	10,000	11,000
10-1640-4999	MISCELLANEOUS REVENUE	11,484	17,605	18,000	24,489	25,000	21,000
		\$ 362,531	\$ 434,722	\$ 415,675	\$ 321,541	\$ 421,675	\$ 418,675

DEPARTMENT 1641 - EMS REVENUES

10-1641-4400	EMS FEES FOR SERVICE	\$ 1,849,425	\$ 2,141,705	\$ 2,000,000	\$ 1,598,019	\$ 2,000,000	\$ 2,075,000
10-1641-4560	COUNTY EMS COVERAGE	439,836	453,032	466,622	311,082	466,622	480,621
10-1641-4562	CITY OF BERTRAM COVERAGE-EMS	10,000	10,000	10,000	7,500	10,000	40,000
10-1641-4904	INSURANCE CLAIM PAYMENT	122,070	-	-	918	918	-
10-1641-4945	COVID TESTING REVENUE	-	24	-	-	-	-
		\$ 2,421,332	\$ 2,604,761	\$ 2,476,622	\$ 1,917,519	\$ 2,477,540	\$ 2,595,621

TOTAL REVENUE - FIRE & EMS

\$ 2,783,863	\$ 3,039,483	\$ 2,892,297	\$ 2,239,060	\$ 2,899,215	\$ 3,014,296
---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ -	\$ -	\$ -	\$ -	\$ -
3,030	3,060	3,091	3,122	3,153
1,010	1,020	1,030	1,041	1,051
374,920	386,168	397,753	409,685	421,976
18,180	18,362	18,545	18,731	18,918
-	-	-	-	-
682	689	695	702	709
11,110	11,221	11,333	11,447	11,561
21,210	21,422	21,636	21,853	22,071
\$ 430,142	\$ 441,942	\$ 454,084	\$ 466,580	\$ 479,440

\$ 2,137,250	\$ 2,201,368	\$ 2,267,409	\$ 2,335,431	\$ 2,405,494
495,039	509,890	525,187	540,943	557,171
40,000	40,000	50,000	50,000	50,000
-	-	-	-	-
-	-	-	-	-
\$ 2,672,289	\$ 2,751,258	\$ 2,842,596	\$ 2,926,374	\$ 3,012,665

\$ 3,102,431	\$ 3,193,200	\$ 3,296,680	\$ 3,392,954	\$ 3,492,105
---------------------	---------------------	---------------------	---------------------	---------------------

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1640 - FIRE

10-1640-51000	SALARIES - OPERATIONAL	\$ 1,809,812	\$ 1,919,306	\$ 3,038,312	\$ 1,561,052	\$ 2,081,403	\$ 3,211,942
10-1640-51100	OVERTIME	821,143	935,437	-	641,327	855,103	-
10-1640-51300	EMPLOYEE INSURANCE	266,431	258,453	303,457	189,050	247,200	339,846
10-1640-51310	RETIREE INSURANCE	13,554	13,375	15,180	8,791	13,273	15,939
10-1640-51400	FICA TAX	192,786	209,433	232,431	160,176	212,965	245,714
10-1640-51500	RETIREMENT	336,329	368,678	377,939	282,061	376,081	393,421
10-1640-51600	WORKERS COMPENATION	52,315	50,390	50,514	45,149	45,149	40,943
10-1640-51700	UNEMPLOYMENT	416	5,410	12,690	3,590	4,786	12,690
10-1640-51800	EMPLOYEE PHYSICALS & TESTING	2,759	1,585	2,000	1,815	2,419	2,000
10-1640-52000	OPERATING SUPPLIES	6,535	9,745	9,852	7,689	10,250	10,000
10-1640-52100	COMPUTER/PRINTER SUPPLIES	201	210	500	261	522	500
10-1640-52101	OFFICE SUPPLIES	510	789	500	995	1,200	500
10-1640-52200	POSTAGE & SHIPPING	168	294	200	54	93	200
10-1640-52300	MINOR TOOLS	-	87	218	218	218	100
10-1640-52400	FUEL & LUBRICANTS	20,000	18,431	19,000	13,393	19,000	19,000
10-1640-52500	CHEMICALS & FERTILIZERS	-	-	-	1,075	1,075	4,000
10-1640-52600	AMMUNITION/FIREARM SUPPLIES	-	-	150	-	-	150
10-1640-52602	FIRE PREVENTION MATERIALS	-	-	1,000	-	1,000	1,000
10-1640-52700	JANITORIAL SUPPLIES	4,346	4,893	5,000	4,042	5,400	5,000
10-1640-53000	R & M - EQUIPMENT	7,857	37,387	28,400	34,723	41,645	41,905
10-1640-53100	R & M - SOFTWARE	31,265	30,213	51,220	45,464	46,300	55,000
10-1640-53200	R & M - VEHICLES	24,438	14,876	26,250	14,543	22,000	32,250
10-1640-53300	R & M - BUILDING/FACILITY	45,274	28,335	20,000	12,664	20,000	20,000
10-1640-54001	MEDICAL DIRECTOR SERVICES	20,400	21,600	21,600	16,200	21,600	22,800
10-1640-54010	DISPATCH CONTRACT	74,752	71,302	60,000	30,000	51,429	67,500
10-1640-54300	RENTAL OF EQUIPMENT	-	-	-	30	30	-
10-1640-54400	DUES & SUBSCRIPTIONS	7,986	15,002	30	9,250	9,500	9,500
10-1640-54500	PROFESSIONAL SERVICES	-	25,000	15,000	3,438	3,438	-
10-1640-54600	ADVERTISING/PROMOTIONS	334	-	500	-	-	500
10-1640-54700	COMMUNICATIONS	21,586	25,505	25,000	21,785	29,046	29,000
10-1640-54800	UTILITIES	41,308	43,908	43,000	36,360	48,480	48,000
10-1640-54900	UNIFORMS	-	-	-	305	305	-
10-1640-54901	BUNKER GEAR/PERSONAL PROTECTIVE	1,794	1,484	5,500	1,539	5,500	9,000
10-1640-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	17,356	5,079	5,000	6,721	6,721	5,000
10-1640-57001	NON CAPITAL - PERSONAL PROTECTIVE	26,826	20,887	20,000	23,975	24,000	33,000
10-1640-57200	EMPLOYEE PROGRAMS	828	1,322	1,000	584	700	1,000
10-1640-57300	INSURANCE & BONDS	-	-	-	1,000	1,000	-
10-1640-57400	SERVICE CHARGE - CREDIT CARDS	14,384	18,505	19,000	13,799	18,000	19,000
10-1640-57650	LEASE PAYMENTS - COPIER	6,599	6,623	6,600	4,955	6,600	6,600
10-1640-57700	TRAVEL & TRAINING	13,948	18,614	30,000	16,050	26,000	30,000
10-1640-57820	STATE INSPECTION FEES	246	243	250	147	147	250
10-1640-58000	C/O - EQUIPMENT	-	15,427	6,100	2,969	6,100	6,100
10-1640-58400	C/O - BUILDING & FACILITY	10,600	-	-	-	-	-
10-1640-59063	TRANSFER TO SELF FUNDED	-	-	-	-	-	18,041
TOTAL		\$ 3,895,086	\$ 4,197,832	\$ 4,453,393	\$ 3,217,240	\$ 4,265,678	\$ 4,757,391

\$ 3,308,300	\$ 3,407,549	\$ 3,509,775	\$ 3,615,069	\$ 3,723,521
-	-	-	-	-
350,042	360,543	371,359	382,500	393,975
16,417	16,910	17,417	17,939	18,478
253,085	260,677	268,498	276,553	284,849
405,224	417,380	429,902	442,799	456,083
42,171	43,436	44,739	46,082	47,464
13,071	13,463	13,867	14,283	14,711
2,020	2,040	2,061	2,081	2,102
10,100	10,201	10,303	10,406	10,510
505	510	515	520	526
505	510	515	520	526
202	204	206	208	210
101	102	103	104	105
19,190	19,382	19,576	19,771	19,969
4,040	4,080	4,121	4,162	4,204
152	153	155	156	158
1,010	1,020	1,030	1,041	1,051
5,050	5,101	5,152	5,203	5,255
42,324	42,747	43,175	43,607	44,043
55,550	56,106	56,667	57,233	57,806
32,573	32,898	33,227	33,559	33,895
20,200	20,402	20,606	20,812	21,020
23,028	23,258	23,491	23,726	23,963
68,175	68,857	69,545	70,241	70,943
9,595	9,691	9,788	9,886	9,985
-	-	-	-	-
505	510	515	520	526
29,290	29,583	29,879	30,178	30,479
48,480	48,965	49,454	49,949	50,448
9,090	9,181	9,273	9,365	9,459
5,050	5,101	5,152	5,203	5,255
33,330	33,663	34,000	34,340	34,683
1,010	1,020	1,030	1,041	1,051
19,190	19,382	19,576	19,771	19,969
6,666	6,733	6,800	6,868	6,937
30,300	30,603	30,909	31,218	31,530
253	255	258	260	263
6,161	6,223	6,285	6,348	6,411
-	-	-	-	-
38,337	38,337	38,337	38,337	20,296
\$ 4,910,290	\$ 5,046,776	\$ 5,187,259	\$ 5,331,860	\$ 5,462,658

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget	5 YEAR PROJECTED BUDGET				
								2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget
DEPARTMENT 1641 - EMS												
10-1641-52000	OPERATING SUPPLIES	\$ 1,787	\$ 333	\$ 2,000	\$ 420	\$ 700	\$ 2,000	\$ 2,020	\$ 2,040	\$ 2,061	\$ 2,081	\$ 2,102
10-1641-52300	MINOR TOOLS	40	-	-	-	-	-	-	-	-	-	-
10-1641-52400	FUEL & LUBRICANTS	79,386	72,778	80,000	49,444	66,000	75,000	75,750	76,508	77,273	78,045	78,826
10-1641-52700	JANITORIAL SUPPLIES	367	-	-	-	-	-	-	-	-	-	-
10-1641-52800	EMS MEDICAL SUPPLIES	96,925	104,125	105,000	77,045	104,000	105,000	106,050	107,111	108,182	109,263	110,356
10-1641-53000	R & M - EQUIPMENT	20,417	19,621	28,000	10,513	22,000	28,000	28,280	28,563	28,848	29,137	29,428
10-1641-53100	R & M - SOFTWARE	13,062	-	-	-	-	-	-	-	-	-	-
10-1641-53200	R & M - VEHICLES	106,184	26,079	34,000	13,835	20,000	30,000	30,300	30,603	30,909	31,218	31,530
10-1641-54002	EMS BILLING COMMISSION	111,080	128,387	120,000	84,706	120,000	124,500	125,745	127,002	128,272	129,555	130,851
10-1641-54400	DUES & SUBSCRIPTIONS	-	430	500	-	-	500	505	510	515	520	526
10-1641-54500	PROFESSIONAL SERVICES	-	-	-	6,500	6,500	-	-	-	-	-	-
10-1641-54900	UNIFORMS	14,511	13,382	15,000	6,401	15,000	15,000	15,150	15,302	15,455	15,609	15,765
10-1641-57000	NON CAPITAL - SUPPLIES/SMALL EQUIPMENT	1,294	4,947	-	-	-	-	-	-	-	-	-
10-1641-57710	EMS TRAINING EXPENSE	-	64	-	-	-	-	-	-	-	-	-
10-1641-57820	STATE INSPECTION FEES	123	133	150	59	103	150	152	153	155	156	158
10-1641-58000	C/O - EQUIPMENT	-	-	-	5,500	5,500	-	-	-	-	-	-
10-1641-59063	TRANSFER TO SELF FUNDED	267,868	260,079	367,001	275,251	367,001	385,818	516,645	611,700	668,878	678,801	579,123
TOTAL		\$ 713,044	\$ 630,357	\$ 751,651	\$ 529,674	\$ 726,804	\$ 765,968	\$ 900,597	\$ 999,491	\$ 1,060,547	\$ 1,074,387	\$ 978,664

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-20231 Budget

DEPARTMENT 1700 - STREETS

REVENUES

10-1700-4904	INSURANCE CLAIM PAYMENT	\$ 11,373	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 11,373	\$ -	\$ -	\$ -	\$ -	\$ -

\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -

EXPENSES

10-1700-51000	SALARIES - OPERATIONAL	\$ 492,322	\$ 429,711	\$ 467,712	\$ 328,454	\$ 446,399	\$ 468,090
10-1700-51100	OVERTIME	10,754	19,637	15,000	30,570	38,166	39,000
10-1700-51300	EMPLOYEE INSURANCE	81,236	51,879	73,503	36,717	48,366	78,838
10-1700-51310	RETIREE INSURANCE	9,657	14,011	16,500	6,219	8,292	9,121
10-1700-51400	FICA TAX	36,631	33,437	36,927	26,675	35,675	38,792
10-1700-51500	RETIREMENT	67,556	60,243	63,513	46,484	62,087	65,706
10-1700-51600	WORKERS COMPENSATION	13,647	13,493	12,861	11,495	11,495	10,315
10-1700-51700	UNEMPLOYMENT	115	1,610	2,498	902	1,546	2,498
10-1700-51800	EMPLOYEE PHYSICALS & TESTING	763	807	800	404	693	800
10-1700-51900	CLOTHING ALLOWANCE	-	-	125	-	125	125
10-1700-52000	OPERATING SUPPLIES	13,926	6,620	9,550	6,154	9,550	9,550
10-1700-52010	SAFETY SUPPLIES & EQUIPMENT	2,081	114	1,500	418	1,500	1,500
10-1700-52100	COMPUTER/PRINTER SUPPLIES	-	30	250	26	250	250
10-1700-52101	OFFICE SUPPLIES	21	81	250	110	250	250
10-1700-52200	POSTAGE & SHIPPING	327	77	300	46	100	300
10-1700-52300	MINOR TOOLS	523	509	1,500	1,391	1,500	1,500
10-1700-52400	FUEL & LUBRICANTS	43,109	32,469	38,000	22,442	30,000	30,000
10-1700-52500	CHEMICALS & FERTILIZERS	760	-	1,000	318	1,000	1,000
10-1700-52700	JANITORIAL SUPPLIES	-	8	200	45	100	200
10-1700-52900	TRAFFIC CONTROL SIGNS	15,634	8,076	12,500	5,669	12,500	12,500
10-1700-53000	R & M - EQUIPMENT	24,867	26,581	24,000	9,109	24,000	24,000
10-1700-53100	R & M - SOFTWARE	2,000	2,000	2,000	2,000	2,000	2,000
10-1700-53200	R & M - VEHICLES	14,652	17,612	15,800	6,897	15,800	15,800
10-1700-53700	R & M - STREETS	36,963	41,760	50,000	24,613	50,000	50,000
10-1700-54300	RENTAL OF EQUIPMENT	269	1,536	300	150	300	300
10-1700-54400	DUES & SUBSCRIPTIONS	102	288	350	-	350	350
10-1700-54600	ADVERTISING/PROMOTIONS	1,020	10	150	-	50	150
10-1700-54610	ADVERTISEMENTS - PUBLIC NOTICES	412	975	1,000	-	1,000	1,000
10-1700-54700	COMMUNICATIONS	2,492	2,810	2,500	2,164	2,500	2,500
10-1700-54800	UTILITIES	240	-	-	-	-	-
10-1700-54900	UNIFORMS	3,019	4,863	4,250	4,237	4,250	4,250
10-1700-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	10,179	-	3,500	200	3,500	3,500
10-1700-57200	EMPLOYEE PROGRAMS	1,257	141	3,000	2,385	3,000	500
10-1700-57300	INSURANCE & BONDS	-	-	1,200	948	1,200	1,200
10-1700-57700	TRAVEL & TRAINING	-	971	1,700	1,708	1,700	1,700
10-1700-57820	STATE INSPECTION FEES	399	400	500	162	400	500
10-1700-58000	C/O - EQUIPMENT	1,282	36,735	-	2,460	2,500	-
10-1700-58500	C/O - LAND ACQUISITION	-	-	-	10	10	-
10-1700-59063	TRANSFER TO SELF FUNDED	26,611	34,504	41,640	31,230	41,640	49,533
	TOTAL EXPENSES	\$ 914,827	\$ 843,999	\$ 906,379	\$ 612,809	\$ 863,794	\$ 927,619

\$ 482,133	\$ 496,597	\$ 511,495	\$ 526,840	\$ 542,645
40,170	41,375	42,616	43,895	45,212
81,203	83,640	86,149	88,733	91,395
9,395	9,676	9,967	10,266	10,574
39,956	41,155	42,390	43,661	44,971
67,677	69,708	71,799	73,953	76,172
10,625	10,944	11,272	11,610	11,958
2,572	2,650	2,729	2,811	2,895
808	816	824	832	841
126	128	129	130	131
9,646	9,742	9,839	9,938	10,037
1,515	1,530	1,545	1,561	1,577
253	255	258	260	263
253	255	258	260	263
303	306	309	312	315
1,515	1,530	1,545	1,561	1,577
30,300	30,603	30,909	31,218	31,530
1,010	1,020	1,030	1,041	1,051
202	204	206	208	210
12,625	12,751	12,879	13,008	13,138
24,240	24,482	24,727	24,974	25,224
2,020	2,040	2,061	2,081	2,102
15,958	16,118	16,279	16,442	16,606
50,500	51,005	51,515	52,030	52,551
303	306	309	312	315
354	357	361	364	368
152	153	155	156	158
1,010	1,020	1,030	1,041	1,051
2,525	2,550	2,576	2,602	2,628
-	-	-	-	-
4,293	4,335	4,379	4,423	4,467
3,535	3,570	3,606	3,642	3,679
505	510	515	520	526
1,212	1,224	1,236	1,249	1,261
1,717	1,734	1,752	1,769	1,787
505	510	515	520	526
-	-	-	-	-
-	-	-	-	-
40,512	19,620	19,620	-	-
\$ 941,626	\$ 944,420	\$ 968,783	\$ 974,223	\$ 1,000,001

NET PROFIT (LOSS)

\$ (903,454)	\$ (843,999)	\$ (906,379)	\$ (612,809)	\$ (863,794)	\$ (927,619)
--------------	--------------	--------------	--------------	--------------	--------------

\$ (941,626)	\$ (944,420)	\$ (968,783)	\$ (974,223)	\$ (1,000,001)
--------------	--------------	--------------	--------------	----------------

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1710 - CITY SHOP

EXPENSES

10-1710-51000	SALARIES - OPERATIONAL	\$ 47,793	\$ 58,523	\$ 64,925	\$ 48,314	65,268	\$ 70,715
10-1710-51100	OVERTIME	-	-	-	-	-	-
10-1710-51300	EMPLOYEE INSURANCE	6,978	6,759	8,400	5,342	7,503	9,185
10-1710-51400	FICA TAX	3,600	4,363	4,967	3,550	4,823	5,410
10-1710-51500	RETIREMENT	6,376	7,769	8,542	6,272	8,537	9,163
10-1710-51600	WORKERS COMPENSATION	809	695	999	893	1,531	922
10-1710-51700	UNEMPLOYMENT	9	118	270	63	108	270
10-1710-51800	EMPLOYEE PHYSICALS & TESTING	-	-	-	-	-	-
10-1710-52000	OPERATING SUPPLIES	5,448	5,227	7,000	4,366	7,000	7,000
10-1710-52010	SAFETY SUPPLIES & EQUIPMENT	63	-	100	-	100	100
10-1710-52101	OFFICE SUPPLIES	413	414	350	253	400	350
10-1710-52200	POSTAGE & SHIPPING	-	563	100	-	100	100
10-1710-52300	MINOR TOOLS	210	7,961	750	932	932	750
10-1710-52400	FUEL & LUBRICANTS	5,494	-	8,000	7,536	10,000	12,000
10-1710-52700	JANITORIAL SUPPLIES	1,644	936	1,000	715	1,000	1,000
10-1710-53000	R & M - EQUIPMENT	3,143	2,955	3,000	2,967	4,000	3,000
10-1710-53100	R & M - SOFTWARE	4,199	4,190	4,200	4,199	4,200	4,200
10-1710-53200	R & M - VEHICLES	64	491	500	122	500	500
10-1710-53300	R & M - BUILDING/FACILITY	5,244	5,421	5,000	3,888	5,000	5,000
10-1710-54200	CUSTODIAL CARE	4,680	4,800	4,680	4,050	4,680	4,680
10-1710-54400	DUES & SUBSCRIPTIONS	-	-	-	288	288	-
10-1710-54500	PROFESSIONAL SERVICES	-	-	200	-	-	200
10-1710-54700	COMMUNICATIONS	1,046	1,068	1,000	829	1,095	1,000
10-1710-54900	UNIFORMS	287	358	500	514	514	500
10-1710-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	672	5,619	1,000	-	1,000	1,000
10-1710-57200	EMPLOYEE PROGRAMS	-	43	-	-	-	-
10-1710-57300	INSURANCE & BONDS	484	484	500	-	500	500
10-1710-57650	LEASE PAYMENTS - COPIER	3,300	3,311	3,500	2,478	3,308	3,500
10-1710-57820	STATE INSPECTION FEES	8	15	-	8	80	-
10-1710-58800	C/O - IMPROVEMENTS	-	12,494	-	-	-	-
10-1700-59063	TRANSFER TO SELF FUNDED	-	-	-	-	-	-
TOTAL EXPENSES		\$ 101,962	\$ 134,577	\$ 129,483	\$ 97,578	\$ 132,467	\$ 141,045

\$ 72,836	\$ 75,022	\$ 77,272	\$ 79,590	\$ 81,978
-	-	-	-	-
9,461	9,744	10,037	10,338	10,648
5,572	5,739	5,911	6,089	6,271
9,438	9,721	10,013	10,313	10,622
950	978	1,008	1,038	1,069
278	286	295	304	313
-	-	-	-	-
7,070	7,141	7,212	7,284	7,357
101	102	103	104	105
354	357	361	364	368
101	102	103	104	105
758	765	773	780	788
12,120	12,241	12,364	12,487	12,612
1,010	1,020	1,030	1,041	1,051
3,030	3,060	3,091	3,122	3,153
4,242	4,284	4,327	4,371	4,414
505	510	515	520	526
5,050	5,101	5,152	5,203	5,255
4,727	4,774	4,822	4,870	4,919
202	204	206	208	210
1,010	1,020	1,030	1,041	1,051
505	510	515	520	526
1,010	1,020	1,030	1,041	1,051
-	-	-	-	-
505	510	515	520	526
3,535	3,570	3,606	3,642	3,679
-	-	-	-	-
-	-	-	-	-
-	22,551	22,551	22,551	22,551
\$ 144,369	\$ 170,334	\$ 173,842	\$ 177,445	\$ 181,148

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 1730 - PUBLIC WORKS ADMINISTRATION (ELIMINATED DEPARTMENT IN 2024-2025)

10-1730-51000	SALARIES - OPERATIONAL	\$ 128,974	\$ 55,188	\$ -	\$ -	\$ -	\$ -
10-1730-51100	OVERTIME	-	-	-	-	-	-
10-1730-51300	EMPLOYEE INSURANCE	6,915	3,266	-	-	-	-
10-1730-51310	RETIREE INSURANCE	-	-	-	-	-	-
10-1730-51400	FICA TAX	9,859	4,437	-	-	-	-
10-1730-51500	RETIREMENT	17,308	7,857	-	-	-	-
10-1730-51730	WORKERS COMPENSATION	179	172	-	-	-	-
10-1730-51700	UNEMPLOYMENT	9	118	-	-	-	-
10-1730-51900	CLOTHING ALLOWANCE	403	576	-	-	-	-
10-1730-52000	OPERATING SUPPLIES	1,406	-	-	-	-	-
10-1730-52000	COMPUTER/PRINTER SUPPLIES	47	-	-	-	-	-
10-1730-52101	OFFICE SUPPLIES	9	-	-	-	-	-
10-1730-52400	FUEL & LUBRICANTS	1,202	500	-	-	-	-
10-1730-52700	JANITORIAL SUPPLIES	-	-	-	-	-	-
10-1730-53000	R & M - EQUIPMENT	-	-	-	-	-	-
10-1730-53200	R & M - VEHICLES	241	579	-	-	-	-
10-1730-53300	R & M - BUILDING/FACILITY	-	-	-	-	-	-
10-1730-54400	DUES & SUBSCRIPTIONS	452	359	-	-	-	-
10-1730-54700	COMMUNICATIONS	501	1,317	-	-	-	-
10-1730-54900	UNIFORMS	21	217	-	-	-	-
10-1730-57200	EMPLOYEE PROGRAMS	1,831	464	-	-	-	-
10-1730-57700	TRAVEL & TRAINING	1,799	1,652	-	-	-	-
TOTAL		\$ 171,155	\$ 76,703	\$ -	\$ -	\$ -	\$ -

Department was eliminated in 2024-2025

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1720 - SANITATION

10-1720-4541	PENALTIES - GARBAGE BILLINGS	\$ 12,950	\$ 14,262	\$ 14,000	\$ 10,869	\$ 14,982	\$ 14,000
10-1720-4544	TRASH/GARBAGE COLLECTION	1,184,613	1,210,523	1,210,000	918,438	1,223,845	1,220,000
TOTAL REVENUES		\$ 1,197,563	\$ 1,224,786	\$ 1,224,000	\$ 929,307	\$ 1,238,827	\$ 1,234,000

\$ 14,140	\$ 14,564	\$ 15,001	\$ 15,451	\$ 15,915
1,281,000	1,293,810	1,332,624	1,372,603	1,413,781
\$ 1,295,140	\$ 1,308,374	\$ 1,347,625	\$ 1,388,054	\$ 1,429,696

EXPENSES

10-1720-54033	SOLID WASTE DISPOSAL CONTRACT	\$ 975,192	\$ 986,578	\$ 990,000	\$ 755,440	\$ 1,007,253	\$ 1,000,000
10-1720-54610	ADVERTISING-PUBLIC NOTICES	-	-	-	-	-	-
10-1720-57320	MONTHLY CLEANUP EXPENSE	20,366	20,742	25,000	11,260	20,000	25,000
TOTAL EXPENSES		\$ 995,559	\$ 1,007,320	\$ 1,015,000	\$ 766,700	\$ 1,027,253	\$ 1,025,000

\$ 1,050,000	\$ 1,081,500	\$ 1,113,945	\$ 1,147,363	\$ 1,181,784
-	-	-	-	-
25,250	25,503	25,758	26,015	26,275
\$ 1,075,250	\$ 1,107,003	\$ 1,139,703	\$ 1,173,378	\$ 1,208,060

NET PROFIT (LOSS)

\$ 202,004	\$ 217,466	\$ 209,000	\$ 162,607	\$ 211,574	\$ 209,000
-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

\$ 219,890	\$ 201,372	\$ 207,923	\$ 214,676	\$ 221,636
-------------------	-------------------	-------------------	-------------------	-------------------

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1800 - PARKS

REVENUES

10-1800-4616	COMMUNITY CENTER RENTAL FEES	\$ 11,600	\$ 11,400	\$ 13,000	\$ 13,355	\$ 13,355	\$ 13,000
10-1800-4618	PARKS & PAVILION REVENUE	800	5,235	5,000	1,000	2,000	5,000
10-1800-4904	INSURANCE CLAIM PAYMENT	7,799	8,338		2,761	2,761	-
10-1800-4999	MISCELLANEOUS REVENUE	1,000	-			-	-
TOTAL REVENUES		\$ 21,199	\$ 24,973	\$ 18,000	\$ 17,116	\$ 18,116	\$ 18,000

\$ 13,650	\$ 14,060	\$ 14,481	\$ 14,916	\$ 15,363
5,250	5,408	5,570	5,737	5,909
-	-	-	-	-
-	-	-	-	-
\$ 18,900	\$ 19,467	\$ 20,051	\$ 20,653	\$ 21,272

EXPENSES

10-1800-51000	SALARIES - OPERATIONAL	\$ 383,689	\$ 358,227	\$ 530,135	\$ 341,107	\$ 462,814	\$ 466,351
10-1800-51100	OVERTIME	9,053	16,694	12,000	21,956	29,000	24,000
10-1800-51300	EMPLOYEE INSURANCE	53,732	55,538	90,303	44,919	58,265	88,023
10-1800-51310	RETIREE INSURANCE	3,796	3,825	4,500	2,937	4,072	4,500
10-1800-51400	FICA TAX	29,354	27,862	41,473	26,951	35,483	37,512
10-1800-51500	RETIREMENT	52,532	49,833	71,331	47,102	61,910	63,537
10-1800-51600	WORKERS COMPENSATION	4,969	5,010	6,823	6,098	6,098	5,232
10-1800-51700	UNEMPLOYMENT	116	1,373	3,038	823	1,390	2,768
10-1800-51800	EMPLOYEE PHYSICALS & TESTING	510	872	500	537	473	500
10-1800-51900	CLOTHING ALLOWANCE	-	-	125	-	-	125
10-1800-52000	OPERATING SUPPLIES	13,373	16,082	16,300	9,418	16,300	16,300
10-1800-52010	SAFETY SUPPLIES & EQUIPMENT	372	210	1,500	713	1,500	1,500
10-1800-52100	COMPUTER/PRINTER SUPPLIES	-	-	250	26	250	250
10-1800-52101	OFFICE SUPPLIES	63	181	300	110	300	300
10-1800-52200	POSTAGE & SHIPPING	-	-	-	-	-	-
10-1800-52300	MINOR TOOLS	775	2,060	1,000	852	1,000	1,000
10-1800-52400	FUEL & LUBRICANTS	22,411	22,121	22,000	13,693	19,000	20,000
10-1800-52500	CHEMICALS & FERTILIZERS	33,825	30,744	26,000	20,315	24,000	26,000
10-1800-52700	JANITORIAL SUPPLIES	4,983	4,510	5,000	5,227	7,500	5,000
10-1800-53000	R & M - EQUIPMENT	7,123	8,045	9,000	3,972	9,000	9,000
10-1800-53100	R & M - SOFTWARE	2,637	3,274	2,800	2,000	2,800	6,400
10-1800-53200	R & M - VEHICLES	7,259	4,436	9,500	619	9,500	9,500
10-1800-53300	R & M - BUILDING/FACILITY	23,343	16,932	20,000	8,193	20,000	20,000
10-1800-53400	R & M - GROUNDS	4,001	6,034	11,000	10,026	15,000	11,000
10-1800-53402	R & M - CEMETERY	49,705	49,200	49,800	36,900	36,900	49,800
10-1800-53502	R & M - COMMUNITY CTR	912	2,615	4,000	3,627	4,000	4,000
10-1800-53900	R & M - PLANTS/SEED/SOD	905	85	1,000	-	1,000	1,000
10-1800-54300	RENTAL OF EQUIPMENT	1,563	1,769	1,800	350	600	1,800
10-1800-54400	DUES & SUBSCRIPTIONS	342	427	600	2,593	2,600	600
10-1800-54500	PROFESSIONAL SERVICE	-	3,175	-	-	-	-
10-1800-54600	ADVERTISING/PROMOTIONS	288	-	300	-	-	300
10-1800-54700	COMMUNICATIONS	1,523	3,473	2,000	1,344	1,540	2,000
10-1800-54800	UTILITIES	80,080	82,226	79,000	83,394	98,000	88,000
10-1800-54900	UNIFORMS	4,994	5,966	6,000	5,366	6,000	6,000
10-1800-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	8,173	380	2,000	200	2,000	2,000
10-1800-57200	EMPLOYEE PROGRAMS	2,979	262	500	575	575	500
10-1800-57300	INSURANCE & BONDS	-	1,000	2,000	1,795	1,795	-
10-1800-57700	TRAVEL & TRAINING	-	1,065	1,700	1,685	1,700	1,700
10-1800-57800	SPECIAL EVENTS & FESTIVALS	1,904	1,875	2,500	1,750	2,500	2,500
10-1800-57820	STATE INSPECTION FEES	153	166	150	101	150	150
10-1800-58000	C/O - EQUIPMENT	1,282	14,524	-	2,460	2,460	-
10-1800-58800	C/O - IMPROVEMENTS	-	9,118	-	-	-	-
10-1800-59063	TRANSFER TO SELF FUNDED	28,069	32,367	24,971	18,728	24,791	22,232
TOTAL EXPENSES		\$ 840,786	\$ 843,559	\$ 1,063,199	\$ 728,463	\$ 972,267	\$ 1,001,380

\$ 480,341	\$ 494,752	\$ 509,594	\$ 524,882	\$ 540,628
24,720	25,462	26,225	27,012	27,823
90,664	93,384	96,185	99,071	102,043
4,635	4,774	4,917	5,065	5,217
38,637	39,796	40,990	42,220	43,486
65,443	67,407	69,429	71,512	73,657
5,389	5,551	5,717	5,889	6,066
2,851	2,936	3,024	3,115	3,208
505	510	515	520	526
126	128	129	130	131
16,463	16,628	16,794	16,962	17,131
1,515	1,530	1,545	1,561	1,577
253	255	258	260	263
303	306	309	312	315
-	-	-	-	-
1,010	1,020	1,030	1,041	1,051
20,200	20,402	20,606	20,812	21,020
26,260	26,523	26,788	27,056	27,326
5,050	5,101	5,152	5,203	5,255
9,090	9,181	9,273	9,365	9,459
6,464	6,529	6,594	6,660	6,726
9,595	9,691	9,788	9,886	9,985
20,200	20,402	20,606	20,812	21,020
11,110	11,221	11,333	11,447	11,561
50,298	50,801	51,309	51,822	52,340
4,040	4,080	4,121	4,162	4,204
1,010	1,020	1,030	1,041	1,051
1,818	1,836	1,855	1,873	1,892
606	612	618	624	631
-	-	-	-	-
303	306	309	312	315
2,020	2,040	2,061	2,081	2,102
88,880	89,769	90,666	91,573	92,489
6,060	6,121	6,182	6,244	6,306
2,020	2,040	2,061	2,081	2,102
505	510	515	520	526
-	-	-	-	-
1,717	1,734	1,752	1,769	1,787
2,525	2,550	2,576	2,602	2,628
152	153	155	156	158
-	-	-	-	-
-	-	-	-	-
31,465	29,696	27,062	27,062	27,062
\$ 1,034,243	\$ 1,056,755	\$ 1,079,073	\$ 1,104,715	\$ 1,131,067

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget	5 YEAR PROJECTED BUDGET					
								2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget	
DEPARTMENT 1800 - PARKS													
NET PROFIT (LOSS)		\$ (819,587)	\$ (818,586)	\$ (1,045,199)	\$ (711,347)	\$ (954,151)	\$ (983,380)	\$ (1,015,343)	\$ (1,037,288)	\$ (1,059,022)	\$ (1,084,062)	\$ (1,109,794)	

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1813 - GALLOWAY HAMMOND RECREATION CENTER

REVENUES

10-1813-4617	FIELD RENTAL FEES	\$ 25,390	\$ 15,323	\$ 20,000	\$ 32,104	\$ 32,104	\$ 20,000
10-1813-4904	INSURANCE CLAIM PAYMENT	4,705		-	-	-	-
TOTAL REVENUES		\$ 30,095	\$ 15,323	\$ 20,000	\$ 32,104	\$ 32,104	\$ 20,000

\$ 21,000	\$ 21,630	\$ 22,279	\$ 22,947	\$ 23,636
-	-	-	-	-
\$ 21,000	\$ 21,630	\$ 22,279	\$ 22,947	\$ 23,636

EXPENSES

10-1813-53300	R & M - BUILDING/FACILITY	\$ 17,682	\$ 6,260		\$ 243	\$ 300	\$ -
10-1813-54034	YMCA OPERATING SUBSIDY	100,000	100,000	100,000	75,000	100,000	100,000
10-1813-54610	ADVERTISEMENT-PUBLIC NOTICES	334	-		-	-	-
TOTAL EXPENSES		\$ 118,016	\$ 106,260	\$ 100,000	\$ 75,243	\$ 100,300	\$ 100,000

\$ -	\$ -	\$ -	\$ -	\$ -
101,000	102,010	103,030	104,060	105,101
-	-	-	-	-
\$ 101,000	\$ 102,010	\$ 103,030	\$ 104,060	\$ 105,101

NET PROFIT (LOSS)

\$ (87,921)	\$ (90,937)	\$ (80,000)	\$ (43,139)	\$ (68,196)	\$ (80,000)
-------------	-------------	-------------	-------------	-------------	-------------

\$ (80,000)	\$ (80,380)	\$ (80,751)	\$ (81,113)	\$ (81,465)
-------------	-------------	-------------	-------------	-------------

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1900 - DEVELOPMENT SERVICES

REVENUE

10-1900-4410	MISCELLANEOUS FEES	\$ 2,826	\$ 2,364	\$ -	\$ -	\$ -	\$ -
10-1900-4420	PERMITS	76,219	81,613	100,000	99,298	99,298	100,000
10-1900-4421	ENGINEERING SERVICES	24,274	-	-	-	-	-
10-1900-4422	INSPECTION FEES	51,480	-	30,000	64,800	65,000	30,000
10-1900-4430	ALCOHOL BEVERAGE PERMITS	8,230	1,915	-	810	810	-
10-1900-4435	NPS - NONPOINT SOURCE POLLUTION C	800	1,600	500	1,650	1,650	500
10-1900-4440	SUBDIVISION PLAT FEE	32,230	37,895	20,000	47,305	48,000	10,000
10-1900-4441	REZONE FEES	2,750	2,500	2,500	950	2,500	2,500
10-1900-4445	MAP COPIES	1	0	-	-	-	-
10-1900-4448	FMO PERMITS & INSPECTIONS	410	550	-	-	-	-
10-1900-4931	CREDIT CARD CONVENIENCE FEES COI	5,012	4,475	11,000	13,595	13,595	7,800
10-1900-4938	FMO - MY PERMIT NOW	6,430	7,743	5,000	6,970	7,000	5,000
10-1900-4950	PROP LIEN RELE/ABATEMENTS	9,326	53,993	1,000	95	1,000	1,000

CEMETARY

10-1840-4935	SALE OF CEMETARY LOTS	14,510	25,970	8,000	20,670	21,000	8,000
Total		\$ 234,499	\$ 220,618	\$ 178,000	\$ 256,143	\$ 259,853	\$ 164,800

\$ -	\$ -	\$ -	\$ -	\$ -
103,000	106,090	109,273	112,551	115,927
-	-	-	-	-
30,900	31,209	31,521	31,836	32,155
-	-	-	-	-
515	520	525	531	536
10,300	10,403	10,507	10,612	10,718
2,575	2,601	2,627	2,653	2,680
-	-	-	-	-
-	-	-	-	-
8,034	8,114	8,195	8,277	8,360
5,150	5,202	5,254	5,306	5,359
1,030	1,040	1,051	1,061	1,072

8,240	8,322	8,406	8,490	8,575
\$ 169,744	\$ 173,501	\$ 177,358	\$ 181,317	\$ 185,381

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1900 - DEVELOPMENT SERVICES

10-1900-51000	SALARIES - OPERATIONAL	\$ 109,872	\$ 138,222	\$ 245,787	\$ 107,390	\$ 140,390	\$ 266,447
10-1900-51100	OVERTIME	572	-	-	-	-	-
10-1900-51300	EMPLOYEE INSURANCE	11,954	12,123	25,201	10,210	13,252	27,555
10-1900-51310	RETIREE INSURANCE	13,390	12,944	13,650	8,749	12,180	13,650
10-1900-51400	FICA TAX	8,492	10,373	18,803	7,612	10,876	20,383
10-1900-51500	RETIREMENT	14,941	18,132	32,339	13,460	17,660	34,525
10-1900-51600	WORKERS COMPENSATION	181	169	371	332	332	500
10-1900-51700	UNEMPLOYMENT	18	213	810	126	213	810
10-1900-51800	EMPLOYEE PHYSICALS & TESTING	142	-	300	44	50	300
10-1900-51900	CLOTHING ALLOWANCE	581	996	1,000	-	1,000	1,500
10-1900-52000	OPERATING SUPPLIES	915	858	1,000	809	875	1,000
10-1900-52010	SAFETY SUPPLIES & EQUIPMENT	-	-	100	-	100	100
10-1900-52100	COMPUTER/PRINTER SUPPLIES	121	580	700	-	100	700
10-1900-52101	OFFICE SUPPLIES	332	586	500	181	400	500
10-1900-52200	POSTAGE & SHIPPING	3,383	2,689	3,000	3,338	3,500	3,500
10-1900-52400	FUEL & LUBRICANTS	443	61	500	54	200	500
10-1900-53000	R & M - EQUIPMENT	-	-	-	-	-	-
10-1900-53100	R & M - SOFTWARE	6,611	6,682	7,000	5,079	6,020	7,000
10-1900-53200	R & M - VEHICLES	244	73	1,000	83	150	1,000
10-1900-54400	DUES & SUBSCRIPTIONS	626	1,233	800	796	1,165	800
10-1900-54500	PROFESSIONAL SERVICES	113,086	80,495	7,500	8,385	8,385	7,500
10-1900-54504	ENGINEERING SERVICES	-	-	2,000	-	-	2,000
10-1900-54507	BUILDING CONSTRUCTION SERV	-	-	10,000	68,420	110,000	10,000
10-1900-54510	LEGAL SERVICES	-	1,815	1,000	479	1,000	1,000
10-1900-54600	ADVERTISING/PROMOTIONS	1,170	224	1,000	789	800	1,000
10-1900-54610	ADVERTISING-PUBLIC NOTICES	8,795	7,633	7,000	1,801	3,000	7,000
10-1900-54700	COMMUNICATIONS	1,542	1,093	1,500	749	1,000	1,500
10-1900-54900	UNIFORMS	41	-	-	-	-	-
10-1900-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	1,675	2,124	3,000	-	2,500	3,000
10-1900-57200	EMPLOYEE PROGRAMS	29	14	200	14	50	200
10-1900-57400	SERVICE CHARGE - CREDIT CARDS	9,210	9,000	11,000	10,925	15,623	11,000
10-1900-57700	TRAVEL & TRAINING	5,705	3,038	5,000	3,224	4,000	5,000
10-1900-57820	STATE INSPECTION FEES	22	15	50	8	15	50
10-1900-58000	C/O - EQUIPMENT	-	-	-	-	-	-
10-1900-59063	TRANSFER TO SELF FUNDED	-	-	-	-	-	-
TOTAL		\$ 314,093	\$ 311,385	\$ 402,111	\$ 253,056	\$ 354,836	\$ 430,021
NET		\$ (79,594)	\$ (90,767)	\$ (224,111)	\$ 3,087	\$ (94,983)	\$ (265,221)

\$ 274,441	\$ 282,674	\$ 291,154	\$ 299,889	\$ 308,886
-	-	-	-	-
28,382	29,233	30,110	31,014	31,944
14,060	14,481	14,916	15,363	15,824
20,995	21,625	22,273	22,942	23,630
35,561	36,627	37,726	38,858	40,024
515	531	547	563	580
834	859	885	912	939
303	306	309	312	315
1,515	1,530	1,545	1,561	1,577
1,010	1,020	1,030	1,041	1,051
101	102	103	104	105
707	714	721	728	736
505	510	515	520	526
3,535	3,570	3,606	3,642	3,679
505	510	515	520	526
-	-	-	-	-
7,070	7,141	7,212	7,284	7,357
1,010	1,020	1,030	1,041	1,051
808	816	824	832	841
7,575	7,651	7,727	7,805	7,883
2,020	2,040	2,061	2,081	2,102
10,100	10,201	10,303	10,406	10,510
1,010	1,020	1,030	1,041	1,051
1,010	1,020	1,030	1,041	1,051
7,070	7,141	7,212	7,284	7,357
1,515	1,530	1,545	1,561	1,577
-	-	-	-	-
3,030	3,060	3,091	3,122	3,153
202	204	206	208	210
11,110	11,221	11,333	11,447	11,561
5,050	5,101	5,152	5,203	5,255
51	51	52	52	53
-	-	-	-	-
-	13,531	13,531	13,531	13,531
\$ 441,599	\$ 467,041	\$ 479,297	\$ 491,907	\$ 504,882
\$ (271,855)	\$ (293,540)	\$ (301,939)	\$ (310,590)	\$ (319,500)

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget	5 YEAR PROJECTED BUDGET				
								2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget
DEPARTMENT 1920 - ENGINEERING												
REVENUES												
10-1920-4904	INSURANCE CLAIM PAYMENT	\$ 5,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-1920-4999	MISC REVENUE				542	542						
TOTAL REVENUES		\$ 5,614	\$ -	\$ -	\$ 542	\$ 542	\$ -	0	\$ -	\$ -	\$ -	\$ -
EXPENSES												
10-1920-51000	SALARIES - OPERATIONAL	\$ 206,264	\$ 201,692	\$ 237,463	\$ 176,691	\$ 236,691	\$ 244,595	\$ 251,933	\$ 259,491	\$ 267,276	\$ 275,294	\$ 283,553
10-1920-51300	EMPLOYEE INSURANCE	11,489	14,673	16,801	15,148	19,123	18,370	18,921	19,489	20,073	20,676	21,296
10-1920-51400	FICA TAX	15,555	14,867	18,166	13,106	17,096	18,712	19,273	19,851	20,447	21,060	21,692
10-1920-51500	RETIREMENT	27,674	26,973	31,244	23,492	30,604	31,693	32,644	33,624	34,632	35,671	36,741
10-1920-51600	WORKERS COMPENSATION	413	391	529	473	811	462	476	490	505	520	536
10-1920-51700	UNEMPLOYMENT	18	235	540	126	216	540	556	573	590	608	626
10-1920-51800	EMPLOYEE PHYSICALS & TESTING	-	207	-	-	-	-	-	-	-	-	-
10-1920-51900	CLOTHING ALLOWANCE	728	996	1,000	710	1,000	1,000	1,010	1,020	1,030	1,041	1,051
10-1920-52000	OPERATING SUPPLIES	377	469	750	13	500	750	758	765	773	780	788
10-1920-52010	SAFETY SUPPLIES & EQUIPMENT	183	58	250	49	150	250	253	255	258	260	263
10-1920-52100	COMPUTER/PRINTER SUPPLIES	-	437	500	659	800	500	505	510	515	520	526
10-1920-52101	OFFICE SUPPLIES	9	451	500	104	500	500	505	510	515	520	526
10-1920-52200	POSTAGE & SHIPPING	-	-	100	52	75	100	101	102	103	104	105
10-1920-52400	FUEL & LUBRICANTS	1,744	1,378	2,000	989	2,000	2,000	2,020	2,040	2,061	2,081	2,102
10-1920-53100	R & M - SOFTWARE	1,895	4,802	13,000	8,080	9,000	13,000	13,130	13,261	13,394	13,528	13,663
10-1920-53200	R & M - VEHICLES	593	1,027	1,000	565	800	1,000	1,010	1,020	1,030	1,041	1,051
10-1920-54400	DUES & SUBSCRIPTIONS	1,102	1,124	1,300	1,011	1,200	1,300	1,313	1,326	1,339	1,353	1,366
10-1920-54500	PROFESSIONAL SERVICES	-	945	1,000	908	1,200	1,000	1,010	1,020	1,030	1,041	1,051
10-1920-54504	ENGINEERING SERVICES	1,483	1,493	2,000	-	1,500	2,000	2,020	2,040	2,061	2,081	2,102
10-1920-54600	ADVERTISING/PROMOTIONS	116	1,886	250	208	208	250	253	255	258	260	263
10-1920-54610	ADVERTISING-PUBLIC NOTICES	1,054	100	500	1,723	2,000	2,000	2,020	2,040	2,061	2,081	2,102
10-1920-54700	COMMUNICATIONS	542	877	900	1,023	1,200	900	909	918	927	937	946
10-1920-54900	UNIFORMS	41	-	-	-	-	-	-	-	-	-	-
10-1920-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	5,344	300	500	3,007	4,009	500	505	510	515	520	526
10-1920-57200	EMPLOYEE PROGRAMS	15	101	100	28	50	100	101	102	103	104	105
10-1920-57700	TRAVEL & TRAINING	3,353	3,281	5,000	2,191	3,500	5,000	5,050	5,101	5,152	5,203	5,255
10-1920-57820	STATE INSPECTION FEES	37	29	50	8	30	50	51	51	52	52	53
10-1920-59063	TRANSFER TO SELF FUNDED	10,148	10,148	10,148	7,611	10,148	10,148	10,148	-	-	12,403	24,807
TOTAL EXPENSES		\$ 290,177	\$ 288,939	\$ 345,591	\$ 257,972	\$ 344,411	\$ 356,721	\$ 366,474	\$ 366,365	\$ 376,699	\$ 399,739	\$ 423,093
NET PROFIT (LOSS)		\$ (284,563)	\$ (288,939)	\$ (345,591)	\$ (257,431)	\$ (343,869)	\$ (356,721)	\$ (366,474)	\$ (366,365)	\$ (376,699)	\$ (399,739)	\$ (423,093)

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 1010 - COMMUNITY SERVICES (New Department added for 2025-2026)

EXPENSES

10-1010-54911	UTILITY CREDIT - LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,175
10-1010-54912	CONTRIBUTION - LIBRARY	-	-	-	-	-	7,500
10-1010-54913	CONTRIBUTIONS - MISCELLANEOUS	-	-	-	-	-	23,000
10-1010-54915	UTILITY CREDIT - FT CROGHAN	-	-	-	-	-	4,730
10-1010-54916	CONTRIBUTION - CARTS PROGRAM	-	-	-	-	-	8,000
10-1010-54917	CONTRIBUTION - OWBC SENIOR NUTRI	-	-	-	-	-	15,000
10-1010-54918	UTILITY CREDIT - CHILDREN'S ADVOCAC	-	-	-	-	-	15,000
10-1010-54919	CONTRIBUTION - CHILDREN'S ADVOCAC	-	-	-	-	-	-
10-1010-54920	UTILITY CREDIT - BOYS & GIRLS CLUB	-	-	-	-	-	8,690
10-1010-54921	UTILITY CREDIT - HILL COUNTRY COMM	-	-	-	-	-	4,230
10-1010-54922	UTILITY CREDIT - LA CARE	-	-	-	-	-	6,500
10-1010-54925	CONTRIBUTION - HILL COUNTRY 100 CL	-	-	-	-	-	2,500
10-1010-54930	CONTRIBUTION - HILL COUNTRY SMILES	-	-	-	-	-	5,000
10-1010-54931	CONTRIBUTION - CASA	-	-	-	-	-	-
10-1010-54932	CONTRIBUTION - FIRE DEPT EXPLORER	-	-	-	-	-	-
10-1010-54933	CONTRIBUTION - HUMANE SOCIETY	-	-	-	-	-	10,000
10-1010-54945	UTILITY CREDIT - DPS	-	-	-	-	-	-
TOTAL EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,325

13,307	13,440	13,574	13,710	13,847
7,575	7,651	7,727	7,805	7,883
23,230	23,462	23,697	23,934	24,173
4,777	4,825	4,873	4,922	4,971
8,080	8,161	8,242	8,325	8,408
15,150	15,302	15,455	15,609	15,765
15,150	15,302	15,455	15,609	15,765
-	-	-	-	-
8,777	8,865	8,953	9,043	9,133
4,272	4,315	4,358	4,402	4,446
6,565	6,631	6,697	6,764	6,832
2,525	2,550	2,576	2,602	2,628
5,050	5,101	5,152	5,203	5,255
-	-	-	-	-
-	-	-	-	-
10,100	10,201	10,303	10,406	10,510
-	-	-	-	-
\$ 124,558	\$ 125,804	\$ 127,062	\$ 128,332	\$ 129,616

ELECTRIC	\$ 41,108
WATER	20,554
WW	20,554
TOTAL	\$ 82,217
BAL REMAINING	\$ 41,108

\$ 41,519	\$ 41,935	\$ 42,354	\$ 42,777	\$ 43,205
20,760	20,967	21,177	21,389	21,603
20,760	20,967	21,177	21,389	21,603
\$ 83,039	\$ 83,869	\$ 84,708	\$ 85,555	\$ 86,411
\$ 41,519	\$ 41,935	\$ 42,354	\$ 42,777	\$ 43,205

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

SUMMARY

TOTAL REVENUE	\$ 10,247,936	\$ 10,638,247	\$ 10,959,811	\$ 7,933,921	\$ 11,291,836	\$ 11,594,159
TOTAL EXPENSES	9,695,603	10,060,128	10,434,917	7,442,286	10,508,325	11,146,587
NET PROFIT (LOSS)	\$ 552,333	\$ 578,119	\$ 524,894	\$ 491,635	\$ 783,510	\$ 447,572

11,710,944	11,942,502	12,062,897	12,184,562	12,307,512
11,260,030	11,405,627	11,559,147	11,677,629	11,793,569
-	-	-	-	-
\$ 450,913	\$ 536,875	\$ 503,750	\$ 506,933	\$ 513,943

4.02%
4%
Over (Short)

445,863.50
1,708.15

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 4100 - ELECTRIC

41-4100-4300	ELECTRIC GRANT REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41-4100-4500	RESIDENTIAL BILLING	3,853,273	4,011,589	4,095,962	3,008,198	4,288,377	4,404,474
41-4100-4502	COMMERCIAL BILLING	5,763,121	5,971,144	6,152,613	4,409,495	6,269,980	6,439,725
41-4100-4505	ELECTRIC CONNECT	25,500	11,000	-	-	-	-
41-4100-4507	INTERDEPARTMENTAL	334,070	357,593	361,542	287,588	387,232	397,716
41-4100-4545	PENALTIES	90,469	102,455	110,417	71,322	101,520	104,269
41-4100-4605	INTEREST INCOME	24,771	23,176	25,000	14,847	23,000	24,000
41-4100-4608	POLE RENTAL	48,631	48,991	48,991	49,234	49,234	49,250
41-4100-4845	TRANSFER FROM BEDC	-	-	25,000	-	25,000	25,000
41-4100-4849	TRANSFER FROM HOT	30,000	30,000	50,000	25,792	50,000	50,000
41-4100-4898	CAPITAL CONTRIBUTION	-	8,000	-	-	-	-
41-4100-4904	INSURANCE CLAIM PAYMENT	10,462	(1,391)	-	-	-	-
41-4100-4931	CREDIT CARD CONVENIENCE FEES COL	54,100	58,607	75,286	57,954	82,492	84,726
41-4100-4955	USE OF FUND BALANCE	-	-	-	-	-	-
41-4100-4999	MISCELLANEOUS REVENUE	13,540	17,083	15,000	9,490	15,000	15,000
TOTAL REVENUE		\$ 10,247,936	\$ 10,638,247	\$ 10,959,811	\$ 7,933,921	\$ 11,291,836	\$ 11,594,159

(9)

\$ -	\$ -	\$ -	\$ -	\$ -
4,448,519	4,537,489	4,582,864	4,628,693	4,674,980
6,504,122	6,634,205	6,700,547	6,767,552	6,835,228
-	-	-	-	-
401,693	409,727	413,824	417,963	422,142
107,397	110,619	113,937	117,355	120,876
24,240	24,482	24,727	24,974	25,224
49,250	49,250	49,250	49,250	49,250
25,000	25,000	25,000	25,000	25,000
50,000	50,000	50,000	50,000	50,000
-	-	-	-	-
-	-	-	-	-
85,573	86,429	87,293	88,166	89,047
-	-	-	-	-
15,150	15,302	15,455	15,609	15,765
\$ 11,710,944	\$ 11,942,502	\$ 12,062,897	\$ 12,184,562	\$ 12,307,512

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 4100 - ELECTRIC

41-4100-51000	SALARIES - OPERATIONAL	\$ 658,117	\$ 677,304	\$ 885,995	\$ 569,380	\$ 759,205	\$ 996,550
41-4100-51100	OVERTIME	28,703	29,251	30,000	22,332	33,922	30,000
41-4100-51300	EMPLOYEE INSURANCE	79,550	65,294	95,550	52,203	73,115	121,717
41-4100-51310	RETIREE INSURANCE	11,681	12,719	11,000	9,257	11,000	11,000
41-4100-51400	FICA TAX	51,072	52,621	70,074	42,700	59,320	78,531
41-4100-51500	RETIREMENT	92,757	95,021	120,528	76,042	106,792	133,081
41-4100-51600	WORKERS COMPENSATION	8,232	7,847	11,801	10,548	11,801	9,211
41-4100-51700	UNEMPLOYMENT	109	1,729	3,443	1,051	3,443	3,578
41-4100-51800	EMPLOYEE PHYSICALS & TESTING	898	939	1,000	776	900	1,000
41-4100-51900	CLOTHING ALLOWANCE	738	775	1,375	106	1,375	1,000
41-4100-52000	OPERATING SUPPLIES	12,924	25,022	20,000	12,658	17,000	15,000
41-4100-52010	SAFETY SUPPLIES & EQUIPMENT	7,657	6,917	10,000	5,609	10,000	8,000
41-4100-52100	COMPUTER/PRINTER SUPPLIES	178	423	500	724	724	500
41-4100-52101	OFFICE SUPPLIES	2,604	4,308	5,000	1,985	3,000	4,000
41-4100-52200	POSTAGE & SHIPPING	10,895	12,230	12,000	9,918	14,000	12,000
41-4100-52300	MINOR TOOLS	2,004	3,167	3,000	1,075	3,000	2,000
41-4100-52400	FUEL & LUBRICANTS	15,258	13,863	20,000	11,757	16,000	15,000
41-4100-52500	CHEMICALS & FERTILIZERS	59	-	100	-	-	100
41-4100-52700	JANITORIAL SUPPLIES	-	-	100	-	-	100
41-4100-53000	R & M - EQUIPMENT	16,957	29,165	15,000	24,039	27,789	15,000
41-4100-53100	R & M - SOFTWARE	33,234	36,252	51,000	43,769	51,000	56,000
41-4100-53200	R & M - VEHICLES	7,688	23,227	10,000	6,285	9,000	10,000
41-4100-53300	R & M - BUILDING/FACILITY	460	321	500	-	350	500
41-4100-53500	R & M - CUSTOMER INSTALLATION	536	201	2,000	-	-	2,000
41-4100-53600	R & M - METERS/SWAPS	259	24,193	22,000	19,185	25,500	22,000
41-4100-53601	R & M - SYSTEMS DEFICIENCY CORREC	73,333	98,389	95,000	71,497	90,000	90,000
41-4100-53602	R & M - METER TESTING	-	-	5,000	4,000	5,000	4,000
41-4100-54100	COLLECTION AGENCY FEES	2,372	1,380	1,500	165	1,500	1,500
41-4100-54400	DUES & SUBSCRIPTIONS	7,548	3,382	5,000	5,593	6,000	5,000
41-4100-54500	PROFESSIONAL SERVICES	1,180	2,850	5,000	4,289	4,664	5,000
41-4100-54504	ENGINEERING SERVICES	3,500	9,000	12,000	8,000	12,000	12,000
41-4100-54600	ADVERTISING/PROMOTIONS	388	1,280	500	-	-	500
41-4100-54610	ADVERTISEMENT - PUBLIC NOTICES	104	410	250	-	-	250
41-4100-54700	COMMUNICATIONS	9,787	7,221	9,000	5,619	7,500	8,500
41-4100-54800	UTILITIES	13,366	13,118	14,000	10,525	14,000	14,550
41-4100-54900	UNIFORMS	7,353	8,374	12,250	9,906	12,250	12,250
41-4100-54910	POLE RENTAL CONTRACT-PEC	5,877	6,540	6,540	6,645	6,645	7,040
41-4100-54911	UTILITY CREDIT - LIBRARY	11,033	11,000	11,000	7,129	11,000	-
41-4100-54912	CONTRIBUTION - LIBRARY	2,000	5,000	5,000	5,000	5,000	-
41-4100-54913	CONTRIBUTIONS - MISCELLANEOUS	18,516	22,659	23,000	14,300	23,000	-
41-4100-54915	UTILITY CREDIT - FT CROGHAN	3,981	4,277	4,500	2,992	4,500	-
41-4100-54916	CONTRIBUTION - CARTS PROGRAM	8,000	8,000	8,000	8,000	8,000	-
41-4100-54917	CONTRIBUTION - OWBC SENIOR NUTRIT	15,000	15,000	15,000	15,000	15,000	-
41-4100-54918	UTILITY CREDIT - CHILDREN'S ADVOCAC	6,408	6,040	17,200	7,706	11,186	-
41-4100-54919	CONTRIBUTION - CHILDREN'S ADVOCAC	6,500	-	-	-	-	-
41-4100-54920	UTILITY CREDIT - BOYS & GIRLS CLUB	7,645	8,070	8,500	7,112	8,500	-
41-4100-54921	UTILITY CREDIT - HILL COUNTRY COMM	4,000	4,147	4,000	2,872	4,000	-
41-4100-54922	UTILITY CREDIT - LA CARE	5,000	5,000	6,500	4,861	6,500	-
41-4100-54925	CONTRIBUTION - HILL COUNTRY 100 CL	2,500	2,500	2,500	-	2,500	-
41-4100-54930	CONTRIBUTION - HILL COUNTRY SMILES	5,000	5,000	5,000	5,000	5,000	-
41-4100-54931	CONTRIBUTION - CASA	5,000	-	-	-	-	-
41-4100-54932	CONTRIBUTION - FIRE DEPT EXPLORER	-	-	2,000	-	-	-
41-4100-54933	CONTRIBUTION - HUMANE SOCIETY	-	10,000	10,000	10,000	10,000	-
41-4100-54945	UTILITY CREDIT - DPS	-	1,286	-	-	-	-

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

[illegible]

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 4100 - ELECTRIC

41-4100-55100	COST OF POWER	5,867,362	6,109,183	6,154,289	4,477,912	6,399,648	6,784,025
41-4100-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	4,546	11,702	10,000	8,526	10,000	10,000
41-4100-57200	EMPLOYEE PROGRAMS	917	695	1,000	330	800	1,000
41-4100-57300	INSURANCE AND BONDS	-	-	-	1,000	1,000	39,321
41-4100-57400	SERVICE CHARGE - CREDIT CARDS	57,259	72,355	75,286	55,216	78,595	80,723
41-4100-57700	TRAVEL & TRAINING	20,704	12,812	18,000	12,118	18,000	18,000
41-4100-57820	STATE INSPECTION FEES	525	578	775	310	480	775
41-4100-58000	C/O - EQUIPMENT	7,417	1,955	-	2,460	2,460	-
41-4100-58010	C/O - XMAS DECORATION	30,160	50,900	75,000	25,792	75,000	75,000
41-4100-58600	C/O - DISTRIBUTION	36,293	41,837	25,000	3,392	25,000	25,000
41-4100-59060	TRANSFER TO DEBT SERVICE	53,000	51,500	-	-	-	-
41-4100-59063	TRANSFER TO SELF FUNDED	25,418	23,546	42,038	31,529	42,038	65,012
41-4100-59100	SHOP ALLOCATION	25,490	33,580	32,371	24,395	32,371	35,261
41-4100-59101	PW ADMN ALLOCATION	54,314	22,974	-	-	-	-
41-4100-59102	ENGINEERING ALLOCATION	29,018	28,839	34,559	25,797	34,559	35,672
41-4100-59105	COMMUNITY SERVICES ALLOCATION	-	-	-	-	-	41,108
41-4100-59115	RETURN ON INVESTMENT	1,780,962	1,748,436	1,731,066	1,243,301	1,731,066	1,752,880
41-4100-59200	ADMINISTRATION ALLOCATION	434,256	466,524	545,327	392,598	545,327	474,352

TOTAL EXPENSES \$ 9,695,603 \$ 10,060,128 \$ 10,434,917 \$ 7,442,286 \$ 10,508,325 \$ 11,146,587

Less payroll 8,763,744 9,116,626 9,204,151 6,657,891 9,447,452 9,760,919

NET PROFIT (LOSS) \$ 552,333 \$ 578,119 \$ 524,894 \$ 491,635 \$ 783,510 \$ 447,572

4%
4% \$ 445,863
Over (Short) \$ 1,708

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

6,851,865	6,920,383	6,989,587	7,059,483	7,130,078
10,100	10,201	10,303	10,406	10,510
1,010	1,020	1,030	1,041	1,051
39,714	40,111	40,512	40,917	41,326
81,530	82,345	83,169	84,000	84,840
18,180	18,362	18,545	18,731	18,918
783	791	798	806	815
-	-	-	-	-
75,000	75,000	75,000	75,000	75,000
25,250	25,503	25,758	26,015	26,275
-	-	-	-	-
47,104	59,508	77,549	59,057	36,082
35,614	35,970	36,330	36,693	37,060
-	-	-	-	-
36,029	36,389	36,753	37,120	37,492
41,108	41,108	41,519	41,519	41,519
1,770,409	1,788,113	1,805,994	1,824,054	1,842,295
488,582	503,240	518,337	533,887	549,904

\$ 11,260,030 \$ 11,405,627 \$ 11,559,147 \$ 11,677,629 \$ 11,793,569

\$ 450,913 \$ 536,875 \$ 503,750 \$ 506,933 \$ 513,943

4% 5% 4% 4% 4%
\$ 450,401 \$ 456,225 \$ 462,366 \$ 467,105 \$ 471,743
\$ 512 \$ 80,649 \$ 41,384 \$ 39,827 \$ 42,200

Electric Sales	\$ 9,950,463	\$ 10,340,327	\$ 10,610,117	\$ 7,705,281	\$ 10,945,589	\$ 11,241,915
Cost of Power	\$ 5,867,362	\$ 6,109,183	\$ 6,154,289	\$ 4,477,912	\$ 6,399,648	\$ 6,784,025
Net	\$ 4,083,101	\$ 4,231,143	\$ 4,455,828	\$ 3,227,369	\$ 4,545,941	\$ 4,457,890

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

SUMMARY

WATER REVENUE	\$ 2,838,899	\$ 2,733,089	\$ 2,976,000	\$ 2,155,917	\$ 3,151,408	\$ 3,241,284
SEWER REVENUE	2,001,261	2,094,763	2,093,000	1,552,908	2,206,867	2,601,824
HAY REVENUE	-	-	-	5,500	10,000	150,000
TOTAL REVENUE	4,840,160	4,827,852	5,069,000	3,714,325	5,368,275	5,993,108
WATER EXPENSES	\$ 1,964,408	\$ 2,035,575	\$ 2,061,596	\$ 1,566,905	\$ 2,108,649	\$ 2,367,369
SEWER EXPENSES	2,371,561	2,392,325	2,530,672	1,892,557	2,553,668	2,792,326
HAY EXPENSES	-	-	225,000	47,540	150,438	150,000
TOTAL EXPENSES	4,335,970	4,427,899	4,817,268	3,507,002	4,812,754	5,309,695
NET PROFIT (LOSS)	\$ 504,190	\$ 399,953	\$ 251,732	\$ 207,323	\$ 555,520	\$ 683,413

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ 3,273,697	\$ 3,306,434	\$ 3,339,498	\$ 3,372,893	\$ 3,406,622
2,627,842	2,654,120	2,680,662	2,707,468	2,734,543
150,000	150,000	150,000	150,000	150,000
6,051,539	6,110,554	6,170,160	6,230,361	6,291,165
\$ 2,434,252	\$ 2,490,548	\$ 2,533,760	\$ 2,584,086	\$ 2,618,511
2,863,590	2,924,316	2,972,006	3,026,858	3,065,860
150,000	150,000	150,000	150,000	150,000
5,447,842	5,564,864	5,655,765	5,760,944	5,834,371
-	-	-	-	-
\$ 603,697	\$ 545,690	\$ 514,395	\$ 469,418	\$ 456,795

12.87%

5% 265,484.73
Over (Short) 417,928.65

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget	5 YEAR PROJECTED BUDGET				
								2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget
DEPARTMENT 4200 - WATER REVENUE												
42-4200-4300	WATER GRANT REVENUE	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42-4200-4520	PENALTIES-WATER BILLINGS	23,837	23,371	23,000	18,633	26,615	28,803	29,091	29,381	29,675	29,972	30,272
42-4200-4526	WATER RESIDENTIAL BILLING	1,745,677	1,654,233	1,700,000	1,253,859	1,836,257	1,985,079	2,004,930	2,024,979	2,045,229	2,065,681	2,086,338
42-4200-4528	WATER CONNECTIONS	19,550	26,485	-	-	-	-	-	-	-	-	-
42-4200-4529	WATER COMMERCIAL BILLING	910,500	900,866	900,000	729,690	996,952	1,081,039	1,091,850	1,102,768	1,113,796	1,124,934	1,136,183
42-4200-4605	INTEREST EARNED-WATER	15,503	16,407	15,000	1,100	1,500	2,000	2,020	2,040	2,061	2,081	2,102
42-4200-4904	INSURANCE CLAIM PAYMENT	15,459	307	-	-	307	-	-	-	-	-	-
42-4200-4912	IRRIGATION REVENUE	10,000	10,000	10,000	-	-	-	-	-	-	-	-
42-4200-4927	OTHER REVENUE	69,240	69,861	65,000	78,870	105,000	95,000	95,950	96,910	97,879	98,857	99,846
42-4200-4931	CREDIT CARD CONVENIENCE FEES COL	29,134	31,559	38,000	31,214	43,829	49,363	49,857	50,355	50,859	51,368	51,881
42-4200-4955	USE OF FUND BALANCE FOR HAY	-		225,000	42,040	140,438	-	-	-	-	-	-
42-4200-4999	MISCELLANEOUS REVENUE				511	511						
TOTAL WATER		\$ 2,838,899	\$ 2,733,089	\$ 2,976,000	\$ 2,155,917	\$ 3,151,408	\$ 3,241,284	\$ 3,273,697	\$ 3,306,434	\$ 3,339,498	\$ 3,372,893	\$ 3,406,622
DEPARTMENT 4210 - SEWER REVENUE												
42-4210-4530	SEWER CONNECTIONS	\$ 4,200	\$ 2,130	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42-4210-4532	PENALTIES-SEWER BILLINGS	21,159	21,301	22,000	16,688	22,911	27,160	27,432	27,706	27,983	28,263	28,546
42-4210-4535	SEWER BILLING	1,971,802	1,996,332	1,990,000	1,535,845	2,108,581	2,499,663	2,524,660	2,549,907	2,575,406	2,601,160	2,627,171
42-4210-4825	USE OF IMPACT FEES	-	75,000	75,000	-	75,000	75,000	75,750	76,508	77,273	78,045	78,826
42-4210-4904	INSURANCE CLAIM PAYMENT	4,099					-	-	-	-	-	-
42-4210-4999	MISCELLANEOUS REVENUE				375	375						
TOTAL SEWER		\$ 2,001,261	\$ 2,094,763	\$ 2,093,000	\$ 1,552,908	\$ 2,206,867	\$ 2,601,824	\$ 2,627,842	\$ 2,654,120	\$ 2,680,662	\$ 2,707,468	\$ 2,734,543
DEPARTMENT 4215 - HAY & IRRIGATION												
42-4215-4912	IRRIGATION/HAY FIELD REVENUE	\$ -	\$ -	\$ -	\$ 5,500	\$ 10,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
42-4215-4999	MISCELLANEOUS REVENUE				-							
TOTAL HAY & IRRIGATION		\$ -	\$ -	\$ -	\$ 5,500	\$ 10,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
TOTAL REVENUE		\$ 4,840,160	\$ 4,827,852	\$ 5,069,000	\$ 3,714,325	\$ 5,368,275	\$ 5,993,108	\$ 6,051,539	\$ 6,110,554	\$ 6,170,160	\$ 6,230,361	\$ 6,291,165

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 4200 - WATER

EXPENSES

42-4200-51000	SALARIES - OPERATIONAL	\$ 459,125	\$ 485,430	\$ 552,154	\$ 415,207	\$ 550,207	\$ 618,661
42-4200-51100	OVERTIME	20,401	31,971	25,000	25,465	40,615	35,000
42-4200-51300	EMPLOYEE INSURANCE	61,257	61,201	77,248	49,840	63,567	94,637
42-4200-51310	RETIREE INSURANCE	1,717	1,732	2,400	1,057	1,409	2,400
42-4200-51400	FICA TAX	35,633	38,557	44,152	32,676	44,287	50,005
42-4200-51500	RETIREMENT	64,347	69,133	75,939	57,421	77,656	84,698
42-4200-51600	WORKERS COMPENSATION	7,106	7,179	8,663	7,743	7,743	8,388
42-4200-51700	UNEMPLOYMENT	97	1,259	2,734	778	1,158	3,004
42-4200-51800	EMPLOYEE PHYSICALS & TESTING	813	362	1,000	219	500	1,000
42-4200-51900	CLOTHING ALLOWANCE	369	356	510	53	510	510
42-4200-52000	OPERATING SUPPLIES	20,209	25,318	25,000	14,696	20,000	25,000
42-4200-52010	SAFETY SUPPLIES & EQUIPMENT	139	415	1,500	435	1,000	1,500
42-4200-52100	COMPUTER/PRINTER SUPPLIES	18	134	200	149	200	200
42-4200-52101	OFFICE SUPPLIES	734	1,621	2,000	1,130	2,000	2,000
42-4200-52200	POSTAGE & SHIPPING	2,999	3,350	3,500	2,820	3,500	3,500
42-4200-52300	MINOR TOOLS	109	1,500	1,000	1,226	1,500	1,000
42-4200-52400	FUEL & LUBRICANTS	25,366	29,623	28,000	20,877	28,000	29,000
42-4200-52500	CHEMICALS & FERTILIZERS	142,989	155,457	130,000	107,483	151,000	155,000
42-4200-52700	JANITORIAL SUPPLIES	14	128	100	121	150	100
42-4200-53000	R & M - EQUIPMENT	6,384	5,509	10,000	8,229	10,000	10,000
42-4200-53100	R & M - SOFTWARE	11,957	10,149	12,000	9,864	12,000	13,750
42-4200-53200	R & M - VEHICLES	5,379	6,416	8,000	1,997	5,000	8,000
42-4200-53300	R & M - BUILDING/FACILITY	845	1,333	750	1,351	1,500	750
42-4200-53600	R & M - METERS	28,453	50,572	30,000	28,563	30,000	30,000
42-4200-53607	R & M - WATER PLANT	87,185	64,139	80,000	48,497	80,000	80,000
42-4200-53608	R & M - WELLS & PUMPS	12,391	6,594	7,500	10,942	14,000	7,500
42-4200-53609	R & M - STORAGE TANKS	5,243	2,620	3,500	1,948	3,500	3,500
42-4200-53610	R & M - DISTRIBUTION SYSTEM	50,459	62,595	65,000	31,541	50,000	65,000
42-4200-53611	R & M - FIRE HYDRANTS	4,387	6,186	5,000	4,480	6,000	5,000
42-4200-54100	COLLECTION AGENCY FEES	639	372	500	44	500	500
42-4200-54201	HLFWCC - HIGHLAND LAKES FIRM WA	-	4,000	-	4,000	4,000	4,000
42-4200-54300	RENTAL OF EQUIPMENT	-	1,126	-	-	-	-
42-4200-54400	DUES & SUBSCRIPTIONS	83	320	450	225	400	450
42-4200-54500	PROFESSIONAL SERVICES	13,377	4,290	10,000	4,283	5,000	10,000
42-4200-54510	LEGAL SERVICES	-	-	-	2,078	3,000	-
42-4200-54600	ADVERTISING/PROMOTIONS	20	90	300	-	-	300
42-4200-54610	ADVERTISEMENT - PUBLIC NOTICE	465	-	300	-	-	300
42-4200-54700	COMMUNICATIONS	7,741	9,450	9,400	9,471	12,500	13,000
42-4200-54800	UTILITIES	126,449	136,506	125,000	101,266	135,021	130,000
42-4200-54900	UNIFORMS	5,173	2,946	5,000	5,184	5,500	5,000
42-4200-55200	COST OF WATER	78,610	103,542	80,000	79,596	107,000	108,000
42-4200-57000	NON CAPITAL - SUPPLIES/SMALL EQUI	1,603	8,276	6,000	4,560	6,000	6,000
42-4200-57100	HEALTH & WELLNESS	-	-	-	3,250	3,250	-
42-4200-57200	EMPLOYEE PROGRAMS	1,232	217	1,000	304	500	1,000
42-4200-57300	INSURANCE & BONDS	-	1,000	-	1,500	1,500	47,701
42-4200-57400	SERVICE CHARGE - CREDIT CARDS	15,416	19,480	19,000	14,863	22,000	25,000
42-4200-57700	TRAVEL & TRAINING	6,380	8,242	12,000	3,813	11,000	12,000
42-4200-57810	PLANT PERMIT RENEWAL	5,726	8,476	12,000	5,751	8,500	12,000
42-4200-57820	STATE INSPECTION FEES	223	384	300	133	250	300
42-4200-57900	LABORATORY FEES	8,820	10,845	15,000	8,993	12,000	15,000
42-4200-58000	C/O - EQUIPMENT	47,980	16,455	-	1,230	1,230	-
42-4200-58500	C/O - LAND/PROPERTY ACQUISITION/D	5,000	-	-	-	-	-

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

637,220	\$ 656,337	\$ 676,027	\$ 696,308	\$ 717,197
36,050	37,132	38,245	39,393	40,575
97,476	100,400	103,412	106,514	109,710
2,472	2,546	2,623	2,701	2,782
51,505	53,050	54,642	56,281	57,970
87,239	89,856	92,552	95,328	98,188
8,640	8,899	9,166	9,441	9,724
3,094	3,187	3,282	3,381	3,482
1,010	1,020	1,030	1,041	1,051
515	520	525	531	536
25,250	25,503	25,758	26,015	26,275
1,515	1,530	1,545	1,561	1,577
202	204	206	208	210
2,020	2,040	2,061	2,081	2,102
3,535	3,570	3,606	3,642	3,679
1,010	1,020	1,030	1,041	1,051
29,290	29,583	29,879	30,178	30,479
156,550	158,116	159,697	161,294	162,907
101	102	103	104	105
10,100	10,201	10,303	10,406	10,510
13,888	14,026	14,167	14,308	14,451
8,080	8,161	8,242	8,325	8,408
758	765	773	780	788
30,300	30,603	30,909	31,218	31,530
80,800	81,608	82,424	83,248	84,081
7,575	7,651	7,727	7,805	7,883
3,535	3,570	3,606	3,642	3,679
65,650	66,307	66,970	67,639	68,316
5,050	5,101	5,152	5,203	5,255
505	510	515	520	526
4,040	4,080	4,121	4,162	4,204
-	-	-	-	-
455	459	464	468	473
10,100	10,201	10,303	10,406	10,510
303	306	309	312	315
303	306	309	312	315
13,130	13,261	13,394	13,528	13,663
131,300	132,613	133,939	135,279	136,631
5,050	5,101	5,152	5,203	5,255
109,080	110,171	111,273	112,385	113,509
6,060	6,121	6,182	6,244	6,306
-	-	-	-	-
1,010	1,020	1,030	1,041	1,051
48,178	48,660	49,146	49,638	50,134
25,250	25,503	25,758	26,015	26,275
12,120	12,241	12,364	12,487	12,612
12,120	12,241	12,364	12,487	12,612
303	306	309	312	315
15,150	15,302	15,455	15,609	15,765
-	-	-	-	-
-	-	-	-	-

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 4200 - WATER

EXPENSES

42-4200-58600	C/O - DISTRIBUTION		19,080	-	-	-	-
42-4200-59060	TRANSFER TO DEBT SERVICE	57,002	58,278	57,288	42,966	57,288	56,298
42-4200-59063	TRANSFER TO SELF FUNDED	25,756	5,074	25,145	18,859	25,145	32,545
42-4200-59100	SHOP ALLOCATION	12,745	16,790	16,185	12,197	16,185	17,631
42-4200-59101	PW ADMN ALLOCATION	36,209	15,316	-	-	-	-
42-4200-59102	ENGINEERING ALLOCATION	58,035	57,678	51,839	38,696	51,839	71,344
42-4200-59105	COMMUNITY SERVICES ALLOCATION						20,554
42-4200-59112	IN LIEU OF FRANCHISE	141,945	136,654	137,550	105,699	137,550	162,064
42-4200-59116	IN LIEU OF PROPERTY TAX	85,167	81,993	82,530	63,419	82,530	97,239
42-4200-59200	ADMINISTRATION ALLOCATION	166,489	177,858	191,959	147,718	191,959	180,041
TOTAL		\$ 1,964,408	\$ 2,035,575	\$ 2,061,596	\$ 1,566,905	\$ 2,108,649	\$ 2,367,369

-	-	-	-	-
56,861	57,430	58,004	58,584	59,170
58,144	72,205	72,205	78,317	67,497
17,807	17,985	18,165	18,346	18,530
-	-	-	-	-
72,058	72,778	73,506	74,241	74,983
20,760	20,967	21,177	21,389	21,603
163,685	165,322	166,975	168,645	170,331
98,211	99,193	100,185	101,187	102,199
181,841	183,660	185,496	187,351	189,225
2,434,252	\$ 2,490,548	\$ 2,533,760	\$ 2,584,086	\$ 2,618,511

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 4210 - WASTE/WATER

EXPENSES

42-4210-51000	SALARIES - OPERATIONAL	\$ 443,193	\$ 449,777	\$ 552,154	\$ 400,760	\$ 517,760	\$ 618,661
42-4210-51100	OVERTIME	19,762	31,082	25,000	24,391	93,735	35,000
42-4210-51300	EMPLOYEE INSURANCE	60,420	53,610	77,248	47,615	62,825	94,637
42-4210-51310	RETIREE INSURANCE	8,278	8,105	9,000	5,664	6,864	9,000
42-4210-51400	FICA TAX	34,357	35,872	44,152	31,392	43,002	50,005
42-4210-51500	RETIREMENT	62,111	64,392	75,939	55,200	75,432	84,698
42-4210-51600	WORKERS COMPENSATION	7,106	7,179	8,663	7,743	7,743	8,388
42-4210-51700	UNEMPLOYMENT	85	1,129	2,734	724	965	3,004
42-4210-51800	EMPLOYEE PHYSICALS & TESTING	813	395	1,000	318	500	1,000
42-4210-51900	CLOTHING ALLOWANCE	369	356	510	53	510	510
42-4210-52000	OPERATING SUPPLIES	8,185	4,263	8,000	4,131	6,500	8,000
42-4210-52010	SAFETY SUPPLIES & EQUIPMENT	76	415	1,500	556	1,200	1,500
42-4210-52100	COMPUTER/PRINTER SUPPLIES	295	220	250	160	250	250
42-4210-52101	OFFICE SUPPLIES	865	1,396	2,000	944	2,000	2,000
42-4210-52200	POSTAGE & SHIPPING	2,997	3,319	3,500	3,244	3,500	3,500
42-4210-52300	MINOR TOOLS	85	510	500	1,660	1,700	500
42-4210-52400	FUEL & LUBRICANTS	8,946	7,543	10,000	5,354	8,000	9,000
42-4210-52500	CHEMICALS & FERTILIZERS	22,238	22,127	24,000	12,519	24,000	24,000
42-4210-52700	JANITORIAL SUPPLIES	329	101	300	195	300	300
42-4210-53000	R & M - EQUIPMENT	8,726	10,130	20,000	12,570	20,000	20,000
42-4210-53100	R & M - SOFTWARE	11,662	10,149	12,000	9,864	12,000	13,750
42-4210-53200	R & M - VEHICLES	5,191	7,855	8,000	4,887	8,000	8,000
42-4210-53300	R & M - BUILDING/FACILITY	110	708	800	1,432	1,900	800
42-4210-53610	R & M - DISTRIBUTION SYSTEM	-	-	-	195	200	-
42-4210-53630	R & M - SEWER PLANT	71,540	77,843	60,000	30,186	60,000	70,000
42-4210-53631	R & M - SEWER LINES	27,862	25,202	24,000	9,723	24,000	24,000
42-4210-53633	R & M - LIFT STATIONS	2,214	6,728	7,000	7,305	8,000	7,000
42-4210-53634	R & M - IRRIGATION/HAY FIELD	181	1,556	500	6,926	500	500
42-4210-54100	COLLECTION AGENCY FEES	639	372	500	44	500	500
42-4210-54300	RENTAL OF EQUIPMENT	668	8,937	4,000	3,536	4,000	4,000
42-4210-54400	DUES & SUBSCRIPTIONS	-	291	400	513	680	400
42-4210-54500	PROFESSIONAL SERVICES	3,243	5,774	16,000	3,601	5,700	16,000
42-4210-54600	ADVERTISING/PROMOTIONS	20	92	250	-	250	250
42-4210-54700	COMMUNICATIONS	5,031	2,330	3,500	1,592	3,500	3,500
42-4210-54800	UTILITIES	145,933	162,610	160,000	143,253	160,000	160,260
42-4210-54900	UNIFORMS	5,297	2,946	5,500	5,035	5,500	5,500
42-4210-57000	NON CAPITAL - SUPPLIES/SMALL EQUI	3,612	4,764	5,000	4,658	5,000	5,000
42-4210-57100	HEALTH & WELLNESS	-	-	-	3,250	3,250	-
42-4210-57200	EMPLOYEE PROGRAMS	1,097	217	500	305	500	500
42-4210-57300	INSURANCE & BONDS	4,000	3,000	3,000	1,500	3,000	75,392
42-4210-57400	SERVICE CHARGE - CREDIT CARDS	15,416	19,480	19,000	14,863	22,000	25,000
42-4210-57700	TRAVEL & TRAINING	3,535	4,822	6,000	6,238	6,500	6,000
42-4210-57810	PLANT PERMIT RENEWAL	5,572	35,420	20,000	17,174	20,000	20,000
42-4210-57820	STATE INSPECTION FEES	323	180	250	153	250	250
42-4210-57900	LABORATORY FEES	20,017	16,346	16,000	16,517	17,000	16,000
42-4210-58000	C/O - EQUIPMENT	21,182	1,955	-	12,630	12,630	-
42-4210-58400	C/O - BUILDING & FACILITY	-	-	-	-	-	-
42-4210-58800	C/O - IMPROVEMENTS	25,471	-	-	-	-	-
42-4210-59060	TRANSFER TO DEBT SERVICE	873,123	873,597	871,287	653,465	871,287	873,027
42-4210-59063	TRANSFER TO SELF FUNDED	25,756	5,074	25,145	18,859	25,145	32,545
42-4210-59100	SHOP ALLOCATION	12,745	16,790	16,185	12,197	16,185	17,631
42-4210-59101	PW ADMN ALLOCATION	36,209	15,316	-	-	-	-

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ 637,220	\$ 656,337	\$ 676,027	\$ 696,308	\$ 717,197
36,050	37,132	38,245	39,393	40,575
97,476	100,400	103,412	106,514	109,710
9,270	9,548	9,835	10,130	10,433
51,505	53,050	54,642	56,281	57,970
87,239	89,856	92,552	95,328	98,188
8,640	8,899	9,166	9,441	9,724
3,094	3,187	3,282	3,381	3,482
1,010	1,020	1,030	1,041	1,051
515	520	525	531	536
8,080	8,161	8,242	8,325	8,408
1,515	1,530	1,545	1,561	1,577
253	255	258	260	263
2,020	2,040	2,061	2,081	2,102
3,535	3,570	3,606	3,642	3,679
505	510	515	520	526
9,090	9,181	9,273	9,365	9,459
24,240	24,482	24,727	24,974	25,224
303	306	309	312	315
20,200	20,402	20,606	20,812	21,020
13,888	14,026	14,167	14,308	14,451
8,080	8,161	8,242	8,325	8,408
808	816	824	832	841
70,700	71,407	72,121	72,842	73,571
24,240	24,482	24,727	24,974	25,224
7,070	7,141	7,212	7,284	7,357
505	510	515	520	526
505	510	515	520	526
4,040	4,080	4,121	4,162	4,204
404	408	412	416	420
16,160	16,322	16,485	16,650	16,816
253	255	258	260	263
3,535	3,570	3,606	3,642	3,679
161,863	163,481	165,116	166,767	168,435
5,555	5,611	5,667	5,723	5,781
5,050	5,101	5,152	5,203	5,255
505	510	515	520	526
76,146	76,907	77,676	78,453	79,238
25,250	25,503	25,758	26,015	26,275
6,060	6,121	6,182	6,244	6,306
20,200	20,402	20,606	20,812	21,020
253	255	258	260	263
16,160	16,322	16,485	16,650	16,816
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
881,757	890,575	899,481	908,475	917,560
58,144	72,205	72,205	78,317	67,497
17,807	17,985	18,165	18,346	18,530
-	-	-	-	-

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 4210 - WASTE/WATER

42-4210-59102	ENGINEERING ALLOCATION	58,035	57,678	51,839	38,696	51,839	53,508
42-4210-59105	COMMUNITY SERVICES ALLOCATION						20,554
42-4210-59112	IN LIEU OF FRANCHISE	100,063	104,738	104,650	77,920	104,650	126,341
42-4210-59116	IN LIEU OF PROPERTY TAX	60,038	62,843	60,540	46,752	60,540	75,805
42-4210-59200	ADMINISTRATION ALLOCATION	136,541	154,791	162,376	124,095	162,376	156,361
TOTAL		\$ 2,371,561	\$ 2,392,325	\$ 2,530,672	\$ 1,892,557	\$ 2,553,668	\$ 2,792,326

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

54,043	54,584	55,129	55,681	56,238
20,760	20,967	21,177	21,389	21,603
127,605	128,881	130,169	131,471	132,786
76,563	77,328	78,102	78,883	79,672
157,925	159,504	161,099	162,710	164,337
\$ 2,863,590	\$ 2,924,316	\$ 2,972,006	\$ 3,026,858	\$ 3,065,860

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 4215 - HAY

EXPENSES

42-4215-52500	CHEMICALS & FERTILIZERS	\$ -	\$ -	\$ -	\$ 4,802	\$ 18,000	\$ -
42-4215-53000	R & M - EQUIPMENT	-	-	-	289	500	-
42-4215-53200	R & M - VEHICLES	-	-	-	2,140	2,140	-
42-4215-53900	R&M - PLANT/SEE/SOD	-	-	-	-	6,880	-
42-4215-54500	PROFESSIONAL SERVICES	-	-	225,000	38,391	121,000	150,000
42-4215-54600	ADVERTISING/PROMOTIONS	-	-	-	156	156	-
42-4215-57000	NON CAPITAL-SUPPLIES/SM EQUIP	-	-	-	1,745	1,745	-
42-4215-57820	STATE INSPECTION FEES	-	-	-	17	17	-
TOTAL		\$ -	\$ -	\$ 225,000	\$ 47,540	\$ 150,438	\$ 150,000

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
150,000	150,000	150,000	150,000	150,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

SUMMARY

TOTAL REVENUE	\$ 2,771,887	\$ 3,026,388	\$ 3,001,563	\$ 2,661,956	\$ 3,474,378	\$ 3,227,091
TOTAL EXPENSES	2,263,186	2,501,084	2,885,383	2,118,811	2,833,419	3,070,123
NET PROFIT (LOSS)	\$ 508,701	\$ 525,304	\$ 116,180	\$ 543,145	\$ 640,959	\$ 156,967

5.11%
5% 153,506.16
Over (Short) 3,461.22

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

3,296,087	3,366,609	3,438,693	3,512,375	3,587,692
3,125,188	3,133,518	3,200,882	3,262,094	3,295,942
-	-	-	-	-
\$ 170,899	\$ 233,091	\$ 237,811	\$ 250,281	\$ 291,750

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-20231 Budget

DEPARTMENT 4300 - GOLF

REVENUES

43-4300-4580	TOURNAMENT	\$261,830	\$287,949	\$282,000	\$262,613	\$310,000	\$305,000
43-4300-4581	PREPAID GREEN FEES	163,980	168,522	181,500	204,636	205,000	200,000
43-4300-4582	GREEN FEES	727,143	816,806	779,734	678,935	993,658	879,180
43-4300-4583	TRAIL FEES	51,318	46,887	55,000	55,129	57,705	55,000
43-4300-4584	DRIVING RANGE	71,363	89,440	93,500	88,020	127,020	136,000
43-4300-4586	GIFT CERTIFICATES	-	-	-	-	-	-
43-4300-4605	INTEREST EARNED	26,815	45,731	42,000	13,675	18,000	18,000
43-4300-4650	GOLF CART RENTALS	416,661	477,270	440,515	384,917	562,795	498,445
43-4300-4656	PAVILION RENTAL	150	-	-	-	-	-
43-4300-4661	ANNUAL CART RENTAL	42,337	57,424	60,500	76,767	77,600	75,000
43-4300-4662	P/P CART STORAGE	13,514	11,232	13,750	14,702	14,750	13,750
43-4300-4750	APPAREL	84,388	78,828	83,000	62,721	83,000	83,000
43-4300-4755	GOLF CLUBS	49,762	49,302	52,000	28,001	42,000	42,000
43-4300-4760	GOLF BALLS	74,771	79,501	76,000	58,688	76,000	76,000
43-4300-4765	GOLF SHOES	14,561	13,090	13,000	10,636	13,000	13,000
43-4300-4770	ACCESSORIES	56,820	56,533	55,000	42,395	55,000	55,000
43-4300-4843	TRANSFER-ADMIN ALLOCATION	223,210	225,479	246,193	208,056	223,701	194,630
43-4300-4920	FOOD & BEVERAGE	271,620	276,173	260,000	228,758	301,849	290,000
43-4300-4921	ALCOHOLIC BEVERAGE SALES	154,858	185,077	188,000	169,934	222,000	210,000
43-4300-4931	CREDIT CARD CONVENIENCE FEES COI	37,695	42,844	64,071	54,448	72,122	67,286
43-4300-4952	SALE OF EQUIPMENT	1,248	-	-	-	-	-
43-4300-4976	GHIN fees	7,137	6,825	6,800	6,545	6,800	6,800
43-4300-4998	MISC INCOME/REPAIRS	6,852	8,607	7,000	7,915	7,915	7,000
43-4300-4999	MISCELLANEOUS REVENUE	13,853	2,870	2,000	4,463	4,463	2,000

\$ 311,100	\$ 317,322	\$ 323,668	\$ 330,142	\$ 336,745
204,000	208,080	212,242	216,486	220,816
896,764	914,699	932,993	951,653	970,686
56,100	57,222	58,366	59,534	60,724
138,720	141,494	144,324	147,211	150,155
-	-	-	-	-
18,180	18,362	18,545	18,731	18,918
508,414	518,582	528,953	539,533	550,323
-	-	-	-	-
76,500	78,030	79,591	81,182	82,806
14,025	14,306	14,592	14,883	15,181
84,660	86,353	88,080	89,842	91,639
42,840	43,697	44,571	45,462	46,371
77,520	79,070	80,652	82,265	83,910
13,260	13,525	13,796	14,072	14,353
56,100	57,222	58,366	59,534	60,724
197,326	200,049	202,800	205,578	208,384
298,700	307,661	316,891	326,398	336,189
216,300	222,789	229,473	236,357	243,448
69,304	71,383	73,525	75,731	78,003
-	-	-	-	-
7,004	7,214	7,431	7,653	7,883
7,210	7,426	7,649	7,879	8,115
2,060	2,122	2,185	2,251	2,319

TOTAL REVENUE **\$ 2,771,887** **\$ 3,026,388** **\$ 3,001,563** **\$ 2,661,956** **\$ 3,474,378** **\$ 3,227,091**

\$ 3,296,087 **\$ 3,366,609** **\$ 3,438,693** **\$ 3,512,375** **\$ 3,587,692**

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 4300 - GOLF

EXPENSES

43-4300-51000	SALARIES - OPERATIONAL	\$553,949	\$610,011	\$772,786	\$531,788	\$717,789	\$818,345
43-4300-51200	CAR ALLOWANCE	-	-	-	-	1,575	6,300
43-4300-51100	OVERTIME	74	-	-	-	-	-
43-4300-51104	SALARIES - SNACK BAR	148,664	163,884	203,125	143,047	192,112	208,846
43-4300-51105	SALARIES - GUEST SERVICES	77,870	87,278	98,450	60,582	88,392	101,367
43-4300-51106	SALARIES - BEER CART	2,545	3,356	4,600	4,138	5,638	5,000
43-4300-51300	EMPLOYEE INSURANCE	89,346	89,264	126,004	89,370	116,772	144,351
43-4300-51310	RETIREE INSURANCE	28,457	35,460	38,000	19,739	35,000	35,000
43-4300-51400	FICA TAX	60,887	67,782	80,319	56,690	76,241	87,199
43-4300-51500	RETIREMENT	76,467	87,072	105,926	78,145	104,746	121,072
43-4300-51600	WORKERS COMPENSATION	10,571	11,703	15,571	13,917	13,917	14,332
43-4300-51700	UNEMPLOYMENT	314	3,893	9,915	2,257	9,915	10,537
43-4300-51800	EMPLOYEE PHYSICALS & TESTING	2,771	2,237	2,800	950	2,800	2,500
43-4300-52000	OPERATING SUPPLIES	20,992	18,061	17,000	14,038	18,700	18,000
43-4300-52002	DRIVING RANGE SUPPLIES	12,198	7,858	9,500	9,855	10,000	10,000
43-4300-52003	DEMOS/RENTAL EXPENSES	-	-	500	-	-	-
43-4300-52010	SAFETY SUPPLIES & EQUIPMENT	116	18	300	-	175	300
43-4300-52100	COMPUTER/PRINTER SUPPLIES	2,332	1,141	2,000	1,296	1,600	2,000
43-4300-52101	OFFICE SUPPLIES	1,942	1,919	2,000	1,489	2,000	2,000
43-4300-52200	POSTAGE & SHIPPING	716	858	1,000	831	1,000	1,000
43-4300-52300	MINOR TOOLS	136	56	-	-	129	-
43-4300-52400	FUEL & LUBRICANTS	13,416	15,532	16,000	12,587	16,000	16,000
43-4300-52500	CHEMICALS & FERTILIZERS	70,077	89,014	100,000	62,292	100,000	100,000
43-4300-52700	JANITORIAL SUPPLIES	6,656	5,073	5,500	5,894	7,800	7,800
43-4300-53000	R & M - EQUIPMENT	25,132	23,837	25,000	16,895	25,000	25,000
43-4300-53100	R & M - SOFTWARE	9,787	8,323	9,000	8,290	11,200	11,400
43-4300-53200	R & M - VEHICLES	175	1,718	500	575	600	500
43-4300-53300	R & M - BUILDING/FACILITY	21,001	22,161	20,000	10,432	12,000	20,000
43-4300-53632	R & M - IRRIGATION SYSTEM	21,836	26,742	25,000	14,415	25,000	25,000
43-4300-53650	R & M - CLUBS	76	291	750	1,040	2,080	750
43-4300-53800	R & M - GOLF CARTS	7,338	3,981	6,000	711	2,000	4,000
43-4300-53900	R & M - PLANTS/SEED/SOD	23,989	37,659	40,000	38,157	40,000	40,000
43-4300-54200	CUSTODIAL CARE	-	15,273	18,000	13,527	17,964	18,000
43-4300-54210	LAUNDRY & CLEANING SERVICE	3,462	3,794	4,000	3,238	4,500	4,500
43-4300-54300	RENTAL OF EQUIPMENT	582	97	1,000	36	1,000	500
43-4300-54400	DUES & SUBSCRIPTIONS	15,910	13,777	13,500	13,467	13,500	13,500
43-4300-54500	PROFESSIONAL SERVICES	9,765	20,545	13,500	7,432	13,720	14,500
43-4300-54600	ADVERTISING/PROMOTIONS	649	350	750	375	750	750
43-4300-54610	ADVERTISEMNT - PUBLIC NOTICE	572	104	750	-	200	750
43-4300-54700	COMMUNICATIONS	5,983	6,350	8,600	5,605	8,000	8,000
43-4300-54800	UTILITIES	45,620	46,617	43,000	36,516	47,047	47,000
43-4300-54900	UNIFORMS	3,573	3,780	5,000	3,784	5,000	5,000
43-4300-55300	COST OF GOODS - GOLF APPAREL	53,601	52,139	53,526	46,995	62,189	62,189
43-4300-55301	COST OF GOODS - GOLF CLUBS	39,589	42,140	43,228	21,926	32,887	32,887
43-4300-55302	COST OF GOODS - GOLF BALLS	52,071	57,842	53,655	41,960	54,337	54,337
43-4300-55303	COST OF GOODS - GOLF SHOES	9,559	8,870	8,618	7,087	8,662	8,662
43-4300-55304	COST OF GOODS - ACCESSORIES	35,336	37,359	34,564	26,328	34,155	34,155
43-4300-55305	COST OF GOODS - SNACK BAR SUPPLIES	223,651	220,414	231,611	202,360	265,884	147,192
43-4300-55306	COST OF GOODS - BEER CART	-	11,806	-	-	-	-
43-4300-55307	COST OF GOODS - ALCOHOLIC BEV	-	-	-	-	-	106,587
43-4300-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	15,639	10,836	5,000	3,549	5,440	5,000
43-4300-57200	EMPLOYEE PROGRAMS	556	663	500	843	1,000	2,000
43-4300-57300	INSURANCE & BONDS	631	3,742	800	-	800	26,288

842,896	\$ 868,183	\$ 894,228	\$ 921,055	\$ 948,687
6,300	6,300	6,300	6,300	6,300
-	-	-	-	-
215,112	221,565	228,212	235,058	242,110
104,408	107,540	110,766	114,089	117,512
5,150	5,305	5,464	5,628	5,796
148,682	153,142	157,736	162,468	167,342
36,050	37,132	38,245	39,393	40,575
89,815	92,510	95,285	98,143	101,088
124,704	128,445	132,298	136,267	140,355
14,762	15,205	15,661	16,131	16,615
10,853	11,179	11,514	11,859	12,215
2,525	2,550	2,576	2,602	2,628
18,180	18,362	18,545	18,731	18,918
10,100	10,201	10,303	10,406	10,510
-	-	-	-	-
303	306	309	312	315
2,020	2,040	2,061	2,081	2,102
2,020	2,040	2,061	2,081	2,102
1,010	1,020	1,030	1,041	1,051
-	-	-	-	-
16,160	16,322	16,485	16,650	16,816
101,000	102,010	103,030	104,060	105,101
7,878	7,957	8,036	8,117	8,198
25,250	25,503	25,758	26,015	26,275
11,514	11,629	11,745	11,863	11,982
505	510	515	520	526
20,200	20,402	20,606	20,812	21,020
25,250	25,503	25,758	26,015	26,275
758	765	773	780	788
4,040	4,080	4,121	4,162	4,204
40,400	40,804	41,212	41,624	42,040
18,180	18,362	18,545	18,731	18,918
4,545	4,590	4,636	4,683	4,730
505	510	515	520	526
13,635	13,771	13,909	14,048	14,189
14,645	14,791	14,939	15,089	15,240
758	765	773	780	788
758	765	773	780	788
8,080	8,161	8,242	8,325	8,408
47,470	47,945	48,424	48,908	49,397
5,050	5,101	5,152	5,203	5,255
62,811	63,439	64,073	64,714	65,361
33,216	33,548	33,884	34,223	34,565
54,881	55,430	55,984	56,544	57,109
8,749	8,837	8,925	9,014	9,104
34,497	34,842	35,190	35,542	35,898
148,664	150,151	151,652	153,169	154,701
-	-	-	-	-
107,653	108,730	109,817	110,915	112,024
5,050	5,101	5,152	5,203	5,255
2,020	2,040	2,061	2,081	2,102
26,551	26,816	27,085	27,355	27,629

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

DEPARTMENT 4300 - GOLF

EXPENSES

43-4300-57330	TOURNAMENTS	3,120	917	2,000	1,313	2,000	2,000
43-4300-57400	SERVICE CHARGE - CREDIT CARDS	55,714	64,121	64,071	52,469	72,122	67,286
43-4300-57650	LEASE PAYMENTS - COPIER	3,300	3,311	3,500	2,478	3,500	3,500
43-4300-57700	TRAVEL & TRAINING	1,901	2,070	5,000	4,511	5,000	10,000
43-4300-57820	STATE INSPECTION FEES	17	16	100	8	15	100
43-4300-59063	TRANSFER TO SELF FUNDED	169,345	149,503	83,148	62,361	83,148	74,195
43-4300-59065	TRANSFER TO GOLF COURSE SELF FUN	-	22,987	154,223	115,667	154,223	213,015
43-4300-59200	ADMINISTRATION ALLOCATION	223,211	275,479	296,193	245,556	296,193	269,630

2,020	2,040	2,061	2,081	2,102
67,959	68,638	69,325	70,018	70,718
3,535	3,570	3,606	3,642	3,679
10,100	10,201	10,303	10,406	10,510
101	102	103	104	105
44,427	12,178	-	-	-
239,160	219,537	237,321	235,172	204,012
272,326	275,049	277,800	280,578	283,384

TOTAL EXPENSES \$ 2,263,186 \$ 2,501,084 \$ 2,885,383 \$ 2,118,811 \$ 2,833,419 \$ 3,070,123

\$ 3,125,188 \$ 3,133,518 \$ 3,200,882 \$ 3,262,094 \$ 3,295,942

NET PROFIT (LOSS) \$ 508,701 \$ 525,304 \$ 116,180 \$ 543,145 \$ 640,959 \$ 156,967

\$ 170,899 \$ 233,091 \$ 237,811 \$ 250,281 \$ 291,750

5.00% \$ 153,506.16
OVER (UNDER) \$ 3,461.22

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
HOTEL/MOTEL							
21-2100-4035	HOTEL/MOTEL TAX COLLECTED	\$ 153,795	\$ 278,668	\$ 250,000	\$ 141,845	\$ 191,197	\$ 195,000
21-2100-4605	INTEREST EARNED	8,198	8,198	8,000	4,858	7,000	7,000
21-2100-4821	TRANSFER FROM RESERVE	150,000	-	75,000	-	-	75,000
21-2100-4931	CREDIT CARD CONVENIENCE FEES	1,430	1,717	3,000	2,028	2,100	2,500
TOTAL REVENUE		\$ 313,423	\$ 288,583	\$ 336,000	\$ 148,731	\$ 200,297	\$ 279,500

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget
\$ 196,950	\$ 198,920	\$ 247,238	\$ 249,710	\$ 252,207
7,070	7,141	7,212	7,284	7,357
-	22,355	-	-	-
2,525	2,550	2,576	2,602	2,628
\$ 206,545	\$ 230,965	\$ 257,026	\$ 259,596	\$ 262,192

21-2100-54026	CHAMBER OF COMMERCE - SUBSIDY	\$ 49,200	\$ 49,200	\$ 49,200	\$ 36,900	\$ 49,200	\$ 49,200
21-2100-54027	CHAMBER OF COMMERCE - RENTAL	9,000	\$ 9,000	9,000	6,750	9,000	9,000
21-2100-54028	CHAMBER OF COMMERCE - UTILITIES	2,401	\$ 2,748	2,400	2,149	2,800	2,400
21-2100-54032	SBC(SOUTHWESTERN BELL)	3,000	\$ 3,500	3,500	-	3,500	3,500
21-2100-54600	ADVERTISING/PROMOTIONS	2,275	\$ 2,575	15,000	1,500	3,000	3,000
21-2100-54605	MARKETING	5,000	\$ 3,000	20,000	1,090	5,000	5,000
21-2100-54927	CAF SUBSIDY	15,000	\$ 15,000	15,000	15,000	15,000	15,000
21-2100-57400	SERVICE CHARGE - CREDIT CARDS	2,750	\$ 3,261	3,000	2,636	3,000	3,000
21-2100-57800	SPECIAL EVENTS & FESTIVALS	3,060	\$ 3,025	7,000	6,025	7,000	7,000
21-2100-59010	TRANSFER TO GENERAL FUND	50,000	\$ 50,000	50,000	50,000	50,000	50,000
21-2100-59041	TRANSFER TO ELECTRIC FUND	-	30,000	50,000	25,792	50,000	50,000
21-2100-59046	TRANSFER TO GENERAL FUND CAPITAL	-	-	75,000	-	-	-
21-2100-59200	ADMINISTRATION ALLOCATION	5,982	10,503	10,534	6,068	9,327	6,778
TOTAL EXPENSES		\$ 147,668	\$ 181,812	\$ 309,634	\$ 153,910	\$ 206,827	\$ 203,878

49,692	50,189	50,691	51,198	51,710
9,090	9,181	9,273	9,365	9,459
2,424	2,448	2,473	2,497	2,522
3,535	3,570	3,606	3,642	3,679
3,030	3,060	3,091	3,122	3,153
5,050	5,101	5,152	5,203	5,255
15,150	15,302	15,455	15,609	15,765
3,030	3,060	3,091	3,122	3,153
7,070	7,141	7,212	7,284	7,357
50,000	75,000	100,000	100,000	100,000
50,000	50,000	50,000	50,000	50,000
6,846	6,914	6,983	7,053	7,124
\$ 204,917	\$ 230,966	\$ 257,026	\$ 258,096	\$ 259,177

NET

\$ 26,366	\$ (5,178)	\$ (6,530)	\$ 75,622
-----------	------------	------------	-----------

\$ 1,628	\$ (0)	\$ 0	\$ 1,500	\$ 3,015
----------	--------	------	----------	----------

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

DEPARTMENT 2300 - AIRPORT

23-2300-4570	AVGAS SALES	\$ 89,527	\$ -	\$ -	\$ -	\$ -	\$ -
23-2300-4571	PENALTIES - AIRPORT BILLING	-	-	-	-	-	-
23-2300-4573	JET FUEL SALES	156,012	-	-	-	-	-
23-2300-4574	AVGAS FLOWAGE FEES	3,228	3,940	3,785	2,750	3,785	3,785
23-2300-4575	JET FUEL FLOWAGE FEES	16,650	19,848	20,763	14,627	20,763	20,763
23-2300-4605	INTEREST EARNED	38,789	48,833	10,000	32,989	48,000	10,000
23-2300-4649	CAF LEASE	5,585	25,399	35,004	26,253	28,076	35,004
23-2300-4650	RENTAL OF COUNCIL CHAMBERS	-	-	-	-	-	-
23-2300-4652	GROUND LEASE	-	7,621	7,621	7,621	7,621	7,621
23-2300-4653	MCBRIDE LEASE	50,929	51,492	52,562	30,030	51,492	52,562
23-2300-4655	THRU THE FENCE LEASE	12,312	12,312	12,312	8,479	12,312	12,312
23-2300-4656	AIRPORT PARKING PERMIT	3,805	1	1,500	-	2,000	1,500
23-2300-4658	FBO FACILITY LEASE	17,556	25,758	26,789	20,026	25,758	26,789
23-2300-4XXX	BOX HANGAR LEASE	-	-	-	-	-	43,960
23-2300-4906	ALL HANGAR LEASE	149,368	167,551	165,000	126,139	165,000	165,000
23-2300-4955	USE OF FUND BALANCE	61,863	60,236	59,363	44,522	59,363	14,653
23-2300-4999	MISCELLANEOUS REVENUE	1,356	-	-	-	-	-
TOTAL REVENUE		\$ 606,980	\$ 422,992	\$ 394,699	\$ 313,436	\$ 424,170	\$ 393,948

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
3,823	3,861	3,900	3,939	3,978
20,971	21,180	21,392	21,606	21,822
10,100	10,201	10,303	10,406	10,510
35,354	35,708	36,065	36,425	36,790
-	-	-	-	-
7,697	7,774	7,852	7,930	8,010
53,088	53,618	54,155	54,696	55,243
12,435	12,559	12,685	12,812	12,940
1,515	1,530	1,545	1,561	1,577
27,056	27,327	27,600	27,876	28,155
59,199	59,791	60,389	60,993	61,603
166,650	168,317	170,000	171,700	173,417
-	-	-	-	-
-	-	-	-	-
\$ 397,888	\$ 401,867	\$ 405,885	\$ 409,944	\$ 414,044

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget	5 YEAR PROJECTED BUDGET				
								2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget
DEPARTMENT 2300 - AIRPORT												
23-2300-51000	SALARIES - OPERATIONAL	\$ 73,349	\$ 63,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-2300-51100	OVERTIME	-	600	-	-	-	-	-	-	-	-	-
23-2300-51300	EMPLOYEE INSURANCE	11,188	9,975	-	-	-	-	-	-	-	-	-
23-2300-51400	FICA TAX	5,130	4,638	-	-	-	-	-	-	-	-	-
23-2300-51500	RETIREMENT	9,862	8,860	-	-	-	-	-	-	-	-	-
23-2300-51600	WORKERS COMPENSATION	480	462	-	-	-	-	-	-	-	-	-
23-2300-51700	UNEMPLOYMENT	22	232	-	-	-	-	-	-	-	-	-
23-2300-51800	EMPLOYEE PHYSICALS & TESTING	-	-	-	-	-	-	-	-	-	-	-
23-2300-51900	CLOTHING ALLOWANCE	232	250	250	-	250	250	253	255	258	260	263
23-2300-52000	OPERATING SUPPLIES	1,154	320	500	223	500	500	505	510	515	520	526
23-2300-52100	COMPUTER/PRINTER SUPPLIES	-	-	250	-	250	-	-	-	-	-	-
23-2300-52400	FUEL & LUBRICANTS	743	-	100	-	100	-	-	-	-	-	-
23-2300-52700	JANITORIAL SUPPLIES	-	539	1,500	218	1,500	1,500	1,515	1,530	1,545	1,561	1,577
23-2300-53000	R & M - EQUIPMENT	-	-	-	78	80	-	-	-	-	-	-
23-2300-53300	R & M - BUILDING/FACILITY	3,549	3,043	2,000	1,103	2,000	2,000	2,020	2,040	2,061	2,081	2,102
23-2300-53400	R & M-GROUNDS	250	1,000	2,000	1,376	2,000	2,000	2,020	2,040	2,061	2,081	2,102
23-2300-54003	CONTRACT LABOR - FBO	54,000	-	-	-	-	-	-	-	-	-	-
23-2300-54200	CUSTODIAL CARE	1,800	1,800	1,980	1,350	1,980	1,980	2,000	2,020	2,040	2,060	2,081
23-2300-54300	RENTAL OF EQUIPMENT	-	749	1,000	-	1,000	1,000	1,010	1,020	1,030	1,041	1,051
23-2300-54400	DUES & SUBSCRIPTIONS	202	244	200	288	300	200	202	204	206	208	210
23-2300-54500	PROFESSIONAL SERVICES	959	3,294	15,000	-	15,000	15,000	15,150	15,302	15,455	15,609	15,765
23-2300-54610	ADVERTISEMENT - PUBLIC NOTICE	390	-	750	-	750	750	758	765	773	780	788
23-2300-54700	COMMUNICATIONS	271	288	300	167	300	300	303	306	309	312	315
23-2300-54800	UTILITIES	9,695	9,603	11,000	6,928	11,000	13,250	13,383	13,516	13,651	13,788	13,926
23-2300-55400	JET FUEL PURCHASES	102,772	-	-	-	-	-	-	-	-	-	-
23-2300-55500	AV GAS PURCHASES	71,574	-	-	-	-	-	-	-	-	-	-
23-2300-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	-	834	1,000	-	1,000	1,000	1,010	1,020	1,030	1,041	1,051
23-2300-57200	EMPLOYEE PROGRAMS	63	-	100	-	100	100	101	102	103	104	105
23-2300-57300	INSURANCE & BONDS	24,566	29,612	31,937	40,995	41,000	67,703	68,380	69,064	69,754	70,452	71,157
23-2300-57400	SERVICE CHARGE - CREDIT CARDS	6,771	-	-	-	-	-	-	-	-	-	-
23-2300-57530	PROPERTY TAXES	10,562	10,000	11,000	9,480	11,000	11,000	11,110	11,221	11,333	11,447	11,561
23-2300-57680	LEASE-FUEL TRUCK	3,350	-	-	-	-	-	-	-	-	-	-
23-2300-57681	LEASE-JET FUEL TRUCK	4,550	-	-	-	-	-	-	-	-	-	-
23-2300-57700	TRAVEL & TRAINING	1,353	1,303	1,500	1,375	1,500	1,500	1,515	1,530	1,545	1,561	1,577
23-2300-58000	C/O - EQUIPMENT	-	13,865	-	-	-	-	-	-	-	-	-
23-2300-59047	TRANSFER TO AIRPORT CAPITAL	-	-	11,111	-	11,111	11,111	11,111	11,111	11,111	11,111	11,111
23-2300-59060	TRANSFER TO DEBT SERVICE	61,863	60,236	59,363	44,522	59,363	58,613	59,199	59,791	60,389	60,993	61,603
23-2300-59200	ADMINISTRATION ALLOCATION	28,200	24,788	26,147	20,146	26,147	23,601	23,837	24,075	24,316	24,559	24,805
23-2300-59201	TRANSFER SALARY ALLOCATION	-	-	111,728	83,796	111,728	115,862	119,338	122,918	126,606	130,404	134,316
TOTAL EXPENSES		\$ 488,900	\$ 250,092	\$ 290,716	\$ 212,046	\$ 299,959	\$ 329,220	\$ 334,718	\$ 340,341	\$ 346,092	\$ 351,974	\$ 357,991
NET		\$ 118,080	\$ 172,899	\$ 103,983	\$ 101,390	\$ 124,211	\$ 64,728	\$ 63,169	\$ 61,525	\$ 59,793	\$ 57,970	\$ 56,053

City of Burnet
2025-2026 Budget Worksheet
Burnet Economic Development Corporation

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2023-2024 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
DEPARTMENT 5200 - ECONOMIC DEVELOPMENT							
REVENUE							
52-5200-4020	SALES TAX REVENUE	\$ 919,164	\$ 970,514	\$ 968,193	\$ 778,315	\$ 1,043,302	\$ 1,074,601
52-5200-4333	COVID LOAN PROGRAM REVENUE	5,117	(57)	-	-	-	-
52-5200-4590	EVENT REVENUE	3,600	3,600	3,600	3,600	3,600	3,600
52-5200-4601	RENTAL REVENUE	66,000	72,000	75,000	3,746	3,746	-
52-5200-4605	BEDC INTEREST EARNED	78,315	117,153	50,000	102,129	111,129	60,000
52-5200-4898	CAPITAL CONTRIBUTION	400,000	-	-	-	-	-
52-5200-4901	USE OF LOAN PROCEEDS	-	-	-	-	-	-
52-5200-4927	OTHER REVENUE	200	1,544	-	-	-	-
52-5200-4931	CREDIT CARD CONVENIENCE FEES COLLECT	-	-	-	-	-	-
52-5200-4951	SALE OF PROPERTY	-	1,571,305	-	-	-	-
52-5200-4955	USE OF FUND BALANCE	-	-	-	-	-	-
TOTAL REVENUES		\$ 1,472,396	\$ 2,736,060	\$ 1,096,793	\$ 887,790	\$ 1,161,777	\$ 1,138,201
EXPENSES							
52-5200-52000	OPERATING SUPPLIES	\$ 4,832	\$ 1,791	\$ 5,000	\$ 718	\$ 5,000	\$ 5,000
52-5200-52100	COMPUTER/PRINTER SUPPLIES	-	14	-	-	-	-
52-5200-53000	R & M - EQUIPMENT	-	-	-	-	-	-
52-5200-53100	R & M - SOFTWARE	0	-	-	-	-	2,258
52-5200-53300	R & M - BUILDING/FACILITY	437	-	105,000	8,206	10,000	10,000
52-5200-54300	RENTAL OF EQUIPMENT	-	592	-	743	743	-
52-5200-54400	DUES & SUBSCRIPTIONS	165	471	500	258	500	3,500
52-5200-54500	PROFESSIONAL SERVICES	2,847	263	10,000	55	10,000	10,000
52-5200-54505	WEBSITE	505	115	10,000	-	10,000	10,000
52-5200-54600	ADVERTISING/PROMOTIONS	60,581	53,367	96,819	56,461	104,330	107,460
52-5200-54700	COMMUNICATIONS	-	100	-	342	456	500
52-5200-54800	UTILITIES	1,187	1,543	1,500	1,643	2,183	2,000
52-5200-54927	CAF SUBSIDY	-	10,000	10,000	10,000	10,000	10,000
52-5200-54998	PAYMENT OF SERVICES	120,000	126,000	129,780	97,335	129,780	133,673
52-5200-56151	NOTE PAYMENT ON THE BADGER BLD	188,929	192,846	192,950	41,550	41,550	-
52-5200-56166	DEBT SERVICE 281 COMM PARK	161,139	161,139	161,139	120,854	161,139	161,139
52-5200-56154	DEBT SERVICE-BEALLS BLDG	-	-	-	-	-	-
52-5200-56400	BOND FEES	400	-	-	400	400	-
52-5200-57000	NON CAPITAL - SUPPLIES/SMALL EQ	24,519	9,669	-	-	-	-
52-5200-57300	INSURANCE & BONDS	1,880	-	-	-	-	1,730
52-5200-57530	PROPERTY TAXES	16,199	12,348	13,000	5,466	5,466	-
52-5200-57700	TRAVEL & TRAINING	15,677	9,326	25,000	12,110	25,000	25,000
52-5200-57720	RETENTION/EDUCATION PROGRAM	10,000	10,000	15,000	-	15,000	15,000
52-5200-57800	SPECIAL EVENTS & FESTIVALS	46,057	84,700	130,000	110,383	130,000	130,000
52-5200-57820	STATE INSPECTION FEES	-	20	-	-	-	-
52-5200-57850	BUSINESS GRANT PROGRAM	-	-	-	-	200,000	200,000
52-5200-58000	C/O EQUIPMENT	8,420	11,950	-	-	-	-

City of Burnet
2025-2026 Budget Worksheet
Burnet Economic Development Corporation

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2023-2024 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
DEPARTMENT 5200 - ECONOMIC DEVELOPMENT							
52-5200-58400	C/O BUILDING & FACILITY	102,512	-	-	-	-	-
52-5200-58410	BADGER BUILDING		-	-	-		
52-5200-58500	C/O LAND/PROPERTY ACQUISITION		6,616	-	-	-	
52-5200-58510	13 ACRE COMMERCIAL TRACT - 281S	74,600	-	-	1,953	1,953	
52-5200-58520	21 ACRE COMMERCIAL PROPERTY	6,691	-	-	2,250	2,250	
52-5200-58800	C/O IMPROVEMENTS	321,112	-	25,000	-	-	200,000
52-5200-58800	C/O IMPROVEMENTS XMAS DECORATIONS		-	-	-	25,000	25,000
52-5200-58909	COMMUNITY COALITION PROJECTS		-	25,000	-	25,000	25,000
52-5200-58999	MY TOWN HOUSING PROGRM		-	15,000	-	-	15,000
TOTAL EXPENSES		\$ 1,168,690	\$ 692,869	\$ 970,688	\$ 470,726	\$ 915,750	\$ 1,092,260
NET PROFIT (LOSS)		\$ 303,706	\$ 2,043,191	\$ 126,105	\$ 417,064	\$ 246,027	\$ 45,941

City of Burnet
2025-2026 Budget Worksheet
Burnet Economic Development Corporation

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
DEPARTMENT 5300 - CAPITAL PROJECT FOR ECONOMIC DEVELOPMENT							
REVENUE							
53-5200-4901	USE OF LOAN PROCEEDS (281 COMM PARK)	\$ -	\$ -	\$ -	\$ 46,207	\$ 46,207	\$ 32,301
53-5200-4951	SALE OF PROPERTY/USE OF LOAN PROCEEDS	-	-	2,400,000	1,825,916	1,825,916	1,300,000
53-5200-4951	SALE OF PROPERTY - RETAIL SITE			-	-	-	-
53-5200-4951	SALE OF PROPERTY - HOTEL SITE			-	-	-	-
	USE OF TEX POOL TRACTOR INCENTIVE				522,895	532,895	10,000
	USE OF TEX POOL HOTEL INCENTIVE						436,000
53-5200-4955	USE OF FUND BALANCE	-	-	3,217,000	116,584	674,084	1,500,000
TOTAL REVENUES		\$ -	\$ -	\$ 5,617,000	\$ 2,511,602	\$ 3,079,102	\$ 3,278,301
EXPENSES							
53-5200-52000	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-5200-56160	DEBT SERVICE PAYMENTS						
	281 COMM PARK - EARLY PAY OFF	-	-	3,500,000	-	-	-
	BEALL'S BLDG				557,500	1,115,000	-
	WEDDING OAK				1,385,000	1,385,000	-
53-5200-57500	INCENTIVE PAYMENTS				-	-	
	RETAIL INCENTIVE			551,000	522,895	532,895	10,000
	HOTEL INCENTIVE			436,000			436,000
53-5200-58400	C/O - BUILDING & FACILITY		\$ 503,157		-	-	
	JACKSON STREET RESTROOMS						
53-5200-58500	C/O LAND/PROPERTY ACQUISITION/DISPOSAL	\$ 5,000	\$ 739,132				
	LAND ACQUISITION - KROEGER						
	PROPERTY ACQUISITIONS			600,000			-
53-5200-58510	13 ACRE COMMERCIAL TRACT 281S	-	66,847	80,000	46,207	46,207	432,301
53-5200-58520	21 ACRE COMMERCIAL		542	-	-	-	
53-5200-58800	C/O - IMPROVEMENTS		14,663	350,000			2,400,000
	COKE STREET PROJECT						-
	BEAUTIFICATION PROJECTS			100,000			-
TOTAL EXPENSES		\$ 5,000	\$ 1,324,342	\$ 5,617,000	\$ 2,511,602	\$ 3,079,102	\$ 3,278,301
NET PROFIT (LOSS)		\$ (5,000)	\$ (1,324,342)	\$ -	\$ -	\$ -	\$ -

City of Burnet
2025-2026 Budget Worksheet
Other Funds

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
POLICE SEIZURE FUND							
REVENUES							
24-1600-4230	SEIZURE MONEY	\$ -	\$ 4,878	\$ -	\$ 1,893	\$ 2,000	\$ -
24-1600-4605	INTEREST EARNED	-	112	-	116	155	-
	TOTAL REVENUES	\$ -	\$ 4,989	\$ -	\$ 2,008	\$ 2,155	\$ -
EXPENSES							
	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NET PROFIT (LOSS)	\$ -	\$ 4,989	\$ -	\$ 2,008	\$ 2,155	\$ -

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

FUND 25 MUNICIPAL COURT SPECIAL REVENUE**REVENUES**

25-2500-4208	RESTRICTED REV-JUDICIAL REV	\$ 7	\$ 13	\$ -	\$ 1,066	\$ 1,421	\$ 1,400
25-2500-4210	RESTRICTED REV-JUDICIAL SUPP	22	8	-	5	7	-
25-2500-4213	LOCAL BUILDING SECURITY FUND	4,702	4,237	4,000	3,124	4,165	4,000
25-2500-4214	LOCAL TRUANCY PREVENTION FUND	4,798	4,324	-	3,710	4,946	4,500
25-2500-4215	LOCAL COURT TERCHNOLGY FUND	3,838	3,459	3,600	2,554	3,405	3,400
25-2500-4216	LOCAL MUNICIPAL JURY FUND	96	86	-	74	99	-
25-2500-4217	CONSOLIDATED SECURITY & TECH FUND	-	-	-	929	1,239	1,000
25-2500-4605	INTEREST EARNED	3,326	5,508	2,000	3,647	4,863	3,000
25-2500-4955	USE OF FUND BALANCE	-	-	10,000	-	-	6,000
25-2510-4206	RESTRICTED REV-TECH FUND	150	60	-	36	48	-
25-2520-4207	RESTRICTED REV - SECURITY	113	45	-	27	36	-
25-2530-4205	RESTRICTED REV - CHILD SAFETY	11,539	11,213	10,500	9,005	12,006	12,000
TOTAL REVENUES		\$ 28,591	\$ 28,954	\$ 30,100	\$ 24,177	\$ 32,236	\$ 35,300

EXPENSES

25-2510-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	\$ -	\$ -	\$ 3,600	\$ -	\$ 3,600	\$ 8,800
25-2520-51000	SALARIES - OPERATIONAL	2,146	1,320	-	1,764	2,352	7,500
25-2520-51300	EMPLOYEE INSURANCE	214	99	-	128	171	-
25-2520-51400	FICA TAX	161	101	-	123	164	-
25-2520-51500	RETIREMENT	289	177	-	232	309	-
25-2520-51700	UNEMPLOYMENT	-	10	-	2	3	-
25-2520-54700	COMMUNICATIONS	-	-	-	58	78	-
25-2520-57540	BALIFF PAY	-	-	7,500	-	-	-
25-2520-57700	TRAVEL & TRAINING	250	-	-	-	-	-
25-2530-54913	CONTRIBUTIONS-MISC	7,500	16,500	19,000	19,000	19,000	19,000
TOTAL EXPENSES		\$ 10,560	\$ 18,208	\$ 30,100	\$ 21,308	\$ 25,677	\$ 35,300

NET PROFIT (LOSS)

\$ 18,031	\$ 10,746	\$ -	\$ 2,869	\$ 6,559	\$ -
------------------	------------------	-------------	-----------------	-----------------	-------------

City of Burnet
2025-2026 Budget Worksheet
Other Funds

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

FUND 27 FIRE DEPARTMENT COMMUNITY FUND

REVENUES

27-1640-4888	CAPITAL CONTRIBUTIONS	\$ 971	\$ 2,225	\$ -	\$ -	\$ -	\$ -
27-1640-4955	USE OF FUND BALANCE	-	-	5,000	-	-	8,000
27-1640-4999	MISC REVENUE	-	-	5,000	1,414	1,885	2,000
	TOTAL REVENUES	\$ 971	\$ 2,225	\$ 10,000	\$ 1,414	\$ 1,885	\$ 10,000

EXPENSES

27-1640-57550	COMMUNITY OUTREACH	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ -
27-1640-59400	USE OF FUNDS	-	-	10,000	-	-	10,000
	TOTAL EXPENSES	\$ -	\$ 167	\$ 10,000	\$ -	\$ -	\$ 10,000

NET PROFIT (LOSS)

\$ 971	\$ 2,058	\$ -	\$ 1,414	\$ 1,885	\$ -
---------------	-----------------	-------------	-----------------	-----------------	-------------

City of Burnet
2025-2026 Budget Worksheet
Other Funds

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2023-2024 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

FUND 28 POLICE EXPLORER PROGRAM

REVENUES

28-1600-4605	INTEREST EARNED	\$ 144	\$ 220	\$ 100	\$ 125	\$ 167	\$ 150
28-1600-4923	PD EXPLORER PROGRAM REV	-	-	-	-	-	-
	TOTAL REVENUES	\$ 144	\$ 220	\$ 100	\$ 125	\$ 167	\$ 150

EXPENSES

28-1600-54900	UNIFORMS	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -

NET PROFIT (LOSS)

\$ (656)	\$ 220	\$ 100	\$ 125	\$ 167	\$ 150
-----------------	---------------	---------------	---------------	---------------	---------------

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2023-2024 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
FUND 29 FIRE EXPLORER PROGRAM								
REVENUES								
29-1640-4605	INTEREST EARNED	\$ 94	\$ 125	\$ 85	\$ 85	\$ 71	\$ 71	\$ 50
29-1640-4888	CAPITAL CONTRIBUTION	-	-	2,000	2,000	-	-	2,950
29-1640-4955	USE OF FUND BALANCE	-	-	915	915	-	-	-
	TOTAL REVENUES	\$ 94	\$ 125	\$ 3,000	\$ 3,000	\$ 71	\$ 71	\$ 3,000
EXPENSES								
29-1640-5200	OPERATING SUPPLIES	-	-	\$ 3,000	\$ 3,000	-	-	\$ 3,000
29-1640-54400	DUES & SUPSCRIPTIONS	-	-	-	-	-	-	-
28-1600-54900	UNIFORMS	110	-	-	-	-	-	-
	TOTAL EXPENSES	\$ 110	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 3,000
NET PROFIT (LOSS)		\$ (16)	\$ 125	\$ -	\$ -	\$ 71	\$ 71	\$ -

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2023-2024 Current Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

FUND 60 DEBT SERVICE FUND**REVENUES**

60-1111-4605	INTEREST EARNED	\$ 5,905	\$ 13,127	\$ 5,000	\$ 6,705	\$ 7,433	\$ 5,000
60-1111-4840	TRANSFER FROM OTHER FUNDS	1,044,988	1,043,611	987,938	740,954	987,938	987,938
TOTAL REVENUES		\$ 1,050,894	\$ 1,056,738	\$ 992,938	\$ 747,658	\$ 995,371	\$ 992,938

\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
982,738	987,588	991,138	985,788	985,438
\$ 987,738	\$ 992,588	\$ 996,138	\$ 990,788	\$ 990,438

EXPENSES

60-1111-56100	AIRPORT PRINCIPLE 1998 CO'S	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
60-1111-56140	TWDB PRINCIPLE LOAN #1	395,000	395,000	395,000	395,000	395,000	395,000
60-1111-56141	TWDB PRINCIPLE LOAN #2	340,000	340,000	340,000	340,000	340,000	340,000
60-1111-56142	TWDB - SHERRADRD STREET PAD	-	-	-	-	-	-
60-1111-56144	SSES LOAN	40,000	40,000	40,000	-	40,000	45,000
60-1111-56200	AIRPORT INTEREST 1998 CO'S	21,863	20,263	19,363	9,681	19,363	18,613
60-1111-56242	TWDB INTEREST-SHERRARD STR PAD	-	-	-	-	-	-
60-1111-56244	SSES LOAN INTEREST	25,575	24,425	23,375	11,688	23,375	21,375
60-1111-57410	SERVICE FEES	2,400	2,400	1,800	1,800	1,800	1,800
60-4100-56162	REFUNDING GO 2021 ELECTRIC PRINCIPAL	50,000	50,000	-	-	-	-
60-4100-56262	REFUNDING GO 2021 ELECTRIC INTEREST	3,000	1,500	-	-	-	-
60-4200-56163	REFUNDING GO 2021 WATER PRINCIPAL	30,800	33,000	33,000	-	33,000	33,000
60-4200-56263	REFUNDING GO 2021 WATER INTEREST	26,202	25,278	24,288	13,144	24,288	23,298
60-4210-56164	REFUNDING GO 2021 WASTEWATER PRINCIPAL	39,200	42,000	42,000	-	42,000	42,000
60-4210-56264	REFUNDING GO 2021 WASTEWATER INTEREST	33,348	32,172	30,912	14,456	30,912	29,652
TOTAL EXPENSES		\$ 1,047,388	\$ 1,046,038	\$ 989,738	\$ 785,769	\$ 989,738	\$ 989,738

\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 50,000
395,000	395,000	395,000	395,000	395,000
340,000	340,000	340,000	340,000	340,000
-	-	-	-	-
45,000	45,000	50,000	50,000	50,000
17,913	17,263	15,463	13,663	11,863
-	-	-	-	-
19,125	16,875	14,625	13,625	12,625
1,800	1,900	2,000	2,100	2,200
-	-	-	-	-
-	-	-	-	-
33,000	35,200	37,400	37,400	37,400
22,308	21,318	20,262	19,140	18,018
42,000	44,800	47,600	47,600	47,600
28,392	27,132	25,788	24,360	22,932
\$ 984,538	\$ 989,488	\$ 993,138	\$ 987,888	\$ 987,638

NET PROFIT (LOSS)

\$ 3,506	\$ 10,700	\$ 3,200	\$ (38,110)	\$ 5,633	\$ 3,200
-----------------	------------------	-----------------	--------------------	-----------------	-----------------

\$ 3,200	\$ 3,100	\$ 3,000	\$ 2,900	\$ 2,800
-----------------	-----------------	-----------------	-----------------	-----------------

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Original Budget	2024-2025 YTD Actual JUNE	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	---------------------------	---------------------------	--------------------------	------------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

FUND 70 INTEREST AND SINKING FUND**REVENUES**

70-1111-4005	CURRENT TAXES REAL PROPERTY	\$ 778,749	\$ 1,180,448	\$ 856,583	\$ 1,024,500	\$ 1,007,000	\$ 861,192
70-1111-4010	DELINQUENT TAXES REAL PROPERTY	7,741	6,009	-	19,139	19,000	-
70-1111-4015	PENALTY & INTEREST	6,678	8,144	-	10,103	8,000	-
70-1111-4605	INTEREST EARNED	13,580	24,794	13,000	14,933	19,500	15,000
70-1111-4846	TRANSFER FROM RESERVE	-	-	222,161	-	25,644	175,300
TOTAL REVENUES		\$ 806,748	\$ 1,219,395	\$ 1,091,744	\$ 1,068,675	\$ 1,079,144	\$ 1,051,492

\$ 1,082,062	\$ 1,077,400	\$ 1,081,800	\$ 1,084,000	\$ 1,084,800
-	-	-	-	-
-	-	-	-	-
15,000	15,000	15,000	15,000	15,000
-	-	-	-	-
\$ 1,097,062	\$ 1,092,400	\$ 1,096,800	\$ 1,099,000	\$ 1,099,800

EXPENSES

70-1111-56150	PD LOAN PRINCIPLE	\$ 115,000	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ 130,000
70-1111-56153	CO 2022- STREETS PRINCIPLE	145,000	130,000	135,000	-	135,000	140,000
70-1111-56155	CO 2023 ADMIN-STREET PRINCIPLE	-	145,000	125,000	-	125,000	135,000
70-1111-56165	CO 2021- CITY HALL PRINCIPLE	190,000	200,000	205,000	-	205,000	205,000
70-1111-56196	PD LOAN INTEREST	76,831	73,525	70,375	35,188	70,375	64,375
70-1111-56255	CO 2023 ADMIN-STREET INTEREST	-	152,164	169,456	84,728	169,456	163,206
70-1111-56265	CO 2021- CITY HALL INTEREST	108,412	100,813	96,313	48,157	96,313	92,469
70-1111-56353	CO 2022 STREET INTEREST	145,831	164,100	157,600	78,800	157,600	150,850
70-1111-57410	SERVICE FEES	4,113	543	200	400	400	400
TOTAL EXPENSES		\$ 785,187	\$ 1,086,144	\$ 1,078,944	\$ 247,272	\$ 1,079,144	\$ 1,081,300

\$ 135,000	\$ 140,000	\$ 150,000	\$ 150,000	\$ 155,000
150,000	155,000	165,000	175,000	180,000
140,000	145,000	155,000	165,000	175,000
210,000	215,000	220,000	230,000	240,000
57,875	51,125	44,125	41,125	38,125
156,456	149,456	142,206	134,456	126,206
88,881	85,469	76,869	68,069	58,869
143,850	136,350	128,600	120,350	111,600
400	400	500	500	600
\$ 1,082,462	\$ 1,077,800	\$ 1,082,300	\$ 1,084,500	\$ 1,085,400

NET PROFIT (LOSS) **\$ 21,561 \$ 133,250 \$ 12,800 \$ 821,403 \$ - \$ (29,808)**

\$ 14,600 \$ 14,600 \$ 14,500 \$ 14,500 \$ 14,400

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JULY	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

FUND 63 SELF-FUNDED EQUIPMENT**REVENUES**

63-1111-4605	INTEREST EARNED	\$ 30,791	\$ 34,524	\$ -	\$ 20,782	\$ 27,709	\$ -
63-1111-4840	TRANSFER FROM OTHER FUNDS	760,312	695,134	817,017	612,764	817,017	973,095
63-1111-4899	OPERATING TRANSFER IN	-	-	-	-	-	-
63-1111-4952	SALE OF EQUIPMENT	-	-	-	10	10	-
63-1111-4955	USE OF FUND BALANCE/RESERVES	-	-	188,735	-	60,208	91,280
63-1600-4952	SALE OF EQUIPMENT	87,201	-	-	32,451	32,451	-
63-1640-4952	SALE OF EQUIPMENT	30,000	7,500	-	23,101	23,101	-
63-1640-4999	MISCELLANEOUS REVENUE	670	-	-	-	-	-
63-1641-4955	USE OF FUND BALANCE	-	-	-	-	-	-
63-1700-4952	SALE OF EQUIPMENT	-	15,450	-	5,550	5,550	-
63-1800-4952	SALE OF EQUIPMENT	-	9,125	-	6,885	6,885	-
63-4300-4952	SALE OF EQUIPMENT	18,800	5,600	-	-	-	-
	TOTAL REVENUES	\$ 927,774	\$ 767,334	\$ 1,005,752	\$ 701,543	\$ 972,931	\$ 1,064,375

EXPENSES 1600 - POLICE

63-1600-57000	NON CAPITAL SUPPLIES-SMALL EQUIP	\$ 11,056	\$ 7,371	\$ 14,400	\$ 13,427	\$ 13,427	\$ -
63-1630-58100	C/O - VEHICLES	604,137	185,954	35,000	34,986	34,986	378,000
	TOTAL EXPENSES	\$ 615,193	\$ 193,324	\$ 49,400	\$ 48,413	\$ 48,413	\$ 378,000

EXPENSES 1640 - FIRE

63-1640-58000	C/O-EQUIPMENT	\$ -	\$ 39,803	\$ 527,000	\$ 46,921	\$ 527,000	\$ -
63-1640-58100	C/O - VEHICLES	329,857	-	71,000	56,227	71,000	80,000
	TOTAL EXPENSES	\$ 329,857	\$ 39,803	\$ 598,000	\$ 103,148	\$ 598,000	\$ 80,000

EXPENSES 1641- EMS

63-1641-58000	C/O-EQUIPMENT	\$ 268,681	\$ 25,342	\$ -	\$ -	\$ -	\$ 442,000
63-1641-58100	C/O - VEHICLES	122,651	261,170	-	-	-	-
	TOTAL EXPENSES	\$ 391,332	\$ 286,512	\$ -	\$ -	\$ -	\$ 442,000

EXPENSES 1700 - STREETS

63-1700-58000	C/O - EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63-1700-58100	C/O - VEHICLES	-	54,468	86,552	86,552	86,552	-
	TOTAL EXPENSES	\$ -	\$ 54,468	\$ 86,552	\$ 86,552	\$ 86,552	\$ -

EXPENSES 1710 - CITY SHOP

63-1700-58000	C/O - EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63-1700-58100	C/O - VEHICLES	-	-	-	-	-	-
	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENSE 1800 - PARKS

63-1800-57000	NON CAPITAL - SUPPLIES/SMALL EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63-1800-58000	C/O - EQUIPMENT	-	49,274	12,000	-	-	-
63-1800-58100	C/O - VEHICLES	-	47,682	-	-	-	-
	TOTAL EXPENSES	\$ -	\$ 96,956	\$ 12,000	\$ -	\$ -	\$ -

EXPENSE 1900 - DEVELOPMENT SVCS

63-1900-58100	C/O - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENSE 1920 - ENGINEERING

63-1920-58100	C/O - VEHICLES	\$ 48,726	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ 48,726	\$ -	\$ -	\$ -	\$ -	\$ -

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ -	\$ -	\$ -	\$ -	\$ -
1,215,390	1,387,649	1,530,966	1,710,480	1,571,630
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 1,215,390	\$ 1,387,649	\$ 1,530,966	\$ 1,710,480	\$ 1,571,630

\$ -	\$ -	\$ 30,000	\$ -	\$ -
186,000	279,000	288,000	490,000	196,000
\$ 186,000	\$ 279,000	\$ 318,000	\$ 490,000	\$ 196,000

\$ -	\$ -	\$ -	\$ -	\$ -
90,000	-	-	-	-
\$ 90,000	\$ -	\$ -	\$ -	\$ -

\$ 642,000	\$ 642,000	\$ 642,000	\$ 642,000	\$ 642,000
-	-	-	-	-
\$ 642,000	\$ 642,000	\$ 642,000	\$ 642,000	\$ 642,000

\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

\$ -	\$ -	\$ -	\$ -	\$ -
-	100,000	-	-	-
\$ -	\$ 100,000	\$ -	\$ -	\$ -

\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
60,000	60,000	-	-	-
\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -

\$ -	\$ 60,000	\$ -	\$ -	\$ -
\$ -	\$ 60,000	\$ -	\$ -	\$ -

\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000
\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JULY	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

FUND 63 SELF-FUNDED EQUIPMENT**EXPENSES 4100 - ELECTRIC**

63-4100-58000	C/O - EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63-4100-58100	C/O - VEHICLES	46,648	-	82,000	80,152	80,152	98,750
	TOTAL EXPENSES	\$ 46,648	\$ -	\$ 82,000	\$ 80,152	\$ 80,152	\$ 98,750

EXPENSES 4200 - WATER/WW

63-4200-58000	C/O - EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63-4200-58100	C/O - VEHICLES	49,601	-	88,900	79,907	79,907	32,813
63-4210-58100	C/O - VEHICLES	-	-	88,900	79,907	79,907	32,813
	TOTAL EXPENSES	\$ 49,601	\$ -	\$ 177,800	\$ 159,814	\$ 159,814	\$ 65,625

EXPENSE 4300 - GOLF

63-4300-58000	C/O - EQUIPMENT	\$ 125,986	\$ 110,708	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES	\$ 125,986	\$ 110,708	\$ -	\$ -	\$ -	\$ -

TOTAL EXPENSES	\$ 1,607,343	\$ 781,771	\$ 1,005,752	\$ 478,079	\$ 972,931	\$ 1,064,375
-----------------------	---------------------	-------------------	---------------------	-------------------	-------------------	---------------------

NET PROFIT (LOSS)	\$ (679,569)	\$ (14,437)	\$ -	\$ 223,464	\$ -	\$ -
--------------------------	---------------------	--------------------	-------------	-------------------	-------------	-------------

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ -	\$ -	\$ -	\$ -	\$ -
-	80,000	80,000	-	-
\$ -	\$ 80,000	\$ 80,000	\$ -	\$ -

\$ 118,200	\$ 37,500	\$ -	\$ 27,500	\$ -
118,200	37,500		27,500	
-	40,000	-	87,500	-
-	40,000		87,500	
\$ 236,400	\$ 155,000	\$ -	\$ 230,000	\$ -

\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -

\$ 1,214,400	\$ 1,376,000	\$ 1,040,000	\$ 1,417,000	\$ 893,000
---------------------	---------------------	---------------------	---------------------	-------------------

\$ 990	\$ 11,649	\$ 490,966	\$ 293,480	\$ 678,630
---------------	------------------	-------------------	-------------------	-------------------

Account Number	Account Name	2022-2023 Actual	2023-2024 Actual	2024-2025 Current Budget	2024-2025 YTD Actual JULY	2024-2025 EOY Projection	2025-2026 Budget
----------------	--------------	------------------	------------------	--------------------------	---------------------------	--------------------------	------------------

FUND 65 SELF-FUNDED EQUIPMENT GOLF COURSE

REVENUES

65-4300-4605	INTEREST EARNED	\$ -	\$ 132	\$ -	\$ 8,639	\$ 11,519	\$ -
65-4300-4844	TRANSFER FROM GOLF FUND	-	-	154,223	115,667	154,223	213,015
65-4300-4952	SALE OF EQUIPMENT	-	24	-	217	217	-
65-4300-4955	USE OF FUND BALANCE/RESERVES	-	-	70,395	-	-	-
TOTAL REVENUES		\$ -	\$ 156	\$ 224,618	\$ 124,523	\$ 165,959	\$ 213,015

EXPENSE 4300 - GOLF

65-4300-58000	C/O - EQUIPMENT	\$ -	\$ -	\$ 115,913	\$ -	\$ 115,913	\$ 164,150
TOTAL EXPENSES		\$ -	\$ -	\$ 115,913	\$ -	\$ 115,913	\$ 164,150
NET PROFIT (LOSS)		\$ -	\$ 156	\$ 108,705	\$ 124,523	\$ 50,046	\$ 48,865

5 YEAR PROJECTED BUDGET				
2026-2027 Budget	2027-2028 Budget	2028-2029 Budget	2029-2030 Budget	2030-2031 Budget

\$ -	\$ -	\$ -	\$ -	\$ -
239,160	219,537	237,321	235,172	204,012
	-	392,679	-	-
\$ 239,160	\$ 219,537	\$ 630,000	\$ 235,172	\$ 204,012

\$ 73,000	\$ 87,000	\$ 630,000	\$ 67,000	\$ -
\$ 73,000	\$ 87,000	\$ 630,000	\$ 67,000	\$ -
\$ 166,160	\$ 132,537	\$ -	\$ 168,172	\$ 204,012

GENERAL CAPITAL PROJECT FUND				
Budgeted Projects	2024-2025 Budget	2024-2025 YTD Actual June	2024-2025 EOY Projection	2025-2026 Budget
ADMIN				
*NEW Pedestrian Walking Bridge	\$ 5,000,000	75	75	5,000,000
Transportation Plan	\$ 75,000	1,750	30,000	45,000
Arbitrage Payment	\$ -	-	-	409,836
OPTIONAL - Servers / Computer Upgrades	\$ 20,000	19,670	19,670	20,000
OPTIONAL - Incode 10 Upgrade for Court	\$ 17,000	-	-	17,000
OPTIONAL - Beautification	\$ 50,000	41,789	41,789	\$ 50,000
TOTAL ADMIN	\$ 5,162,000	\$ 63,284	\$ 91,534	\$ 5,541,836
POLICE				
Police Chief Transition Overlap	\$ -	-	-	42,000
OPTIONAL - Shooting Range Improvements	\$ 200,000	142,700	200,000	50,000
OPTIONAL - Opioid Settlement Funding	\$ 40,000	-	-	\$ 40,000
TOTAL POLICE	\$ 240,000	\$ 142,700	\$ 200,000	\$ 132,000
FIRE / EMS				
TASSPP	\$ 6,720	6,720	6,720	10,000
OPTIONAL - FD Westnet Paging System	\$ -	-	-	20,000
OPTIONAL - Fire GPS Equipment for CAD	\$ -	-	-	25,000
OPTIONAL - Water Rescue/Safety Gear PD & Fire	\$ 40,000	11,905	11,905	\$ 30,000
TOTAL FIRE / EMS	\$ 46,720	\$ 18,625	\$ 18,625	\$ 85,000
STREETS				
Street Repair/Rehabilitation	\$ 3,800,000	3,296,937	3,800,000	1,000,000
TOTAL STREETS	\$ 3,800,000	\$ 3,296,937	\$ 3,800,000	\$ 1,000,000
PARKS				
*New Stage funded by HOT reserves	\$ 75,000	-	-	75,000
Park Improvements	\$ 358,700	330,558	358,700	25,000
OPTIONAL - Pickleball	\$ 300,000	-	-	-
OPTIONAL - Dog Park	\$ -	-	-	-
TOTAL PARKS	\$ 733,700	\$ 330,558	\$ 358,700	\$ 100,000
GHRC				
GHRC Capital Maint	\$ 50,000	-	50,000	50,000
OPTIONAL - YMCA Pool Replaster (Spring/Summer 2026)	\$ -	-	-	225,000
TOTAL GHRC	\$ 50,000	\$ -	\$ 50,000	\$ 275,000
GRAND TOTAL GENERAL	\$ 10,032,420	\$ 3,852,105	\$ 4,518,859	\$ 7,1

WATER & WASTEWATER CAPITAL PROJECT FUND

Budgeted Projects	2024-2025 Budget	2024-2025 YTD Actual June	2024-2025 EOY Projection	2025-2026 Budget
Generators for SB3 Compliance	\$ 1,813,600	2,000	2,000	1,713,600
Valley Street Well Engineering/Evaluation	\$ 550,000	36,192	550,000	700,000
Water System Improvements -New Taps & Meter Installs funded through permits	\$ 30,000	22,336	30,000	30,000
Use WW Impact Fees - transfer for debt	\$ 75,000	-	75,000	100,000
WWT Hay Operations	\$ 100,000	69,808	100,000	150,000
Commercial National Bank Water Line Oversizing	\$ -	-	-	8,500
Sewer/Water Oversizing Creekfall Ph 3	\$ -	-	-	125,000
OPTIONAL - Plant Maint. Groundwater, Inks Lake WP and Sewer Plant	\$ 350,000	249,747	249,747	200,000
OPTIONAL - Eagle's Nest Upgrade	\$ 301,000	106,743	301,000	250,000
OPTIONAL - Water Meters	\$ 168,400	168,400	168,400	175,000
OPTIONAL - WWT Hay Irrigation System	\$ -	-	-	130,000
OPTIONAL - Sewer Model Calibration	\$ -	-	-	25,000
OPTIONAL - Mini Ex & Trailer	\$ -	-	-	130,000
OPTIONAL - Vac Trailer	\$ -	-	-	90,000
GRAND TOTAL WATER & WASTEWATER	\$ 3,388,000	\$ 655,226	\$ 1,476,147	\$ 3,827,100

AIRPORT CAPITAL PROJECT FUND

Budgeted Projects	2024-2025 Budget	2024-2025 YTD Actual June	2024-2025 EOY Projection	2025-2026 Budget
Jet Hanger	\$ 1,900,000	1,129,217	1,900,000	300,000
Decel Lane into Airport	\$ 20,000	-	-	20,000
Ramp Grant	\$ 111,111	31,718	111,111	111,111
GRAND TOTAL AIRPORT	\$ 2,031,111	\$ 1,160,936	\$ 2,011,111	\$ 431,111

ELECTRIC CAPITAL PROJECT FUND

Budgeted Projects	2024-2025 Budget	2024-2025 YTD Actual June	2024-2025 EOY Projection	2025-2026 Budget
Creekfall Offsite Improvement - McNeal Reconductor	\$ -	-	-	-
Creekfall Offsite Improvement - Live Oak Reconductor	\$ 137,430	7,500	137,430	140,000
Creekfall Offsite Improvement - Wire Cost for Coke Street	\$ -	-	-	-
Creekfall Offsite Improvement - Westfall & CF3 Oversizing	\$ -	-	-	-
Resiliency Grant from Department of Energy	\$ 1,367,000	-	-	1,367,000
Subdivision Electrical Costs	\$ 230,000	570,167	570,167	250,000
Bucket Truck	\$ -	-	-	300,000
GRAND TOTAL ELECTRIC	\$ 1,734,430	\$ 577,667	\$ 707,597	\$ 2,057,000

GOLF CAPITAL PROJECT FUND				
Budgeted Projects	2024-2025 Budget	2024-2025 YTD Actual June	2024-2025 EOY Projection	2025-2026 Budget
Golf Course Improvements	\$ 350,000	198,875	350,000	350,000
GRAND TOTAL GOLF	\$ 350,000	\$ 198,875	\$ 350,000	\$ 350,000

Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Burnet

Taxing Unit Name

(512) 756-6093

Phone (area code and number)

P O BOX 1369, BURNET, TX, 78611

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

www.cityofburnet.com

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	\$ 977,036,429
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	\$ 250,838,149
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 726,198,280
4.	Prior year total adopted tax rate.	\$ 0.6131 /\$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: \$ 1,000,000 B. Prior year values resulting from final court decisions: - \$ 900,000 C. Prior year value loss. Subtract B from A. ³	\$ 100,000
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 527,919 B. Prior year disputed value: - \$ 26,395 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 501,524
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 601,524

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)

ITEM 8-1.

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.	\$ 726,799,804
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to 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>A. Absolute exemptions. Use prior year market value: \$ 197,663</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 255,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 452,663
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <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.	\$ 452,663
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.	\$ 726,347,141
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,453,234
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	\$ 3,127
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,456,361
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 982,431,803</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</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 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 982,431,803

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)

ITEM 8-1.

No-New-Revenue Tax Rate Worksheet

Amount/Rate

19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
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 \$ 32,516,769	
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 32,516,769
20.	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	\$ 267,385,847
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 747,562,725
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 20,902,902
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 20,902,902
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 726,659,823
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.6132 /\$100
27.	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. ²¹	\$ 0.0000 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.4944 /\$100
29.	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> .	\$ 726,799,804

¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(B)¹⁷ Tex. Tax Code §26.012(6)¹⁸ Tex. Tax Code §26.012(17)¹⁹ Tex. Tax Code §26.012(17)²⁰ Tex. Tax Code §26.04(c)²¹ Tex. Tax Code §26.04(d)

ITEM 8-1.

Voter-Approval Tax Rate Worksheet

Amount/Rate

30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,593,298
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 2,411 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 2,411 E. Add Line 30 to 31D.	\$ 3,595,709
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 726,659,823
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4948 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

ITEM 8-1.

Voter-Approval Tax Rate Worksheet

Amount/Rate

<p>36. Rate adjustment for county indigent defense compensation. ²⁵</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 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.0000</u> /\$100</p>	
<p>37. Rate adjustment for county hospital expenditures. ²⁶</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, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0.0000</u> /\$100</p>	
<p>38. 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 32 and multiply by \$100 \$ <u>0.0000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.0000</u> /\$100</p>	
<p>39. Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>0.4948</u> /\$100</p>
<p>40. 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>1,021,115</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.1405</u> /\$100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.6353</u> /\$100</p>	
<p>41. 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 40C 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 40C by 1.035.</p>	<p>\$ <u>0.6575</u> /\$100</p>

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

ITEM 8-1.

Voter-Approval Tax Rate Worksheet

Amount/Rate

D41. Disaster Line 41 (D41): 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 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42. 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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. ²⁸ Enter debt amount \$ <u>1,081,700</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,081,700</u>	\$ <u>1,081,700</u>
43. Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>211,253</u>
44. Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>870,447</u>
45. Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ <u>101.00</u> % B. Enter the prior year actual collection rate <u>101.00</u> % C. Enter the 2023 actual collection rate <u>99.00</u> % D. Enter the 2022 actual collection rate <u>100.00</u> % 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%. ³¹	<u>101.00</u> %
46. Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>861,828</u>
47. Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>747,562,725</u>
48. Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1152</u> /\$100
49. Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ <u>0.7727</u> /\$100
D49. Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.	\$ _____ /\$100

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

ITEM 8-1.

Voter-Approval Tax Rate Worksheet

Amount/Rate

50. 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.

\$ 0.0000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	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. ³² 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
52.	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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 1,021,115
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 747,562,725
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.1365 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6132 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.7727 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6362 /\$100

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

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

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

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

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

ITEM 8-1.

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet

Amount/Rate

- 62. Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).

\$ _____/\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	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 67)	\$ 0.6420 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0237 /\$100
	C. Subtract B from A.	\$ 0.6183 /\$100
	D. Adopted Tax Rate	\$ 0.6131 /\$100
	E. Subtract D from C.	\$ 0.0052 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 721,117,558
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 37,498
64.	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)	\$ 0.6289 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0015 /\$100
	C. Subtract B from A.	\$ 0.6274 /\$100
	D. Adopted Tax Rate	\$ 0.6131 /\$100
	E. Subtract D from C.	\$ 0.0143 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 676,129,383
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 96,686
65.	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)	\$ 0.6195 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0306 /\$100
	C. Subtract B from A.	\$ 0.5889 /\$100
	D. Adopted Tax Rate	\$ 0.6131 /\$100
	E. Subtract D from C.	\$ -0.0242 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 582,657,310
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 134,184.0000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0179 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.6541 /\$100

³⁹ Tex. Tax Code §26.013(b)

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

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

ITEM 8-1.

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.4948
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 747,562,725
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0668 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1152 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.6768 /\$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.⁴⁶

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.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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. ⁵⁰ 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.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

ITEM 8-1.

Emergency Revenue Rate Worksheet

Amount/Rate

- 81. Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).

\$ _____/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.6132 /\$100

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

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.6541 /\$100

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

Indicate the line number used: 68

De minimis rate. \$ 0.6768 /\$100

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

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here

Stan Hemphill

Printed Name of Taxing Unit Representative

sign
here

Stan Hemphill

Taxing Unit Representative

July 23, 2025

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)



Item Brief

Meeting Date

August 12, 2025

Agenda Item

Discuss and consider action: Vote on the maximum tax rate that will be considered for the fiscal year 2025-2026 budget and schedule the meeting to vote on the tax rate and hold the public tax hearing (if applicable): P. Langford

Information

The Texas Tax Code (TEX. TAX CODE § 26.04(e)) requires that the City submit the “No-New-Revenue” and “Voter-Approval” tax rates to the governing body by August 7th or as soon thereafter as practicable. Staff has reviewed the “2025 Tax Rate Calculation Worksheet” which was prepared and certified by Stan Hemphill, Burnet County Chief Appraiser, and has been attached to this brief.

The proposed budget is supported by the current tax rate of \$0.6131/\$100 which is lower than the “Voter-Approval” tax rate of \$0.6541/\$100 and lower than the “No-New-Revenue” tax rate of \$0.6132/\$100. If the Council intends to adopt a tax rate that exceeds the “No-New-Revenue” tax rate, the Council must vote to propose a tax increase and is required to hold a public hearing on the tax increase. If the Council intends to adopt a tax rate that is lower than the “No-New-Revenue” tax rate, a public hearing is not required but a published notice of the meeting to vote on the tax rate is required.

The purpose of this item is to establish the maximum tax rate that the City Council may consider adopting and to schedule the meeting to vote on the tax rate. At that meeting, the Council may consider adopting any rate up to the amount that is approved at this time but may not exceed it.

Fiscal Impact

If the Council adopts the proposed tax rate of \$0.6131/\$100, and assumes a 95.5% collection rate, the city will collect an estimated \$4,530,000 in M&O property taxes, which is an increase of \$195,000 over the current budget mainly due to growth.

This year, each \$0.01 increase in the tax rate generates approximately \$71,000 in property tax revenue to the General Fund.

Recommendation

Staff recommend that the Council set the maximum tax rate at \$.6131/\$100 (the current tax rate) and schedule the meeting to vote on the tax rate for September 9, 2025, at the regularly scheduled City Council meeting.

Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Burnet

Taxing Unit Name

(512) 756-6093

Phone (area code and number)

P O BOX 1369, BURNET, TX, 78611

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

www.cityofburnet.com

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	\$ 977,036,429
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	\$ 250,838,149
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 726,198,280
4.	Prior year total adopted tax rate.	\$ 0.6131 /\$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: \$ 1,000,000 B. Prior year values resulting from final court decisions: - \$ 900,000 C. Prior year value loss. Subtract B from A. ³	\$ 100,000
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 527,919 B. Prior year disputed value: - \$ 26,395 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 501,524
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 601,524

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)

ITEM 8-2.

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.	\$ 726,799,804
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: \$ 197,663</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 255,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 452,663
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.	\$ 452,663
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.	\$ 726,347,141
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,453,234
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	\$ 3,127
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,456,361
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: \$ 982,431,803</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</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 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 982,431,803

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)

ITEM 8-2.

No-New-Revenue Tax Rate Worksheet

Amount/Rate

19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
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>32,516,769</u>	
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>	
C. Total value under protest or not certified. Add A and B.	\$ <u>32,516,769</u>
20. 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	\$ <u>267,385,847</u>
21. Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>747,562,725</u>
22. 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. ¹⁸	\$ <u>0</u>
23. 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. ¹⁹	\$ <u>20,902,902</u>
24. Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>20,902,902</u>
25. Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>726,659,823</u>
26. Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.6132</u> /\$100
27. 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. ²¹	\$ <u>0.0000</u> /\$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:

- 1. 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.
- 2. Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28. Prior year M&O tax rate. Enter the prior year M&O tax rate.		\$ <u>0.4944</u> /\$100
29. 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> .		\$ <u>726,799,804</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

ITEM 8-2.

Voter-Approval Tax Rate Worksheet

Amount/Rate

30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,593,298
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 2,411 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 2,411 E. Add Line 30 to 31D.	\$ 3,595,709
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 726,659,823
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4948 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

ITEM 8-2.

Voter-Approval Tax Rate Worksheet

Amount/Rate

<p>36. Rate adjustment for county indigent defense compensation. ²⁵</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 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.0000</u> /\$100</p>	
<p>37. Rate adjustment for county hospital expenditures. ²⁶</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, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0.0000</u> /\$100</p>	
<p>38. 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 32 and multiply by \$100 \$ <u>0.0000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.0000</u> /\$100</p>	
<p>39. Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>0.4948</u> /\$100</p>
<p>40. 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>1,021,115</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.1405</u> /\$100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.6353</u> /\$100</p>	
<p>41. 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 40C 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 40C by 1.035.</p>	<p>\$ <u>0.6575</u> /\$100</p>

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

ITEM 8-2.

Voter-Approval Tax Rate Worksheet

Amount/Rate

D41. Disaster Line 41 (D41): 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 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ / \$100
42. 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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. ²⁸ Enter debt amount \$ <u>1,081,700</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,081,700</u>	\$ <u>1,081,700</u>
43. Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>211,253</u>
44. Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>870,447</u>
45. Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ <u>101.00</u> % B. Enter the prior year actual collection rate <u>101.00</u> % C. Enter the 2023 actual collection rate <u>99.00</u> % D. Enter the 2022 actual collection rate <u>100.00</u> % 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%. ³¹ <u>101.00</u> %	\$ <u>101.00</u> %
46. Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>861,828</u>
47. Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>747,562,725</u>
48. Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1152</u> / \$100
49. Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ <u>0.7727</u> / \$100
D49. Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.	\$ _____ / \$100

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

ITEM 8-2.

Voter-Approval Tax Rate Worksheet

Amount/Rate

50. 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.

\$ 0.0000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	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. ³² 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
52.	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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 1,021,115
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 747,562,725
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.1365 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6132 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.7727 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6362 /\$100

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

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

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

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

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

ITEM 8-2.

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet

Amount/Rate

- 62. Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).

\$ _____ / \$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	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 67)	\$ 0.6420 / \$100
	B. Unused increment rate (Line 66)	\$ 0.0237 / \$100
	C. Subtract B from A.	\$ 0.6183 / \$100
	D. Adopted Tax Rate	\$ 0.6131 / \$100
	E. Subtract D from C.	\$ 0.0052 / \$100
	F. 2024 Total Taxable Value (Line 60)	\$ 721,117,558
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 37,498
64.	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)	\$ 0.6289 / \$100
	B. Unused increment rate (Line 66)	\$ 0.0015 / \$100
	C. Subtract B from A.	\$ 0.6274 / \$100
	D. Adopted Tax Rate	\$ 0.6131 / \$100
	E. Subtract D from C.	\$ 0.0143 / \$100
	F. 2023 Total Taxable Value (Line 60)	\$ 676,129,383
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 96,686
65.	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)	\$ 0.6195 / \$100
	B. Unused increment rate (Line 66)	\$ 0.0306 / \$100
	C. Subtract B from A.	\$ 0.5889 / \$100
	D. Adopted Tax Rate	\$ 0.6131 / \$100
	E. Subtract D from C.	\$ -0.0242 / \$100
	F. 2022 Total Taxable Value (Line 60)	\$ 582,657,310
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 134,184.0000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0179 / \$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.6541 / \$100

³⁹ Tex. Tax Code §26.013(b)

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

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

ITEM 8-2.

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.4948
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 747,562,725
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0668 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1152 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.6768 /\$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.⁴⁶

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.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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. ⁵⁰ 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.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

ITEM 8-2.

Emergency Revenue Rate Worksheet

Amount/Rate

- 81. Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).

\$ _____/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.6132 /\$100

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

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.6541 /\$100

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

Indicate the line number used: 68

De minimis rate. \$ 0.6768 /\$100

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

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here

Stan Hemphill

Printed Name of Taxing Unit Representative

sign
here

Stan Hemphill

Taxing Unit Representative

July 23, 2025

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)



**City Council
Regular Meeting
August 12, 2025**

Proposed Tax Rate

- Discuss and Consider Action: Vote on the maximum tax rate that will be considered for the fiscal year 2025-2026 budget and schedule the meeting to vote on the tax rate and hold the public tax hearing (if applicable):
P. Langford



Proposed Tax Rate

BACKGROUND

- Texas Tax Code (TEX. TAX CODE § 26.04(e)) requires that the City submit the “No-New Revenue” and “Voter-Approval Tax” rates to the governing body for consideration by August 7th or as soon thereafter as practicable.
- Staff has reviewed the “2025 Tax Rate Calculation Worksheet” which was prepared and certified by Stan Hemphill, Burnet County Chief Appraiser.



Proposed Tax Rate

No-New Revenue Tax Rate

\$0.6132/\$100

This tax imposes the same amount of taxes as last year when you compare properties taxed in both years.

Voter-Approval Tax Rate

\$0.6541/\$100

This is normally the highest tax rate a taxing unit can adopt without holding an election (unless you qualify for the De minimis rate).

De minimis rate

\$0.6768/\$100

This tax rate gives smaller cities (population of less than 30,000) the ability to adopt a tax rate that generates \$500,000 more in property tax revenue than in the previous year without automatically triggering an election, but voters have the right to petition for an election.



Proposed Tax Rate

FISCAL IMPACT

- If the Council adopts the tax current tax rate as included in the proposed budget for 2025-2026 and assumes a 95.5% collection rate it will generate:
 - **\$0.6131/\$100 = \$4,530,000** in property tax revenues to the General Fund
 - **Increase of \$195,000** over the current budget mainly due to growth.
- Every one cent change in the tax rate is equal to:
 - **\$0.01 = approximately \$71,000** in property tax revenue to the General Fund.



Proposed Tax Rate

NEXT STEPS

- ☐ AUGUST 20TH post either a Notice of Tax Rate Hearing or Meeting to Vote on the Tax Rate.
 - If proposed rate is <NNR, only a “Notice of Meeting to Vote on Tax Rate” is required, if >NNR it is considered a tax increase, and then a public hearing is required. Both notices must include the names of all the council members and how each voted.
- ☐ AUGUST 26TH hold Budget Hearing during the Regular City Council Meeting
- ☐ SEPTEMBER 9TH hold the Tax Rate Vote and Public Tax Hearing (if applicable) during the Regular City Council Meeting
 - Adopt the Budget
 - Adopt the Tax Rate



Proposed Tax Rate

Staff Recommends:

- Council set the maximum tax rate at \$0.6131/\$100
 - which is below the NNR tax rate and therefore not considered a tax increase.
- Council schedules the meeting to vote on the tax rate for September 9, 2025, at the regularly scheduled council meeting.



Questions?



Item Brief

Meeting Date

August 12, 2025

Agenda Item

Discuss and consider action: Resolution No. R2025-54: E. Belaj

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, AWARDING THE ENGINEERING CONTRACT FOR THE GENERATOR GRANT PROJECT TDEM-HMGP DR 4705-0026; AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE THE CONTRACT ON BEHALF OF THE CITY

Information

The City Council previously selected Goodwin-Lasiter, Inc. (GLS) to provide engineering services for the Generator Grant project, as approved by Resolution R2023-72. GLS will be responsible for project design, bid-phase support, and construction-phase engineering services. Their total fee, which includes surveying, is \$126,500.

The City submitted two applications under the FEMA TDEM 2023 Severe Winter Storm Grant Program (DR-4705-0026). One of these applications was approved, securing funding to install generators at four critical infrastructure sites: the Main Street Water Plant, Eagles Nest Pump Station, East Tank Pump Station, and Delaware Ranch Lift Station. Each location will receive necessary electrical upgrades to accommodate the generators, and protective fencing will be added where currently absent. Generators will be installed on concrete pads. The project deadline is October 18, 2028.

Fiscal Impact

This project will be funded by FEMA grant and the already budgeted City match of \$265,600. The total cost of the project is estimated at \$1,062,400. Of this, \$796,800 will be covered by federal funding through the Hazard Mitigation Grant Program (HMGP) under FEMA-4705-DR-TX. The remaining \$265,600 will be provided by the City of Burnet as the required non-federal match. Additionally, a separate allocation of \$53,000 has been awarded to cover grant management expenses.

Recommendation

Staff recommends approval of Resolution No. 2025-54 as presented.

RESOLUTION NO. 2025-54

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, AWARDING THE ENGINEERING CONTRACT FOR THE GENERATOR GRANT PROJECT TDEM-HMGP DR 4705-0026; AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE THE CONTRACT ON BEHALF OF THE CITY

WHEREAS, the City Council authorized two applications for a FEMA generator grant; and

WHEREAS, FEMA awarded the City one of the two grants in the amount of \$796,800 for construction and \$53,000 for grant administration services; and

WHEREAS, City Council previously selected Goodwin-Lasiter, Inc. (GLS) as the best ranked firm, through an RFQ process, to provide engineering services for the Generator Grant project via Resolution R2023-72; and

WHEREAS, after considering City staff's recommendation, public testimony presented at the public meeting where this resolution was read for the proposed GLS engineering contract, the City Council deems the engineering contract beneficial to the project and is desirous to approve such contract.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, THAT:

Section One. Findings. The recitals set out above are hereby approved and incorporated herein for all purposes.

Section Two. Selection and Award. City Council finds and determines the following:

- The Contract for Engineering Services from GLS is a good value for the project; and
- The Engineering Contract attached hereto is hereby approved, with scope of work, insurance, and appurtenant exhibits, incorporated therein by reference; and
- The aforementioned Engineering Contract is awarded to GLS, Inc., subject to the provisions set out in Section Three below.

Section Three. Authorization. The City Manager is hereby authorized and directed to execute an instrument substantially similar to the Engineering Contract approved in Section Two above, for a contract amount of \$126,500, and to take such further actions and execute such ancillary documents as may be reasonably necessary to facilitate the purpose of this resolution.

Section Four. Open Meetings. It is hereby officially found and determined that the meeting at which this resolution was passed was open to the public and that public notice

of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

Section Five. Effective Date. That this resolution shall take effect immediately upon its passage, and approval as prescribed by law; provided that the City Manager shall comply with the time restriction stated in Section Three.

PASSED AND APPROVED this the ____ day of _____ 2025.

CITY OF BURNET, TEXAS

Gary Wideman, Mayor

ATTEST:

Maria Gonzales, City Secretary

**CITY OF BURNET
PROFESSIONAL SERVICES AGREEMENT
FUNDED IN PART BY THE TEXAS DEPARTMENT OF AGRICULTURE**

THE STATE OF TEXAS BURNET COUNTY	§ § §	KNOW ALL BY THESE PRESENTS
---	-------------	-----------------------------------

This Professional Services Agreement ("*Agreement*"), Funded in part by the Texas Department of Emergency Management subgrant (TDEM) for the Hazard Mitigation Grant Program (HMGP) number DR-4705-0026, is made and entered by and between the City of Burnet, Texas, (the "*City*") a Texas home-rule municipality, and Goodwin-Lasiter, Inc. dba GLS, a Professional Engineering Firm Registration #: F-351 form under the laws of The State of Texas ("*Professional*" or "*Firm*").

Section 1. Duration. This Agreement shall become effective upon execution by the City and shall remain in effect until satisfactory completion of the Scope of Work unless terminated as provided for in this Agreement.

Section 2. Scope of Work. The scope of work Professional shall provide under this Agreement is as follows:

- (A) *Scope of Work.* Professional shall perform the Services as more particularly described in the Scope of Work attached hereto as **Exhibit "A"**. The work as described in the Scope of Work constitutes the "*Project*". Unless otherwise provided in the Scope of Work, the anticipated submittal of all Project deliverables is immediately upon completion of the Project.
- (B) *Quality of Work.* The Quality of Services provided under this Agreement shall be of the level of professional quality performed by Professionals regularly rendering this type of service.
- (C) *Requirements.* The Professional shall perform its Services for the Project in compliance with all statutory, regulatory, and contractual requirements now or hereafter in effect as may be applicable to the rights and obligations set forth in the Agreement.
- (D) *Reliance.* The Professional may rely upon the accuracy of reports and surveys provided to it by the City except when defects should have been apparent to a reasonably competent professional or when it has actual notice of any defects in the reports and surveys.

Section 3. Compensation.

- (A) *Compensation.* The Professional shall be paid in the manner set forth in **Exhibit "B"** and as provided herein. The maximum amount of compensation and reimbursement to be paid hereunder shall not exceed \$126,500.00. Payment to the Firm shall be based on satisfactory completion of identified milestones in the Scope of Work.

- (B) *Billing Period:* The Professional may submit monthly, or less frequently, an invoice for payment based on the estimated completion of the described tasks and approved work schedule. Subject to Chapter 2251, Texas Government Code (the “*Prompt Payment Act*”), payment is due within thirty (30) days of the City’s receipt of the Professional’s invoice. Interest on overdue payments shall be calculated in accordance with the Prompt Payment Act.
- (C) *Reimbursable Expenses:* Any and all reimbursable expenses related to the Project shall be included in the scope of services in **Exhibit “A”** and accounted for in the total contract amount in **Exhibit “B”**. If these items are not specifically accounted for in **Exhibit “A”** they shall be considered subsidiary to the total contract amount.

Section 4. Changes to the Project Work; Additional Work.

- (A) *Changes to Work:* Professional shall make such revisions to any work that has been completed as are necessary to correct any errors or omissions as may appear in such work at no costs to City. If the City finds it necessary to make changes to previously satisfactorily completed work or parts thereof, the Professional shall make such revisions if requested and as directed by the City and such services will be considered as additional work and paid for as specified under following paragraph. Such changes, including any increase or decrease in the amount of the Firm's compensation, must be agreed to by all parties and finalized through a signed, written amendment to this Agreement.
- (B) *Additional Work:* The City retains the right to make changes to the Scope of Work at any time by written order. Work that is clearly not within the general description of the Scope of Work and does not otherwise constitute special services under this Agreement must be approved in writing by the City by supplemental agreement before the additional work is undertaken by the Professional. If the Professional is of the opinion that any work is beyond that contemplated in this Agreement and the Scope of Work governing the project and therefore constitutes additional work, the Professional shall promptly notify the City of that opinion, in writing. If the City agrees that such work does constitute additional work, then the City and the Professional shall execute a supplemental agreement for the additional work and the City shall compensate the Professional for the additional work based on the rates contained in the Scope of Work. If the changes deduct from the extent of the Scope of Work, the contract sum shall be adjusted accordingly. All such changes shall be executed under the conditions of the original Agreement. Any work undertaken by Professional not previously approved as additional work shall be at risk of the Professional.

Section 5. Time of Performance. The services of the Firm shall commence on 09/30/2025. In any event, all the services required and performed hereunder shall be completed no later than 01/28/2027 or the project’s administrative closure date, as

defined by the Texas Department of Agriculture (Department), whichever is later. The prompt completion of the services under the Scope of Work is critical to the City. Unnecessary delays in providing services under a Scope of Work shall be grounds for dismissal of the Professional and termination of this Agreement without any or further liability to the City other than a prorated payment for necessary, timely, and conforming work done by Professional prior to the time of as.

Section 6. Insurance. Before commencing work under this Agreement, Professional shall obtain and maintain the liability insurance provided for in attached **Exhibit "C"** throughout the term of this Agreement and thereafter as required herein.

In addition to the insurance provided for in **Exhibit "C"**, Professional shall maintain the following limits and types of insurance:

Professional Liability Insurance: Professional errors and omissions liability insurance with limits of liability not less than \$1,000,000 per occurrence covering all work performed by the Professional, its employees, sub-contractors, or independent contractors.

Workers Compensation Insurance: The Professional shall carry and maintain during the term of this Agreement, workers compensation and employers' liability insurance meeting the requirements of the State of Texas on all the Professional's employees carrying out the work involved in this contract.

General Liability Insurance: The Professional shall carry and maintain during the term of this Agreement general liability insurance on a per occurrence basis with limits of liability not less than \$1,000,000 for each occurrence and for fire damage. For Bodily Injury and Property Damage, coverage shall be no less than \$1,000,000. As a minimum, coverage for Premises, Operations, Products and Completed Operations shall be \$2,000,000. This coverage shall protect the public or any person from injury or property damages sustained by reason of the Professional or its employees carrying out the work involved in this Agreement. The general aggregate shall be no less than \$2,000,000.

Automobile Liability Insurance: Professional shall carry and maintain during the term of this Agreement, automobile liability insurance with either a combined limit of at least \$1,000,000 per occurrence for bodily injury and property damage or split limits of at least \$1,000,000 for bodily injury per person per occurrence and \$1,000,000 for property damage per occurrence. Coverage shall include all owned, hired, and non-owned motor vehicles used in the performance of this contract by the Professional or its employees.

Subcontractor: In the case of any work sublet, the Professional shall require subcontractor and independent contractors working under the direction of either the Professional or a subcontractor to carry and maintain the same workers compensation and liability insurance required of the Professional.

Qualifying Insurance: The insurance required by this Agreement shall be written by non-assessable insurance company licensed to do business in the State of Texas and currently rated "B+" or better by the A.M. Best Companies. All policies shall be written on a "per occurrence basis" and not a "claims made" form; provided however, subject to the City's City Manager's prior written approval and verification that any coverage can only be obtained on a "claims made" basis, the certificate of insurance for such coverage must clearly state coverage is on a "claims made" basis and coverage must remain in effect for at least two years after final payment with the Professional continuing to furnish the City certificates of insurance.

Evidence of such insurance shall be attached as **Exhibit "D"**.

Section 7. Subletting. Subject to the prohibition prescribed in Section 15 (K) (entitled "No Assignment"), the Professional shall not sublet or transfer any portion of the work under this Agreement, or any Scope of Work issued pursuant to this Agreement unless specifically approved in writing by the City, which approval shall not be unreasonably withheld. Subcontractors shall comply with all provisions of this Agreement and the applicable Scope of Work. The approval or acquiescence of the City in the subletting of any work shall not relieve the Professional of any responsibility for work done by such subcontractor.

Section 8. Ownership of Documents. Upon completion or termination of this Agreement, all documents prepared by the Professional or furnished to the Professional by the City shall be delivered to and become the property of the City. All drawings, charts, calculations, plans, specifications, and other data, including electronic files and raw data, prepared under or pursuant to this Agreement shall be made available, upon request, to the City without restriction or limitation on the further use of such materials PROVIDED, HOWEVER, THAT SUCH MATERIALS ARE NOT INTENDED OR REPRESENTED TO BE SUITABLE FOR REUSE BY THE CITY OR OTHERS. ANY REUSE WITHOUT PRIOR VERIFICATION OR ADAPTATION BY THE PROFESSIONAL FOR THE SPECIFIC PURPOSE INTENDED WILL BE AT THE CITY'S SOLE RISK AND WITHOUT LIABILITY TO THE PROFESSIONAL.

- A) Where applicable, Professional shall retain all pre-existing proprietary rights in the materials provided to the City but shall grant to the City a non-exclusive, perpetual, royalty-free license to use such proprietary information solely for the purposes for which the information was provided. The Professional may, at Professional's expense, have copies made of the documents or any other data furnished to the City under or pursuant to this Agreement.
- B) *Access to Records.* The Federal Emergency Management Agency (FEMA), TDEM, Inspectors General, the Comptroller General of the United States, the Texas Department of Agriculture (TDA), and the City of Burnet, or any of their authorized representatives, shall have access to any documents, papers, or other records of the Firm which are pertinent to the HMGP) number DR-4705 award, in order to make audits, examinations, excerpts, and transcripts, and to closeout the City's contract with TDEM or FEMA.
- C) *Retention of Records.* The Firm shall retain all required records for three years after the City makes its final payment and all pending matters are closed.

- D) *Records and Audits.* The Firm shall ensure that the City maintains fiscal records and supporting documentation for all expenditures of funds made under this contract in a manner that conforms to 2 CFR 200.300-.309, 24 CFR 570.490, and this Agreement. Such records must include data on the racial, ethnic, and gender characteristics of persons who are applicants for, participants in, or beneficiaries of the funds provided under this Agreement. The Firm and the City shall retain such records, and any supporting documentation, for the greater of three years from closeout of the Agreement or the period required by other applicable laws and regulations.

Section 9. Professional's Seal. To the extent that the Professional has a professional seal, it shall be placed on all documents and data furnished by the Professional to the City. All work and services provided under this Agreement will be performed in a good and workmanlike fashion and shall conform to the accepted standards and practices of the Professional's industry. The plans, specifications and data provided by Professional shall be adequate and sufficient to enable those performing the actual work to perform the work as and within the time contemplated by the City and Professional. The City acknowledges that Professional has no control over the methods or means of work nor the costs of labor, materials or equipment. Unless otherwise agreed in writing, any estimates of costs by the Professional are for informational purposes only and are not guarantees.

- (A) *Debarment and Suspension (Executive Orders 12549 and 12689).* The Firm certifies, by entering into this Agreement, that neither it nor its principals are presently debarred, suspended, or otherwise excluded from or ineligible for participation in federally assisted programs under Executive Orders 12549 (1986) and 12689 (1989). The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee, or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Firm.
- (B) The Firm understands that it must not make any award or permit any award (or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."

Section 10. Compliance with Laws. The Professional shall comply with all federal, state and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts, administrative, or regulatory bodies in any matter affecting the performance of this Agreement, including, without limitation, worker's compensation laws, minimum and maximum salary and wage statutes and regulations, and licensing laws and regulations. When required, the Professional shall furnish the City with satisfactory proof of compliance.

Section 11. Force Majeure. If the performance of any covenant or obligation to be performed hereunder by any party is delayed as a result of circumstances which are beyond the reasonable control of such party (which circumstances may include, without limitation, pending litigation, acts of God, war, acts of civil disobedience, fire or other casualty, shortage of materials, adverse weather conditions [such as, by way of illustration and not of limitation, severe rain storms or below freezing temperatures, or tornadoes] labor action, strikes or similar acts, moratoriums or regulations or actions by

governmental authorities), the time for such performance shall be extended by the amount of time of such delay, but no longer than the amount of time reasonably occasioned by the delay. The party claiming delay of performance as a result of any of the foregoing force majeure events shall deliver written notice of the commencement of any such delay resulting from such force majeure event not later than seven (7) days after the claiming party becomes aware of the same, and if the claiming party fails to so notify the other party of the occurrence of a force majeure event causing such delay and the other party shall not otherwise be aware of such force majeure event, the claiming party shall not be entitled to avail itself of the provisions for the extension of performance contained in this subsection.

Section 12. Termination. In the event of termination for cause, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs and reports prepared by the Firm pursuant to this Agreement shall, at the option of the City, be turned over to the City and become the property of the City. Termination, of this Agreement, prior to the time stated in the Section 1 (entitled “*Duration*”) shall be as follows:

(A) *Termination of Agreement for Cause:* This Agreement may be terminated:

- (1) By the mutual agreement and consent of both Professional and City;
- (2) By the City: If the Firm fails to fulfill in a timely and proper manner its obligations under this Agreement, or if the Firm violates any of the covenants, conditions, agreements, or stipulations of this Agreement, the City shall have the right to terminate this Agreement by giving written notice to the Firm of such termination and specifying the effective date thereof, which shall be at least five days before the effective date of such termination.

In the event of termination for cause, the Firm shall be entitled to receive reasonable compensation for any necessary services actually and satisfactorily performed prior to the date of termination.

Notwithstanding the above, the Firm shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of the Agreement by the Firm, and the City may set-off the damages it incurred because of the Firm's breach of the contract from any amounts it might otherwise owe the Firm.

- (3) If the City terminates this Agreement pursuant to Section 5 (entitled “Time of Completion”) or subsection 8(A)(2) or (3), above, the Professional shall not be entitled to any fees or reimbursable expenses other than the fees and reimbursable expenses then due and payable as of the time of termination and only then for those services that have been timely and adequately performed by the Professional considering the actual costs incurred by the Professional in performing work to date of termination, the value of the work that is nonetheless usable to the City, the cost to the City of employing another Professional to complete the work required and the time required to do so, and other factors that affect the value to the City of the work performed at time of termination.

(B) *Termination for Convenience of the City:* City may at any time and for any reason terminate Firm's services and work at City's convenience upon providing written

notice to the Firm specifying the extent of termination and the effective date. Upon receipt of such notice, Firm shall, unless the notice directs otherwise, immediately discontinue the work and placing of orders for materials, facilities and supplies in connection with the performance of this Agreement.

Upon such termination, Firm shall be entitled to payment only as follows:

- (1) the actual cost of the work completed in conformity with this Agreement plus,
- (2) such other costs actually incurred by Firm as are permitted by the prime contract and approved by City.

There shall be deducted from such sums as provided in this subparagraph the amount of any payments made to Firm prior to the date of the termination of this Agreement. Firm shall not be entitled to any claim or claim of lien against City/County for any additional compensation or damages in the event of such termination and payment.

Section 13. Indemnification. Professional agrees to indemnify and hold the City of Burnet, Texas and all of its present, future and former agents, employees, officials and representatives harmless in their official, individual and representative capacities from any and all claims, demands, causes of action, judgments, liens and expenses (including attorney's fees, whether contractual or statutory), costs and damages (whether common law or statutory), costs and damages (whether common law or statutory, and whether actual, punitive, consequential or incidental), of any conceivable character, for injuries to persons (including death) or to property (both real and personal) created by, arising from or in any manner relating to the services or goods performed or provided by Professional – expressly including those arising through strict liability or under the constitutions of the United States or Texas – BUT ONLY TO THE EXTENT ALLOWABLE BY SEC. 271.904(a) OF THE TEXAS LOCAL GOVERNMENT CODE AS APPLICABLE. Additionally, the professional shall assume full responsibility for payments of Federal, State and local taxes on contributions imposed or required under the Social Security, worker's compensation and income tax laws.

Section 14. Notices. Any notice required or desired to be given from one party to the other party to this Agreement shall be in writing and shall be given and shall be deemed to have been served and received (whether actually received or not) if (i) delivered in person to the address set forth below; (ii) deposited in an official depository under the regular care and custody of the United States Postal Service located within the confines of the United States of America and sent by certified mail, return receipt requested, and addressed to such party at the address hereinafter specified; or (iii) delivered to such party by courier receipted delivery. Either party may designate another address within the confines of the continental United States of America for notice, but until written notice of such change is received by the other party, the last address of such party designated for notice shall remain such party's address for notice.

Section 15. Miscellaneous Provisions. Additional provisions of this Agreement are set out in the subsections below as follows:

- (A) *Agreement governs.* In the case of any conflicts between the terms of this Agreement and wording contained within the Scope of Services, this Agreement shall govern. The Scope of Services is intended to detail the technical scope of services, fee schedule, and contract time only and shall not dictate Agreement terms.
- (B) *Binding Effect.* Except as limited herein, the terms and provisions of this Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, devisees, personal and legal representatives, successors, and assigns.
- (C) *Counterparts.* This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and all of which shall constitute but one and the same instrument.
- (D) *Contract requirements for subdivisions of Texas state government.* Under Texas law, the City may not enter into a contract with a company for goods and services unless the contract contains a written verification from the company that of the following: (i) the company neither boycotts Israel; nor will not boycott Israel during the term of the contract (Chapter 2271, Texas Government Code); (ii) the company is neither identified on a list prepared and maintained by the comptroller; nor does business with Iran, Sudan, or a foreign terrorist organization (Chapter 2252, subchapter F, Texas Government Code); (iii) the company neither has a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; nor will not discriminate during the term of the contract against a firearm entity or firearm trade association (Chapter 2274, Texas Government Code); and (iv) neither boycott energy companies; nor will not boycott energy companies during the term of the contract (Chapter 2274, Texas Government Code).

The signatory executing this Agreement on behalf of Professional verifies that the Professional, at the time of execution of this Agreement is, and during the term of this Agreement shall be, in full compliance with the requirements of Chapters 2270, 2252 subchapter F, and 2274 Texas Government Code as those chapters apply to the matters discussed in the paragraph above. The violation of this subsection shall be a material breach of this Agreement.

- (E) *Disclosure of Business Relationships/Affiliations; Conflict of Interest Questionnaire.* Professional represents that it is in compliance with the applicable filing and disclosure requirements of Chapter 176 of the Texas Local Government Code as noted below.
 - (1) *Governing Body.* No member of the governing body of the City and no other officer, employee, or agent of the City, who exercises any functions or responsibilities in connection with administration, construction, engineering, or implementation of HMGP DR-4705 award between TDEM and the City, shall have any personal financial interest, direct or indirect, in the Firm or this Agreement; and the Firm shall take appropriate steps to assure compliance.
 - (2) *Other Local Public Officials.* No other public official, who exercises any functions or responsibilities in connection with the planning and carrying out of administration, construction, engineering or implementation of the HMGP award between TDEM and the City, shall have any personal financial interest, direct or indirect, in the Firm or this Agreement; and the Firm shall take

appropriate steps to assure compliance.

- (3) *The Firm and Employees.* The Firm warrants and represents that it has no conflict of interest associated with the HMGP award between TDEM and the City or this Agreement. The Firm further warrants and represents that it shall not acquire an interest, direct or indirect, in any geographic area that may benefit from the HMGP award between TDEM and the City, or in any business, entity, organization or person that may benefit from the award. The Firm further agrees that it will not employ an individual with a conflict of interest as described herein.
- (4) *Conflicts Disclosure Statement.* Per Sec. 176.003 in Chapter 176 of the Local Government Code A local government officer shall file a conflicts disclosure statement with respect to a vendor if:
- i. the vendor enters into a contract with the local governmental entity or the local governmental entity is considering entering into a contract with the vendor; and the vendor:
 - ii. has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that: (i) a contract between the local governmental entity and vendor has been executed; or (ii) the local governmental entity is considering entering into a contract with the vendor;
 - iii. has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that: (i) a contract between the local governmental entity and vendor has been executed; or (ii) the local governmental entity is considering entering into a contract with the vendor; or has a family relationship with the local government officer.
 - iv. (a-1). A local government officer is not required to file a conflicts disclosure statement in relation to a gift accepted by the officer or a family member of the officer if the gift is: (1) a political contribution as defined by Title 15, Election Code; or (2) food accepted as a guest.
 - v. (a-2). A local government officer is not required to file a conflicts disclosure statement under Subsection (a) if the local governmental entity or vendor described by that subsection is an administrative agency created under Section 791.013, Government Code.
 - vi. A local government officer shall file the conflicts disclosure statement with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of the statement under Subsection (a).

- (F) *Dispute Resolution of Program Non-Compliance and Disallowed Costs.* In the event of any dispute, claim, question, or disagreement arising from or relating to

this Agreement, or the breach thereof, including determination of responsibility for any costs disallowed as a result of non-compliance with federal, state or HMGP program requirements, the parties hereto shall use their best efforts to settle the dispute, claim, question or disagreement. To this effect, the parties shall consult and negotiate with each other in good faith within 30 days of receipt of a written notice of the dispute or invitation to negotiate and attempt to reach a just and equitable solution satisfactory to both parties. by taking the following steps:

- (1) A written notice substantially describing the nature of the dispute shall be delivered by the dissatisfied party to the other party, which notice shall request a written response to be delivered to the dissatisfied party not less than 5 days after receipt of the notice of dispute.
- (2) If the response does not reasonably resolve the dispute, in the opinion of the dissatisfied party, the dissatisfied party shall give notice to that effect to the other party whereupon each party shall appoint a person having authority over the activities of the respective parties who shall promptly meet, in person, in an effort to resolve the dispute.
- (3) If those persons cannot or do not resolve the dispute, then the parties shall each appoint a person from the highest tier of managerial responsibility within each respective party, who shall then promptly meet, in person, in an effort to resolve the dispute.

If the matter is not resolved by negotiation within 30 days of receipt of written notice or invitation to negotiate, the parties agree first to try in good faith to settle the matter by mediation administered by the American Arbitration Association under its Commercial Mediation Procedures before resorting to litigation, or some other dispute resolution procedure. The parties may enter into a written amendment to this Amendment and choose a mediator that is not affiliated with the American Arbitration Association. The parties shall bear the costs of such mediation equally. The selection of mediator shall be agreed to by both parties. If the matter is not resolved through such mediation within 60 days of the initiation of that procedure, either party may proceed to file suit.

- (G) *Exhibits.* All exhibits to this Agreement are incorporated herein by reference for all purposes wherever reference is made to the same. Exhibits are as follows:

Exhibit "A": Scope of Work

Exhibit "B": Compensation

Exhibit "C": Requirements for all Insurance Documents

Exhibit "D": Evidence of Insurance

Exhibit "E": Byrd Anti-Lobbying Amendment

- (H) *Entire Agreement.* It is understood and agreed that this Agreement contains the entire agreement between the parties and supersedes all prior agreements, arrangements or understandings between the parties relating to the subject matter. No oral understandings, statements, promises or inducements contrary to the terms of this Agreement exist. This Agreement cannot be changed or terminated orally.

- (I) *Gender.* Within this Agreement, words of any gender shall be held and construed

to include any other gender, and words in the singular number shall be held and construed to include the plural, unless the context otherwise requires.

- (J) *Governing Law; Venue.* This Agreement and all of the transactions contemplated herein shall be governed by and construed in accordance with the laws of the State of Texas. The provisions and obligations of this Agreement are performable in Burnet County, Texas such that exclusive venue for any action arising out of this Agreement shall be in Burnet County, Texas.
- (K) *No Assignment.* Neither party shall have the right to assign that party's interest in this Agreement without the prior written consent of the other party. Procedures for subcontract or assignment application for City approval:
- (1) The Firm shall, prior to proceeding with the work, notify the City in writing of the name of any subcontractors proposed for the work, including the extent and character of the work to be done by each.
 - (2) If any time during progress of the work, the City determines that any subcontractor is incompetent or undesirable, the City will notify the Firm who shall take reasonable and immediate steps to satisfactorily cure the problem, substitute performance, or cancel such subcontract. Subletting by subcontractors shall be subject to the same regulations. Nothing contained in this Agreement shall create any contractual relation between any subcontractor and the City.
 - (3) The Firm will include in all contracts and subcontracts in excess of \$150,000 a provision which requires compliance with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C 7401-7671q) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251-1387). The provisions shall require reporting of violations to TDA and to the Regional Office of the Environmental Protection Agency (EPA).
 - (4) The Firm will include in all contracts and subcontracts in excess of \$150,000 provisions or conditions which will allow for administrative, contractual or legal remedies in instances where contractors violate or breach contract terms and provide for such sanctions and penalties as may be appropriate.
 - (5) The Firm will include in all contracts and subcontracts in excess of \$10,000 provisions addressing termination for cause and for convenience by the City including the manner by which it will be effected and the basis for settlement.
 - (6) The Firm will include in all contracts and subcontracts provisions requiring compliance with the following, if applicable:
 - i. Prime construction contracts in excess of \$2,000, compliance with the Davis-Bacon Act, as amended (40 U.S.C.3141-3144, 3146-3148) as supplemented by Department of Labor regulations (29 CFR part 5);
 - ii. Prime construction contracts in excess of \$2,000, compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR part 3)
 - iii. The inclusion of the Equal Opportunity clause provided under 41 CFR 60-1.4(b) (Executive Order 11246);
 - iv. The inclusion of the Economic Opportunities for Section 3 Residents and Section 3 Business Concerns of section 3 of the Housing and

Urban Development Act of 1968, as amended, 12 U.S.C. 1701u (section 3).

- v. Contracts exceeding \$100,000, compliance with the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352);
 - vi. For contracts in excess of \$100,000 that involve the employment of mechanics or laborers, compliance with the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708), including work week requirements and safety conditions for workers, as supplemented by Department of Labor regulations (29 CFR Part 5); and
- (7) The Firm will include in all negotiated contracts and subcontracts a provision which indicates that funds will not be awarded under this contract to any party which is debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs under Executive Order 12549 and 2 CFR Part 2424. A certification shall be provided and received from each proposed subcontractor under this contract and its principals.
- (8) The Firm will include in all negotiated contracts and subcontracts a provision to the effect that the City, TDA, the Texas Comptroller of Public Accounts, the Comptroller General of the United States, the U.S. Department of Housing and Urban Development (HUD), or any of their duly authorized representatives, shall have access to any books, documents, papers and records of the contractor which are directly pertinent to that specific contract, for the purpose of making audit, examination, excerpts, and transcriptions.
- (9) The Firm will include in all contracts and subcontracts a requirement that the contractor maintain all relevant project records for three (3) years after the City has made final payment to the contractor and all other pending matters are closed.
- (L) *Non-Collusion.* Professional represents and warrants that Professional has not given, made, promised or paid, nor offered to give, make, promise or pay any gift, bonus, commission, money or other consideration to any person as an inducement to or in order to obtain the work to be provided to the City under this Agreement. Professional further agrees that Professional shall not accept any gift, bonus, commission, money, or other consideration from any person (other than from the City pursuant to this Agreement) for any of the services performed by Professional under or related to this Agreement. If any such gift, bonus, commission, money, or other consideration is received by or offered to Professional, Professional shall immediately report that fact to the City and, at the sole option of the City, the City may elect to accept the consideration for itself or to take the value of such consideration as a credit against the compensation otherwise owing to Professional under or pursuant to this Agreement.
- (M) *Paragraph Headings; Construction.* The paragraph headings contained in this Agreement are for convenience only and shall in no way enlarge or limit the scope or meaning of the various and several paragraphs hereof. Both parties have participated in the negotiation and preparation of this Agreement and this Agreement shall not be construed either more or less strongly against or for either party.
- (N) *Relationship of Parties.* Nothing contained in this Agreement shall be deemed or construed by the parties hereto or by any third party to create the relationship of

principal and agent or of partnership or of joint venture or of any association whatsoever between the parties, it being expressly understood and agreed that no provision contained in this Agreement nor any act or acts of the parties hereto shall be deemed to create any relationship between the parties other than the relationship of independent parties contracting with each other solely for the purpose of effecting the provisions of this Agreement.

- (O) *Right To Audit.* City shall have the right to examine and audit the books and records of Professional with regards to the work described in Exhibit A, or any subsequent changes, at any reasonable time. Such books and records will be maintained in accordance with generally accepted principles of accounting and will be adequate to enable determination of: (1) the substantiation and accuracy of any payments required to be made under this Agreement; and (2) compliance with the provisions of this Agreement.
- (P) *Severability.* If any term or provision of this Agreement is held to be illegal, invalid or unenforceable, the legality, validity or enforceability of the remaining terms or provisions of this Agreement shall not be affected thereby, and in lieu of each such illegal, invalid or unenforceable term or provision, there shall be added automatically to this Agreement a legal, valid or enforceable term or provision as similar as possible to the term or provision declared illegal, invalid or unenforceable.
- (Q) *Waiver.* Either City or the Professional shall have the right to waive any requirement contained in this Agreement that is intended for the waiving party's benefit. b Except as otherwise provided herein, such waiver shall be effective only if in writing executed by the party for whose benefit such requirement is intended. No waiver of any breach or violation of any term of this Agreement shall be deemed or construed to constitute a waiver of any other breach or violation, whether concurrent or subsequent, and whether of the same or of a different type of breach or violation.
- (R) *Local Program Liaison.* For purposes of this Agreement, the City Manager, or equivalent authorized person, or designee will serve as the Local Program Liaison and primary point of contact for the Firm. All required progress reports and communication regarding the project shall be directed to this liaison and other local personnel as appropriate.
- (S) Equal Opportunity Clause (applicable to federally assisted construction contracts and subcontracts over \$10,000). During the performance of this contract, the Firm agrees as follows:
 - (1) The Firm will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Firm will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Firm agrees to post in conspicuous places, available to employees and applicants

for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

- (2) The Firm will, in all solicitations or advertisements for employees placed by or on behalf of the Firm, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- (3) The Firm will not discourage or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.
- (4) The Firm will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the Firm's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (5) The Firm will comply with all provisions of Executive Order 11246 of September 24, 1965, "Equal Employment Opportunity," and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (6) The Firm will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- (7) In the event of the Firm's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the Firm may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- (8) The Firm will include the portion of the sentence immediately preceding paragraph (a) and the provisions of paragraphs (a) through (h) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon

each subcontractor or vendor. The Firm will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, That in the event a Firm becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency the Firm may request the United States to enter into such litigation to protect the interests of the United States.

- (T) *Civil Rights Act of 1964*. Under Title VI of the Civil Rights Act of 1964, no person shall, on the grounds of race, color, religion, sex, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.
- (U) *Section 109 of the Housing and Community Development Act of 1974*. The Firm shall comply with the provisions of Section 109 of the Housing and Community Development Act of 1974. No person in the United States shall on the ground of race, color, national origin, religion, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this title.
- (V) *Section 504 of the Rehabilitation Act of 1973*, as amended. The Firm agrees that no otherwise qualified individual with disabilities shall, solely by reason of his/her disability, be denied the benefits of, or be subjected to discrimination, including discrimination in employment, under any program or activity receiving federal financial assistance.
- (W) *Age Discrimination Act of 1975*. The Firm shall comply with the Age Discrimination Act of 1975 which provides that no person in the United States shall on the basis of age be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.
- (X) *Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)* If this agreement is over \$100,000 the Firm certifies that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining this contract. The Firm shall disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award.
- (Y) Economic Opportunities for Section 3 Residents and Section 3 Business Concerns.
 - (1) The work to be performed under this contract is subject to the requirements of section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u (section 3). The purpose of section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD-assisted projects covered by section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are recipients of HUD assistance for housing.
 - (2) The parties to this Agreement agree to comply with HUD's regulations in 24 CFR part 135, which implement section 3. As evidenced by their execution of this contract, the parties to this Agreement certify that they are under no contractual or other impediment that would prevent them from complying with the part 135 regulations.

- (3) The Firm agrees to send to each labor organization or representative of workers with which the Firm has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the Firm's commitments under this section 3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice shall describe the section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each; and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.
- (4) The Firm agrees to include this section 3 clause in every subcontract subject to compliance with regulations in 24 CFR part 135, and agrees to take appropriate action, as provided in an applicable provision of the subcontract or in this section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 CFR part 135. The Firm will not subcontract with any subcontractor where the Firm has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 CFR part 135.
- (5) The Firm will certify that any vacant employment positions, including training positions, that are filled (1) after the Firm is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 CFR part 135 require employment opportunities to be directed, were not filled to circumvent the Firm's obligations under 24 CFR part 135.
- (6) Noncompliance with HUD's regulations in 24 CFR part 135 may result in sanctions, termination of this Agreement for default, and debarment or suspension from future HUD assisted contracts.
- (7) With respect to work performed in connection with section 3 covered Indian housing assistance, section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450e) also applies to the work to be performed under this Agreement. Section 7(b) requires that to the greatest extent feasible (i) preference and opportunities for training and employment shall be given to Indians, and (ii) preference in the award of contracts and subcontracts shall be given to Indian organizations and Indian-owned Economic Enterprises. Parties to this contract that are subject to the provisions of section 3 and section 7(b) agree to comply with section 3 to the maximum extent feasible, but not in derogation of compliance with section 7(b).

EXECUTED, by the City on this the _____ day of _____, 202____.

CITY:

PROFESSIONAL:

By: _____
David Vaughn, City Manager

By:  _____

Name: John Rusk

Title: Vice - President

ADDRESS FOR NOTICE:
CITY

City of Burnet
Attn: City Manager
P.O. Box 1369
1001 Buchanan Drive, Suite 4
Burnet, Texas 78154

PROFESSIONAL

4077 Cross Park Dr., Ste. 100
Bryan, Texas 77802

Exhibit “A”

Scope of Services

Exhibit “B”
Compensation

Exhibit “C”

REQUIREMENTS FOR ALL INSURANCE DOCUMENTS

The Professional shall comply with each and every condition contained herein. The Professional shall provide and maintain the minimum insurance coverage set forth below during the term of its agreement with the City. Any Subcontractor(s) hired by the Professional shall maintain insurance coverage equal to that required of the Professional. It is the responsibility of the Professional to assure compliance with this provision. The City of Burnet accepts no responsibility arising from the conduct, or lack of conduct, of the Subcontractor.

INSTRUCTIONS FOR COMPLETION OF INSURANCE DOCUMENT

With reference to the foregoing insurance requirements, Professional shall specifically endorse applicable insurance policies as follows:

1. The City of Burnet shall be named as an additional insured with respect to General Liability and Automobile Liability **on a separate endorsement.**
2. A waiver of subrogation in favor of The City of Burnet shall be contained in the Workers Compensation and all liability policies and must be provided **on a separate endorsement.**
3. All insurance policies shall be endorsed to the effect that the City of Burnet will receive at least thirty (30) days written notice prior to cancellation or non-renewal of the insurance.
4. All insurance policies, which name the City of Burnet as an additional insured, must be endorsed to read as primary and non-contributory coverage regardless of the application of other insurance.
5. **Chapter 1811 of the Texas Insurance Code, Senate Bill 425 82(R) of 2011, states that the above endorsements cannot be on the certificate of insurance. Separate endorsements must be provided for each of the above.**
6. All insurance policies shall be endorsed to require the insurer to immediately notify the City of Burnet of any material change in the insurance coverage.
7. All liability policies shall contain no cross-liability exclusions or insured versus insured restrictions.
8. Required limits may be satisfied by any combination of primary and umbrella liability insurances.
9. Professional may maintain reasonable and customary deductibles, subject to approval by the City of Burnet.
10. Insurance must be purchased from insurers having a minimum AmBest rating of B+.
11. All insurance must be written on forms filed with and approved by the Texas Department of Insurance. (ACORD 25 2010/05). Coverage must be written on an occurrence form.
12. Contractual Liability must be maintained covering the Professionals obligations contained in the contract. Certificates of Insurance shall be prepared and executed by the insurance company or its authorized agent and shall contain provisions representing and warranting all endorsements and insurance coverages according to requirements and instructions contained herein.

13. Upon request, Professional shall furnish the City of Burnet with certified copies of all insurance policies.
14. A valid certificate of insurance verifying each of the coverages required above shall be issued directly to the City of Burnet within ten (10) business days after contract award and prior to starting any work by the successful Professional's insurance agent of record or insurance company. Also, prior to the start of any work and at the same time that the Certificate of Insurance is issued and sent to the City of Burnet, all required endorsements identified in sections A, B, C and D, above shall be sent to the City of Burnet. The certificate of insurance and endorsements shall be sent to:

**City of Burnet
Attn: City Manager
1001 Buchanan Drive, #4
P.O. Box 1369
Burnet, TX 78154**

**Emailed to: dvaughn@cityofburnet.com
Faxed to: (512) 756-8560**

ACORD **CERTIFICATE OF LIABILITY INSURANCE** **A** **DATE (MM/DD/YYYY)**
01/01/1900

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE INSURED (YOURSELF), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed, if SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in the event of such endorsement(s).

PRODUCER
ABC Insurance Agency **B**
855 Main Street
Tampa, FL 33333-0000

INSURED
C XYZ Company
123 Apple Street
Tampa, FL 33333-0000

COVERAGES **CERTIFICATE NUMBER** **REVISION NUMBER**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE	COVERAGE	POLICY NUMBER	POLICY DATE	EXPIRATION DATE	LIMITS
GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR	H	X123456	01/01/1900	01/01/1900	EACH OCCURRENCE \$ 1,000,000 AGGREGATE TO EXCEED POLICY PERIOD \$ 100,000 MEDICAL EXPENSE \$ 5,000
GEN. AGGRIEVE. LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRODUCT <input type="checkbox"/> LOCATION					
AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRE AUTO	I	123456789	01/01/1900	01/01/1900	PERSONAL AND AUTO \$ 1,000,000 COMBINED SINGLE LIMIT \$ 2,000,000 PRODUCTS COMPLETION \$ 1,000,000
UMBRELLA LIAB. <input checked="" type="checkbox"/> EXCESS LIAB	J				EXCESS LIAB ONLY \$ 1,000,000 SOCIAL WELFARE \$ 500,000 SOCIAL WELFARE \$ 500,000 PROPERTY DAMAGE \$ 500,000
WORKERS COMPENSATION AND EMPLOYER'S LIABILITY ANY PROPERTY OR PERSONAL INJURY OF PERSONS OR EMPLOYEES (not including self) arising out of operations of the business	K	01234	01/01/1900	01/01/1900	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
Builder's Risk Professional Services	L	123456	01/01/1900	01/01/1900	100% Insurable Value, replacement cost basis \$1,000,000 each claim / \$1,000,000 aggregate

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Effective January 1, 2012 must be compliant with Chapter 1811, Tex. Ins. Code (SB 425 enacted by Texas Legislature 82nd session in 2010).

CERTIFICATE HOLDER **CANCELLATION** **R**

Q City of Burnet
PO Box 1369
1001 Buchanan Drive, Suite 4
Burnet, Texas 78611
Attn: City Manager

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

AUTHORIZED SIGNATURE REQUIRED HERE **S**

© 1993-2010 ACORD CORPORATION. All rights reserved.

ACORD 26 (10/06)

The ACORD name and logo are registered marks of ACORD

(Instructions for completing and submitting a certificate to the City of Burnet)

Complete the certificate of insurance with the information listed below:

- A) Certificate of Insurance date
- B) Producer (Insurance Agency) Information – complete name, address, telephone information, & email address.
- C) Insured's (Insurance Policy Holder) Information – complete name & address information
- D) Insurer (name/names of insurance company) **(Remember the city requires all insurance companies to be authorized to do business in the State of Texas, be rated by A.M. Best with a rating of B+ (or better), Class VI (or higher) or otherwise be acceptable to the City if not rated by A.M. Best)
- E) NAIC # (National Association of Insurance Commissioners, a # that is assigned by the State to all insurance companies)
- F) Insurer letter represents which insurance company provides which type of coverage from D
- G) General Liability Insurance Policy – must have an (x) in box. Also, "Occurrence" type policy – must have an (x) in the box (occurrence policy preferred but claims made policy can be accepted with special approval)
- H) This section shall be filled in with "Y" for yes under Additional Insured for all coverages, except for Professional Liability and Workers' Compensation. There shall also be a "Y" for yes under all coverages for subrogation waived.
- I) Automobile Liability Insurance – must be checked for Any Auto, All Owned Autos, Hired Autos
- J) Umbrella Coverage – must be checked in this section and by occurrence whenever it is required by written contract and in accordance with the contract value.
- K) Worker's Compensation and Employers Liability Insurance – information must be completed in this section of the certificate of insurance form (if applicable).
- L) Builder's Risk Policy – for construction projects as designated by the City of Burnet.
Professional Liability Coverage – for professional services if required by the City of Burnet.
- M) Insurance Policy #'s
- N) Insurance policy effective dates (always check for current dates)
- O) Insurance Policy limits (See Insurance Requirements Checklist)
- P) This section is to list projects, dates of projects, or location of project. Endorsements to the insurance policy(ies) must be provided separately and not in this section. The following endorsements are required by the City of Burnet.
 - (1) Adding the City of Burnet as an additional insured. The "additional insured" endorsement is not required for professional liability and workers compensation insurance; and
 - (2) Waiver of Subrogation
 - (3) Primary and Non-Contributory
 - (4) Cancellation Notice
- Q) City of Burnet's name and address information must be listed in this section
- R) Notice of cancellation, non-renewal, or material change to the insurance policy(ies) must be provided to the City of Burnet in accordance with a cancellation notice endorsement to the policy and/or per the policy provisions based on the endorsement adding the City as an additional insured. (Sec. 1811.155, Tex. Ins. Code)
- S) The certificate must be signed by the Authorized Agent in this section of the certificate form.

Exhibit “D”

Evidence of Insurance



City Council Regular Meeting

August 12, 2025

Generator Grant Engineering

Discuss and consider action: Resolution No. R2025-54

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, AWARDING THE ENGINEERING CONTRACT FOR THE GENERATOR GRANT PROJECT TDEM-HMGP DR 4705-0026; AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE THE CONTRACT ON BEHALF OF THE CITY: E. Belaj





This Project

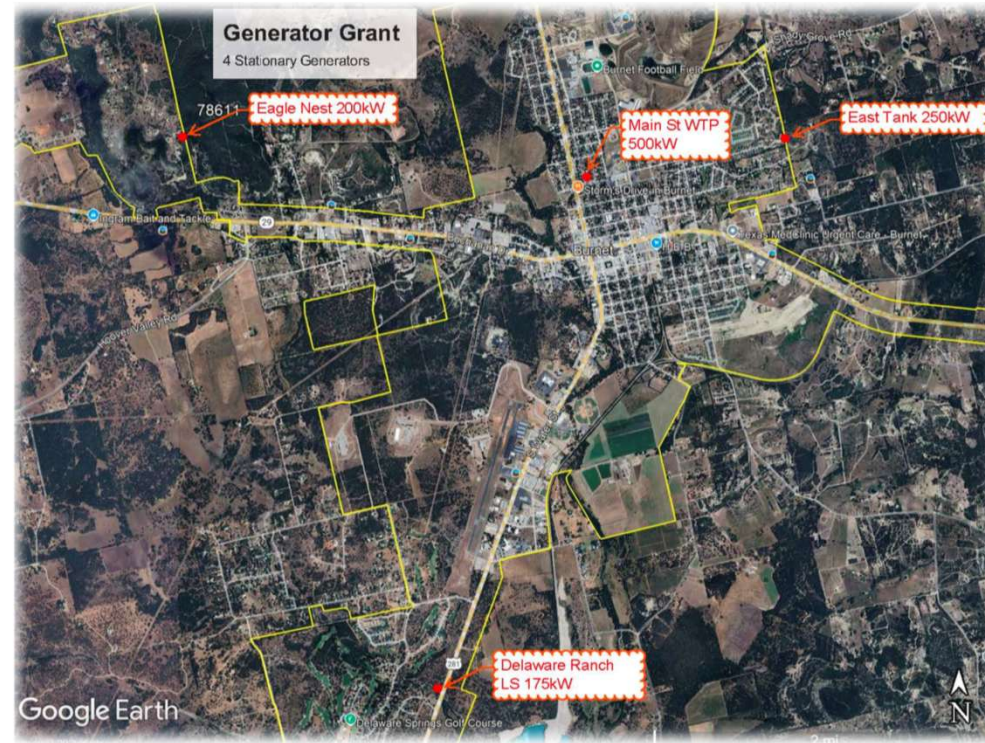
- **Part of SB3 for Emergency Preparedness**

- Stationary Generators at

1. Main St WTP
2. East Tank
3. Eagle Nest
4. Delaware Ranch LS

- Fencing if needed
- Concrete Pad
- Redo electrical
- ATS

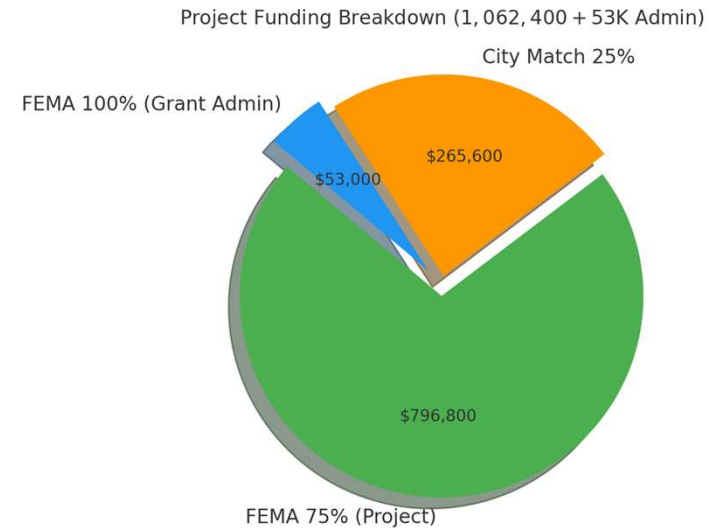
Scope of Work





Funding

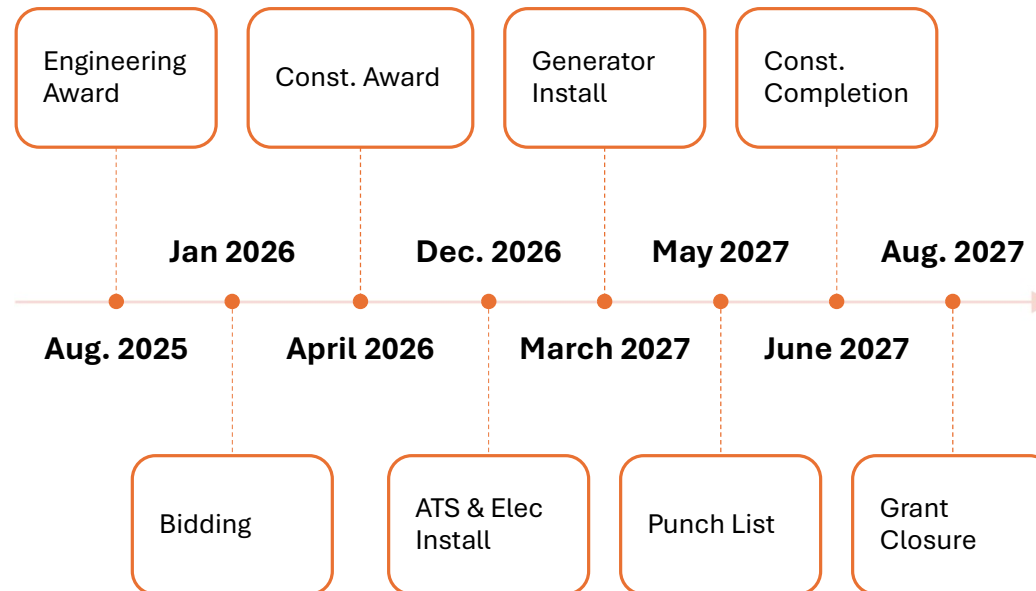
- **Project: \$1,062,400**
 - FEMA 75%: \$796,800
 - FEMA 100%: \$53K Grant admin.
 - City Match 25%: \$265,600
- **Engineering Contract: \$126,500.**
 - City selected GLS Engineers previously through RFQ 2023-004
 - Other soft costs not included are testing, any unforeseen issues, or additions not in the award.





TIMELINE Deadline 10/18/2028

Post Award





AWARD

Questions?

Recommendation

- Staff recommends approval of Resolution No. 2025-54 as presented.
- Contract included.





City Council
Regular Meeting
August 12, 2025

Property Purchase

Discuss & Consider: Purchase of property located at 1404 N. Water Street: D. Vaughn







Questions?



Item Brief

Meeting Date

August 12, 2025

Agenda Item

Discuss and consider action: Ordinance No. 2025-34: D. Vaughn

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, AMENDING CODE OF ORDINANCES CHAPTER 46 (ENTITLED “FIRE PREVENTION AND PROTECTION”) TO RECODIFY THE 2021 EDITION OF THE INTERNATIONAL FIRE CODE, INCLUDING APPENDICES A, B, C, D, E, F, G, H, I, K, AND L, AND RELATED AMENDMENTS; PROVIDING FOR PENALTY; PROVIDING CUMULATIVE, REPEALER AND SEVERABILITY CLAUSES; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE

Information

In August 2024, City Council adopted Ordinance No. 2024-19, which adopted the 2021 International Fire Code with local amendments, codified in Chapter 46 of the Code of Ordinances. The purpose of this ordinance is to recodify the 2021 International Fire Code in its entirety, consolidate all previously adopted amendments, and adopt a new amendment related to fire safety in aircraft hangars at Kate Craddock Field.

Specifically, this Ordinance adopts updated language to address hazardous operations in Group III aircraft hangars, ensures compliance with national fire protection standards (NFPA 409), and repeals any conflicting provisions in the current code. The changes provide consistency across the code, improve clarity, and support the City’s efforts to maintain a high standard of fire safety—particularly for aviation facilities.

Fiscal Impact

There is no direct fiscal impact associated with this ordinance.

Recommendation

Staff recommends approval of Ordinance No. 2025-34 as presented.

ORDINANCE NO. 2025-34

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, AMENDING CODE OF ORDINANCES CHAPTER 46 (ENTITLED “FIRE PREVENTION AND PROTECTION”) TO RECODIFY THE 2021 EDITION OF THE INTERNATIONAL FIRE CODE, INCLUDING APPENDICES A, B, C, D, E, F, G, H, I, K, AND L, AND RELATED AMENDMENTS; PROVIDING FOR PENALTY; PROVIDING CUMULATIVE, REPEALER AND SEVERABILITY CLAUSES; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Burnet previously adopted Ordinance No. 2024-19, thereby adopting the 2021 International Fire Code with Amendments in August of 2024; and

WHEREAS, the purpose of this ordinance is to adopt an amendment to the International Fire Code to properly address fire code requirements for aircraft hangars at Kate Craddock Field and to readopt the amendments adopted in 2024 for the purposes of consolidating all amendments into a single ordinance; and

WHEREAS, the City Council of the City of Burnet, Texas further finds that these amendments will serve in the public interest; and

WHEREAS, City Council, finds, determines, and declares that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given as required by Chapter 551 of the Texas Government Code.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS:

Section One. Code amendment. City Code Chapter 46 (entitled “*Fire Prevention and Protection*”), Article II (entitled “*Fire Code*”), Section 46-26 is hereby amended by replacing the existing language in its entirety with the text set out in the attachment hereto labeled **Exhibit “A.”**

Section Two. Findings. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section Three. Penalty. A violation of this Ordinance is unlawful and subject to City Code of Ordinances Sec. 1-6 (entitled “*General Penalty*”).

Section Four. Cumulative. This Ordinance shall be cumulative of all provisions of all ordinances and codes, or parts thereof, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event Section 5, (entitled “*Repealer*”) shall be controlling.

Section Five. Repealer. All ordinances and codes, or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters resolved herein.

Section Six. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section Seven. Publication. The publishers of the City Code are authorized to amend said Code to reflect the changes adopted herein and to correct typographical errors and to format and number paragraphs to conform to the existing Code.

Section Eight. Effective Date. This Ordinance shall be effective upon the date of final adoption hereof and publication as required by law.

Passed, Approved and Adopted on the 12th day of August 2025.

CITY OF BURNET

Gary Wideman, Mayor

ATTEST:

Maria Gonzales, City Secretary

EXHIBIT A**AMENDMENT TO FIRE CODE****Sec. 46-26. International Fire Code.**

The International Fire Code, 2021 edition, a copy of which is on file in the office of the city secretary, is hereby adopted as the fire code of the city, said adoption being inclusive of Appendices A, B, C, D, E, F, G, H, I, K, and L and such amendments as follow:

- (a) Section 101.1. Title. Insert: City of Burnet
101.1 Title. These regulations shall be known as the Fire Code of City of Burnet hereinafter referred to as "this code."
- (b) Section 103.1 Creation of agency; amend to read as follows:
Section 103.1 "Creation of Agency." Amend to read: "The Burnet Fire Department Fire Prevention Division is hereby created and the Fire Chief or his designee shall be known as the Fire Code Official. The function of the agency shall be the implementation, administration and enforcement of the provisions of this code."
- (c) Section 103.2; amend to read as follows:
"The fire code official shall be the Fire Chief or his designee."
- (d) Add section 107.1.1 To read as follows:
All applications for permits required under this Article shall be made on such form as provided by the Building Official with payment of permit fees as stated in Article XI (entitled "Fee Schedule") Table Four (entitled "Fire Code Permit Fee Schedule").
- (e) 107.3 Permit valuations. Delete this section in its entirety.
- (f) 111.1 Board of Appeals Established, Amend to read as follows:
111.1 Board of appeals established. In order to hear and decide appeals of orders, decisions or determinations made by the fire code official relative to the application and interpretation of this code, there shall be and is hereby created a board of appeals. The board of appeals shall be appointed by the Fire Chief and shall hold office at its pleasure. The board of appeals shall adopt rules of procedure for conducting its business and shall render all decisions and findings in writing to the appellant with a duplicate copy to the fire code official.
- (g) Delete Section 111.3 Qualifications in its entirety.
- (h) Section 112.4, Violation penalties is amended as follows:
112.4 Violation penalties. Persons who shall violate a provision of this code or shall fail to comply with any of the requirements thereof or who shall erect, install, alter, repair or do work in violation of the approved construction documents or directive of the fire code official, or of a permit or certificate

used under provisions of this code, shall be guilty of a Class C Misdemeanor punishable by a fine of not more than not less than \$100 dollars or more than \$2000 dollars or by imprisonment not exceeding number of days to be at the discretion of the Judge or both such fine and imprisonment. Each day that a violation continues after due notice has been served shall be deemed a separate offense.

- (i) Section 113.4, Failure to comply is hereby amended as follows:

Any person who shall continue any work after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable to a fine of not less than \$100 dollars or more than \$2000 dollars.

- (j) SECTION 202, GENERAL DEFINITIONS

Amend section by including and or changing the following definitions:

“ALL WEATHER DRIVING SURFACE - A driving surface that is capable of supporting the imposed loads of fire apparatus and consisting of material that is impervious to damage from wet conditions and does not produce dust during dry weather conditions. Accepted materials shall consist of concrete or asphalt correctly applied.

AMBULATORY CARE FACILITY. Buildings or portions thereof used to provide medical, surgical, psychiatric, nursing, or similar care on a less than 24-hour basis to persons who are rendered incapable of self-preservation by the services provided or staff has accepted responsibility for care recipients already incapable. This group may include but not be limited to the following: Dialysis centers, Sedation dentistry, Surgery centers, Colonic centers, Psychiatric centers, or Procedures involving sedation.

DEFEND IN PLACE. A method of emergency response that engages building components and trained staff to provide occupant safety during an emergency. Emergency response involves remaining in place, relocating within the building, or both, without evacuating the building.

Change definition **ENERGY STORAGE SYSTEM CABINET** to read as follows:

ENERGY STORAGE SYSTEM CABINET. An enclosure containing an *energy storage system* and meeting the applicable requirements of the listing for the system. Personnel are not able to enter the enclosure other than reaching in to access components for maintenance purposes.

- (k) Section 503.2.3 Surface.

Amend to read: Fire apparatus access roads shall be designed and maintained to support imposed loads of at least 85,000 Lbs. for fire apparatus and shall be surfaced to provide all-weather driving capabilities utilizing concrete or asphalt materials. When required by the code official a

signed and sealed letter from a Geotechnical Engineer shall be provided to verify the design meets the standard.

- (l) Section 505.1 Address Identification. Amend to read: New and existing buildings shall be provided with approved address identification. The address identification shall be legible and placed in a position that is visible from the street or road fronting the property. Address identification characters shall contrast with their background. Address numbers shall be Arabic numbers or alphabetical letters. Numbers shall not be spelled out. Each character shall be not less than 6 inches (152.4 mm) high with a minimum stroke width of 1 inch (25.4 mm). Where required by the fire code official, address numbers shall be provided in additional approved locations to facilitate emergency response. Where access is by means of a private road, buildings do not immediately front a street, and/or the building cannot be viewed from the public way, a monument, pole or other sign with approved 6-inch (152.4 mm) height building numerals. Address identification shall be maintained.

Exception: R-3 Single Family occupancies shall have approved numerals of a minimum 4 inches (101.6 mm) in height and a color contrasting with the background clearly visible and legible from the street fronting the property and rear alleyway where such alleyway exists.

- (m) Section 606.1 "General." Amend to read: "Commercial kitchen exhaust hoods shall comply with the requirements of the International Mechanical Code and NFPA 96."
- (n) Section 903.2.11.8 Spray Booths and Rooms. Add section to read: New and existing spray booths and spraying rooms shall be protected by an approved automatic fire-extinguishing system.
- (o) Section 903.2.4.2 Group F-1 distilled spirits. Amend to read: An automatic sprinkler system shall be provided throughout a Group F-1 fire area used for the manufacture of distilled spirits involving more than 120 gallons of distilled spirits (>16% alcohol) in the fire area at any one time.
- (p) Section 903.2.9.3 Group S-1 distilled spirits or wine. Amend to read: An automatic sprinkler system shall be provided throughout a Group S-1 fire area used for the bulk storage of distilled spirits or wine involving more than 120 gallons of distilled spirits or wine (>16% alcohol) in the fire area at any one time.
- (q) *Section 912.2.3; add to read as follows:*
912.2.3 Hydrant Distance. An approved fire hydrant shall be located within 100 feet of the fire department connection as the fire hose lays along an unobstructed path.
- (r) Section 914.8.3.1 Hazardous operations. Repeal and Replace in its entirety to read:

914.8.3.1 Hazardous operations.

Any Group III aircraft hangar in accordance with Table 914.8.3 that contains hazardous operations including, but not limited to, the following shall be provided with a Group I or II fire suppression system in accordance with NFPA 409 as applicable:

1. Doping.
2. *Hot work* including, but not limited to, welding, torch cutting and torch soldering.
3. Fuel transfer.
4. Fuel tank repair or maintenance not including defueled tanks in accordance with NFPA 409, inerted tanks or tanks that have never been fueled.
5. Spray finishing operations.
6. Total fuel capacity of all aircraft within the unsprinklered single *fire area* in excess of 1,600 gallons (6057 L).
7. Total fuel capacity of all aircraft within the maximum single *fire area* in excess of 7,500 gallons (28 390 L) for a hangar equipped throughout with an *automatic sprinkler system* installed in accordance with Section 903.3.1.1.

Exceptions:

Subsection 6 shall not apply to Group III aircraft hangars with a single fire area of 6,500 square feet or less that are used for storage or servicing of aircraft if equipped with a monitored fire alarm system.

Subsections 6 and 7 shall not apply to Group III aircraft hangars with a single fire area greater than 6,500 square feet, but less than 12,000 square feet used for storage or service of aircraft if equipped with a monitored fire alarm system and a wet, dry, dual action, or deluge automatic sprinkler system.

- (s) Section 1103.5.3. Group 1-2 Condition 2.

Change to read as follows:

In addition to the requirements of section 1103.5.2 existing buildings of Group I-2 condition 2 occupancy shall be equipped throughout with an approved automatic sprinkler system in accordance with 903.3.1.1 The automatic sprinkler system shall be installed as established by the adopting ordinance. The sprinkler system must be installed prior to operation or immediate "stop work" order administered upon discovery until sprinkler system is installed.

- (t) Section 1103.5.6 Spray Booths and Rooms. Add section to read: Existing spray booths and spray rooms shall be protected by an approved automatic fire-extinguishing system in accordance with Section 2404.

- (u) Section 5704.2.9.6.1 (geographic limits in which the storage of Class I and Class II liquids in above-ground tanks outside of buildings is prohibited): Zones R-1, R-1E, R-2, R-2A, R-3, OS, M-1, M-2, G, NC, PUD, C-1 as described in Sec. 118 City Code of Ordinances.
- (v) Section 5706.2.4.4 (geographic limits in which the storage of Class I and Class II liquids in above-ground tanks is prohibited): Zones R-1, R-1E, R-2, R-2A, R-3, OS, M-1, M-2, G, NC, PUD, C-1 as described in Sec. 118 City Code of Ordinances.
- (w) Section 5806.2 (geographic limits in which the storage of flammable cryogenic fluids in stationary containers is prohibited): Zones R-1, R-1E, R-2, R-2A, R-3, OS, M-1, M-2, G, NC, PUD, C-1 as described in Sec. 118 City Code of Ordinances.
- (x) Section 6104.2 (geographic limits in which the storage of liquefied petroleum gas is restricted or the protection of heavily populated or congested areas): Zones R-1, R-1E, R-2, R-2A, R-3, OS, M-1, M-2, G, NC, PUD, C-1 as described in Sec. 118 City Code of Ordinances.
- (y) A101.3 Membership of Board. Amend to read as follows:
The Board shall consist of three to five voting members appointed by the Fire Chief. Each member shall serve until a successor has been appointed.
- (z) A101.3.1 Delete this paragraph.
- (aa) A101.3.7 Delete this paragraph.
- (bb) A101.5.3 Change to read as follows:
When 3 members are not present to hear an appeal, either the appellant or the appellant's representative shall have the right to request a postponement of the hearing.
- (cc) Section D102.1; change to read as follows:
- (dd) D102.1 Access and loading. Facilities, buildings or portions of buildings hereafter constructed shall be accessible to fire department apparatus by way of an approved fire apparatus access road with an asphalt, concrete or other approved driving surface capable of supporting the imposed load of fire apparatus weighing up to 85,000 pounds (38 556 kg)
- (ee) D104.3 Remoteness. Amend to read: Where two fire apparatus access roads are required, they shall be placed a distance apart equal to not less than one half of the length of the maximum overall diagonal dimension of the lot or area to be served, measured in a straight line between accesses, or as approved by the fire code official and the City Manager or his/her designee.
- (ff) D105.3 Proximity to building. Amend to read: Unless otherwise approved by the fire code official, one or more of the required access routes meeting this condition shall be located not less than 15 feet (4572 mm) and not greater than 30 feet (9144 mm) from the building and shall be positioned

parallel to one entire side of the building. The side of the building on which the aerial fire apparatus access road is positioned shall be approved by the fire code official.

- (gg) D106.3 Remoteness. Amend to read: Where two fire apparatus access roads are required, they shall be placed a distance apart equal to not less than one-half of the length of the maximum overall diagonal dimension of the property or area to be served, measured in a straight line between accesses, or as approved by the fire code official and the City Manager or his/her designee.
- (hh) D107.2 Remoteness. Amend to read: Where two fire apparatus access roads are required, they shall be placed a distance apart equal to not less than one-half of the length of the maximum overall diagonal dimension of the property or area to be served, measured in a straight line between accesses, or as approved by the fire code official and the City Manager or his/her designee.

Draft Amendment as of June 18, 2025**IFC 2021****914.8.3.1 Hazardous operations.**

Any Group III aircraft hangar in accordance with [Table 914.8.3](#) that contains hazardous operations including, but not limited to, the following shall be provided with a Group I or II fire suppression system in accordance with [NFPA 409](#) as applicable:

1. Doping.
2. *Hot work* including, but not limited to, welding, torch cutting and torch soldering.
3. Fuel transfer.
4. Fuel tank repair or maintenance not including defueled tanks in accordance with [NFPA 409](#), inerted tanks or tanks that have never been fueled.
5. Spray finishing operations.
6. Total fuel capacity of all aircraft within the unsprinklered single *fire area* in excess of 1,600 gallons (6057 L).*
7. Total fuel capacity of all aircraft within the maximum single *fire area* in excess of 7,500 gallons (28 390 L) for a hangar equipped throughout with an *automatic sprinkler system* installed in accordance with [Section 903.3.1.1](#).*

*Subsections (6) and (7) above shall not apply to Group III aircraft hangars 12,000 square feet or less than that are equipped with a monitored fire alarm system.

Proposed Draft Amendment as of August 4, 2025**IFC 2021****914.8.3.1 Hazardous operations.**

Any Group III aircraft hangar in accordance with [Table 914.8.3](#) that contains hazardous operations including, but not limited to, the following shall be provided with a Group I or II fire suppression system in accordance with [NFPA 409](#) as applicable:

1. Doping.
2. *Hot work* including, but not limited to, welding, torch cutting and torch soldering.
3. Fuel transfer.
4. Fuel tank repair or maintenance not including defueled tanks in accordance with [NFPA 409](#), inerted tanks or tanks that have never been fueled.
5. Spray finishing operations.
6. Total fuel capacity of all aircraft within the unsprinklered single *fire area* in excess of 1,600 gallons (6057 L).*
7. Total fuel capacity of all aircraft within the maximum single *fire area* in excess of 7,500 gallons (28 390 L) for a hangar equipped throughout with an *automatic sprinkler system* installed in accordance with [Section 903.3.1.1](#).*

Exceptions:

Subsection 6 shall not apply to Group III aircraft hangars with a single fire area of 6,500 square feet or less that are used for storage or servicing of aircraft if equipped with a monitored fire alarm system.

Subsections 6 and 7 shall not apply to Group III aircraft hangars with a single fire area greater than 6,500 square feet, but less than 12,000 square feet used for storage or service of aircraft if equipped with a monitored fire alarm system and a wet, dry, dual action, or deluge automatic sprinkler system.

Current Code			
Fuel Capacity	Square Footage		
	Under 6,500	6,500 to 12,000	Over 12,000
Under 1,600 gallons	N/A	N/A	N/A
1,600 to 7,500 gallons	<u>M,S</u> GI/GII	<u>M,S</u> GI/GII	<u>M,S</u> GI/GII
Over 7,500 gallons	GI/GII	GI/GII	GI/GII

Monitored Fire Alarm - M
Sprinklers - S
Group I or Group II - GI/GII

Staff Proposed Amendment

Fuel Capacity	Square Footage		
	Under 6,500	6,500 to 12,000	Over 12,000
Under 1,600 gallons	N/A	N/A	N/A
1,600 to 7,500 gallons	M	M,S	<u>M,S</u> GI/GII
Over 7,500 gallons	GI/GII	GI/GII	GI/GII

Monitored Fire Alarm - M

Sprinklers - S

Group I or Group II - GI/GII

Current Code			
Fuel Capacity	Square Footage		
	Under 6,500	6,500 to 12,000	Over 12,000
Under 1,600 gallons	N/A	N/A	N/A
1,600 to 7,500 gallons	GI/GII	GI/GII	GI/GII
Over 7,500 gallons	GI/GII	GI/GII	GI/GII

Monitored Fire Alarm - M
Sprinklers - S
Group I or Group II - GI/GII

Current Code

Fuel Capacity	Square Footage		
	Under 6,500	6,500 to 12,000	Over 12,000
Under 1,600 gallons	N/A	N/A	N/A
1,600 to 7,500 gallons	M,S	M,S	M,S
Over 7,500 gallons	GI/GII	GI/GII	GI/GII

Monitored Fire Alarm - M

Sprinklers - S

Group I or Group II - GI/GII

Staff Proj

Fuel Capacity
Under 1,600 gallons
1,600 to 7,500 gallons
Over 7,500 gallons

Monit

Group

Proposed Amendment

Square Footage		
Under 6,500	6,500 to 12,000	Over 12,000
N/A	N/A	N/A
M	M,S	GI/GII
GI/GII	GI/GII	GI/GII

Monitored Fire Alarm - M

Sprinklers - S

Group I or Group II - GI/GII



City Council
Workshop
August 4, 2025

Hangar Fire Protection Solutions and the International Fire Code





Hangar Fire Protection Solutions

- Council Workshops
 - January 14, 2025
 - June 10, 2025
- At the June 10th Workshop several fire protection options were discussed for the new hangar project.
- After further review, staff began drafting an ordinance amendment that would eliminate the requirement for a fire suppression system in Group III hangars under 12,000 square feet if they were equipped with a monitored fire alarm.



Hangar Types and Fire Suppression Requirements

- **Group I-** Large hangars designed for major aircraft maintenance or overhaul.



A combination of automatic sprinkler protection and an ignitable liquid drainage floor assembly is required.

- **Group II-** Medium-size hangars used for routine service, storage, or minor repairs.



A combination of automatic sprinkler protection and an ignitable liquid drainage floor assembly is required.

- **Group III-** Smaller, lower-risk hangars, primarily for storage or light maintenance.



No fire protection system is required unless it houses hazard operations.



Hangar Types and Fire Suppression Cost (based on 12,000 sq. ft)

- **Group I or II Foam-** A combination of automatic sprinkler protection and an ignitable liquid drainage floor assembly is required
 - Cost- \$300,000 - \$600,000
- **Group I or II Wet-** A combination of automatic sprinkler protection and an ignitable liquid drainage floor assembly is required
 - Cost- \$170,000 - \$360,000
- **Group III Wet-** An automatic sprinkler system
 - Cost- \$45,000 - \$75,000
- **Group III Alarm-** An automatic fire alarm system
 - Cost- \$25,000 - \$50,000



Three Hangar Types- Groups I, II, III

TABLE 914.8.3

HANGAR FIRE SUPPRESSION REQUIREMENTS^{a, b, c}

MAXIMUM SINGLE FIRE AREA (square feet)	INTERNATIONAL BUILDING CODE TYPE OF CONSTRUCTION								
	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
≥ 40,001	Group I	Group I	Group I	Group I	Group I	Group I	Group I	Group I	Group I
40,000	Group II	Group II	Group II	Group II	Group II	Group II	Group II	Group II	Group II
30,000	Group III	Group II	Group II	Group II	Group II	Group II	Group II	Group II	Group II
20,000	Group III	Group III	Group II	Group II	Group II	Group II	Group II	Group II	Group II
15,000	Group III	Group III	Group III	Group II	Group III	Group II	Group III	Group II	Group II
12,000	Group III	Group III	Group III	Group III	Group III	Group III	Group III	Group II	Group II
8,000	Group III	Group III	Group III	Group III	Group III	Group III	Group III	Group III	Group II
5,000	Group III	Group III	Group III	Group III	Group III	Group III	Group III	Group III	Group III



New Hangar

- Group II Hangar
- Square Footage of Hangar: 11,992 sq ft
- Door Height: 28 ft
- Aircraft Design Capacity:
 - Falcon 900: 3,120 gallons
 - Falcon 900: 3,120 gallons
 - Citation CJ1: 480 gallons
 - Average Larger Helicopter: 100- 1,000 gallons

Total Gallons: 7,720 gallons



Under existing code, because of the 7,720 gallons of fuel, a Group I or II fire suppression system is required for the new hangar.



Current Code

IFC 2021

914.8.3.1 Hazardous operations.

Any Group III aircraft hangar in accordance with [Table 914.8.3](#) that contains hazardous operations including, but not limited to, the following shall be provided with a **Group I or II fire suppression system** in accordance with [NFPA 409](#) as applicable:

1. Doping.
2. *Hot work* including, but not limited to, welding, torch cutting and torch soldering.
3. Fuel transfer.
4. Fuel tank repair or maintenance not including defueled tanks in accordance with [NFPA 409](#), inerted tanks or tanks that have never been fueled.
5. Spray finishing operations.
6. **Total fuel capacity of all aircraft within the unsprinklered single fire area in excess of 1,600 gallons (6057 L).**
7. **Total fuel capacity of all aircraft within the maximum single fire area in excess of 7,500 gallons (28 390 L) for a hangar equipped throughout with an automatic sprinkler system installed in accordance with [Section 903.3.1.1](#).**



Current Code Simplified

- A Group I or II fire suppression system IS REQUIRED in the hangar if any of the following hazardous operations are planned:
 - Doping.
 - Hot work (including welding, torch cutting, torch soldering)
 - Fuel transfer.
 - Fuel tank repair or maintenance (excluding defueled, inerted, or never-fueled tanks, per NFPA 409).
 - Spray finishing operations.
- In addition, a Group I or II fire suppression system is required in a Group III hangar if:
 - The total aircraft fuel in the hangar exceeds 1,600 gallons and *there is no sprinkler system*, and/or
 - The hangar has a sprinkler system and the total aircraft fuel exceeds 7,500 gallons



Original Draft Amendment

IFC 2021

914.8.3.1 Hazardous operations.

Any Group III aircraft hangar in accordance with [Table 914.8.3](#) that contains hazardous operations including, but not limited to, the following shall be provided with a Group I or II fire suppression system in accordance with [NFPA 409](#) as applicable:

1. Doping.
2. *Hot work* including, but not limited to, welding, torch cutting and torch soldering.
3. Fuel transfer.
4. Fuel tank repair or maintenance not including defueled tanks in accordance with [NFPA 409](#), inerted tanks or tanks that have never been fueled.
5. Spray finishing operations.
6. Total fuel capacity of all aircraft within the unsprinklered single *fire area* in excess of 1,600 gallons (6057 L).
7. Total fuel capacity of all aircraft within the maximum single *fire area* in excess of 7,500 gallons (28 390 L) for a hangar equipped throughout with an *automatic sprinkler system* installed in accordance with [Section 903.3.1.1](#).

***Subsections (6) and (7) above shall not apply to Group III aircraft hangars 12,000 square feet or less than that are equipped with a monitored fire alarm system.**



Standard Wet-Pipe Sprinkler System- **New Perspective**

- The ambulance fire caused a shift in thinking. A standard wet-pipe sprinkler system installed in Station 2 prevented this fire from becoming a fuel fire and destroying the building.
- Key takeaway: Most fires don't begin as fuel fire- but without proper suppression, they can quickly become one.





Revised Proposal (In Red)

IFC 2021

914.8.3.1 Hazardous operations.

6. Total fuel capacity of all aircraft within the unsprinklered single *fire area* in excess of 1,600 gallons (6057 L).
7. Total fuel capacity of all aircraft within the maximum single *fire area* in excess of 7,500 gallons (28 390 L) for a hangar equipped throughout with an *automatic sprinkler system* installed in accordance with [Section 903.3.1.1](#).

Exceptions:

- Subsection 6 shall not apply to Group III aircraft hangars with a single fire area of 6,500 square feet or less that are used for storage or servicing of aircraft if equipped with a monitored fire alarm system.
- Subsections 6 and 7 shall not apply to Group III aircraft hangars with a single fire area greater than 6,500 square feet, but less than 12,000 square feet used for storage or service of aircraft if equipped with a monitored fire alarm system and a wet, dry, dual action, or deluge automatic sprinkler system.



What do the Exceptions Mean?

Current Code			
Fuel Capacity	Square Footage		
	Under 6,500	6,500 to 12,000	Over 12,000
Under 1,600 gallons	N/A	N/A	N/A
1,600 to 7,500 gallons	<u>M,S</u> GI/GII	<u>M,S</u> GI/GII	<u>M,S</u> GI/GII
Over 7,500 gallons	GI/GII	GI/GII	GI/GII

Monitored Fire Alarm - M
Sprinklers - S
Group I or Group II - GI/GII

Staff Proposed Amendment			
Fuel Capacity	Square Footage		
	Under 6,500	6,500 to 12,000	Over 12,000
Under 1,600 gallons	N/A	N/A	N/A
1,600 to 7,500 gallons	M	M,S	<u>M,S</u> GI/GII
Over 7,500 gallons	M,S	M,S	GI/GII

Monitored Fire Alarm - M
Sprinklers - S
Group I or Group II - GI/GII



Impact of the Staff Recommended Amendments to the Fire Code

Scenario

Cessna Citation Latitude (1,700 gallons)

80' x 80' hangar

Current Code – up to \$325,000.

Proposed Amendment - \$19,500 to \$39,000.

Proposed Amendment offers a reasonable level of fire protection at a significantly lower cost for smaller hangars.



New Hangar Impact

- Group II Hangar
- Square Footage of Hangar: 11,992 sq ft
- Door Height: 28 ft
- Aircraft Design Capacity:
 - Falcon 900: 3,120 gallons
 - Falcon 900: 3,120 gallons
 - Citation CJ1: 480 gallons
 - Average Larger Helicopter: 100- 1,000 gallons
 - Total Gallons: 7,720 gallons



Under the proposed exceptions, the new hangar would require a monitored fire alarm system and a wet, dry, dual action, or deluge automatic sprinkler system, rather than a Group I or II fire suppression system.



Impact on New Hangar Project

- With amendment, automatic sprinkler system with monitored fire alarm system

Cost- \$64,307 + underground line extension/electrical

- Without the approved amendment, the Group I or II required systems could cost up to \$400,000



**RAMP Grant
Eligible Expense**



Fire Code Options





Keep Everything as Written

IFC 2021

914.8.3.1 Hazardous operations.

Any Group III aircraft hangar in accordance with [Table 914.8.3](#) that contains hazardous operations including, but not limited to, the following shall be provided with a Group I or II fire suppression system in accordance with [NFPA 409](#) as applicable:

1. Doping.
2. *Hot work* including, but not limited to, welding, torch cutting and torch soldering.
3. Fuel transfer.
4. Fuel tank repair or maintenance not including defueled tanks in accordance with [NFPA 409](#), inerted tanks or tanks that have never been fueled.
5. Spray finishing operations.
6. Total fuel capacity of all aircraft within the unsprinklered single *fire area* in excess of 1,600 gallons (6057 L).
7. Total fuel capacity of all aircraft within the maximum single *fire area* in excess of 7,500 gallons (28 390 L) for a hangar equipped throughout with an *automatic sprinkler system* installed in accordance with [Section 903.3.1.1](#).



Original Draft Amendment

IFC 2021

914.8.3.1 Hazardous operations.

Any Group III aircraft hangar in accordance with [Table 914.8.3](#) that contains hazardous operations including, but not limited to, the following shall be provided with a Group I or II fire suppression system in accordance with [NFPA 409](#) as applicable:

Doping.

Hot work including, but not limited to, welding, torch cutting and torch soldering.

Fuel transfer.

Fuel tank repair or maintenance not including defueled tanks in accordance with [NFPA 409](#), inerted tanks or tanks that have never been fueled.

Spray finishing operations.

Total fuel capacity of all aircraft within the unsprinklered single *fire area* in excess of 1,600 gallons (6057 L).*

Total fuel capacity of all aircraft within the maximum single *fire area* in excess of 7,500 gallons (28 390 L) for a hangar equipped throughout with an *automatic sprinkler system* installed in accordance with [Section 903.3.1.1](#).*

*Subsections (6) and (7) above shall not apply to Group III aircraft hangars 12,000 square feet or less than that are equipped with a monitored fire alarm system.



Current Proposed Amendment (In Red)

IFC 2021

914.8.3.1 Hazardous operations.

6. Total fuel capacity of all aircraft within the unsprinklered single *fire area* in excess of 1,600 gallons (6057 L).
7. Total fuel capacity of all aircraft within the maximum single *fire area* in excess of 7,500 gallons (28 390 L) for a hangar equipped throughout with an *automatic sprinkler system* installed in accordance with [Section 903.3.1.1](#).

Exceptions:

- Subsection 6 shall not apply to Group III aircraft hangars with a single fire area of 6,500 square feet or less that are used for storage or servicing of aircraft if equipped with a monitored fire alarm system.
- Subsections 6 and 7 shall not apply to Group III aircraft hangars with a single fire area greater than 6,500 square feet, but less than 12,000 square feet used for storage or service of aircraft if equipped with a monitored fire alarm system and a wet, dry, dual action, or deluge automatic sprinkler system.



Next Steps

- Staff is seeking Council direction
- Proposed amendments scheduled to be placed on the August 12th agenda





Questions?



Item Brief

Meeting Date

August 12, 2025

Agenda Item

Discuss and consider action: Ordinance No. 2025-35: D. Vaughn

AN ORDINANCE OF THE CITY COUNCIL OF BURNET, TEXAS, AMENDING CITY OF BURNET CODE OF ORDINANCES, CHAPTER 50 (ENTITLED "FLOOD DAMAGE PREVENTION") BY AMENDING SECTION 50-44 (ENTITLED "VARIANCE PROCEDURES"); PROVIDING CUMULATIVE, REPEALER AND SEVERABILITY CLAUSES; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE

Information

On July 5, 2025, the City of Burnet experienced a significant flooding event resulting in a Presidential Disaster Declaration. As a condition of federal assistance, the City is required to conduct Substantial Damage Estimations for structures located within FEMA-designated Special Flood Hazard Areas. Under FEMA regulations, any structure deemed Substantially Damaged, meaning the cost to repair equals or exceeds 50% of the structure's pre-damage market value, must be brought into compliance with current floodplain regulations.

Structures located in floodways are subject to even stricter FEMA requirements, including limitations on improvements that may cause increased flood levels during a base flood event. These rules can have significant impacts on property owners.

To ensure a fair and transparent process for residents, Ordinance No. 2025-XX amends Section 50-44 of the City's Code of Ordinances to clarify and formalize:

- The City Council's role as the official appeals board for reviewing challenges to Substantial Damage determinations and administrative decisions made by the Floodplain Administrator.
- The procedures for submitting appeals and requesting variances.
- The responsibilities of the City Manager in performing administrative review of appeal and variance applications.

Fiscal Impact

None

Recommendation

Staff recommends approval of Ordinance No. 2025-35 as presented.

ORDINANCE NO. 2025-35

AN ORDINANCE OF THE CITY COUNCIL OF BURNET, TEXAS, AMENDING CITY OF BURNET CODE OF ORDINANCES, CHAPTER 50 (ENTITLED “FLOOD DAMAGE PREVENTION”) BY AMENDING SECTION 50-44 (ENTITLED “VARIANCE PROCEDURES”); PROVIDING CUMULATIVE, REPEALER AND SEVERABILITY CLAUSES; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Burnet experienced significant flooding on July 5, 2025, resulting in widespread damage to public and private property, including structures located in the FEMA-designated Special Flood Hazard Area (SFHA) and floodway; and

WHEREAS, the City of Burnet has received a Presidential Disaster Declaration (FEMA DR-4789), triggering federal assistance programs, including the requirement to conduct Substantial Damage Estimations (SDEs) for structures located within the SFHA; and

WHEREAS, under FEMA guidelines, any structure determined to be Substantially Damaged, defined as having repair costs equal to or exceeding 50% of its pre-damage market value, must be brought into compliance with current floodplain management regulations, which may include elevation, relocation, or floodproofing; and

WHEREAS, structures located within designated floodways that are found to be Substantially Damaged are subject to strict FEMA requirements, including prohibitions against any improvements that would result in increased flood levels during a base flood event; and

WHEREAS, the City of Burnet recognizes the importance of providing a fair and transparent process for property owners to appeal SDE determinations and request variances where appropriate; and

WHEREAS, Section 50-44 of the City of Burnet Code of Ordinances designates the City Council as the appeals board for hearing appeals and granting variances related to the enforcement or administration of local floodplain regulations; and

WHEREAS, in accordance with Section 50-44, appeals must be based on claims of error in the floodplain administrator’s determination, and variances must meet strict criteria to ensure public safety and compliance with FEMA regulations; and

WHEREAS, the City Council desires to adopt procedural guidance and necessary administrative support to implement the appeal and variance process effectively, ensuring compliance with FEMA requirements and protecting the health, safety, and welfare of the community; and

WHEREAS, City Council, finds, determines, and declares that publication of notice of this Ordinance, as required by Section 3.14 of the City Charter and the laws of the State of Texas, was made by the City Secretary within the period prescribed by Section 3.14; and

WHEREAS, City Council, finds, determines, and declares that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given as required by Chapter 551 of the Texas Government Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, THAT:

Section One. Code Amendment. Section 50-44 of the Code of Ordinances of the City of Burnet is hereby amended by replacing the existing text in its entirety with the following:

Sec. 50-44. Appeal and variance procedures.

- (a) Scope. The city council, serving as the appeals board shall hear and render judgment on appeals and variance applications as provided in this section.
- (b) Appeals. The appeals board shall hear and render judgment on an appeal only when it is alleged there is an error in any requirement, decision, or determination made by the floodplain administrator in the enforcement or administration of this chapter subject to the following:
 - (1) Appeals may be made by any party aggrieved by a requirement, decision, or determination of the floodplain administrator.
 - (2) An appeal must be made within 180 days of the date of the Substantial Damage Assessment Letter or the appeal shall be deemed time-barred.
 - (3) In the case the city manager determines the application for appeal identifies a clear and obvious error in the requirement, decision, or determination made by the floodplain administrator, the city manager may coordinate with the floodplain administrator to resolve the appeal without the intervention of the appeals board.
- (c) Variances.
 - (1) Variances may be issued for:
 - (A) the reconstruction, rehabilitation or restoration of structures listed on the National Register of Historic Places or the state inventory of historic places, without regard to the procedures set forth in the remainder of this section; provided that the appeals board makes a determination that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure and the variance is the minimum necessary to preserve the historic character and design of the structure.
 - (B) new construction and substantial improvements to be erected on a lot of one-half acre or less in size contiguous to and surrounded by lots with existing structures constructed below the base flood level, providing the relevant factors in

subsection 50-43(2) of this article have been fully considered. As the lot size increases beyond one-half acre, the technical justification required for issuing the variance increases.

- (2) The appeals board may attach such conditions to the granting of variances as it deems necessary to further the purpose and objectives of this chapter (section 50-3).
 - (3) Variances shall not be issued within any designated floodway if any increase in flood levels during the base flood discharge would result.
 - (4) Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.
 - (5) Upon the granting of a variance allowing a structure to be built with the lowest floor elevation below the base flood elevation the floodplain administrator shall give written notice to the applicant that the cost of flood insurance will be commensurate with the increased risk resulting from the reduced lowest floor elevation.
 - (6) Prerequisites for granting variances: A variance shall only be granted upon the affirmative finding of a majority of the appeals board present as follows:
 - (A) the applicant demonstrated good and sufficient cause for the variance to be granted;
 - (B) the failure to grant the variance would result in exceptional hardship to the applicant; and
 - (C) the granting of a variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances; and
- (d) General provisions.
- (1) Appeals and requests for variances shall be made by submission of written application, on such form as provided by the city manager, delivered to floodplain administrator.
 - (2) The city manager shall perform an administrative completeness review of each application and may return applications that are found to be deficient and point out the deficiencies.
 - (3) Appeals and variances shall be heard by the City Council within thirty (30) days of being deemed administratively complete.
 - (4) An application for an appeal or variance that is denied may not be resubmitted for subsequent consideration by the appeals board without a material change in the request for relief.

(4) City council may adopt rules by ordinance, resolution or order, for the administration of this section.

Section Two. Findings. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

Section Three. Cumulative. This ordinance shall be cumulative of all provisions of all ordinances and codes, or parts thereof, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinances, in which event Section 5, (entitled "Repealer") shall be controlling.

Section Four. Repealer. All ordinances and codes, or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters resolved herein.

Section Five. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section Six. Publication. The publishers of the City Code are authorized to amend said Code to reflect the changes adopted herein and to correct typographical errors and to format and number paragraphs to conform to the existing Code.

Section Seven. Effective Date. This Ordinance shall be effective upon the date of final adoption hereof.

PASSED, APPROVED, AND ADOPTED on this 12th day of August 2025

CITY OF BURNET, TEXAS

Gary Wideman, Mayor

ATTEST:

Maria Gonzales, City Secretary



City Council Regular Meeting

August 12, 2025

Appeals Board Ordinance

Discuss and consider action: Ordinance No. 2025-35: D. Vaughn

AN ORDINANCE OF THE CITY COUNCIL OF BURNET, TEXAS, AMENDING CITY OF BURNET CODE OF ORDINANCES, CHAPTER 50 (ENTITLED “FLOOD DAMAGE PREVENTION”) BY AMENDING SECTION 50-44 (ENTITLED “VARIANCE PROCEDURES”); PROVIDING CUMULATIVE, REPEALER AND SEVERABILITY CLAUSES; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE





Appeals Board Ordinance

- Flood Event:
 - July 5, 2025 flooding event
 - Presidential Disaster Declaration (FEMA DR-4789)
- FEMA Requirement:
 - Substantial Damage Estimations (SDEs) required for structures in SFHAs
 - Substantial Damage = Repairs \geq 50% of pre-damage market value
- Floodway Restrictions:
 - Stricter FEMA rules apply
 - No improvements allowed that increase flood levels





Appeals Board Ordinance

- Clarifies City Council's role as the Appeals Board
- Establishes procedures for appeals and variances
- Defines criteria for granting variances
- Outlines City Manager's administrative responsibilities
- Aligns local code with FEMA compliance requirements





Appeals Process

- Property owners may appeal a determination by the Floodplain Administrator
- Must be filed within 180 days of the SDE letter
- Appeals must allege a specific error in the floodplain determination
- Clear and obvious errors may be resolved administratively
- City Council will hear qualifying appeals/variances within 30 days





Questions?

Recommendation

- Staff recommends approval of Ordinance No. 2025-35 as presented.

