



City of Presidio

REGULAR
CITY COUNCIL
MEETING

SEPTEMBER 8, 2025



**City Council
Regular Council Meeting
September 8, 2025**

Notice is hereby given that the City Council of the City of Presidio, Texas will hold a Regular City Council meeting, at **4:00 p.m. on Monday, September 8, 2025 at the Presidio Activity Center, (PAC) 1200 East O'Reilly St, in the City of Presidio, Texas** for the purpose of considering the attached agenda. This notice is posted pursuant to the Texas Open Meetings Act. (Section 551.043, Texas Government Code).

To join the video meeting,

<https://meet.google.com/rpu-ftcx-gfo>

Otherwise, to join by phone, dial +1 929-266-1668 and enter this PIN: 989 728 643#

1. Call meeting to order
2. Quorum Check
3. Pledge of Allegiance
4. Public Comments *(Comments are limited only to matters that are not included in any item that has been posted on the agenda. Speakers are limited to a maximum of five minutes per speaker. Before addressing the City Council each speaker will state their name and address clearly before making comments).*
5. Approve Prior City Council Minutes for:
 - a. Special-Called Meeting August 11, 2025
 - b. Special-Called Meeting and Budget Workshop August 18, 2025
 - c. Regular Meeting August 19, 2025
 - d. Notice of Budget & Property Tax Rate FY 2025 Hearings August 25, 2025
 - e. Special Called Meeting August 25, 2025.
6. City of Presidio Business (New/Old)
 - a. Discussion / action to approve Ordinance 2025-11 and to adopt Fiscal Year 2025-2026 Budget for the City of Presidio.
 - b. Discussion / action to ratify the tax revenue decrease reflected in the City of Presidio Budget, and all related matters.
 - c. Discussion / action to approve and adopt Ordinance 2025-12 Tax Levy and appropriate to adopt the proposed City of Presidio Proposed Tax Rate of \$0.53906 for the current year 2025, directing the assessment and collection thereof, and all related matters.
 - d. Discussion / action to approve the modification of the Sick Leave Pool on the Presidio Human Resource Policy and Procedure Manual.
 - e. Discussion / action on the TxCDBG CDV23-0300 (Water and Drainage Improvements) project status.
 1. Other grant matters.
 - f. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 Engineering Service Agreement.
 1. Other grant matters.
 - g. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 Property Acquisition, project status.
 1. Other grant matters.

- h. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 Design Concept Process, and project status.
 - 1. Other grant matters.
- i. Discussion / action on the TxCDBG Grant CDV25-0138 project status.
 - 1. Other grant matters.
- j. Discussion / action on the TDEM TX 5161-4 (ARPA Funds) project status.
 - 1. Other grant matters.

7. Adjourn

I certify that the above notice of regular city council meeting was posted in the display case near the front entrance of City Hall on or before September 2, 2025 and at the display case near the door of the Presidio Activity Center located at 1200 E. O'Reilly St, Presidio, Texas on or before September 2, 2025. I further certify that this agenda was also posted in the City of Presidio website www.presidiotx.us – Council Meeting & Updates – Agenda & Meetings on or before September 2, 2025.



Brenda Lee Ornelas-Acuña
City Secretary

All items on the agenda are for discussion and or action by the Presidio City Council. The Presidio City Council 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 the Texas Government Code including, but not limited to, 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), 551.087 (Economic Development) and 418.183 (Deliberations about Homeland Security Issues) Council will make a tape recording of the proceedings of a closed meeting to deliberate this information. This facility is wheelchair accessible and parking spaces are available. Request for accommodations must be made 48 hours prior to this meeting. Please contact City Hall at 432 229-3517, FAX 432 229-3505, or email bornelas@presidiotx.us for further information.

LINE ITEM 5

5. Approve Prior City Council Minutes for:
 - a. Special-Called Meeting August 11, 2025
 - b. Special-Called Meeting and Budget Workshop August 18, 2025
 - c. Regular Meeting August 19, 2025
 - d. Notice of Budget & Property Tax Rate FY 2025 Hearings August 25, 2025
 - e. Special Called Meeting August 25, 2025.

Special-Called Meeting Minutes, August 11, 2025

**Special-Called Council Meeting Minutes,
August 11, 2025**

1. **Call meeting to order:** Mayor Pro-Tem Montoya called the Special-Called City Council meeting for August 11, 2025 at the Presidio Activity Center into order at 4:07 p.m.
2. **Quorum Check:** City Secretary established a quorum.

Attendee Name	Title	Status	Arrived
John Ferguson	Mayor	Present	4:08pm
Cristian Montoya	Mayor Pro-Tem	Present	
Bianca Martinez-Bailon	Councilwoman	Present	
Silverio Escontrias	Councilman	Present	
Fernando Juarez	Councilman	Present	
Juan R. Saenz	Councilman	Not Present	
Pablo Rodriguez	City Administrator	Present	
Brenda Acuña	City Secretary	Present	
Glorissel Muñoz	Deputy City Secretary	Present	

3. **Pledge of Allegiance:** Councilman Juarez led pledge of allegiance.
4. **Recognize and Welcome Visitors – 5 minutes**

Public Comment is reserved for members of the public who would like to address the City Council regarding agenda and non-agenda items. Please be aware that, under Texas Law, the Council may not deliberate or take any action during Citizen's comments for items not on the agenda. In some situations, City Staff may be able to respond to the public comments with a factual statement or clarification. The City Council may have the item placed on a future agenda for action or refer the item to Management and Staff for study or conclusion.

Mayor Pro-Tem Montoya welcomed public and City of Presidio staff to the special-called meeting on August 11, 2025 at the Presidio Activity Center and opened floor for any visitor to address the City Council for five minutes.

5. **City of Presidio City Council Minutes for:**

- a. **Special-Called Meeting & Budget Workshop, August 4, 2025**
- b. **Regular Meeting, August 5, 2025**

DISCUSSION:

ACTION: Councilman Juarez moved to approve Special-Called Meeting & Budget Workshop, August 4, 2025 and Regular Meeting, August 5, 2025 minutes as presents.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 4-0

6. **New Business**

- a. **Discussion / action to accept the presented 2025 Certified Tax Valuations from the Presidio County Appraisal District.**

DISCUSSION: City Secretary stated that the 2025 Certified Tax Valuations from the Presidio County Appraisal District were in the packet for the City Council to review.

ACTION: Councilman Juarez moved to approve the 2025 Certified Tax Valuations from the Presidio County Appraisal District.

Councilman Escontrias seconded the motion.

Motion Carried Unanimously 4-0

b. Discussion / action the 2025 Tax Rate Calculation Worksheet and the No New Revenue and Voter Approval Rates.

DISCUSSION: City Administrator presented the 2025 Tax Rate Calculation Worksheet. He stated that the city's tax rate is less for this coming fiscal year. Mr. Rodriguez went over the worksheet with the City Council and commented that this year's tax rate is less than last years. The tax rate for 2025 is proposed at \$0.53906. Mr. Rodriguez proposed to adopt the No New Revenue rate of \$0.53906.

ACTION: Councilman Juarez moved to approve the 2025 Tax Rate Calculation Worksheet and the No New Revenue and Voter Approval Rates.

Councilman Escontrias seconded the motion.

Motion Carried Unanimously 4-0

c. Discussion / action to approve proposed 2025-2026 tax rate of \$0.53906 /\$100 of valuation to include a Maintenance and Operations Rate of \$0.45343 /\$100 and a Debt Service Rate of \$0.08563 /\$100. The proposed tax rate is greater than the voter-approval rate, but not greater than the De Minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code.

DISCUSSION: City Administrator Rodriguez stated that the city's tax rate is less for this coming fiscal year. Mr. Rodriguez went over the worksheet with the City Council and commented that this year's tax rate is less than last years. The tax rate for 2025 is proposed at \$0.53906. Mr. Rodriguez proposed to adopt the No New Revenue rate of \$0.53906.

ACTION: Councilman Juarez moved to approve No New Revenue Rate of \$0.53906 /\$100 of valuation to include a Maintenance and Operations Rate of \$0.45343 /\$100 and a Debt Service Rate of \$0.08563 /\$100.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 4-0

City Council member's individual oral motion was taken.

d. Discussion / action to approve and adopt Ordinance 2025-8 to change the time settings for the City of Presidio City Council regular meetings.

DISCUSSION: City Secretary presented the ordinance to change the time settings for the City of Presidio council regular meetings from the first Tuesday of the month at 6pm to the second Monday at 4pm of every month. If needed the second regular meeting will be available for the fourth Monday of the month.

ACTION: Councilman Juarez moved to approve and adopt Ordinance 2025-8 to change the time settings for the City of Presidio City Council regular meetings.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 4-0

e. Discussion / action to consider approving the Commercial Lease Agreement for a new Police Department Building between the City of Presidio and Lomas Real Estate, LLC.

DISCUSSION: Chief of Police Covos stated that this building is slightly smaller but it has a fenced area for the police impound of vehicles and it is a little less expensive.

ACTION: Councilman Montoya moved to approve the Commercial Lease Agreement for a new Police Department Building between the City of Presidio and Lomas Real Estate, LLC.

Councilman Escontrias seconded the motion.

Motion Carried 3-0 1 abstained

Councilman Juarez abstained

f. Discussion / action on Phase 2 to Make Presidio Beautiful, appliance removal.

DISCUSSION: Mayor Ferguson stated that he reached out to people in the community that would be able to expel the freon fluids from the refrigerators. City Council discussion on the appliance removal and the benefits for the city.

ACTION: Councilman Montoya moved on Phase 2 to Make Presidio Beautiful, appliance removal only from residents and not for commercial use effective August 12, 2025 until October 12, 2025.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 4-0

g. Discussion / update on the US Army projects to assist the City of Presidio and Presidio County community.

DISCUSSION: Mayor Ferguson informed the City Council of the new leadership with the US Army and they were still on board with the city's projects. Mayor Ferguson will need a list for them to help the city with. Mr. Rodriguez also stated that they are willing to join in the community events.

h. Discussion / action to approve the payout expenses related to the Viva Big Bend in the amount of \$7500 for the Presidio Convention & Visitor's Bureau.

DISCUSSION: Mrs. Irma Juarez from the Presidio Convention & Visitor's Bureau board presented the payout expense to the Viva Big Bend in the amount of \$7500.

ACTION: Councilman Juarez moved to approve the payout expenses related to the Viva Big Bend in the amount of \$7500 for the Presidio Convention & Visitor's Bureau.

Councilman Escontrias seconded the motion.

Motion Carried Unanimously 3-0

i. Discussion / action to approve the payout expense related to the Viva Big Bend in the amount of \$106.22 for the bands hotel room.

DISCUSSION: Mrs. Nelly Alvarez, Presidio Convention & Visitor's Bureau President, informed the City Council that this amount was voted in as a total for the Viva Big Bend amount of \$7500. The Convention & Visitor's Bureau advisory board did not approve this item. Mrs. Alvarez stated this was an expense from a private donor. Finance Director stated that there were finance procedures to follow to avoid this types of situations.

ACTION: Councilman Escontrias moved to decline the payout of the expense related to the Viva Big Bend in the amount of \$106.22 for the bands hotel room.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 4-0

j. Discussion / action to approve the payout expenses related to the Rio Bravo Songs 2025 in the amount of \$4500 for the Presidio Convention & Visitor's Bureau.

DISCUSSION: Mrs. Irma Juarez from the Presidio Convention & Visitor's Bureau board presented the payout expense to the Rio Bravo Songs 2025 in the amount of \$4500. Ms. Glorissel Muñiz, Finance Director, stated that the procedures for the Presidio Convention & Visitor's Bureau board was to have a business plan with the events presented to the City Council for the final approval.

ACTION: Councilman Montoya moved to approve the payout expenses related to the Rio Bravo Songs 2025 in the amount of \$4500 for the Presidio Convention & Visitor's Bureau.

Councilman Montoya seconded the motion

Motion Carried 3-0 1 Abstained

Councilman Juarez Abstained

7. Adjourn

DISCUSSION: There being no further business for the City Council Mayor Ferguson adjourned the special-called City of Presidio meeting for August 11, 2025 at 5:40 p.m.

ACTION: Councilman Juarez moved to adjourn the special-called City of Presidio meeting for August 11, 2025 at 5:40 p.m.

Councilman Juarez seconded the motion.

Motion Carried Unanimously 4-0

CITY OF PRESIDIO, TEXAS

John Ferguson
City of Presidio Mayor

ATTEST:

Brenda Lee Acuña
City Secretary

Special-Called Meeting & Budget Workshop Minutes, August 18, 2025



**Special-Called Council Meeting &
Budget Workshop Minutes,
August 18, 2025**

1. **Call meeting to order:** Mayor Pro-Tem Montoya called the Special-Called City Council meeting for August 18, 2025 at the Presidio Activity Center into order at 4:11 p.m.

2. **Quorum Check:**

Attendee Name	Title	Status	Arrived
John Ferguson	Mayor	Present	4:14 pm
Cristian Montoya	Mayor Pro-Tem	Present	
Bianca Martinez-Bailon	Councilwoman	Present	
Silverio Escontrias	Councilman	Present	
Fernando Juarez	Councilman	Present	
Juan R. Saenz	Councilman	Present	4:17 pm
Pablo Rodriguez	City Administrator	Present	
Brenda Acuña	City Secretary	Present	
Glorissel Muñoz	Deputy City Secretary	Present	

3. **Pledge of Allegiance:** Mayor Pro-Tem Montoya led pledge of allegiance.

4. **Recognize and Welcome Visitors – 5 minutes**

Public Comment is reserved for members of the public who would like to address the City Council regarding agenda and non-agenda items. Please be aware that, under Texas Law, the Council may not deliberate or take any action during Citizen's comments for items not on the agenda. In some situations, City Staff may be able to respond to the public comments with a factual statement or clarification. The City Council may have the item placed on a future agenda for action or refer the item to Management and Staff for study or conclusion.

Mayor Pro-Tem Montoya welcomed public and City of Presidio staff to the special-called meeting and budget workshop on August 18, 2025 at the Presidio Activity Center and opened floor for any visitor to address the City Council for five minutes. No comment.

5. **New Business**

- a. **Discussion / action to adjourn with City of Presidio Attorney to discuss the roles and responsibilities of the City Council with other City of Presidio Civic Boards, Departments, and Presidio Municipal Development District.**

1. **Adjourn into executive session as Authorized by the Texas Government Code including, but not limited to section 551.071 (Consultation with Attorney), regarding agenda item 5a.**
2. **Reconvene into open session and take such action as appropriate.**

ACTION: Mayor Pro-Tem Montoya adjourned into executive session at 4:13 pm. Mayor Ferguson reconvened into open session at 6:28 pm.

DISCUSSION: Mayor Ferguson stated it was a productive discussion.

ACTION: No action.

- b. **Discussion / action / workshop related to setting expenditure priorities, based on anticipated revenues, for work on preparing a budget adoption for the upcoming Fiscal Year starting October 1, 2025 and ending September 30, 2026.**

DISCUSSION: Mayor Ferguson discussed the city's budgets and encouraged the department heads to be careful with the overtime due to the city having less revenue for the up and coming fiscal year. City Administrator Rodriguez stated this was the same proposed budget from the last workshop. Mr. Rodriguez informed the City Council that the city's tax rate is now \$0.53906 /100 and this rate is expected to raise \$1,134,000 of revenue and a percentage of this revenue will go to the maintenance and debt service. Mr. Rodriguez stated that \$933,000 would be used for the maintenance and operation of the city. This proposed tax revenue is \$3,950 less than last years. City Administrator and Finance Director reviewed the budget and answered questions from the Mayor, City Council and public.

ACTION: No action.

6. Adjourn

DISCUSSION: There being no further business for the City Council Mayor Ferguson adjourned the special-called City of Presidio meeting and budget workshop for August 18, 2025 at 7:19 p.m.

ACTION: Councilman Montoya moved to adjourn

CITY OF PRESIDIO, TEXAS

John Ferguson
City of Presidio Mayor

ATTEST:

Brenda Lee Acuña
City Secretary

Regular Meeting Minutes, August 19, 2025



**Regular Council Meeting Minutes,
August 19, 2025**

1. **Call meeting to order:** Mayor Ferguson called the Regular City Council meeting for August 19, 2025 at the Presidio Activity Center into order at 6:01 p.m.
2. **Quorum Check:** City Secretary checked and established quorum.

Attendee Name	Title	Status	Arrived
John Ferguson	Mayor	Present	
Cristian Montoya	Mayor Pro Tem	Present	
Bianca Martinez-Bailon	Council member	Present	
Silverio Escontrias	Council member	Present	
Fernando Juarez	Council member	Present	
Juan R. Saenz	Council member	Present	
Pablo Rodriguez	City Administrator	Present	
Brenda Acuña	City Secretary	Present	
Glorissel Muñiz	Deputy City Secretary	Present	

3. **Pledge of Allegiance:** Mayor Ferguson led pledge of allegiance.
4. **Recognize and Welcome Visitors – 5 minutes**

Public Comment is reserved for members of the public who would like to address the City Council regarding agenda and non-agenda items. Please be aware that, under Texas Law, the Council may not deliberate or take any action during Citizen's comments for items not on the agenda. In some situations, City Staff may be able to respond to the public comments with a factual statement or clarification. The City Council may have the item placed on a future agenda for action or refer the item to Management and Staff for study or conclusion.

Mayor Ferguson welcomed public and City of Presidio staff to the regular meeting on August 19, 2025 at the Presidio Activity Center and opened floor for any visitor to address the City Council for five minutes. No comments at this time.

5. **Department Reports –** Mayor Ferguson stated these department reports are only for information and no discussion will be conducted.
6. **New Business**

- a. **Discussion / action regarding the composition of the Presidio Municipal Development District Board of Directors, including but not limited to consideration of appointments to fill current vacancies and/or the removal and replacement of current board members.**

DISCUSSION: Mayor Ferguson recommended to remove Mrs. Juanita Bishop and Ms. Trisha Runyan from the Presidio Municipal Development District Board of Directors and thanked them for their service. Mayor also recommended to not appoint anyone to the PMDD Board of Directors at this time.

ACTION: Councilman Escontrias moved to remove Mrs. Juanita Bishop and Ms. Trisha Runyan from the Presidio Municipal Development District Board of Directors.

Councilman Juarez seconded the motion.

Motion Carried Unanimously 5-0

- b. **Discussion / action to appoint a Presidio Municipal Development District Board member to the vacant seat from the submitted Letters of Interest.**

DISCUSSION: Mayor Ferguson stated that there is only one application submitted to this vacant seat from Mr. Jose Acosta, but recommends to not take action at the present time, and to accommodate any action City Council may take at a later agenda.

ACTION: Councilman Escontrias moved to table line item 6b and wait for a later date.
Councilman Juarez seconded the motion.
Motion Carried Unanimously 5-0

c. Discussion / action to change the awarded bid for the Slack Building from Triple J to Julian Alcantar.

DISCUSSION: Councilman Juarez stated that the bid was awarded to Triple J and Mr. Julian Alcantar is one of the company's owner.

ACTION: Councilman Escontrias moved to change the awarded bid for the Slack Building from Triple J to Julian Alcantar.
Councilwoman Martinez-Bailon seconded the motion.
Motion Carried Unanimously 5-0

d. Discussion / action amending Ordinance 2022-13 by adding the verbiage "To add water meter installations to one per dwelling in accordance with the City of Presidio ordinance."

DISCUSSION: Mayor Ferguson said that the City had already been looking into having one utility water service to every dwelling. Mr. Leyva, Public Works Director, stated that the city had to have one water meter installed for each dwelling. Councilman Montoya stated he had requested this agenda item. Councilman Montoya and Mr. Leyva have discussed the loss of revenues for the public works department utilities.

ACTION: Councilman Montoya moved to table line item 6d to amend the ordinance with correct verbiage and come back with a plan.
Councilman Saenz seconded the motion.
Motion Carried 4-0 1 Abstained
Councilman Escontrias Abstained

e. Discussion / action amending Ordinance 2022-13 to change the 2% Credit Card fee that is paid by the customers, the customer will now pay all of the Credit Card fees that are charged by the credit card company for the use of credit cards when paying for their utility bill.

DISCUSSION: City Administrator Rodriguez informed the City Council that this was his agenda item. Mr. Rodriguez stated that the city will receive an estimated amount of \$13,000 in revenue charges this year but the overall cost of charges to the city will be around \$55,000 at a loss of \$42,000 for the convenience fees for the customer. Mr. Rodriguez stated that the convenience fee for the credit card use is around 7%. Currently the utility customers are only paying 2% of the fee and the city is paying for the remaining credit card fees at a loss of \$42,000 for the city.

ACTION: Councilman Juarez moved to approve amending Ordinance 2022-13 to having the customer will now pay all of the Credit Card fees that are charged by the credit card company for the use of credit cards when paying for their utility bill.
Councilman Montoya seconded the motion.
Motion Carried Unanimously 5-0

f. Discussion / action to update on the Presidio Hotel Motel Financial Procedures.

DISCUSSION: Ms. Glorissel Muñiz, Finance Director, informed the City Council that the procedures were five easy steps for the Convention and Visitor's Bureau to follow for all financials submitted from the board.

ACTION: Councilwoman Martinez-Bailon moved to approve the updated Presidio Hotel & Motel Financial Procedures.

Councilman Juarez seconded the motion.

Motion Carried Unanimously 5-0

g. Discussion / action on considering Ordinance 2025-9 operating off Highway Vehicles including All Terrain Vehicles (ATVs), Utility Vehicles (UTVs), Sand Rails, and Recreational Off-Highway Vehicles (ROVs).

DISCUSSION: Councilman Juarez presented this ordinance to the City Council for consideration. He stated that this ordinance would allow for the driving of ROVs and UTV's only and ATV's will be excluded from the ordinance. The ordinance states the legal regulations from the state that are needed in order to drive an UTV or ROV on the roads and streets with a maximum speed of 35 mph. Ms. Malynda Richardson voiced her concern with the ordinance and the dangerous consequences this may bring to the city. Chief Covos stated that this ordinance could lead to opening the doors to have more off road vehicles on city streets.

ACTION: Councilwoman Martinez-Bailon moved to approve and adopt Ordinance 2025-9 and renaming it to In Memory of Alan Valenzuela Utility Vehicles (UTV's), and Recreational Off-Highway Vehicles (ROV's).

Councilman Montoya seconded the motion.

Motion Carried Unanimously 5-0

h. Discussion / action on the TxCDBG CDV23-0300 (Water and Drainage Improvements) project status.

1. Other grant matters.

DISCUSSION: Mrs. Becky Brewster, Grant Administrator, informed the City Council on the project status of this grant.

ACTION: No action.

i. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 TDA Grant Agreement.

1. Other grant matters.

DISCUSSION: Mrs. Brewster, Grant Administrator, stated that the Texas Department of Agriculture has prepared the contract agreement and it will be sent to the Mayor for review and signature.

ACTION: Councilman Montoya moved to authorize the signing of the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 TDA Grant Agreement.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 5-0

j. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 Project Kick-Off Agreement.

1. Other grant matters.

DISCUSSION: Mrs. Brewster stated that this only a report informing the City Council that an initial pick up zoom meeting will take place on Thursday morning. This zoom meeting will be for all the communities that were awarded a RED grant to know what to expect. In November there will be a mandatory zoom meeting where city representatives, project engineers and grant administrators will attend to certify the project description, make sure everything is good to go and other grant matters.

ACTION: No action.

k. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 Engineering Services Agreement to Approve / Deny base fee amount with Brock & Bustillos or Terminate negotiations with Brock & Bustillos.

1. Other grant matters.

DISCUSSION: Mrs. Brewster stated that the last time the city went out for bids and the bid was awarded to Brock & Bustillos. Mrs. Brewster informed the City Council that Brock & Bustillos bid was \$243,000, and TDA only allows \$85,000 for these services. The City of Presidio may keep Brock & Bustillos, pay the difference or end negotiations with them and award the contract to the second ranked scoring bidder, which was Wilson and Company.

ACTION: Councilman Juarez moved on the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 to terminate the Engineering Services Agreement with Brock & Bustillos.

Councilman Saenz seconded the motion.

Motion Carried Unanimously 5-0

l. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 to award contract to Wilson & Company and approve agreement.

- 1. Other engineer matters**
- 2. Project status**
- 3. Other grant matters.**

DISCUSSION: Mrs. Brewster said that Wilson and Company were the second ranked scoring bidder for this grant. If the city awards the contract agreement to Wilson and Company, and have the Mayor sign the contract engineering agreement. The city may negotiate the contract with the allowed TDA cost of \$85,000.

ACTION: Councilman Juarez moved to award contract to Wilson & Company if within the amount of \$85,000 and approve agreement.

Councilman Escontrias seconded the motion.

Motion Carried Unanimously 5-0

m. Discussion / action on the TxCDBG Grant CDV25-0138 project status and other grant matters.

DISCUSSION: Mrs. Brewster stated this was the grant with the finalizing the application and approved the basic concept of the application. Mrs. Brewster gave an update and project status.

ACTION: No action.

n. Discussion / action on the TDEM TX 5164-4 (ARPA Funds) project status and other grant matters.

DISCUSSION: Mrs. Brewster informed the City Council and public of the project and where it was at the time. The items were ordered from Buy Board should be in at the end of August and beginning September. Once the items are received the city will work with the contractor to coordinate to get the project worked on.

ACTION: No action.

o. Discussion / action to review and make necessary changes to Request for Proposal for the land sale on the 800 Block of West O'Reilly Street, Presidio, Texas for the construction of a hotel.

- 1. Adjourn into executive session as Authorized by the Texas Government Code including, but not limited to section 551.072 (Deliberations about Real Property), regarding agenda item 6o.**
- 2. Reconvene into open session and take such action as appropriate.**

ACTION: Mayor Ferguson adjourned into executive session at 7:26 pm. Mayor Ferguson reconvened into open session at 8:00 pm.

DISCUSSION: Mayor Ferguson entertained a motion.

ACTION: Councilman Escontrias moved to approve the necessary changes to the Request for Proposal for the land sale on the 800 Block of West O'Reilly Street, Presidio, Texas, for the construction of a hotel, with changes to section A. Scope of Project 2a and 2b being deleted from proposal and section, B. Minimum Proposal Requirements 1. City will facilitate above property to selected respondent to enable construction of hotel on said property.

Councilman Saenz seconded the motion.

Motion Carried Unanimously 5-0

7. Administrative Updates (NO ACTION)

- a. City Administrator's Report** – No reports.
- b. City Mayor's Report** – No reports.
- c. City Council Report** - No reports.

8. Adjourn

DISCUSSION: There being no further business for the City Council Mayor Ferguson adjourned the regular City of Presidio meeting for August 19, 2025 at 8:04 p.m.

ACTION: Councilman Montoya moved to adjourn the regular City of Presidio meeting for August 19, 2025 at 8:04 p.m.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 5-0

CITY OF PRESIDIO, TEXAS

John Ferguson
City of Presidio Mayor

ATTEST:

Brenda Lee Acuña
City Secretary

Notice of Budget & Property Tax Rate FY 2025 Hearings Minutes, August 25, 2025



**Notice of Public Hearing
Budget & Property Tax Minutes
Fiscal Year 2025-2026
August 25, 2025**

CALLED INTO ORDER: Mayor Ferguson opened the Public Hearing for the Budget and Property Tax hearing at the Presidio Activity Center on Monday August 25, 2025 at 4:06 pm for discussion.

DISCUSSION: Public Hearing: Proposed City of Presidio Budget for Fiscal Year 2025-2026. This budget will raise less total property taxes than last year's budget by \$3,095 and of that amount, \$0 is tax revenue to be raised from new property added to the tax roll this year. Ms. Glorissel Muñiz, Finance Director, stated that this budget had minor changes. The changes were the removal of credit card fees. That revenue of \$60,000 will be for street materials and also four full-time employees will be added to the Public Works street department. Also a part-time employee in the vacant position for the Recycling Center was added to the budget. Mr. Ramon Rodriguez if the city had any grant writing services and if the city was looking for that service in the future. Mrs. Arian Velazquez-Ornelas asked about the CHP program and providing those services to the residents for this year. Finance Director Muñiz stated it may continue but in a different capacity. Mayor Ferguson there are no budgeted monies for those services at this time. Mayor Ferguson concluded the Budget Public Hearing at 4:21 pm.

Public Hearing: Proposed City of Presidio Tax Rate \$0.53906 for the current year 2025. The City of Presidio Ad Valorem Tax Rate and Levy for the City of Presidio. Mayor Ferguson opened the Public Tax Rate hearing at 4:22 pm for discussion. No questions or comments at this time.

ADJOURN: Mayor Ferguson adjourned the Public Hearing for the Budget and Property Tax hearing at the Presidio Activity Center on Monday August 25, 2025 at 4:24 pm

City of Presidio

John Ferguson, Mayor

ATTEST:

Brenda Ornelas-Acuña, City Secretary

Special-Called Meeting Minutes, August 25, 2025



**Special-Called Council Meeting Minutes,
August 25, 2025**

1. **Call meeting to order:** Mayor Ferguson called the Special-Called City Council meeting for August 25, 2025 at the Presidio Activity Center into order at 4:31 p.m.
2. **Quorum Check:** City Secretary established a quorum.

Attendee Name	Title	Status	Arrived
John Ferguson	Mayor	Present	
Cristian Montoya	Mayor Pro-Tem	Present	
Bianca Martinez-Bailon	Councilwoman	Present	
Silverio Escontrias	Councilman	Present	
Fernando Juarez	Councilman	Present	
Juan R. Saenz	Councilman	Present	
Pablo Rodriguez	City Administrator	Present	
Brenda Acuña	City Secretary	Present	
Glorissel Muñoz	Deputy City Secretary	Present	

3. **Pledge of Allegiance:** Mayor Ferguson led pledge of allegiance.
4. **Recognize and Welcome Visitors – 5 minutes**

Public Comment is reserved for members of the public who would like to address the City Council regarding agenda and non-agenda items. Please be aware that, under Texas Law, the Council may not deliberate or take any action during Citizen's comments for items not on the agenda. In some situations, City Staff may be able to respond to the public comments with a factual statement or clarification. The City Council may have the item placed on a future agenda for action or refer the item to Management and Staff for study or conclusion.

Mayor Ferguson welcomed public and City of Presidio staff to the special-called meeting on August 25, 2025 at the Presidio Activity Center and opened floor for any visitor to address the City Council for five minutes. Mrs. Arian Velazquez-Ornelas commented on the official unveiling of the Presidio County Historical Commission marker for the people Junta de los Rios ceremony to be conducted tomorrow at 7:00 pm on FM170. Mrs. Velazquez-Ornelas also commented on the TCEQ Water License C for the city and the creation of SOPs for the city. Mr. John Razo commented on the TCEQ Water License C and that the city needs to have two Class C licenses and the city needs to have SOPs as well. Mr. Ramon Rodriguez commented on the BBKA's first meeting tomorrow at 6:00 pm. at the American Legion to give out trees to the community.

5. **New Business**

- a. **Discussion / action to appoint Presidio Municipal Development District Board members to the three vacant seats, these seats are Unexpired Terms.**

DISCUSSION: Mayor Ferguson stated that this is an important consideration and the City Council has the authority to nominate members to the PMDD Board of Directors and opens up for consideration. Councilman Juarez recommends to repost the vacant seats for participation from the public. Mayor Ferguson opened up for City Council to consider filling the vacant seats. These seats will be filled as interim and must submit a Letter of Interest to consider to continue with the PMDD Board.

ACTION: Councilman Juarez moved to appoint Councilwoman Martinez-Bailon and Councilman Montoya as interim Presidio Municipal Development District Board of Directors members, and to call out for Letters of Interest to the three seats for the next 60 days.

Councilman Escontrias seconded the motion.

Motion Carried Unanimously 3-0 2 Abstained

Councilwoman Martinez-Bailon Abstained

Councilman Montoya Abstained

6. Adjourn

DISCUSSION: There being no further business for the City Council Mayor Ferguson adjourned the special-called City of Presidio meeting for August 25, 2025 at 4:51 p.m.

ACTION: Councilman Montoya moved to adjourn the special-called City of Presidio meeting for August 25, 2025 at 4:51 p.m.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 5-0

CITY OF PRESIDIO, TEXAS

John Ferguson
City of Presidio Mayor

ATTEST:

Brenda Lee Acuña
City Secretary

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- a. Discussion / action to approve Ordinance 2025-11 and to adopt Fiscal Year 2025-2026 Budget for the City of Presidio.

ORDINANCE 2025-11
CITY OF PRESIDIO
FY 2025-2026
ADOPTED BUDGET

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF PRESIDIO FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PRESIDIO, TEXAS THAT:

The City Council of the City of Presidio has duly and in a timely fashion filed, in accordance with the law, a budget for said City, covering the fiscal year from October 1, 2025 to September 30, 2026. It is the opinion and judgment of the City Council that said budget, which is hereto, and that same is hereby in all things approved, and that same is proper and correct. This budget will raise \$3,095 or 0.27% less tax revenue compared to the previous year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$0. Maintenance & Operation with an 84% \$045343 and Debt Services with a 16% \$0.08563 of the estimated ad valorem tax rate collection for Fiscal Year 2025-2026 of \$0.53906.

Said budget is here and now in all things approved and adopted, shall be effective as of October 1, 2025.

PASSED & APPROVED this, the 8th day of September, 2025, by the following City Council of the City of Presidio, Texas record vote:

Cristian Montoya, Mayor Pro-tem	_____	(aye)	_____	(nay)	_____	(abstain)
Bianca Martinez-Bailon, Councilmember	_____	(aye)	_____	(nay)	_____	(abstain)
Silverio Escontrias, Councilmember	_____	(aye)	_____	(nay)	_____	(abstain)
Fernando Juarez, Councilmember	_____	(aye)	_____	(nay)	_____	(abstain)
Juan R. Saenz, Councilmember	_____	(aye)	_____	(nay)	_____	(abstain)

CITY OF PRESIDIO, TEXAS.

John Ferguson, Mayor

ATTEST:

Brenda Orneas-Acuña, City Secretary

CITY OF PRESIDIO, TEXAS
ORDINANCE NO. 2025-11
APPROVING THE 2025-2026 FY BUDGET
ATTACHED APENDIX BUDGET SUMMARY & BUDGET

SEPTEMBER 8, 2025



City of Presidio

"A great place to live and visit"

2025 - 2026

ANNUAL BUDGET



TABLE OF CONTENTS

Mission Statement.....	1
City of Presidio Texas Local Government Code Profile.....	2
Texas Local Government Code Statement.....	5
City of Presidio/Presidio County Population/Land Area.....	6
City of Presidio Organizational Chart - 2025.....	7
City of Presidio Principle Officials.....	8
Budget Message – City Administrator.....	9
Debt Service Requirements.....	12
2024-2025 Presidio Annual Budget.....	13
Glossary of Terms.....	14

MISSION STATEMENT

THE MISSION OF THE CITY OF PRESIDIO MUNICIPAL GOVERNMENT IS TO PROVIDE “HEALTH, SAFETY, AND WELFARE” FOR IT’S CITIZENS BY THE ACCOUNTABLE USE OF COMMUNITY RESOURCES; TO ENSURE PUBLIC SAFETY; IMPROVE PUBLIC SERVICES; PROMOTE LOCAL RECREATION AND ENTERTAINMENT; AND GENERATE ECONOMIC DEVELOPMENT.

CITY OF PRESIDIO, TEXAS LOCAL GOVERNMENT CODE PROFILE

Form of Government

The City of Presidio, Texas, is a political subdivision located in Presidio County. The City currently operates as a General Law Municipality under the Texas Local Government Code. The Mayor and five City Council members collectively compose the City's governing body, the City Council. The City Council members are elected from the City at-large for two-year terms; officeholders have no term limit. The City Council is responsible for enacting local legislation, adopting budgets, determining policy, and appointing the City Administrator. It is the duty of the City Administrator to execute the laws and administer the government of the City.

Presently, the City Council holds its regular meetings on the second and/or fourth Monday of each month at 4:00 p.m. @ the PAC Center, per city ordinance. The City Secretary has the **Conduct of Business** booklet for your guidance in bringing items before the governmental body for consideration. Special meetings may also be called by the Mayor or by three or more City Council members when deemed necessary to transact the business of the City. All meetings of the City Council are held at the Presidio Activity Center or at such other public place as may be approved by City Council in addition, all meetings of the City Council are open to the public, except as authorized by State law. Public notice of all meetings is posted on the bulletin board at City Hall, Presidio Activity Center, and City of Presidio official website at least 3 business days prior to their commencement.

Location and Population

Presidio is a city in Presidio County, Texas, United States. It stands on the Rio Grande (Río Bravo del Norte), on the opposite side of the U.S.-Mexico border from Ojinaga, Chihuahua. The population was 4,167 at the 2000 census, and had increased to 4,426 as of the 2010 US census. The population at present (2021) is 3,301.

Presidio is on the Farm to Market Road 170, and U.S. Route 67, 18 miles (29 km) south of Shafter in Presidio County. Presidio is about 250 miles southeast of El Paso, 240 miles southwest of Odessa, and 145 miles northeast of Chihuahua, Mexico.

Utilities

The City provides water, sewer, and municipal solid waste services. The electric power distribution system is provided by American Electric Power – Texas (AEP). Several retail electric providers service the needs of individual homes and businesses.

City- Supported Services

Those receiving financial support include the Presidio Public Library, the Presidio EMS, Police Department, Municipal Court, Park & Recreation Center, Volunteer Fire Department, and Senior Center Meals on Wheels Program received financial support from the City of Presidio.

CITY OF PRESIDIO, TEXAS THE BUDGET PROCESS

Budget Adoption

Each year, the City of Presidio's budget process begins with the City Council and City staff meeting in open session to set priorities. These priorities may be short-term or long-range goals, and their sole purpose is to ensure that the City provides the best services possible for its citizens. With these priorities in mind, all departments of the City submit requests for appropriations to the City Administrator so that a budget may be prepared. The City Administrator has ultimate responsibility for the budget and formulates the budget goals for the City under the direction of the City Council.

In compliance with the State's uniform budget law, the City Administrator files the proposed budget with the City Secretary and City Council before the 30th day prior to the date the City adopts its tax levy for the fiscal year. Once filed, the proposed budget is available for inspection by the public. The City is required to hold a public hearing on the proposed budget not less than 10 days after the budget is filed with the City Secretary and prior to the time the City Council makes the tax levy. The City publishes notice of the public hearing in the official newspaper not more than 30 days nor less than 10 days before the hearing. Once the hearing is concluded and before adopting the proposed budget, the City Council may make any changes it considers warranted by law or in the best interest of the taxpayers. The annual operating budget is then adopted through passage of an annual ordinance. Upon

approval by the City Council, the annual budget document becomes a matter of public record which is available for use and inspection by all interested persons and organizations. It is filed with the City Secretary.

Budget Amendments

From time to time, it becomes necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed. One type of change does not affect the "bottom line" total for a department. These changes, mainly transfers from one line item to another within a department's operating budget, may be effected by the Finance Department at the written request of the department head and approval of the City Administrator. Another type of budget amendment brings about a change in the total appropriation for a department or fund. Examples of these changes include, but are not limited to:

the acceptance of additional grant money which might become available;

the appropriation of additional funding if expenditures are projected to exceed budgeted amounts;

the adjustment to reflect increased tax receipts; or

the re-appropriation of monies from one fund to another when deemed necessary.

These types of changes require City Council approval in the form of an ordinance. The City Council is permitted by State Statutes to amend the budget ordinance at any time during the fiscal year. These amendments must continue to adhere to the balanced budget statutory requirements and cannot change the property tax levy or in any manner alter a taxpayer's liability.

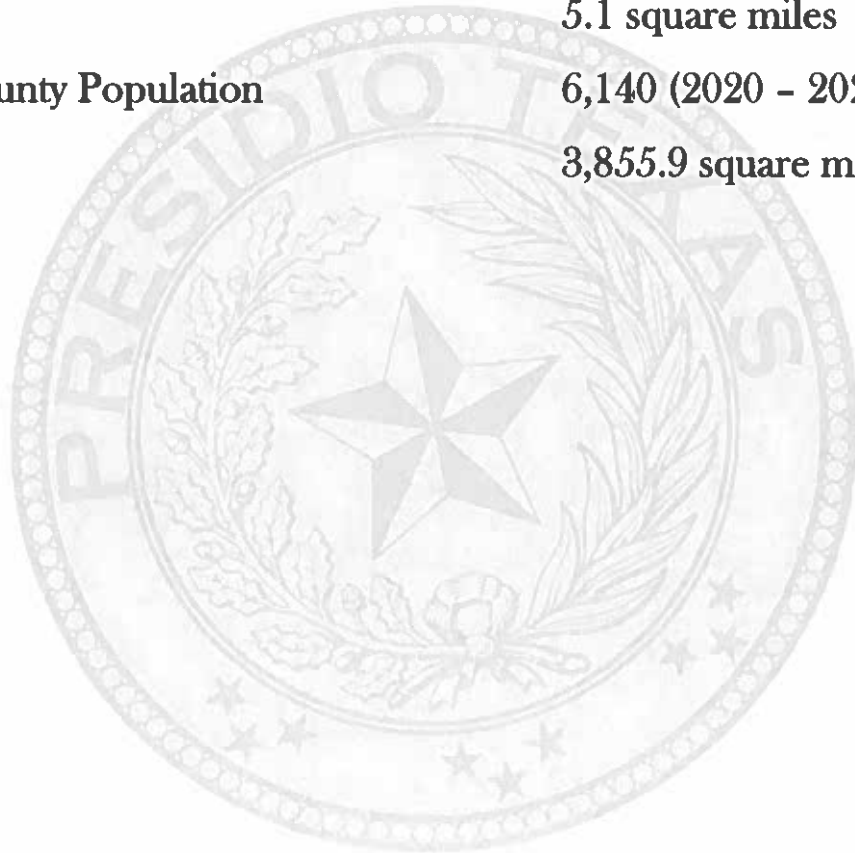
This statement is required by Section 102.005 (b), Texas Local Government Code.

- This budget will decrease \$3,095 less tax revenue compared to the previous year's budget, which is a 0.27% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$0.
- This ad valorem tax rate will produce an estimated property tax revenue of \$1,134,151 for fiscal year 2025/2026.
- Maintenance & Operation with an 84 % and Debt services with a 16% of annual revenue collection.
- **Maintenance & Operation** - \$952,050= \$.45343
- **Debt Services** - \$182,101 – \$.08563

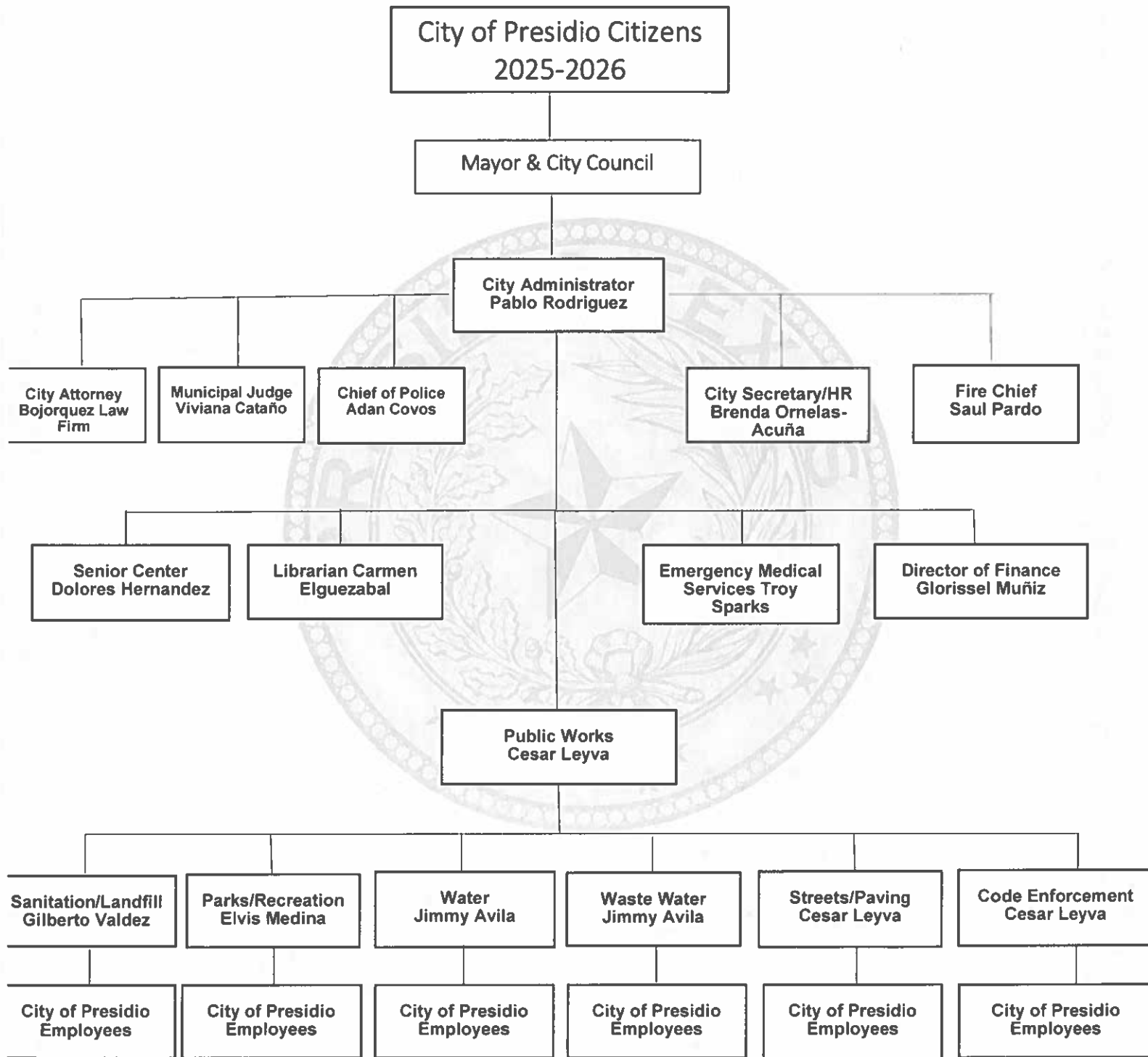
	(rate per \$100 of taxable value)
Property Tax Rate – 2024	\$0.58126
Maintenance & Operations Rate – 2024	\$0.45143
Debt Rate – 2024	\$0.12983
Property Tax Rate – 2025	\$0.53906
Maintenance & Operations Rate – 2025	\$0.45343
Debt Rate – 2025	\$0.08563
No New Revenue Rate – 2025	\$0.53906
Voter Approval Rate – 2025	\$0.53901
De Minimis Rate-2025	\$0.74055

CITY OF PRESIDIO, TEXAS

City of Presidio Population	3,301 (2020 - 2021)
Land Area	5.1 square miles
Presidio County Population	6,140 (2020 - 2021)
Land Area	3,855.9 square miles



City of Presidio, Texas Organizational Chart 2025-2026



CITY OF PRESIDIO, TEXAS

PRINCIPLE OFFICIALS

CITY COUNCIL ELECTED OFFICIALS @ LARGE:

Mayor..... John Ferguson
Mayor Pro-tem..... Crisitian Montoya
City Councilmember..... Bianca Martinez-Bailon
City Councilmember..... Silverio Escontrias
City Councilmember..... Fernando Juarez
City Councilmember..... Juan R. Saenz

OFFICIALS APPOINTED BY THE CITY COUNCIL:

City Administrator..... Pablo Rodriguez
City Secretary..... Brenda Lee Ornelas-Acuna
Chief of Police..... Adan Covos
Municipal Judge..... Viviana Catano
Fire Chief Saul Pardo
City Attorney..... Alan Bojorquez

OFFICIALS APPOINTED BY THE CITY ADMINISTRATOR:

Director of Finance..... Glorissel Muniz
Director of Public Works..... Cesar Leyva
Director of EMS..... Troy Sparks
Director of Senior Center..... Ma. Dolores Hernandez
Director of Human Resources..... Brenda Lee Ornelas-Acuna
Librarian..... Carmen Elguezabel



City of Presidio

BUDGET MESSAGE



September 8, 2025

Honorable Mayor John Ferguson and City Council
City of Presidio
507 O'Reilly Street
P O Box 1899
Presidio, TX 79845

Dear honorable Mayor and City Council Members,

On behalf of the City of Presidio, following is the balanced budget for the Year 2025-2026 for the City of Presidio. The budget was prepared using budgetary practices as recommended by the Governmental Accounting Standards Board (GASB).

This budget has been prepared after analyzing and evaluating the needs from each of the City departments. This document's intent is to provide a clear picture of the City's financial condition and the planning needed to properly manage our financial resources for the upcoming year.

According to Local Government Code, the Proposed Budget is prepared in order to cover the proposed expenditures of the municipal government and long term debt. This will allow to provide the following:

Safety for our citizens by prioritizing services provided by EMS, Police and Volunteer Fire departments. Security for our staff by providing competitive pay. Upkeep and maintenance of city streets. A cleaner environment by providing litter pickup. Education and service training for our staff and citywide customer satisfaction.

The City Secretary and Finance Director began a series of steps to coordinate and establish facts in order to plan budget meetings since June of 2025 through September 8th, 2025. We are committed to ensure that this process includes the requirements as stated by the Texas Local Government Code. Major accomplishments were done in the City of Presidio for the fiscal year 2024-2025. The following is a list of the major accomplishments.

- 1) Completion of the 2024 Financial Audits.
- 2) Obtained two brand new vehicles for our Police Department. A Chevy Tahoe funded through the Lone Star Grant and a Chevy Silverado funded by the DJ-Edward Byrne Memorial Justice Assistance Grant Program.
- 3) Extending water and sewer lines to provide adequate services to additional customers in the City of Presidio.
- 4) Completed and presented the 1st phase of the TDA Rural Economic Development Plan Grant, prepared and presented by Planning Consultant John T. Kennedy

5) Were awarded the 2nd phase of the TDA Rural Economic Development Plan Grant and are ready to continue the building portion utilizing Wilson & Co. as our engineering partners.

6) Using ARPA the refurbishment of water wells #8 and #6 has begun and is being done by Skinners Service to assure the continued provision of water to the City of Presidio.

7) Continuing with the USDA Grant for Community Paramedicine that is making possible awareness and prevention of health issues by providing another medical resource to the citizens of Presidio. Acquisition of a second vehicle, medical equipment, and a full staff required to enhance health services provided by the Community Paramedicine Program to the City of Presidio's constituents.

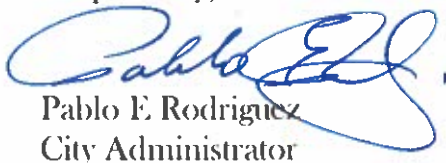
8) An impound lot has been established by the City of Presidio Police Department. The city will benefit from the impound lot by enforcing public safety and traffic laws, generating revenue, and managing abandoned vehicles.

City administration will work with the rest of the City Staff toward the following goals for the 2025-2026 Fiscal Year:

City administration is continuing with long term planning for the opening a new landfill and closing the current one. The city is being aided by Wilson and Company, the On-Call Engineers and Architects firm selected by our city council. Increase cooperation and collaboration with the various governmental entities and communities in Presidio County. Continue improvement in Parks and Recreation, Water and Sewer, Landfill and other departments that serve the City of Presidio. Acquire funds through grants, bonds and/or certificates of obligation to improve the City of Presidio's infrastructure in the areas of Water, Sewer, Roads and Flood Control (Drainage and Retaining Ponds). Provide the Police Department with its own functioning facility.

We are committed to the growth and betterment of the City of Presidio will continue to provide our community with the best city government possible. A copy of the proposed fiscal 2025-2026 budget is attached for consideration and action.

Respectfully,



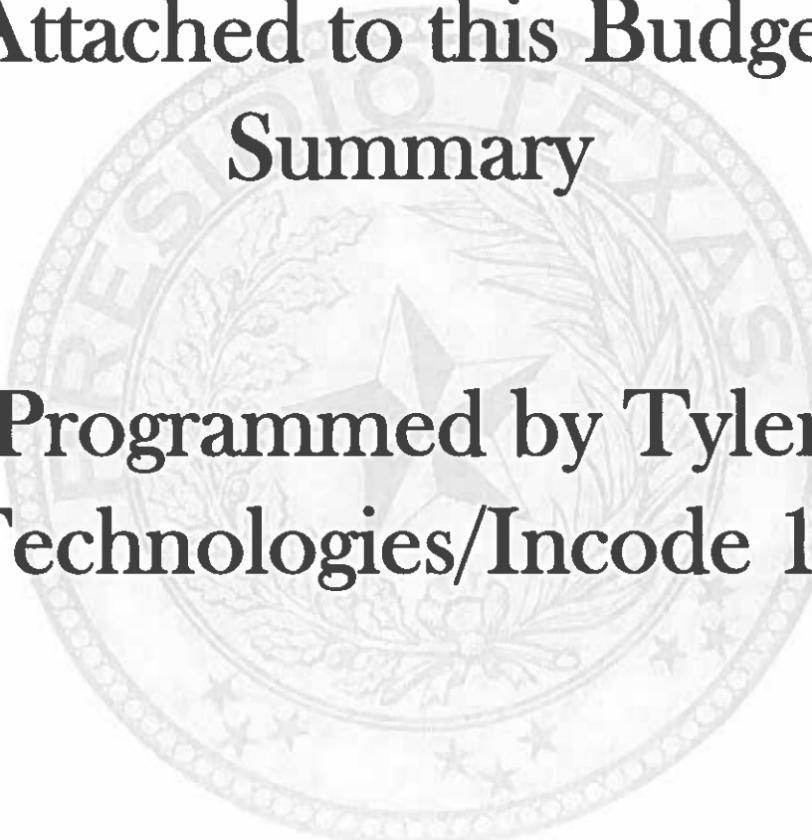
Pablo E. Rodriguez
City Administrator

CITY OF PRESIDIO

DEBT SERVICE REQUIREMENTS FOR BUDGET YEAR 2025/2026

	MUNICIPAL DEBT OBLIGATIONS FOR FISCAL YEAR 2025- 2026			
	Balance at Beginning of Year	Principal Payments	Interest Payments	Balance at End of Year
Certificates of Obligation, Series 2020	\$1,365,000	\$50,000	\$44,287	\$1,315,000
Fee			\$400	
Limited Tax Refunding Bonds, Taxable Series 2020	\$1,090,000	\$60,000	\$33,210	\$1,030,000
Fee			\$400	
Total	\$2,455,000	\$110,000	\$77,497	\$2,335,000

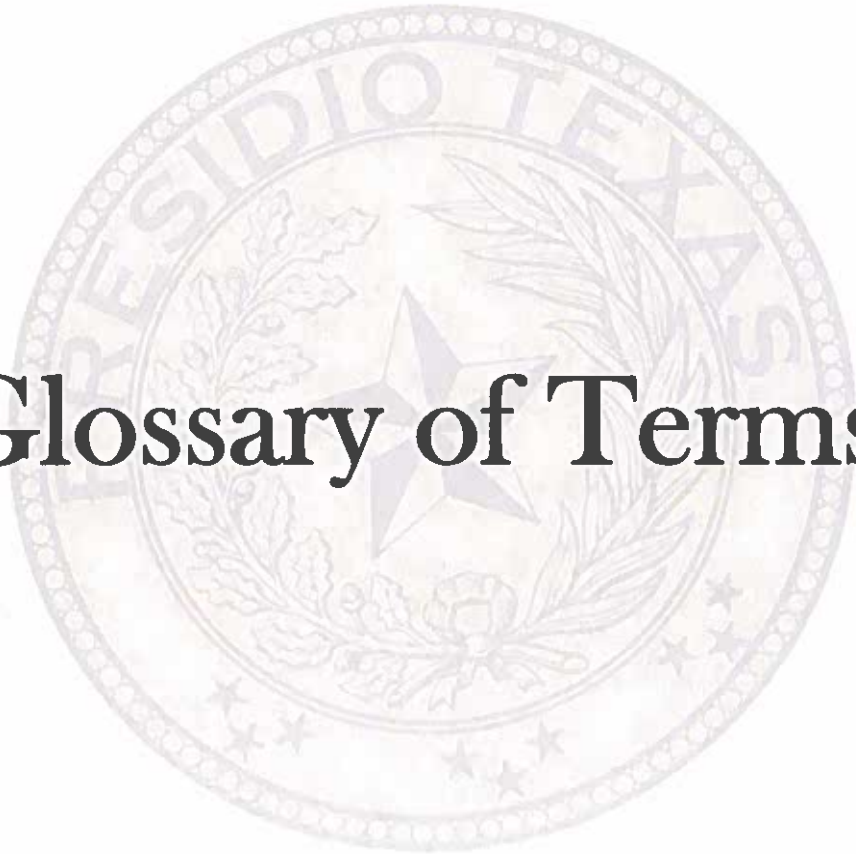
City of Presidio
2025 - 2026
Department Budgets
Attached to this Budget
Summary
Programmed by Tyler
Technologies/Incode 10





City of Presidio

Glossary of Terms



The following explanations of terms are presented to aid in understanding the terminology generally used in governmental accounting and budgeting.

A

ABATEMENT. A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

ACCOUNTABILITY. The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry-to justify the raising of public resources and the purposes for which they are used.

ACCRUAL BASIS. A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

AD VALOREM TAXES. Commonly referred to as property taxes, these taxes are levied on both real and personal property according to the property's valuation and the tax rate.

ADVANCE REFUNDING BONDS. Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds, or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

ANNUAL BUDGET. A budget applicable to a single fiscal year. See **BUDGET** and

OPERATING BUDGET.

ANNUAL OPERATING BUDGET. See **OPERATING BUDGET.**

ANNUALIZE. Taking changes that occurred mid-year and calculating their cost for a full year, for preparing an annual budget.

APPRAISE. To estimate the value, particularly the value of property. If the property is valued for taxation, the narrower term "assess" is substituted.

APPROPRIATED BUDGET. The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESS. To establish an official property value for taxation. See **APPRAISE**.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSESSMENT. (1) The process of making the official valuation of property for taxation. (2) The valuation placed upon property because of this process.

ASSESSMENT RATIO. The ratio at which the tax rate is applied to the tax base.

ASSETS. Resources owned or held by a government which have monetary value.

ATTRITION. A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

AUTHORIZED POSITIONS. Employee positions, which are authorized in the adopted budget, to be filled during the year.

AVAILABLE (UNDESIGNATED) FUND BALANCE. This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

BOND. Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Bonds are primarily used to finance capital projects. The difference between a note and a bond

is that the latter is issued for a longer period and requires greater legal formality. See **GENERAL OBLIGATION BONDS** and **REVENUE BONDS**.

BOND REFINANCING. The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BONDED DEBT. The portion of indebtedness represented by outstanding bonds.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body. See **ANNUAL BUDGET**, **CAPITAL BUDGET**, **CAPITAL PROGRAM**, and **OPERATING BUDGET**.

BUDGET CALENDAR. The schedule of key dates which the governing body and staff personnel follow in the preparation and adoption of the annual budget.

BUDGETARY BASIS. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGETARY COMPARISONS. Statements or schedules presenting comparisons between approved budgetary amounts (as amended) and actual results of operations on the budgetary basis.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. See **BUDGET MESSAGE** and **EXECUTIVE BUDGET**.

BUDGET-GAAP BASIS DIFFERENCES. Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting on operations in conformity with GAAP (generally accepted accounting principles). For example, a cash-basis budget would produce a budget-GAAP basis difference.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of

the message, and recommendations regarding the financial policy for the coming period. See also **EXECUTIVE BUDGET**.

BUDGET ORDINANCE. The official enactment by the governing body establishing the legal authority for officials to obligate and expend resources.

BUSINESS-TYPE ACTIVITIES. Those activities of a government carried out primarily to provide specific services in exchange for a specific user charge.

C

CALLABLE BOND. A type of bond with a feature that permits the issuer to pay the obligation before the stated maturity date by giving notice of redemption in a manner specified in the bond contract.

CAPITAL ASSETS. See **FIXED ASSETS**.

CAPITAL BUDGET. A plan of proposed capital outlays and the means of financing them. See

CAPITAL PROGRAM.

CAPITAL EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL GRANTS. Grants restricted by the grantor for the acquisition and/or construction of fixed assets. See **OPERATING GRANTS.**

CAPITAL IMPROVEMENTS. Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

CAPITAL IMPROVEMENTS PROGRAM (CIP). A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

CAPITAL LEASE. An agreement that conveys the right to use property, plant or equipment, usually for a stated amount of time.

CAPITAL OUTLAYS. See **CAPITAL EXPENDITURES.**

CAPITAL PROGRAM. A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECT. Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

CAPITAL PROJECTS FUND. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CAPITALIZATION POLICY. The criteria used by a government to determine which outlays should be reported as fixed assets.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

COLLECTORS' ROLL. See **TAX ROLL.**

COMBINATION BOND. A bond issued by a government that is payable from the revenues of a government enterprise but that also is backed by the full faith and credit of the government.

CONSUMER PRICE INDEX (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

COST-OF-LIVING ADJUSTMENT (COLA). An increase in salaries to offset the adverse effect of inflation on compensation.

COUPON RATE. The interest rate specified on interest coupons attached to a bond. The term "nominal interest rate" is also used in this sense.

COVERAGE. The ratio of pledged revenues to related debt service for a given year.
See **NET**

REVENUES AVAILABLE FOR DEBT SERVICE.

D

DEBT SERVICE. The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes referred to as a sinking fund.

DEBT SERVICE FUND REQUIREMENTS. The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

DEBT SERVICE REQUIREMENTS. The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

DEDICATED TAX. A tax levied to support a specific government program or purpose.

DEFICIT. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

DEPARTMENT. The basic organizational unit of government which is functionally unique in its delivery of services.

DEPRECIATION. (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DISBURSEMENT. The expenditure of monies from an account.

DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM. A voluntary award program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

E

EFFECTIVE INTEREST RATE. The rate of earning on a bond investment, based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

EMINENT DOMAIN. The power of a government to acquire private property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by the courts.

EMPLOYEE (FRINGE) BENEFITS. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

ENCUMBRANCES. Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

ENTERPRISE FUND. (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas, and electric utilities; airports; parking garages; or transit systems). In this case the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EQUIPMENT. See **MACHINERY AND EQUIPMENT.**

EXECUTIVE BUDGET. The aggregate of information, proposals, and estimates prepared and submitted to the legislative body by the chief executive and the budget office.

EXPENDITURE. The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

EXPENSE. A charge incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

FIDUCIARY FUND TYPE. The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

FISCAL AGENT. A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

FISCAL FUNDING CLAUSE. A clause in a lease agreement providing that the lease is cancelable if the legislature or other funding authority does not appropriate the funds necessary for the government unit to fulfill its obligations under the agreement.

FISCAL PERIOD. Any period at the end of which a government determines its financial position and the results of its operations.

FISCAL POLICY. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR. A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

FIXTURES. Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

FRANCHISE. A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FULL FAITH AND CREDIT. A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full-faith- and-credit bonds.

FULL-TIME EQUIVALENT (FTE) POSITION. A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.5 of a full-time position.

FUNCTION. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

FUNCTIONAL CLASSIFICATION. Expenditure classification according to the principal purposes for which expenditures are made (e.g., public safety).

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND TYPE. Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

G

GENERAL FUND. The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS. Bonds backed by the full faith and credit of government. See **FULL FAITH AND CREDIT**.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum

standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application,

but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GOAL. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GOVERNMENTAL ACCOUNTING. The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

GOVERNMENTAL FUND TYPES. Funds used to account for the acquisition, use, and balances of expendable financial **resources** and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

GOVERNMENTAL-TYPE ACTIVITIES. Those activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental grants.

GRANTS. Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility. See **CAPITAL GRANTS** and **OPERATING GRANTS**.

GRANTS-IN-AID. See **GRANTS**.

H

HOURLY. An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

I

IMPROVEMENTS OTHER THAN BUILDINGS. Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as betterments, but the term "improvements" is preferred.

INCOME. A term used in proprietary fund-type accounting to represent (1) revenues or (2) the excess of revenues over expenses. See **OPERATING INCOME** and **NET INCOME**.

INFRASTRUCTURE ASSETS. Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the government unit.

INTERFUND TRANSACTIONS. Transactions between funds of the same government reporting entity. They include (1) **QUASI-EXTERNAL TRANSACTIONS**, (2) **REIMBURSEMENTS**, (3) **RESIDUAL EQUITY TRANSFERS**, (4) **OPERATING TRANSFERS**, and (5) inter fund loans.

INTERFUND TRANSFERS. All inter fund transactions except loans, quasi-external transactions, and reimbursements. Transfers can be classified as belonging to one of two major categories: **RESIDUAL EQUITY TRANSFERS** or **OPERATING TRANSFERS**.

INTERGOVERNMENTAL REVENUES. Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

L

LAND. A fixed asset account reflecting the cost of land owned by a government.

LAPSE. As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance there of lapses, unless otherwise provided by law.

LEASE-PURCHASE AGREEMENTS. Contractual agreements that are termed leases, but that in substance are purchase contracts. See **CAPITAL LEASE**.

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of budgeted amounts would be a violation of law.

LEVY. (1) (Verb) To impose taxes, special assessments, or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LINE-ITEM BUDGET. A budget prepared along departmental lines that focuses on what is to be bought.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

The seal of the President of the University of Texas is a large, faint, circular watermark in the background. It features a five-pointed star in the center, surrounded by a wreath. The words "PRESIDENT OF THE UNIVERSITY OF TEXAS" are inscribed around the perimeter of the seal.

M

MACHINERY AND EQUIPMENT. Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately (e.g., within one year) by use.

MATERIALS AND SUPPLIES. Expendable materials and operating supplies necessary to conduct departmental operations.

MILL. One one-thousandth of a dollar of assessed value.

MILLAGE. Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

MUNICIPAL. In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

MUNICIPAL CORPORATION. A political and corporate body established pursuant to state statutes to provide government services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population and usually is organized with the consent of its residents. It usually has a seal and may sue and be sued (e.g., cities and villages).

N

NET BUDGET. The legally adopted budget less all inter fund transfers and interdepartmental charges.

NET INCOME. Proprietary fund excess of operating revenues, nonoperating revenues, and operating transfers in over operating expenses, nonoperating expenses, and operating transfers out.

NET PROFIT. See **NET INCOME.**

NET REVENUE. See **NET INCOME** and **NET REVENUES AVAILABLE FOR DEBT SERVICE.**

NET REVENUES AVAILABLE FOR DEBT SERVICE. Proprietary fund gross operating revenues less operating and maintenance expenses (which normally do not include depreciation expense or interest expense on bonds). "Net revenues available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See **COVERAGE.** Under the laws of some states and the provisions of some revenue bond indentures, to compute revenue bond coverage, net

revenues available for debt service must be calculated on a cash basis, rather than in conformity with

GAAP.

NOMINAL INTEREST RATE. The contractual interest rate shown on the face and in the body of a bond and used to compute the amount of interest to be paid, in contrast to the effective interest rate. See **COUPON RATE**.

0

OBJECT. As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies). See **FUNCTION** and **OBJECT CLASS**.

OBJECT CLASS. Expenditure classification according to the types of items purchased or services obtained (e.g., personal services, materials, supplies, and equipment).

OBJECT OF EXPENDITURE. See **OBJECT**.

OBJECTIVE. Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OFFICIAL STATEMENT. A document published by a government planning to issue bonds that provides information on the proposed bond issue, the purpose of the issue, and the means of servicing the indebtedness, as well as other information about the issuer that may be helpful in evaluating credit-worthiness.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See **BUDGET**.

OPERATING EXPENSES. The cost of personnel, materials and equipment required for a department to function.

OPERATING GRANTS. Grants that are restricted by the grantor to operating purposes or that may be used for either capital or operating purposes at the discretion of the grantee. See **CAPITAL GRANTS**.

OPERATING INCOME. The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES. Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

OPERATING TRANSFERS. All inter fund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

ORDER. A formal legislative enactment by the governing body of certain local governments; it has the full force and effect of law (e.g., county governing bodies in some states pass orders rather than laws, resolutions, or ordinances).

ORDINANCE. A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as a state statute or

constitutional provision, and it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinances. See **RESOLUTION**.

OTHER FINANCING SOURCES. Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES. Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

OUTLAYS. See **CAPITAL EXPENDITURES**.

OUTPUT INDICATOR. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

OVERLAPPING DEBT. The proportionate share property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessment receivable in each

jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

OVERSIGHT RESPONSIBILITY. The basic-but not the only-criterion for including a government department, agency, institution, commission, public authority, or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

OVERSIGHT UNIT. In defining the reporting entity, the component unit that has the ability to exercise oversight responsibility. Typically, an oversight unit is the primary unit of government directly responsible to the chief executive and the elected legislative body.

p

PAY-AS-YOU-GO BASIS. A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PAYING AGENT. An entity responsible for paying of bond principal and interest on behalf of the government.

PERFORMANCE INDICATORS. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

PERFORMANCE MEASURE. Data collected to determine how effective or efficient a program is in achieving its objectives.

PERSONAL SERVICES. Expenditures for salaries, wages, and fringe benefits of a government's employees.

PLEDGED REVENUES. Funds generated from revenues and obligated to debt service or to meet other obligations specified by the bond contract.

PROGRAM. A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

PROPRIETARY FUND TYPES. Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

PUBLIC CORPORATION. See **MUNICIPAL CORPORATION.**

PURCHASE ORDER. A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES. Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, and professional consulting services.

PURPOSE. A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Q

QUASI-EXTERNALTRANSACTIONS. Inter fund transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the government unit (e.g., payments in lieu of taxes from an enterprise fund to the general fund; internal service fund billings to departments; routine employer contributions to a pension trust fund, and routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund). These transactions should be accounted for as revenues, expenditures, or expenses in the funds involved.

R

RATINGS. In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

REFUNDING BONDS. Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds. See **ADVANCE REFUNDING BONDS**.

REGISTERED BOND. A bond whose owner is registered with the issuing government. A registered bond cannot be sold or exchanged without a change of registration.

REGULAR SERIAL BONDS. Serial bonds in which all periodic installments of principal repayment are equal.

REIMBURSEMENTS. (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund, and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

REQUISITION. A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RESERVE. An account used either to set aside budgeted revenues that are not required for expenditure in the current year or to earmark revenues for a specific future purpose.

RESERVED FUND BALANCE. Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specified future use.

RESIDUAL EQUITY TRANSFERS. Nonrecurring or nonroutine transfers of equity between funds (e.g., contribution of enterprise fund or internal service fund capital by the general fund, subsequent return of all or part of such contribution to the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund).

RESOLUTION. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See **ORDINANCE**.

RESOURCES. Total amounts available for appropriation, including estimated revenues, fund transfers, and beginning balances.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

REVENUES. (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Also, operating transfers in are classified separately from revenues.

S

SERIAL BONDS. Bonds whose principal is repaid in periodic installments over the life of the issue. See **REGULAR SERIAL BONDS** and **STRAIGHT SERIAL BONDS**.

SINKING FUND. See **DEBT SERVICE FUND**.

SINKING FUND BONDS. Bonds issued under an agreement requiring the government to set aside periodically out of its revenues a sum that, with compound earnings thereon, will be sufficient to redeem the bonds at their stated date of maturity. Sinking fund bonds are usually term bonds.

SOURCE OF REVENUE. Revenues are classified according to their source or point of origin.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

STRAIGHT SERIAL BONDS. Serial bonds in which the annual installments of bond principal are equal or nearly equal.

SUPPLEMENTAL APPROPRIATION. An additional appropriation made by the governing body after the budget year or biennium has started.

SUPPLEMENTAL REQUESTS. Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

T

TAX CERTIFICATE. A certificate issued by a government as evidence of the conditional transfer of title to tax-delinquent property from the original owner to the holder of the certificate. If the owner does not pay the amount of the tax arrearage and other charges required by law during the specified period of redemption, the holder can foreclose to obtain title. Also called tax sale certificate and tax lien certificate in some jurisdictions. See **TAX DEED**.

TAX DEED. A written instrument by which title to property sold for taxes is transferred unconditionally to the purchaser. A tax deed is issued upon foreclosure of the tax lien and is obtained by the purchaser at the tax sale. The tax lien cannot be foreclosed until the expiration of the period during which the owner may redeem the property by paying the delinquent taxes and other charges. See **TAX CERTIFICATE**.

TAX LEVY. The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX LEVY ORDINANCE. An ordinance through which taxes are levied.

TAX LIENS. Claims governments have upon properties until the taxes levied against them have been paid. This term is sometimes limited to those delinquent taxes the government has taken legal action to collect through the filing of liens.

TAX RATE. The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property).

TAX-RATE LIMIT. The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX ROLL. The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished. Also known as **COLLECTORS' ROLL.**

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for service rendered only to those paying such charges (e.g., sewer service charges).

TERM BONDS. Bonds that mature, in total, on one date.

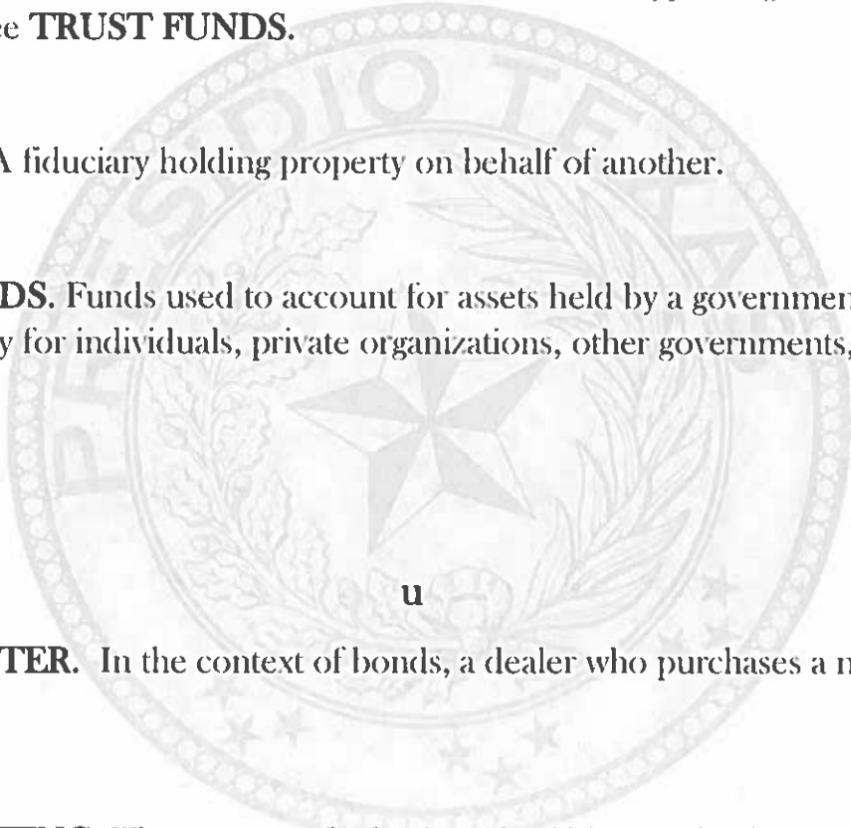
TIME WARRANT. A negotiable obligation of a government having a term shorter than bonds and frequently tendered to individuals and firms in exchange for contractual services, capital acquisitions, or equipment purchases.

TRANSFERS IN/OUT. Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRUST AND AGENCY FUND. One of the seven fund types in governmental accounting. See **TRUST FUNDS**.

TRUSTEE. A fiduciary holding property on behalf of another.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

The seal of the Comptroller of Public Accounts, State of Texas, is a large, faint watermark in the background of the page. It features a five-pointed star in the center, surrounded by a wreath. The words "COMPTROLLER OF PUBLIC ACCOUNTS" and "STATE OF TEXAS" are inscribed around the perimeter of the seal.

u

UNDERWRITER. In the context of bonds, a dealer who purchases a new issue for resale.

UNDERWRITING. The process of selecting, classifying, evaluating, rating, and assuming risks.

UNRESERVED FUND BALANCE. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USER CHARGES. The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V

VARIABLE INTEREST RATE. A rate of interest subject to adjustment (e.g., the rate of interest specified may be a percentage of the prime rate on certain set dates).

W

WORK ORDER. A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job, specifications of the work to be performed, and a job number, which is referred to in reporting the amount of labor, materials, and equipment used.

WORK YEARS. The amount of personnel resources required for a program expressed in terms of the "full-time, equivalent" number of employees. One "work year" is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

WORKLOAD INDICATOR. A unit of work to be done (e.g., the number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Y

YIELD. See **EFFECTIVE INTEREST RATE.**



City of Presidio, TX

Budget Worksheet

Account Summary

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets			
		2023-2024		2024-2025	
		Total Budget	Total Activity	Total Budget	Total Activity
		2023-2024		2024-2025	
		Total Budget	Total Activity	Total Budget	YTD Activity
Fund: 100 - GENERAL FUND					
Revenue					
<u>100-100-4276</u>	Inter Governmental Revenues	0.00	0.00	0.00	0.00
<u>100-105-4270</u>	Inter Governmental Revenues	0.00	0.00	0.00	0.00
<u>100-105-4893</u>	Special Events- Impound	0.00	0.00	0.00	0.00
<u>100-199-4005</u>	Property Tax Revenue	879,340.00	893,415.39	956,377.00	953,990.00
<u>100-199-4006</u>	Property Tax Discounts	-15,564.31	-8,069.77	-13,000.00	-15,500.00
<u>100-199-4007</u>	Property Tax Penalty & Interest	0.00	48,130.66	15,000.00	51,103.98
<u>100-199-4008</u>	Sales Tax Revenue	550,000.00	558,799.23	520,000.00	625,000.00
<u>100-199-4011</u>	Franchise Tax - Electric (AEP)	24,900.00	31,999.68	24,000.00	26,613.89
<u>100-199-4014</u>	Franchise Tax - Telephone (BBT)	3,400.00	3,474.14	3,000.00	2,988.61
<u>100-199-4017</u>	Franchise Tax - Cable (NEU)	1,500.00	1,558.97	1,500.00	1,407.34
<u>100-199-4340</u>	Credit Card Fees	13,500.00	13,443.08	13,300.00	12,140.17
<u>100-199-4610</u>	Interest Earned from LOGIC	1,600.00	3,060.27	2,500.00	1,773.75
<u>100-199-4615</u>	Interest Earned from Certificat...	0.00	143.04	0.00	0.00
<u>100-199-4620</u>	Interest Earned from Checking ...	250.00	324.51	250.00	440.84
<u>100-199-4622</u>	Interest Income- Leases	0.00	1,007.20	0.00	0.00
<u>100-199-4715</u>	Building Rental (Short-Term)	5,600.00	6,851.00	5,000.00	6,705.00
<u>100-199-4725</u>	Land Lease (Long-Term)	12,236.00	11,581.80	10,236.00	9,383.00
<u>100-199-4730</u>	Building Lease (Long-Term) - Po...	0.00	0.00	0.00	0.00
<u>100-199-4820</u>	Other Rebates	0.00	17,135.07	0.00	20,923.79
<u>100-199-4890</u>	Miscellaneous Revenue	24,300.00	21,601.39	0.00	78,647.02
<u>100-199-4930</u>	Donations	950.00	4,946.00	0.00	0.00
<u>100-199-4959</u>	Transfer From Grant	45,099.21	0.00	0.00	0.00
<u>100-200-4510</u>	Fines and Forfeitures - Court	15,500.00	18,238.40	18,000.00	22,942.45
<u>100-200-4520</u>	Municipal Court Other Fees	40,000.00	43,323.60	40,000.00	46,278.20
<u>100-201-4267</u>	Grant Reimbursement	0.00	14,111.29	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets				
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity
<u>100-400-4274</u>	StoneGarden Reimbursements	1,200.00	0.00	0.00	10,346.98	0.00
<u>100-400-4890</u>	Miscellaneous Revenue	0.00	315.00	0.00	53,525.21	0.00
<u>100-400-4891</u>	Cash Seizures	0.00	300.00	0.00	0.00	0.00
<u>100-400-5593</u>	Lone Star	46,467.13	43,928.03	0.00	74,622.02	0.00
<u>100-410-4270</u>	Inter Governmental Revenues	22,500.00	22,500.00	22,500.00	16,875.00	0.00
<u>100-410-4930</u>	Donations	2,000.00	2,000.00	0.00	2,500.00	0.00
<u>100-411-4330</u>	Charges for Animal Control	0.00	0.00	2,500.00	685.00	0.00
<u>100-420-4262</u>	Texas JRAC	0.00	14,000.00	0.00	0.00	0.00
<u>100-420-4270</u>	Inter Governmental Revenues	120,000.00	120,000.00	120,000.00	100,500.00	0.00
<u>100-420-4315</u>	Ambulance Revenue - Other	267,000.00	293,912.31	250,000.00	201,923.79	0.00
<u>100-420-4316</u>	Ambulance Revenue - Medicaid	25,000.00	20,886.73	18,000.00	11,457.36	0.00
<u>100-420-4317</u>	Bad Debt Expense	0.00	-12,346.33	0.00	0.00	0.00
<u>100-420-4390</u>	Donations	0.00	2,000.00	0.00	0.00	0.00
<u>100-420-4890</u>	Miscellaneous Revenue	28,000.00	28,045.00	0.00	0.00	0.00
<u>100-421-4210</u>	Federal Grant Money (Specified)	171,309.32	273,177.19	0.00	463,985.74	0.00
<u>100-500-4221</u>	Senior Center AAA	104,500.00	102,405.23	107,000.00	104,430.25	0.00
<u>100-500-4222</u>	Senior Center Dads	95,000.00	102,198.35	90,000.00	79,742.24	0.00
<u>100-505-4270</u>	Inter Governmental Revenues	6,000.00	6,000.00	6,000.00	9,700.00	0.00
<u>100-505-4930</u>	Donations	500.00	526.40	0.00	-234.68	0.00
<u>100-510-4270</u>	Inter Governmental Revenues	0.00	32,980.00	0.00	-8,000.00	0.00
<u>100-700-9000</u>	Right to Use Lease Revenue	0.00	46,344.00	0.00	0.00	0.00
<u>100-710-4110</u>	Building Permits	4,050.00	4,092.50	5,000.00	10,530.00	0.00
<u>100-710-4115</u>	Vendor Permits	2,000.00	2,078.75	2,000.00	1,246.00	0.00
<u>100-730-4982</u>	Transfer from LANDFILL	0.00	622,839.00	0.00	0.00	0.00
<u>100-750-4710</u>	Pool Rental (Short-Term)	250.00	250.00	250.00	3,400.00	0.00
<u>100-750-4715</u>	POOL SALES	4,510.00	298.01	200.00	468.00	0.00
<u>100-750-4805</u>	Swimming Lessons	0.00	-920.00	0.00	0.00	0.00
<u>100-750-4807</u>	Entrance Fee	5,810.00	5,815.90	5,500.00	5,131.00	0.00
	Revenue Total:	2,508,707.35	3,418,701.02	2,225,113.00	3,041,423.94	0.00
Expense						
<u>100-100-4446</u>	Late Fees	820.00	664.59	350.00	483.62	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
<u>100-100-5510</u> FICA	0.00	-50.35	0.00	0.00	0.00	0.00
<u>100-100-5515</u> Medicare	0.00	-11.78	0.00	0.00	0.00	0.00
<u>100-100-5535</u> T.M.R.S.	0.00	0.00	0.00	0.12	0.00	0.00
<u>100-100-5580</u> Drug Test	0.00	0.00	0.00	0.00	2,500.00	0.00
<u>100-100-5585</u> Dues & Memberships	16,000.00	19,620.58	3,000.00	3,345.92	3,500.00	0.00
<u>100-100-5595</u> Other Misc Benefits	0.00	0.00	0.00	0.02	0.00	0.00
<u>100-100-6001</u> Telephone & Internet	16,000.00	15,435.79	16,000.00	13,955.70	16,000.00	0.00
<u>100-100-6006</u> Electricity	4,000.00	2,678.58	3,000.00	3,180.44	3,500.00	0.00
<u>100-100-6014</u> Professional Services	6,100.00	6,100.00	7,343.00	10,268.00	5,000.00	0.00
<u>100-100-6020</u> Contracted and/or Rental Servi...	100.00	100.00	130.00	502.21	4,400.00	0.00
<u>100-100-6025</u> Computer IT Services	3,720.00	3,469.64	2,200.00	3,034.32	1,000.00	0.00
<u>100-100-6030</u> Maintenance & Repair	1,000.00	879.63	500.00	423.62	600.00	0.00
<u>100-100-6031</u> Vehicle Maintenance	29.00	29.00	500.00	152.22	500.00	0.00
<u>100-100-6040</u> Rental of Equipment	900.00	900.00	2,670.00	2,664.49	0.00	0.00
<u>100-100-6047</u> GLOBAL Service Fee	40,000.00	40,754.78	30,000.00	56,030.47	0.00	0.00
<u>100-100-6048</u> Postage	1,200.00	1,017.39	2,000.00	1,200.00	1,500.00	0.00
<u>100-100-6302</u> PAC Deposit Refund	1,800.00	1,800.00	1,800.00	1,950.00	0.00	0.00
<u>100-100-7001</u> Food Costs	35.49	35.49	200.00	182.29	300.00	0.00
<u>100-100-7005</u> Supplies	2,950.00	3,185.98	2,600.00	4,205.57	5,000.00	0.00
<u>100-100-7015</u> Fuel and Oil	300.00	210.44	300.00	0.00	150.00	0.00
<u>100-100-7025</u> Uniforms	0.00	0.00	0.00	0.00	150.00	0.00
<u>100-100-7080</u> Public Notices	306.41	306.41	369.00	0.00	400.00	0.00
<u>100-100-7300</u> Children Advocacy Center	1,875.00	1,875.00	1,875.00	1,500.00	1,875.00	0.00
<u>100-100-7903</u> Publications & Subscriptions	0.00	0.00	150.00	0.00	150.00	0.00
<u>100-100-7999</u> Other Misc Expenses	87.00	86.99	1,281.00	1,577.26	0.00	0.00
<u>100-100-8025</u> Equipment	0.00	0.00	0.00	481.81	0.00	0.00
<u>100-100-8540</u> Capital Lease - Principal	3,426.00	917.00	3,500.00	2,521.94	3,500.00	0.00
<u>100-100-8542</u> Right- to- Use Leases- Principal...	0.00	1,371.69	0.00	0.00	0.00	0.00
<u>100-100-8550</u> Capital Lease - Interest	60.25	20.00	100.00	17.68	100.00	0.00
<u>100-100-8552</u> Right- to- Use Leases- Interest- ...	0.00	58.66	0.00	0.00	0.00	0.00
<u>100-105-5585</u> Dues & Memberships	1,107.00	1,106.66	2,000.00	1,838.98	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets			
		2023-2024	2023-2024	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	YTD Activity
100-105-6025	Computer IT Services	3,375.00	3,375.00	2,700.00	4,500.00
100-105-7005	Supplies - Office & General	0.00	0.00	0.00	1,400.00
100-105-7075	Community Special Events	5,500.06	5,500.06	4,000.00	10,000.00
100-105-7095	Surety & Fidelity Bonds	525.00	525.00	600.00	1,200.00
100-110-5011	Salaries	75,000.00	75,288.60	75,182.00	77,251.00
100-110-5020	Incentive Pay	3,600.00	3,600.00	3,600.00	3,600.00
100-110-5035	Sick Pay	577.00	576.92	0.00	0.00
100-110-5050	Longevity	30.00	30.00	108.00	186.00
100-110-5060	Cell Phone Allowance	600.00	650.00	600.00	600.00
100-110-5510	FICA	4,730.00	1,199.51	5,200.00	5,025.00
100-110-5515	Medicare	1,105.00	233.88	1,250.00	1,176.00
100-110-5520	Insurance (Med/Den/Life/Vis.)	7,140.00	7,138.68	4,800.00	9,150.00
100-110-5525	Medical Transportation Insuran...	220.00	168.00	300.00	216.00
100-110-5535	T.M.R.S.	1,880.00	1,885.10	2,550.00	1,929.00
100-110-5545	Worker's Compensation	0.00	0.00	0.00	203.00
100-110-5550	Unemployment	126.00	125.99	1,000.00	63.00
100-110-5565	Education - Travel, Mileage, & ...	687.00	686.57	0.00	2,000.00
100-110-5585	Dues & Memberships	2,160.00	2,067.35	2,000.00	2,000.00
100-110-7001	Food Costs	45.00	44.30	150.00	150.00
100-110-7095	Surety & Fidelity Bonds	0.00	0.00	0.00	200.00
100-120-5011	Salaries	57,600.00	59,214.68	58,750.00	62,953.00
100-120-5020	Incentive Pay	3,000.00	3,000.00	3,000.00	3,000.00
100-120-5050	Longevity	747.00	747.00	825.00	903.00
100-120-5060	Cell Phone Allowance	600.00	650.00	600.00	600.00
100-120-5510	FICA	3,900.00	3,906.72	3,900.00	4,146.00
100-120-5515	Medicare	910.00	876.53	950.00	970.00
100-120-5520	Insurance (Med/Den/Life/Vis.)	7,900.00	7,151.32	8,450.00	9,192.00
100-120-5525	Medical Transportation Insuran...	220.00	161.00	300.00	216.00
100-120-5535	T.M.R.S.	1,490.00	1,491.43	1,900.00	1,592.00
100-120-5545	Worker's Compensation	0.00	0.00	0.00	168.00
100-120-5550	Unemployment	9.00	126.00	700.00	63.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets			
		2023-2024	2023-2024	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	YTD Activity
<u>100-120-5565</u>	Education - Travel, Mileage, & ...	1,000.00	360.00	2,070.00	2,654.04
<u>100-120-5585</u>	Dues & Memberships	175.00	175.00	200.00	340.13
<u>100-120-6016</u>	Legal Services	6,000.00	4,637.08	10,500.00	13,168.36
<u>100-120-6020</u>	Contracted and/or Rental Servi...	0.00	0.00	0.00	312.08
<u>100-120-6025</u>	Computer IT Services	1,220.00	1,144.65	900.00	900.00
<u>100-120-6026</u>	Software Licensing/Usage Fees	0.00	0.00	260.00	259.67
<u>100-120-6035</u>	Election Costs	1,868.96	1,868.96	5,000.00	7,381.91
<u>100-120-6045</u>	Posting / Advertising	6,547.00	6,406.52	6,000.00	5,400.47
<u>100-120-7005</u>	Supplies	450.00	210.14	995.00	687.10
<u>100-120-7095</u>	Surety & Fidelity Bonds	175.00	175.00	175.00	175.00
<u>100-195-5010</u>	Hourly Wages	24,300.00	23,550.04	25,100.00	22,076.70
<u>100-195-5510</u>	FICA	1,550.00	1,460.08	1,600.00	1,368.74
<u>100-195-5515</u>	Medicare	400.00	329.71	400.00	320.11
<u>100-195-5525</u>	Medical Transportation Insuran...	220.00	168.00	300.00	154.00
<u>100-195-5545</u>	Worker's Compensation	0.00	0.00	0.00	-66.06
<u>100-195-5550</u>	Unemployment	126.00	126.00	250.00	138.03
<u>100-195-7008</u>	Supplies - Department Specific	1,000.00	111.98	400.00	64.20
<u>100-199-4010</u>	Sales Tax Payment	60,000.00	0.00	60,000.00	52,423.97
<u>100-199-5545</u>	Worker's Compensation	62,000.00	49,605.00	55,000.00	48,619.00
<u>100-199-5585</u>	Dues & Memberships	0.00	0.00	9,044.00	9,044.00
<u>100-199-6025</u>	Computer IT Services	0.00	0.00	35,400.00	13,893.19
<u>100-199-6026</u>	Software Licensing/Usage Fees	0.00	0.00	0.00	1,299.46
<u>100-199-6305</u>	Appraisal District Fee	37,000.00	38,430.16	37,000.00	48,037.70
<u>100-199-6315</u>	Tax Collection Fee	23,191.00	23,190.58	23,000.00	23,190.58
<u>100-199-7005</u>	Supplies	0.00	24.02	0.00	24.02
<u>100-199-7055</u>	City Employee Functions and C...	1,500.00	1,500.00	1,500.00	1,320.00
<u>100-199-7105</u>	Liability/Property/Fleet Insuran...	177,487.33	177,487.33	218,613.00	203,037.65
<u>100-199-7999</u>	Other Misc Expenses	94.00	94.78	0.00	0.00
<u>100-199-9955</u>	Transfer to TECHNOLOGY FUND..	0.00	4,172.60	0.00	0.00
<u>100-199-9957</u>	Transfer to TOURISM FUND	0.00	0.00	0.00	591.76
<u>100-200-5011</u>	Salaries	37,300.00	32,900.35	47,700.00	46,910.40
				50,545.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets			
		2023-2024	2023-2024	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	YTD Activity
<u>100-200-5020</u>	Incentive Pay	1,200.00	1,200.00	1,200.00	3,600.00
<u>100-200-5030</u>	Vacation Pay	0.00	-32.88	0.00	0.00
<u>100-200-5035</u>	Sick Pay	0.00	-282.61	0.00	0.00
<u>100-200-5050</u>	Longevity	141.00	141.00	220.00	666.00
<u>100-200-5060</u>	Cell Phone Allowance	600.00	650.00	600.00	600.00
<u>100-200-5510</u>	FICA	3,050.00	2,528.79	3,100.00	5,717.00
<u>100-200-5515</u>	Medicare	750.00	526.14	750.00	1,337.00
<u>100-200-5520</u>	Insurance (Med/Den/Life/Vis.)	60.00	26.46	80.00	9,264.00
<u>100-200-5525</u>	Medical Transportation Insuran...	220.00	210.00	220.00	432.00
<u>100-200-5535</u>	T.M.R.S.	1,200.00	1,173.81	1,500.00	2,195.00
<u>100-200-5545</u>	Worker's Compensation	0.00	0.00	0.00	231.00
<u>100-200-5550</u>	Unemployment	149.00	142.26	550.00	126.00
<u>100-200-5565</u>	Education - Travel, Mileage, & ...	666.00	666.00	1,000.00	2,000.00
<u>100-200-5585</u>	Dues & Memberships	586.00	585.62	400.00	300.00
<u>100-200-6001</u>	Telephone and Internet	4,180.00	4,175.03	3,000.00	3,500.00
<u>100-200-6016</u>	Legal Services	0.00	0.00	1,000.00	1,500.00
<u>100-200-6020</u>	Contracted or Rental Services	50.00	7,662.50	1,000.00	0.00
<u>100-200-6025</u>	Computer IT Services	75.00	75.00	2,000.00	1,625.00
<u>100-200-6026</u>	Software Licensing/Usage Fees	4,200.00	2,610.00	4,500.00	3,078.00
<u>100-200-6030</u>	Maintenance & Repair - Other ...	450.00	417.57	2,000.00	319.30
<u>100-200-7001</u>	Food Costs	0.00	0.00	200.00	200.00
<u>100-200-7005</u>	Supplies	900.00	894.08	1,000.00	1,200.00
<u>100-200-7025</u>	Uniforms	0.00	0.00	0.00	400.00
<u>100-200-7085</u>	State Comptroller Fees	18,400.00	17,839.95	18,000.00	28,221.71
<u>100-200-8015</u>	Buildings	0.00	23,172.00	0.00	0.00
<u>100-200-8540</u>	Capital Lease - Principal	11,275.00	2,809.50	0.00	2,331.04
<u>100-200-8542</u>	Right- to- Use Leases- Principal...	0.00	1,371.69	0.00	0.00
<u>100-200-8550</u>	Capital Lease - Interest	20.00	78.00	0.00	2.68
<u>100-200-8552</u>	Right- to- Use Leases- Interest- ...	0.00	58.66	0.00	0.00
<u>100-201-5510</u>	FICA	267.47	217.14	0.00	0.00
<u>100-201-5515</u>	Medicare	62.56	50.79	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets				
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity
<u>100-201-5550</u>	Unemployment	12.99	12.99	0.00	0.00	0.00
<u>100-201-5565</u>	Education - Travel, Mileage and...	799.12	799.12	0.00	0.00	0.00
<u>100-201-7005</u>	Supplies - Office & General	4,259.49	4,259.49	0.00	0.00	0.00
<u>100-300-5010</u>	Hourly Wages	92,600.00	77,723.52	95,500.00	75,301.07	98,284.00
<u>100-300-5011</u>	Salary	60,700.00	61,820.45	62,550.00	61,582.60	66,358.00
<u>100-300-5015</u>	Overtime	1,998.69	1,768.87	1,900.00	2,013.85	4,000.00
<u>100-300-5020</u>	Incentive Pay	7,200.00	7,200.00	8,400.00	7,450.00	8,400.00
<u>100-300-5025</u>	Holiday Pay	3,900.00	3,780.90	4,400.00	3,850.00	0.00
<u>100-300-5030</u>	Vacation Pay	4,800.00	4,360.95	4,000.00	6,290.48	0.00
<u>100-300-5035</u>	Sick Pay	6,300.00	6,521.00	5,000.00	5,942.26	0.00
<u>100-300-5040</u>	Personal Leave Pay	800.00	1,056.06	850.00	1,247.13	0.00
<u>100-300-5050</u>	Longevity	1,704.00	1,704.00	2,016.00	2,016.00	0.00
<u>100-300-5060</u>	Cell Phone Allowance	600.00	650.00	600.00	600.00	0.00
<u>100-300-5510</u>	FICA	10,250.00	9,927.76	11,500.00	10,762.86	11,183.00
<u>100-300-5515</u>	Medicare	2,400.00	2,232.09	2,700.00	2,516.99	2,616.00
<u>100-300-5520</u>	Insurance (Med/Den/Life/Vis.)	27,450.00	27,017.48	33,800.00	28,119.08	36,768.00
<u>100-300-5525</u>	Medical Transportation Insuran...	880.00	714.00	1,250.00	616.00	864.00
<u>100-300-5535</u>	T.M.R.S.	4,100.00	3,873.67	5,600.00	4,131.47	3,919.00
<u>100-300-5545</u>	Worker's Compensation	0.00	0.00	0.00	-199.65	737.00
<u>100-300-5550</u>	Unemployment	536.00	504.04	1,950.00	487.62	252.00
<u>100-300-5565</u>	Education - Travel, Mileage, & ...	791.00	790.69	5,500.00	3,648.97	4,000.00
<u>100-300-5585</u>	Dues & Memberships	1,150.00	1,149.84	1,200.00	559.74	350.00
<u>100-300-6014</u>	Professional Services	29,000.00	37,160.00	45,000.00	41,231.89	50,000.00
<u>100-300-6016</u>	Legal Services	192.14	-60.00	0.00	0.00	0.00
<u>100-300-6025</u>	Computer IT Services	3,600.00	3,300.00	3,600.00	4,263.00	4,000.00
<u>100-300-6026</u>	Software Licensing/Usage Fees	23,763.65	23,763.35	14,583.00	14,516.16	25,000.00
<u>100-300-7001</u>	Food Cost	0.00	0.00	0.00	37.42	100.00
<u>100-300-7005</u>	Supplies	1,500.00	1,456.46	2,000.00	2,003.36	2,000.00
<u>100-300-7025</u>	Uniforms	308.00	307.19	781.00	488.55	800.00
<u>100-300-7065</u>	Bank Fees	50.00	50.00	100.00	110.00	150.00
<u>100-300-7095</u>	Surety & Fidelity Bonds	281.00	281.00	800.00	228.00	800.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets				
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity
<u>100-305-5525</u>	Medical Transportation Insuran...	0.00	7.00	0.00	77.00	0.00
<u>100-305-5545</u>	Worker's Compensation	0.00	0.00	0.00	-117.00	0.00
<u>100-305-5550</u>	Unemployment	0.00	0.00	0.00	117.00	0.00
<u>100-305-5565</u>	Education - Travel, Mileage, & ...	0.00	0.00	0.00	0.00	0.00
<u>100-305-5585</u>	Dues & Memberships	0.00	0.00	0.00	0.00	0.00
<u>100-305-6016</u>	Legal Services	156.00	156.00	4,000.00	0.00	0.00
<u>100-305-6026</u>	Software Licensing/Usage Fees	5,453.00	5,453.00	14,517.00	14,516.17	0.00
<u>100-305-7005</u>	Supplies	0.00	0.00	0.00	0.00	0.00
<u>100-400-5010</u>	Hourly Wages	198,965.00	198,887.42	220,000.00	175,504.60	0.00
<u>100-400-5011</u>	Salary	39,300.00	38,090.04	70,000.00	63,290.95	0.00
<u>100-400-5015</u>	Overtime	93,427.00	87,706.99	25,000.00	66,307.53	0.00
<u>100-400-5020</u>	Incentive Pay	5,200.00	5,400.00	5,200.00	4,450.00	0.00
<u>100-400-5025</u>	Holiday Pay	11,000.00	10,875.52	15,000.00	9,972.89	0.00
<u>100-400-5030</u>	Vacation Pay	9,900.00	9,810.06	12,000.00	11,611.86	0.00
<u>100-400-5035</u>	Sick Pay	10,000.00	9,966.95	12,000.00	5,937.11	0.00
<u>100-400-5037</u>	Stonegarden	0.00	3,704.99	0.00	0.00	0.00
<u>100-400-5040</u>	Personal Leave Pay	1,000.00	925.65	2,500.00	1,192.82	0.00
<u>100-400-5050</u>	Longevity	1,122.00	1,122.00	1,300.00	1,299.00	0.00
<u>100-400-5060</u>	Cell Phone Allowance	600.00	450.00	600.00	600.00	0.00
<u>100-400-5510</u>	FICA	21,700.00	21,195.05	24,900.00	21,053.06	0.00
<u>100-400-5515</u>	Medicare	5,150.00	4,714.27	5,900.00	4,923.67	0.00
<u>100-400-5520</u>	Insurance (Med/Den/Life/Vis.)	57,200.00	57,179.69	50,700.00	38,679.38	0.00
<u>100-400-5525</u>	Medical Transportation Insuran...	1,300.00	910.00	1,900.00	924.00	0.00
<u>100-400-5535</u>	T.M.R.S.	8,400.00	8,384.96	6,690.00	7,630.09	0.00
<u>100-400-5545</u>	Worker's Compensation	0.00	0.00	0.00	-347.26	0.00
<u>100-400-5550</u>	Unemployment	979.00	805.97	4,700.00	1,240.43	0.00
<u>100-400-5565</u>	Education - Travel, Mileage, & ...	180.00	179.61	4,000.00	1,030.67	0.00
<u>100-400-5585</u>	Dues & Memberships	1,250.00	1,241.39	1,000.00	565.75	0.00
<u>100-400-6001</u>	Telephone and Internet	16,000.00	14,738.50	14,800.00	12,794.45	0.00
<u>100-400-6006</u>	Electricity	5,500.00	4,738.04	5,500.00	4,416.41	0.00
<u>100-400-6016</u>	Legal Services	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets			
		2023-2024	2023-2024	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	YTD Activity
100-400-6020	Contracted and/or Rental Servi...	100.00	7,712.50	24,000.00	2,510.26
100-400-6025	Computer IT Services	225.00	225.00	0.00	300.00
100-400-6026	Software Licensing/Usage Fees	1,500.00	99.50	6,000.00	6,408.00
100-400-6030	Maintenance & Repair - Other ...	450.00	417.58	500.00	430.80
100-400-6031	Vehicle Maintenance	4,500.00	2,983.83	4,500.00	2,822.57
100-400-6048	Postage	100.00	121.26	0.00	0.00
100-400-6310	Dispatch/Communication Fee	6,000.00	6,000.00	6,000.00	5,500.00
100-400-7001	Food Costs	200.00	187.87	0.00	53.91
100-400-7005	Supplies	3,500.00	3,505.14	2,000.00	2,170.45
100-400-7010	Freight	0.00	9.92	0.00	46.23
100-400-7015	Fuel and Oil	20,000.00	20,879.08	20,000.00	18,474.22
100-400-7025	Uniforms	2,700.00	2,029.75	60.00	53.60
100-400-8015	Buildings	0.00	23,172.00	0.00	0.00
100-400-8020	Motor Vehicles	0.00	0.00	0.00	172,618.00
100-400-8025	Equipment	42,892.67	447.93	-3,000.00	10,562.91
100-400-8540	Capital Lease - Principal	11,500.00	2,809.50	0.00	20,434.49
100-400-8542	Right- to- Use Leases- Principal...	0.00	1,371.69	0.00	0.00
100-400-8550	Capital Lease - Interest	80.00	78.00	0.00	18.36
100-400-8552	Right- to- Use Leases- Interest- ...	0.00	58.66	0.00	0.00
100-410-5565	Education - Travel, Mileage, & ...	400.00	398.90	3,000.00	2,610.00
100-410-5585	Dues & Memberships	500.00	214.58	500.00	144.00
100-410-6001	Telephone and Internet	0.00	0.00	850.00	0.00
100-410-6006	Electricity	2,200.00	2,074.55	2,500.00	2,184.16
100-410-6014	Professional Services	3,000.00	1,168.75	3,000.00	3,000.00
100-410-6018	Stipend - Other Services	0.00	-675.00	0.00	0.00
100-410-6020	Contracted and/or Rental Servi...	300.00	187.50	500.00	465.00
100-410-6030	Maintenance & Repair	2,000.00	1,700.25	2,000.00	1,594.17
100-410-6031	Vehicle Maintenance	8,000.00	6,004.90	20,000.00	996.94
100-410-6310	Dispatch/Communication Fee	6,000.00	6,000.00	6,000.00	5,500.00
100-410-7001	Food Costs	300.00	277.26	500.00	91.43
100-410-7005	Supplies	2,175.00	1,753.90	4,000.00	3,167.51

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets			
		2023-2024	2023-2024	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	YTD Activity
<u>100-410-7010</u>	Freight	10.00	0.00	0.00	0.00
<u>100-410-7015</u>	Fuel and Oil	5,000.00	4,944.81	5,000.00	5,000.00
<u>100-410-7025</u>	Uniforms	0.00	0.00	0.00	0.00
<u>100-410-8025</u>	Equipment	0.00	0.00	0.00	0.00
<u>100-411-5010</u>	Hourly Wages	28,800.00	27,435.29	29,700.00	30,543.00
<u>100-411-5015</u>	Overtime	2,900.00	2,641.31	3,500.00	5,344.00
<u>100-411-5020</u>	Incentive Pay	0.00	0.00	0.00	0.00
<u>100-411-5025</u>	Holiday Pay	1,300.00	1,304.50	1,500.00	0.00
<u>100-411-5030</u>	Vacation Pay	0.00	0.00	1,800.00	0.00
<u>100-411-5035</u>	Sick Pay	600.00	553.45	1,100.00	0.00
<u>100-411-5040</u>	Personal Leave Pay	330.00	325.57	300.00	0.00
<u>100-411-5050</u>	Longevity	0.00	0.00	93.00	0.00
<u>100-411-5060</u>	Cell Phone Allowance	150.00	200.00	600.00	0.00
<u>100-411-5510</u>	FICA	2,000.00	2,003.25	2,250.00	2,273.00
<u>100-411-5515</u>	Medicare	500.00	447.62	550.00	532.00
<u>100-411-5520</u>	Insurance (Med/Den/Life/Vis.)	7,900.00	7,155.73	8,450.00	9,192.00
<u>100-411-5525</u>	Medical Transportation Insuran...	220.00	168.00	300.00	216.00
<u>100-411-5535</u>	T.M.R.S.	800.00	763.55	1,050.00	873.00
<u>100-411-5545</u>	Worker's Compensation	0.00	0.00	0.00	514.00
<u>100-411-5550</u>	Unemployment	126.00	125.99	350.00	63.00
<u>100-411-5565</u>	Education - Travel, Mileage, & ...	0.00	0.00	500.00	1,000.00
<u>100-411-6006</u>	Electricity	1,300.00	1,283.67	900.00	900.00
<u>100-411-6020</u>	Contract Services	500.00	175.00	800.00	0.00
<u>100-411-6030</u>	Maintenance & Repair - Other ...	700.00	581.30	13,683.00	500.00
<u>100-411-6031</u>	Vehicle Maintenance	1,100.00	864.95	2,000.00	2,000.00
<u>100-411-7005</u>	Supplies - Office and General	1,000.00	1,066.93	1,000.00	500.00
<u>100-411-7008</u>	Supplies - Department Specific	4,400.00	4,508.88	2,500.00	3,500.00
<u>100-411-7015</u>	Fuel and Oil	2,500.00	2,295.66	1,750.00	3,000.00
<u>100-411-7025</u>	Uniforms	0.00	0.00	300.00	0.00
<u>100-420-4446</u>	Late Fees	5.00	5.00	0.00	0.00
<u>100-420-5010</u>	Hourly Wages	256,283.00	243,755.65	299,481.00	298,770.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets			
		2023-2024	2023-2024	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	YTD Activity
<u>100-420-5011</u>	Salary	61,800.00	65,757.18	71,000.00	73,086.00
<u>100-420-5015</u>	Overtime	115,000.00	114,362.04	118,000.00	67,837.00
<u>100-420-5020</u>	Incentive Pay	26,400.00	22,399.00	24,500.00	20,133.00
<u>100-420-5025</u>	Holiday Pay	11,800.00	11,548.34	12,000.00	0.00
<u>100-420-5030</u>	Vacation Pay	15,000.00	14,121.51	16,000.00	0.00
<u>100-420-5035</u>	Sick Pay	8,400.00	8,215.18	9,000.00	0.00
<u>100-420-5040</u>	Personal Leave Pay	1,000.00	523.30	1,200.00	0.00
<u>100-420-5050</u>	Longevity	2,171.00	2,097.00	2,019.00	0.00
<u>100-420-5060</u>	Cell Phone Allowance	750.00	800.00	600.00	0.00
<u>100-420-5510</u>	FICA	30,000.00	29,935.47	37,400.00	28,473.00
<u>100-420-5515</u>	Medicare	6,988.00	6,724.03	8,750.00	6,659.00
<u>100-420-5520</u>	Insurance (Med/Den/Life/Vis.)	31,190.00	37,093.13	35,000.00	58,216.00
<u>100-420-5525</u>	Medical Transportation Insuran...	2,200.00	2,072.00	1,800.00	1,368.00
<u>100-420-5535</u>	T.M.R.S.	8,130.00	7,958.46	18,100.00	10,930.00
<u>100-420-5545</u>	Worker's Compensation	0.00	0.00	0.00	0.00
<u>100-420-5550</u>	Unemployment	1,650.00	1,610.96	7,300.00	882.00
<u>100-420-5565</u>	Education - Travel, Mileage, & ...	3,000.00	2,002.73	5,000.00	5,000.00
<u>100-420-5585</u>	Dues & Memberships	2,550.00	2,143.74	1,000.00	2,000.00
<u>100-420-6001</u>	Telephone and Internet	2,350.00	2,229.24	2,300.00	5,000.00
<u>100-420-6006</u>	Electricity	2,900.00	2,074.50	2,000.00	2,500.00
<u>100-420-6014</u>	Professional Services	32,000.00	22,000.00	32,000.00	15,000.00
<u>100-420-6016</u>	Legal Services	2,000.00	1,750.00	3,000.00	0.00
<u>100-420-6020</u>	Contracted and/or Rental Servi...	9,000.00	4,573.49	5,000.00	4,800.00
<u>100-420-6026</u>	Software Licensing/Usage Fees	5,000.00	4,087.96	5,000.00	4,500.00
<u>100-420-6027</u>	Licensing and Permits	1,200.00	870.00	1,000.00	1,000.00
<u>100-420-6030</u>	Maintenance & Repair	210.00	210.00	1,000.00	3,000.00
<u>100-420-6031</u>	Vehicle Maintenance	15,000.00	11,655.60	12,000.00	15,000.00
<u>100-420-6040</u>	Rental of Equipment	2,800.00	2,122.99	1,500.00	2,000.00
<u>100-420-6310</u>	Dispatch/Communication Fee	6,000.00	6,000.00	6,000.00	6,000.00
<u>100-420-7005</u>	Supplies	3,000.00	2,121.36	2,500.00	5,000.00
<u>100-420-7006</u>	Medical Supplies	21,500.00	33,451.33	28,000.00	9,863.55

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

Defined Budgets

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
100-420-7010	Freight	100.00	50.22	100.00	0.00	100.00	0.00
100-420-7015	Fuel and Oil	34,000.00	33,754.73	35,000.00	23,142.53	25,000.00	0.00
100-420-7025	Uniforms	150.00	150.00	1,500.00	375.26	1,500.00	0.00
100-420-7065	Bank Fees	176.00	176.00	200.00	160.00	0.00	0.00
100-420-7105	Liability/Property/Fleet Insuran...	16,965.00	19,987.20	11,500.00	0.00	0.00	0.00
100-420-8025	Equipment	16,630.00	16,626.74	20,000.00	607.66	10,000.00	0.00
100-420-8540	Capital Lease - Principal	0.00	0.00	0.00	231.20	500.00	0.00
100-420-8550	Capital Lease - Interest	0.00	0.00	0.00	108.12	100.00	0.00
100-421-5010	USDA- Hourly Wages	51,152.87	87,844.44	0.00	111,625.91	0.00	0.00
100-421-5015	Overtime	1,196.58	1,174.50	0.00	17,796.36	0.00	0.00
100-421-5020	Incentive Pay	600.00	1,200.00	0.00	20,600.00	0.00	0.00
100-421-5025	Holiday Pay	2,465.99	3,682.69	0.00	4,348.15	0.00	0.00
100-421-5030	Vacation Pay	0.00	2,493.88	0.00	3,249.87	0.00	0.00
100-421-5035	Sick Pay	3,085.51	4,785.42	0.00	1,209.63	0.00	0.00
100-421-5040	Personal Leave Pay	0.00	548.36	0.00	1,171.26	0.00	0.00
100-421-5050	Longevity	93.00	93.00	0.00	129.00	0.00	0.00
100-421-5060	Cell Phone Allowance	377.42	777.42	0.00	927.42	0.00	0.00
100-421-5510	FICA	3,632.81	6,316.02	0.00	8,768.67	0.00	0.00
100-421-5515	Medicare	849.58	1,458.39	0.00	2,050.77	0.00	0.00
100-421-5520	Insurance (Med/Den/Life/Vis.)	6,657.20	10,535.87	0.00	12,518.44	0.00	0.00
100-421-5535	T.M.R.S.	1,296.34	2,129.19	0.00	3,011.29	0.00	0.00
100-421-5550	Unemployment	21.84	74.66	0.00	42.59	0.00	0.00
100-421-5565	Education - Travel, Mileage and...	1,205.43	1,391.43	0.00	2,892.56	0.00	0.00
100-421-6001	Telephone & Internet	0.00	3,863.33	0.00	5,868.67	0.00	0.00
100-421-6026	Software Licensing/Usage Fees	0.00	2,018.00	0.00	1,455.99	0.00	0.00
100-421-6031	Vehicle Maintenance	137.75	137.75	0.00	76.00	0.00	0.00
100-421-7005	Supplies - Office & General	3,016.12	3,195.12	0.00	552.78	0.00	0.00
100-421-7006	Medical Supplies	29,123.02	29,176.85	0.00	31,276.38	0.00	0.00
100-421-7015	Fuel and Oil	24.26	456.93	0.00	579.62	0.00	0.00
100-421-7105	Liability/Property/Fleet Insuran...	92.80	92.80	0.00	0.00	0.00	0.00
100-421-7292	Other Misc Expenses	646.67	4,685.05	0.00	69,448.38	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets				
		2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
		Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity
100-421-8020	Motor Vehicles	0.00	0.00	0.00	228,323.47	0.00
100-421-8025	Equipment	73,850.52	77,398.56	0.00	13,674.14	0.00
100-500-5010	Hourly Wages	105,400.00	104,267.19	137,400.00	110,411.27	136,044.00
100-500-5011	Salary	0.00	0.00	0.00	1,390.46	0.00
100-500-5015	Overtime	150.00	126.52	300.00	104.28	0.00
100-500-5025	Holiday Pay	5,100.00	4,877.99	5,000.00	4,763.47	0.00
100-500-5030	Vacation Pay	9,000.00	8,465.63	7,000.00	7,946.77	0.00
100-500-5035	Sick Pay	9,100.00	8,410.12	9,000.00	4,086.05	0.00
100-500-5040	Personal Leave Pay	828.00	1,337.52	1,000.00	1,143.93	0.00
100-500-5050	Longevity	3,240.00	3,240.00	3,552.00	3,552.00	0.00
100-500-5060	Cell Phone Allowance	0.00	0.00	0.00	0.00	0.00
100-500-5510	FICA	8,500.00	8,085.57	10,100.00	8,270.63	0.00
100-500-5515	Medicare	1,550.00	1,811.79	2,400.00	1,934.08	0.00
100-500-5520	Insurance (Med/Den/Life/Vis.)	31,500.00	28,609.69	33,800.00	28,119.08	0.00
100-500-5525	Medical Transportation Insuran...	880.00	840.00	1,450.00	770.00	0.00
100-500-5535	T.M.R.S.	3,260.00	3,090.40	4,900.00	3,174.81	0.00
100-500-5545	Worker's Compensation	0.00	0.00	0.00	-189.89	0.00
100-500-5550	Unemployment	645.00	613.12	1,550.00	563.67	0.00
100-500-5585	Dues & Memberships	150.00	150.00	150.00	0.00	0.00
100-500-6001	Telephone and Internet	2,000.00	1,848.70	2,000.00	1,682.33	0.00
100-500-6006	Electricity	8,500.00	6,070.13	6,500.00	6,524.07	0.00
100-500-6014	Professional Services	990.00	0.00	2,000.00	1,155.00	0.00
100-500-6020	Contracted and/or Rental Servi...	400.00	200.00	1,500.00	161.87	0.00
100-500-6030	Maintenance & Repair	500.00	-223.92	500.00	0.00	0.00
100-500-6031	Vehicle Maintenance	1,500.00	724.56	1,500.00	266.34	0.00
100-500-7001	Food Costs	110,000.00	99,514.82	120,000.00	80,496.78	0.00
100-500-7002	Food Cost-City	500.00	374.52	300.00	35.40	0.00
100-500-7005	Supplies	20,000.00	18,919.54	18,000.00	14,868.18	0.00
100-500-7008	Supplies - Department Specific	1,000.00	0.00	3,000.00	0.00	0.00
100-500-7015	Fuel and Oil	3,000.00	1,542.32	4,500.00	1,307.64	0.00
100-500-7016	Propane	2,400.00	2,349.61	3,000.00	1,325.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets			
		2023-2024	2024-2025	2025-2026	2025-2026
		Total Budget	Total Activity	Total Budget	YTD Activity
100-500-8540	Capital Lease - Principal	1,500.00	0.00	0.00	0.00
100-500-8542	Right- to- Use Leases- Principal...	0.00	1,371.69	0.00	0.00
100-500-8550	Capital Lease - Interest	50.00	0.00	0.00	0.00
100-500-8552	Right- to- Use Leases- Interest- ...	0.00	58.66	0.00	0.00
100-505-4446	Late Fees & Credit Card Fees	0.00	-8.37	0.00	0.00
100-505-5010	Hourly Wages	31,055.00	29,509.00	33,998.00	26,035.85
100-505-5020	Incentive Pay	1,200.00	1,200.00	1,200.00	1,100.00
100-505-5025	Holiday Pay	1,500.00	1,452.67	1,500.00	1,440.88
100-505-5030	Vacation Pay	2,100.00	2,201.42	2,500.00	2,255.71
100-505-5035	Sick Pay	3,600.00	3,920.55	3,000.00	2,429.03
100-505-5040	Personal Leave Pay	375.00	370.20	392.96	392.96
100-505-5050	Longevity	1,746.00	1,746.00	1,824.00	1,824.00
100-505-5510	FICA	2,550.00	2,504.73	2,800.00	2,199.59
100-505-5515	Medicare	600.00	565.41	650.00	514.35
100-505-5520	Insurance (Med/Den/Life/Vis.)	7,900.00	7,151.32	8,450.00	7,012.72
100-505-5525	Medical Transportation Insuran...	220.00	168.00	300.00	154.00
100-505-5535	T.M.R.S.	1,000.00	957.65	1,350.00	844.49
100-505-5545	Worker's Compensation	0.00	0.00	0.00	-48.95
100-505-5550	Unemployment	130.00	129.09	500.00	120.95
100-505-5565	Education - Travel, Mileage, & ...	0.00	0.00	0.00	171.40
100-505-5585	Dues & Memberships	550.00	545.79	2,500.00	225.00
100-505-6001	Telephone and Internet	1,700.00	1,508.85	1,700.00	1,378.14
100-505-6006	Electricity	4,000.00	4,201.45	4,000.00	4,219.20
100-505-6014	Professional Services	0.00	0.00	0.00	0.00
100-505-6020	Contracted and/or Rental Servi...	300.00	300.00	600.00	304.56
100-505-6026	Software Licensing/Usage Fees	700.00	682.55	850.00	735.00
100-505-6030	Maintenance & Repair - Other ...	100.00	95.00	913.04	386.65
100-505-7001	Food Costs	0.00	0.00	0.00	0.00
100-505-7005	Supplies	3,000.00	2,181.28	6,000.00	1,269.20
100-505-7025	Uniforms	0.00	0.00	200.00	195.55
100-505-7902	Books, Audios, Visuals	2,500.00	1,414.92	5,500.00	2,332.45
					0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets			
		2023-2024	2023-2024	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	YTD Activity
100-505-7903	Publications & Subscriptions	100.00	100.00	-100.00	0.00
100-505-8540	Capital Lease - Principal	1,530.00	1,371.69	916.84	0.00
100-505-8550	Capital Lease - Interest	30.00	58.67	3.79	0.00
100-510-5565	Education - Travel, Mileage, & ...	122.32	122.32	0.00	0.00
100-510-6001	Telephone and Internet	635.00	609.11	512.79	0.00
100-510-6006	Electricity	5,700.00	6,070.09	6,524.04	0.00
100-510-6014	Professional Services	990.00	0.00	1,155.00	0.00
100-510-6020	Contract Services	200.00	200.00	150.00	0.00
100-510-6030	Maintenance & Repair	33,000.00	0.00	10,779.40	0.00
100-510-7005	Supplies	0.00	0.00	4,781.06	0.00
100-510-8030	Other Capital Outlay	0.00	32,980.00	0.00	0.00
100-700-5010	Hourly Wages	29,750.00	27,170.04	23,956.96	0.00
100-700-5011	Salaries	54,700.00	61,287.32	55,470.75	0.00
100-700-5025	Holiday Pay	200.00	228.84	1,307.77	0.00
100-700-5030	Vacation Pay	200.00	128.72	1,429.30	0.00
100-700-5035	Sick Pay	300.00	471.98	1,757.82	0.00
100-700-5040	Personal Leave Pay	200.00	228.84	265.23	0.00
100-700-5050	Longevity	0.00	0.00	1,701.00	0.00
100-700-5060	Cell Phone Allowance	600.00	650.00	600.00	0.00
100-700-5510	FICA	5,250.00	2,676.38	5,325.08	0.00
100-700-5515	Medicare	1,250.00	572.06	1,245.29	0.00
100-700-5520	Insurance (Med/Den/Life/Vis.)	15,800.00	5,489.84	13,271.75	0.00
100-700-5525	Medical Transportation Insuran...	440.00	105.00	154.00	0.00
100-700-5535	T.M.R.S.	2,050.00	937.27	2,044.15	0.00
100-700-5545	Worker's Compensation	0.00	0.00	-96.62	0.00
100-700-5550	Unemployment	234.00	234.00	227.33	0.00
100-735-4441	Fines & Penalties	0.00	0.00	627.90	0.00
100-735-5010	Hourly Wages	64,150.00	64,082.54	69,270.98	0.00
100-735-5015	Overtime	8,400.00	7,874.73	4,356.06	0.00
100-735-5020	Incentive Pay	450.00	375.00	0.00	0.00
100-735-5025	Holiday Pay	3,000.00	2,615.55	2,832.51	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026
Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
100-735-5030 Vacation Pay	3,100.00	2,842.24	4,500.00	3,824.26	0.00	0.00
100-735-5035 Sick Pay	800.00	619.74	600.00	813.68	0.00	0.00
100-735-5040 Personal Leave Pay	1,200.00	1,016.13	1,500.00	422.82	0.00	0.00
100-735-5050 Longevity	297.00	297.00	375.00	375.00	2,019.00	0.00
100-735-5510 FICA	4,900.00	5,008.03	7,000.00	5,077.59	8,800.00	0.00
100-735-5515 Medicare	1,200.00	1,108.21	1,700.00	1,187.48	2,058.00	0.00
100-735-5520 Insurance (Med/Den/Life/Vis.)	13,600.00	11,154.56	25,350.00	11,234.74	36,768.00	0.00
100-735-5525 Medical Transportation Insuran...	650.00	385.00	900.00	231.00	864.00	0.00
100-735-5535 T.M.R.S.	1,900.00	1,743.21	3,400.00	1,379.81	3,378.00	0.00
100-735-5545 Worker's Compensation	0.00	0.00	0.00	-49.05	10,856.00	0.00
100-735-5550 Unemployment	727.00	573.57	1,250.00	289.48	252.00	0.00
100-735-6006 Electricity	25,000.00	26,827.29	25,000.00	27,375.71	28,000.00	0.00
100-735-6031 Vehicle Maintenance	6,000.00	5,975.43	3,075.00	3,135.84	4,000.00	0.00
100-735-6032 Heavy Equipment	8,500.00	0.00	10,500.00	0.00	10,000.00	0.00
100-735-7005 Supplies	2,000.00	600.84	4,400.00	2,908.75	8,000.00	0.00
100-735-7015 Fuel and Oil	5,000.00	5,000.00	6,000.00	4,870.00	6,000.00	0.00
100-735-7018 Street Paving Materials	20,000.00	4,123.46	20,000.00	12,851.47	74,000.00	0.00
100-735-7025 Uniforms	1,200.00	324.00	2,600.00	0.00	3,000.00	0.00
100-736-5010 Hourly Wages	0.00	0.00	0.00	0.00	72,130.00	0.00
100-736-5050 Longevity	0.00	0.00	0.00	0.00	207.00	0.00
100-736-5510 FICA	0.00	0.00	0.00	0.00	4,811.00	0.00
100-736-5515 Medicare	0.00	0.00	0.00	0.00	1,126.00	0.00
100-736-5520 Insurance (Med/Den/Life/Vis.)	0.00	0.00	0.00	0.00	18,456.00	0.00
100-736-5525 Medical Transportation Insuran...	0.00	0.00	0.00	0.00	648.00	0.00
100-736-5535 T.M.R.S.	0.00	0.00	0.00	0.00	1,526.00	0.00
100-736-5545 Worker's Compensation	0.00	0.00	0.00	0.00	5,000.00	0.00
100-736-5550 Unemployment	0.00	0.00	0.00	0.00	189.00	0.00
100-736-8025 Equipment	0.00	0.00	0.00	0.00	4,000.00	0.00
100-740-5010 Hourly Wages	69,275.00	67,758.52	81,700.00	65,777.95	73,286.00	0.00
100-740-5015 Overtime	950.00	386.27	1,000.00	487.05	2,000.00	0.00
100-740-5020 Incentive Pay	1,286.12	1,113.88	1,200.00	1,100.00	1,200.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets				
		2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
		Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity
<u>100-740-5025</u>	Holiday Pay	2,300.00	2,336.13	2,500.00	2,216.42	0.00
<u>100-740-5030</u>	Vacation Pay	4,000.00	3,545.50	3,500.00	4,193.93	0.00
<u>100-740-5035</u>	Sick Pay	700.00	740.55	1,700.00	1,768.49	0.00
<u>100-740-5040</u>	Personal Leave Pay	400.00	442.41	400.00	293.06	0.00
<u>100-740-5050</u>	Longevity	765.00	765.00	921.00	921.00	0.00
<u>100-740-5510</u>	FICA	4,850.00	4,779.53	5,700.00	4,758.98	0.00
<u>100-740-5515</u>	Medicare	1,150.00	1,069.25	1,350.00	1,113.00	0.00
<u>100-740-5520</u>	Insurance (Med/Den/Life/Vis.)	15,720.00	14,307.05	16,900.00	11,944.75	0.00
<u>100-740-5525</u>	Medical Transportation Insuran...	650.00	504.00	900.00	462.00	0.00
<u>100-740-5535</u>	T.M.R.S.	1,850.00	1,825.28	2,750.00	1,602.42	0.00
<u>100-740-5545</u>	Worker's Compensation	0.00	0.00	0.00	-178.46	0.00
<u>100-740-5550</u>	Unemployment	27.00	26.95	850.00	481.06	0.00
<u>100-740-6006</u>	Electricity	1,000.00	811.43	1,000.00	781.49	0.00
<u>100-740-6014</u>	Professional Services	400.00	168.75	299.00	0.00	0.00
<u>100-740-6030</u>	Maintenance & Repair	330.00	329.01	1,000.00	749.55	0.00
<u>100-740-6031</u>	Vehicle Maintenance	3,500.00	2,846.60	2,000.00	1,736.17	0.00
<u>100-740-7005</u>	Supplies	3,725.00	3,326.42	4,200.00	5,645.59	0.00
<u>100-740-7015</u>	Fuel and Oil	4,000.00	4,000.00	5,200.00	3,832.50	0.00
<u>100-740-7025</u>	Uniforms	1,450.00	540.00	2,600.00	0.00	0.00
<u>100-750-5010</u>	Hourly Wages	12,200.00	12,167.60	15,000.00	16,687.82	0.00
<u>100-750-5015</u>	Overtime	0.00	0.00	0.00	283.50	0.00
<u>100-750-5510</u>	FICA	755.00	754.41	950.00	1,052.25	0.00
<u>100-750-5515</u>	Medicare	180.00	176.43	250.00	246.08	0.00
<u>100-750-5545</u>	Worker's Compensation	0.00	0.00	0.00	0.00	0.00
<u>100-750-5550</u>	Unemployment	100.00	99.35	200.00	208.59	0.00
<u>100-750-5565</u>	Education, Training and Travel	460.00	-460.00	2,500.00	1,150.00	0.00
<u>100-750-6001</u>	Telephone and Internet	0.00	0.00	1,200.00	0.00	0.00
<u>100-750-6006</u>	Electricity	1,500.00	1,475.78	1,500.00	1,299.24	0.00
<u>100-750-6014</u>	Professional Services	170.00	168.75	800.00	0.00	0.00
<u>100-750-6020</u>	Contract Services	500.00	175.00	500.00	0.00	0.00
<u>100-750-6030</u>	Maintenance & Repair - Other ...	2,500.00	2,493.60	1,500.00	381.02	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
<u>100-750-6045</u>						
Posting / Advertising	100.00	0.00	200.00	0.00	0.00	0.00
<u>100-750-7001</u>						
Food Cost	140.00	132.12	1,000.00	29.64	500.00	0.00
<u>100-750-7005</u>						
Supplies	2,500.00	1,926.96	3,000.00	4,639.39	5,000.00	0.00
<u>100-750-7015</u>						
Fuel and Oil	0.00	0.00	0.00	70.00	200.00	0.00
<u>100-750-7025</u>						
Uniforms	610.00	604.36	1,500.00	0.00	0.00	0.00
<u>100-750-8025</u>						
Equipment	5,000.00	0.00	5,000.00	2,552.80	6,000.00	0.00
<u>100-755-6005</u>						
Utilities (Water, Elec., Phone, In...	6,100.00	6,095.16	0.00	0.00	0.00	0.00
<u>100-755-6006</u>						
Electricity	0.00	74.31	6,000.00	1,847.29	3,000.00	0.00
Expense Total:	3,553,856.43	3,414,669.05	3,681,243.00	3,836,893.62	3,490,531.00	0.00
Fund: 100 - GENERAL FUND Surplus (Deficit):	-1,045,149.08	4,031.97	-1,456,130.00	-795,469.68	-1,195,975.00	0.00
Fund: 110 - POLICE SEIZURE FUNDS						
Expense						
<u>110-400-6031</u>						
Vehicle Maintenance	0.00	1,344.00	0.00	3,478.91	0.00	0.00
<u>110-400-7008</u>						
Supplies - Department Specific	0.00	10,623.21	0.00	3,492.66	0.00	0.00
<u>110-400-7025</u>						
Uniforms	0.00	0.00	0.00	2,307.91	0.00	0.00
<u>110-400-7065</u>						
Bank Fees	0.00	96.00	0.00	80.00	0.00	0.00
<u>110-400-8020</u>						
Motor Vehicles	0.00	15,135.71	0.00	0.00	0.00	0.00
<u>110-400-8025</u>						
Equipment	0.00	0.00	0.00	97,557.58	0.00	0.00
Expense Total:	0.00	27,198.92	0.00	106,917.06	0.00	0.00
Fund: 110 - POLICE SEIZURE FUNDS Total:	0.00	27,198.92	0.00	106,917.06	0.00	0.00
Fund: 235 - MUNICIPAL COURT TRUST FUNDS						
Revenue						
<u>235-199-4950</u>						
Transfer from GENERAL FUND	0.00	4,172.60	0.00	0.00	0.00	0.00
Revenue Total:	0.00	4,172.60	0.00	0.00	0.00	0.00
Fund: 235 - MUNICIPAL COURT TRUST FUNDS Total:	0.00	4,172.60	0.00	0.00	0.00	0.00
Fund: 240 - TOURISM FUND						
Revenue						
<u>240-199-4950</u>						
Transfer from GENERAL FUND	0.00	0.00	0.00	546.76	0.00	0.00
<u>240-515-4020</u>						
Hotel Motel Tax - Three Palms	48,000.00	56,683.29	50,000.00	52,527.79	40,000.00	0.00
<u>240-515-4023</u>						
Hotel Motel Tax - Riata	35,000.00	35,842.26	30,000.00	38,532.47	30,000.00	0.00
<u>240-515-4890</u>						
Miscellaneous Revenue	0.00	0.00	0.00	30,440.00	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets				
		2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
		Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity
<u>240-515-4920</u>	Other Reimbursements	589.00	589.00	0.00	-23.00	0.00
	Revenue Total:	83,589.00	93,114.55	80,000.00	70,000.00	0.00
<u>240-515-5585</u>	Expense					
<u>240-515-6014</u>	Dues & Memberships	900.00	892.35	1,000.00	0.00	0.00
<u>240-515-6014</u>	Professional Services	0.00	0.00	0.00	0.00	0.00
<u>240-515-6020</u>	Contracted and/or Rental Servi...	7,000.00	6,384.00	17,000.00	0.00	0.00
<u>240-515-6025</u>	Computer IT Services	1,200.00	1,125.00	1,200.00	0.00	0.00
<u>240-515-6040</u>	Rental of Equipment	800.00	450.00	600.00	0.00	0.00
<u>240-515-6301</u>	Tourism Promotion	0.00	0.00	5,000.00	0.00	0.00
<u>240-515-7005</u>	Supplies	1,000.00	863.49	2,000.00	0.00	0.00
<u>240-515-7065</u>	Bank Fees	100.00	108.00	100.00	0.00	0.00
<u>240-515-7403</u>	Tourism Advertising & Promoti...	50,000.00	91,819.26	53,100.00	0.00	0.00
	Expense Total:	61,000.00	101,642.10	80,000.00	0.00	0.00
	Fund: 240 - TOURISM FUND Surplus (Deficit):	22,589.00	-8,527.55	0.00	54,187.22	0.00
<u>302-199-4265</u>	Revenue					
<u>302-400-5591</u>	Grant Revenue- Tx CDBG	0.00	0.00	0.00	44,896.50	0.00
<u>302-400-5592</u>	OPSG	0.00	24,930.86	0.00	31,613.06	0.00
<u>302-420-4263</u>	Border Star	0.00	0.00	0.00	14,774.55	0.00
	JRAC SB8	0.00	0.00	0.00	-8,000.00	0.00
	Revenue Total:	0.00	24,930.86	0.00	83,284.11	0.00
<u>302-100-6020</u>	Expense					
<u>302-100-7065</u>	Contracted and/or Rental Servi...	0.00	0.00	0.00	49,885.00	0.00
<u>302-420-5564</u>	Bank Fees	0.00	96.00	0.00	80.00	0.00
	Education and Training - Tuitio...	0.00	9,996.00	0.00	0.00	0.00
	Expense Total:	0.00	10,092.00	0.00	49,965.00	0.00
	Fund: 302 - GRANTS Surplus (Deficit):	0.00	14,838.86	0.00	33,319.11	0.00
<u>303-720-4261</u>	Revenue					
	CLFRF	0.00	63,548.50	0.00	0.00	0.00
	Revenue Total:	0.00	63,548.50	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

Defined Budgets

Expense	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
<u>303-199-6015</u> Professional Consulting Services	0.00	6,960.00	0.00	0.00	0.00	0.00
<u>303-199-7065</u> Bank Fees	0.00	0.00	0.00	24.00	0.00	0.00
<u>303-199-9980</u> Transfer to WATER	0.00	56,492.50	0.00	0.00	0.00	0.00
<u>303-720-7065</u> Bank Fees	0.00	96.00	0.00	56.00	0.00	0.00
<u>303-720-8033</u> Well #9 Workover	0.00	0.00	0.00	12,784.00	0.00	0.00
Expense Total:	0.00	63,548.50	0.00	12,864.00	0.00	0.00
Fund: 303 - ARPA FUNDS Surplus (Deficit):	0.00	0.00	0.00	-12,864.00	0.00	0.00
Fund: 490 - DEBT SERVICE FUND						
Revenue						
<u>490-199-4005</u> Property Tax Revenue Debt	186,634.00	198,779.98	180,869.00	248,323.63	180,160.00	0.00
<u>490-199-4006</u> Property Tax Discounts	-1,755.44	-1,833.98	0.00	-3,301.85	-3,300.00	0.00
<u>490-199-4007</u> Property Tax Penalty & Interest	0.00	19,412.75	0.00	15,836.80	13,000.00	0.00
<u>490-199-4610</u> Interest Earned from LOGIC	0.00	535.16	0.00	390.65	400.00	0.00
<u>490-199-4670</u> Interest Earned from Checking ...	0.00	447.87	0.00	253.38	200.00	0.00
<u>490-199-4950</u> Transfer from GENERAL FUND	0.00	0.00	0.00	30,000.00	0.00	0.00
Revenue Total:	184,878.56	217,341.78	180,869.00	291,502.61	190,460.00	0.00
Expense						
<u>490-199-7065</u> Bank Fees	200.00	551.33	800.00	-182.00	60.00	0.00
<u>490-199-8510</u> Principal - Expense	100,000.00	55,000.00	100,000.00	100,000.00	100,000.00	0.00
<u>490-199-8520</u> Interest - Expense	84,078.56	36,734.56	80,869.00	80,868.16	87,500.00	0.00
<u>490-199-8525</u> Refinancing Fees	800.00	0.00	0.00	800.00	400.00	0.00
Expense Total:	185,078.56	92,285.89	181,669.00	181,486.16	187,960.00	0.00
Fund: 490 - DEBT SERVICE FUND Surplus (Deficit):	-200.00	125,055.89	-800.00	110,016.45	2,500.00	0.00
Fund: 505 - WATER						
Revenue						
<u>505-199-4959</u> Transfer From Grant	0.00	56,492.50	0.00	0.00	0.00	0.00
<u>505-720-4401</u> Charges for Water - Metered	650,300.00	710,752.01	691,000.00	626,534.10	690,000.00	0.00
<u>505-720-4402</u> Account Adjustments	0.00	0.00	0.00	578.69	0.00	0.00
<u>505-720-4404</u> Charges for Water - Other	27,080.00	28,299.38	30,000.00	16,474.35	20,000.00	0.00
<u>505-720-4431</u> Connection Fees	7,950.00	8,520.00	10,000.00	8,040.00	7,000.00	0.00
<u>505-720-4446</u> Late Fees	40,350.00	43,987.57	40,000.00	39,336.86	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets				
		2023-2024		2024-2025		2025-2026
		Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity
<u>505-720-4449</u>	NSF Check Fees	680.00	856.33	700.00	500.00	0.00
<u>505-720-4610</u>	Interest Earned from LOGIC	100.00	117.11	100.00	85.87	0.00
<u>505-720-4615</u>	Interest Earned from Certificat...	0.00	0.00	0.00	0.00	0.00
<u>505-720-4620</u>	Interest Earned from Checking ...	100.00	1,386.59	120.00	135.79	0.00
<u>505-720-4890</u>	Miscellaneous Revenue	5,970.00	6,995.46	0.00	20,872.11	0.00
	Revenue Total:	732,530.00	857,406.95	771,920.00	712,557.77	0.00
Expense						
<u>505-720-4441</u>	Fines & Penalties	0.00	0.00	0.00	1,051.00	0.00
<u>505-720-5010</u>	Hourly Wages	57,300.00	52,944.77	97,150.00	91,140.67	0.00
<u>505-720-5011</u>	Salary	0.00	6,248.22	0.00	0.00	0.00
<u>505-720-5015</u>	Overtime	15,100.00	-1,314.34	11,050.00	13,125.90	0.00
<u>505-720-5020</u>	Incentive Pay	0.00	0.00	350.00	350.00	0.00
<u>505-720-5025</u>	Holiday Pay	4,000.00	3,576.67	4,500.00	5,139.91	0.00
<u>505-720-5030</u>	Vacation Pay	6,600.00	5,984.59	7,000.00	6,082.31	0.00
<u>505-720-5035</u>	Sick Pay	2,200.00	2,154.83	1,800.00	2,336.77	0.00
<u>505-720-5040</u>	Personal Leave Pay	1,000.00	746.94	1,000.00	794.60	0.00
<u>505-720-5050</u>	Longevity	3,520.50	3,520.50	2,157.00	2,157.00	0.00
<u>505-720-5060</u>	Cell Phone Allowance	600.00	0.00	0.00	0.00	0.00
<u>505-720-5510</u>	FICA	7,200.00	6,806.49	8,400.00	7,509.96	0.00
<u>505-720-5515</u>	Medicare	1,700.00	1,544.06	2,000.00	1,756.37	0.00
<u>505-720-5520</u>	Insurance (Med/Den/Life/Vis.)	23,600.00	23,398.66	25,350.00	27,782.89	0.00
<u>505-720-5525</u>	Medical Transportation Insuran...	850.00	875.00	900.00	693.00	0.00
<u>505-720-5535</u>	T.M.R.S.	-1,200.00	9,075.62	4,100.00	2,743.90	0.00
<u>505-720-5545</u>	Worker's Compensation	4,000.00	0.00	0.00	-185.80	0.00
<u>505-720-5550</u>	Unemployment	39.46	440.30	1,450.00	943.09	0.00
<u>505-720-5565</u>	Education - Travel, Mileage, & ...	4,475.72	4,424.90	4,000.00	805.00	0.00
<u>505-720-5580</u>	Drug Test	0.00	0.00	0.00	0.00	0.00
<u>505-720-5585</u>	Dues & Memberships	4,975.15	4,626.53	5,000.00	9,442.24	0.00
<u>505-720-6001</u>	Telephone and Internet	650.00	304.44	500.00	125.30	0.00
<u>505-720-6005</u>	Utilities (Water, Elec., Phone, In...	103,700.00	92,584.73	0.00	102,222.31	0.00
<u>505-720-6006</u>	Electricity	0.00	17,337.74	96,000.00	-6,626.35	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026
Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
505-720-6014	10,100.00	11,039.83	9,000.00	13,148.33	9,500.00	0.00
Professional Services						
505-720-6020	6,100.00	9,099.55	7,000.00	7,610.77	9,000.00	0.00
Contracted and/or Rental Servi...						
505-720-6025	500.00	420.00	0.00	0.00	0.00	0.00
Computer IT Services						
505-720-6026	16,000.00	6,150.89	12,000.00	9,113.96	12,500.00	0.00
Software Licensing/Usage Fees						
505-720-6027	5,500.00	5,250.35	11,500.00	11,738.65	15,000.00	0.00
Licensing and Permits						
505-720-6030	1,253.17	1,253.17	1,880.00	1,889.35	15,000.00	0.00
Maintenance & Repair						
505-720-6031	10,000.00	9,346.44	12,000.00	8,763.22	24,000.00	0.00
Vehicle Maintenance						
505-720-6040	13,100.00	12,898.29	9,000.00	11,664.53	2,500.00	0.00
Rental of Equipment						
505-720-6045	350.00	297.16	0.00	0.00	0.00	0.00
Posting / Advertising						
505-720-6048	5,100.00	4,662.94	4,500.00	3,414.12	4,500.00	0.00
Postage						
505-720-6615	3,000.00	1,085.87	1,200.00	1,107.59	1,200.00	0.00
Land Lease/Easements						
505-720-7001	800.00	428.16	500.00	313.79	500.00	0.00
Food Costs						
505-720-7005	77,200.00	62,702.45	82,043.00	80,710.76	150,000.00	0.00
Supplies						
505-720-7010	2,700.00	2,865.85	3,000.00	1,794.20	2,500.00	0.00
Freight						
505-720-7015	20,000.00	19,390.97	15,000.00	10,725.95	15,000.00	0.00
Fuel and Oil						
505-720-7025	3,100.00	3,130.22	2,500.00	4,094.17	3,000.00	0.00
Uniforms						
505-720-7035	470.00	468.00	0.00	0.00	600.00	0.00
Uniform Accessories						
505-720-7065	300.00	227.06	200.00	40.00	200.00	0.00
Bank Fees						
505-720-8025	5,000.00	0.00	18,500.00	10,065.56	18,000.00	0.00
Equipment						
505-720-8090	0.00	173,533.00	0.00	0.00	0.00	0.00
Depreciation Expense						
505-720-8520	0.00	47,224.15	0.00	0.00	0.00	0.00
Interest - Expense						
Expense Total:	420,884.00	606,755.00	462,530.00	445,585.02	561,047.00	0.00
Fund: 505 - WATER Surplus (Deficit):	311,646.00	250,651.95	309,390.00	266,972.75	158,513.00	0.00
Fund: 506 - SEWER						
Revenue						
506-725-4407	520,850.00	548,662.71	560,000.00	505,417.87	560,000.00	0.00
Charges for Sewer Use - Utilities						
506-725-4408	4,300.00	4,661.20	4,500.00	3,961.55	4,500.00	0.00
Charges for Sewer Usage - Oth...						
506-725-4434	3,375.00	3,375.00	2,500.00	5,645.00	3,000.00	0.00
Tap Fees						
506-725-4610	120.00	213.53	150.00	155.80	150.00	0.00
Interest Earned from LOGIC						
506-725-4890	0.00	0.00	0.00	20,006.33	0.00	0.00
Miscellaneous Revenue						
Revenue Total:	528,645.00	556,912.44	567,150.00	535,186.55	567,650.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

Defined Budgets

Expense	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
<u>506-725-5010</u> Hourly Wages	97,700.00	96,494.82	100,700.00	72,156.25	76,273.00	0.00
<u>506-725-5011</u> Salary	0.00	13,216.53	0.00	0.00	59,772.00	0.00
<u>506-725-5015</u> Overtime	12,200.00	12,177.30	4,500.00	10,259.24	6,623.00	0.00
<u>506-725-5020</u> Incentive Pay	7,200.00	7,200.00	7,500.00	6,600.00	7,200.00	0.00
<u>506-725-5025</u> Holiday Pay	5,000.00	4,930.37	5,000.00	4,232.18	0.00	0.00
<u>506-725-5030</u> Vacation Pay	7,500.00	6,811.51	6,000.00	6,200.23	0.00	0.00
<u>506-725-5035</u> Sick Pay	1,500.00	1,241.81	1,000.00	142.04	0.00	0.00
<u>506-725-5040</u> Personal Leave Pay	1,200.00	1,128.72	1,100.00	862.90	0.00	0.00
<u>506-725-5050</u> Longevity	2,050.50	2,050.50	2,300.00	2,259.00	2,145.00	0.00
<u>506-725-5060</u> Cell Phone Allowance	0.00	0.00	0.00	0.00	600.00	0.00
<u>506-725-5510</u> FICA	8,300.00	8,318.21	9,250.00	6,368.18	9,425.00	0.00
<u>506-725-5515</u> Medicare	2,000.00	1,870.02	2,200.00	1,489.35	2,205.00	0.00
<u>506-725-5520</u> Insurance (Med/Den/Life/Vis.)	23,600.00	22,046.38	25,350.00	16,112.05	27,576.00	0.00
<u>506-725-5525</u> Medical Transportation Insuran...	650.00	357.00	900.00	308.00	648.00	0.00
<u>506-725-5535</u> T.M.R.S.	3,200.00	7,902.51	4,300.00	2,444.50	3,618.00	0.00
<u>506-725-5545</u> Worker's Compensation	0.00	0.00	0.00	-103.83	12,141.00	0.00
<u>506-725-5550</u> Unemployment	427.00	378.00	1,600.00	242.96	189.00	0.00
<u>506-725-5565</u> Education - Travel, Mileage, & ...	300.00	288.00	2,500.00	1,974.96	2,500.00	0.00
<u>506-725-5580</u> Drug Test	0.00	0.00	0.00	0.00	800.00	0.00
<u>506-725-5585</u> Dues & Memberships	220.00	214.58	250.00	0.00	250.00	0.00
<u>506-725-6001</u> Telephone and Internet	200.00	149.29	500.00	125.20	500.00	0.00
<u>506-725-6005</u> Utilities (Water, Elec., Phone, In...	18,000.00	16,780.14	0.00	0.00	0.00	0.00
<u>506-725-6006</u> Electricity	0.00	9,521.21	15,000.00	18,837.59	18,000.00	0.00
<u>506-725-6014</u> Professional Services	4,100.00	-4,126.79	4,000.00	4,679.86	5,500.00	0.00
<u>506-725-6015</u> Professional Consulting Services	0.00	0.00	4,070.00	0.00	5,000.00	0.00
<u>506-725-6020</u> Contracted and/or Rental Servi...	2,900.00	2,874.25	2,500.00	2,750.00	3,000.00	0.00
<u>506-725-6026</u> Software Licensing/Usage Fees	6,000.00	5,580.88	8,000.00	7,360.87	9,000.00	0.00
<u>506-725-6027</u> Licensing and Permits	7,200.00	7,172.80	7,400.00	2,772.35	7,400.00	0.00
<u>506-725-6030</u> Maintenance & Repair	20,000.00	18,027.39	20,000.00	2,563.89	20,000.00	0.00
<u>506-725-6031</u> Vehicle Maintenance	8,050.00	7,428.27	10,000.00	5,534.90	10,000.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026
Defined Budgets

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
506-725-6040						
Rental of Equipment	0.00	0.00	500.00	295.00	500.00	0.00
506-725-6045						
Posting / Advertising	0.00	-0.01	200.00	0.00	0.00	0.00
506-725-6048						
Postage	3,600.00	3,530.75	4,500.00	3,414.12	4,500.00	0.00
506-725-7001						
Food Costs	500.00	88.16	500.00	77.83	500.00	0.00
506-725-7005						
Supplies	14,500.00	7,841.10	23,000.00	23,072.79	70,000.00	0.00
506-725-7010						
Freight	2,724.50	2,859.01	3,000.00	2,166.00	3,000.00	0.00
506-725-7015						
Fuel and Oil	9,200.00	9,163.68	11,000.00	9,054.94	11,000.00	0.00
506-725-7025						
Uniforms	3,400.00	4,789.11	2,500.00	3,578.09	3,000.00	0.00
506-725-7035						
Uniform Accessories	630.00	630.00	600.00	0.00	600.00	0.00
506-725-7999						
Other Misc Expenses	0.00	0.00	0.00	2,379.27	0.00	0.00
506-725-8025						
Equipment	1,700.00	0.00	8,300.00	1,672.84	12,500.00	0.00
506-725-8090						
Depreciation Expense	0.00	358,346.00	0.00	0.00	0.00	0.00
Expense Total:	275,752.00	637,281.50	300,020.00	221,883.55	395,965.00	0.00
Fund: 506 - SEWER Surplus (Deficit):	252,893.00	-80,369.06	267,130.00	313,303.00	171,685.00	0.00
Fund: 507 - LANDFILL						
Revenue						
507-730-4413						
Charges for Landfill - Garbage ...	877,000.00	878,614.33	880,000.00	827,515.15	880,000.00	0.00
507-730-4416						
Charges for Landfill - Garbage ...	395,450.00	269,578.90	335,000.00	239,735.53	330,000.00	0.00
507-730-4419						
Charges for Landfill - Other Cha...	16,000.00	16,287.85	0.00	31,631.25	0.00	0.00
507-730-4890						
Miscellaneous Revenue	0.00	0.00	0.00	20,006.33	0.00	0.00
Revenue Total:	1,288,450.00	1,164,481.08	1,215,000.00	1,118,888.26	1,210,000.00	0.00
Expense						
507-199-9950						
Transfer to GENERAL FUND	-786,000.00	622,839.00	0.00	0.00	0.00	0.00
507-730-5010						
Hourly Wages	96,550.00	93,748.67	108,500.00	91,266.22	115,136.00	0.00
507-730-5015						
Overtime	9,000.00	8,817.49	10,000.00	9,905.99	17,444.00	0.00
507-730-5020						
Incentive Pay	1,200.00	1,250.00	3,100.00	2,116.28	1,800.00	0.00
507-730-5025						
Holiday Pay	4,500.00	4,483.71	5,000.00	4,683.00	0.00	0.00
507-730-5030						
Vacation Pay	5,300.00	5,050.68	5,000.00	4,535.44	0.00	0.00
507-730-5035						
Sick Pay	2,700.00	4,067.50	3,000.00	6,294.50	0.00	0.00
507-730-5040						
Personal Leave Pay	1,900.00	815.16	1,500.00	1,132.49	0.00	0.00
507-730-5050						
Longevity	498.00	498.00	740.00	732.00	966.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

		Defined Budgets				
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity
507-730-5060	Cell Phone Allowance	650.00	700.00	600.00	600.00	0.00
507-730-5510	FICA	7,750.00	7,077.45	8,400.00	7,481.24	8,392.00
507-730-5515	Medicare	1,850.00	1,577.81	2,000.00	1,749.66	1,963.00
507-730-5520	Insurance (Med/Den/Life/Vis.)	23,600.00	22,265.49	25,350.00	21,078.46	27,576.00
507-730-5525	Medical Transportation Insuran...	650.00	504.00	900.00	462.00	648.00
507-730-5535	T.M.R.S.	3,000.00	-21.19	4,050.00	2,871.86	3,222.00
507-730-5545	Worker's Compensation	0.00	0.00	0.00	-161.87	7,464.00
507-730-5550	Unemployment	427.00	378.05	1,450.00	377.86	189.00
507-730-5565	Education - Travel, Mileage, & ...	325.00	138.08	1,000.00	70.00	1,000.00
507-730-5585	Dues & Memberships	600.00	598.92	700.00	673.94	0.00
507-730-6001	Telephone & Internet	840.00	765.76	800.00	649.78	800.00
507-730-6005	Utilities (Water, Elec., Phone, In...	800.00	400.87	0.00	0.00	0.00
507-730-6006	Electricity	0.00	37.47	600.00	335.29	500.00
507-730-6015	Professional Consulting Services	2,000.00	1,528.73	2,000.00	1,653.50	5,000.00
507-730-6020	Contracted and/or Rental Servi...	0.00	0.00	1,200.00	481.00	1,000.00
507-730-6025	Computer IT Services	0.00	0.00	0.00	0.00	700.00
507-730-6026	Software Licensing/Usage Fees	10,000.00	5,580.88	10,000.00	7,360.87	10,000.00
507-730-6027	Licensing and Permits	7,200.00	4,842.14	7,200.00	3,161.82	7,000.00
507-730-6030	Maintenance & Repair	850.00	2,313.41	1,000.00	2,541.70	3,000.00
507-730-6031	Vehicle Maintenance	38,000.00	30,888.95	30,000.00	25,695.51	35,000.00
507-730-6040	Rental of Equipment	8,000.00	6,796.38	5,000.00	641.94	5,000.00
507-730-6048	Postage	3,600.00	3,530.75	4,500.00	3,414.21	4,500.00
507-730-7001	Food Costs	400.00	35.91	500.00	42.05	250.00
507-730-7005	Supplies	5,300.00	5,048.79	6,000.00	3,137.06	10,484.00
507-730-7010	Freight	0.00	0.00	100.00	31.49	100.00
507-730-7015	Fuel and Oil	30,000.00	28,610.74	35,000.00	23,438.95	35,000.00
507-730-7025	Uniforms	1,800.00	1,707.63	1,500.00	2,097.61	2,000.00
507-730-7035	Uniform Accessories	513.00	513.00	400.00	0.00	600.00
507-730-7105	Liability/Property/Fleet Insuran...	0.00	27,262.00	0.00	13,631.00	0.00
507-730-8025	Equipment	3,500.00	0.00	63,500.00	5,060.00	4,500.00
507-730-8090	Depreciation Expense	0.00	40,400.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

Defined Budgets

	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	2025-2026
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity
507-730-8540	58,500.00	0.00	0.00	54,879.54	63,500.00	0.00	0.00
Capital Lease - Principal							
507-730-8550	5,700.00	5,264.14	0.00	3,228.51	4,000.00	0.00	0.00
Capital Lease - Interest							
Expense Total:	-448,497.00	940,316.37	350,590.00	307,350.90	379,334.00	0.00	0.00
Fund: 507 - LANDFILL Surplus (Deficit):	1,736,947.00	224,164.71	864,410.00	811,537.36	830,666.00	0.00	0.00
Report Surplus (Deficit):	1,278,725.92	506,820.45	-16,000.00	674,085.15	37,389.00	0.00	0.00

Group Summary

Account Type...	Defined Budgets					
	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
Fund: 100 - GENERAL FUND						
Revenue	2,508,707.35	3,418,701.02	2,225,113.00	3,041,423.94	2,294,556.00	0.00
Expense	3,553,856.43	3,414,669.05	3,681,243.00	3,836,893.62	3,490,531.00	0.00
Fund: 100 - GENERAL FUND Surplus (Deficit):	-1,045,149.08	4,031.97	-1,456,130.00	-795,469.68	-1,195,975.00	0.00
Fund: 110 - POLICE SEIZURE FUNDS						
Expense	0.00	27,198.92	0.00	106,917.06	0.00	0.00
Fund: 110 - POLICE SEIZURE FUNDS Total:	0.00	27,198.92	0.00	106,917.06	0.00	0.00
Fund: 235 - MUNICIPAL COURT TRUST FUNDS						
Revenue	0.00	4,172.60	0.00	0.00	0.00	0.00
Fund: 235 - MUNICIPAL COURT TRUST FUNDS Total:	0.00	4,172.60	0.00	0.00	0.00	0.00
Fund: 240 - TOURISM FUND						
Revenue	83,589.00	93,114.55	80,000.00	122,024.02	70,000.00	0.00
Expense	61,000.00	101,642.10	80,000.00	67,836.80	0.00	0.00
Fund: 240 - TOURISM FUND Surplus (Deficit):	22,589.00	-8,527.55	0.00	54,187.22	70,000.00	0.00
Fund: 302 - GRANTS						
Revenue	0.00	24,930.86	0.00	83,284.11	0.00	0.00
Expense	0.00	10,092.00	0.00	49,965.00	0.00	0.00
Fund: 302 - GRANTS Surplus (Deficit):	0.00	14,838.86	0.00	33,319.11	0.00	0.00
Fund: 303 - ARPA FUNDS						
Revenue	0.00	63,548.50	0.00	0.00	0.00	0.00
Expense	0.00	63,548.50	0.00	12,864.00	0.00	0.00
Fund: 303 - ARPA FUNDS Surplus (Deficit):	0.00	0.00	0.00	-12,864.00	0.00	0.00
Fund: 490 - DEBT SERVICE FUND						
Revenue	184,878.56	217,341.78	180,869.00	291,502.61	190,460.00	0.00
Expense	185,078.56	92,285.89	181,669.00	181,486.16	187,960.00	0.00
Fund: 490 - DEBT SERVICE FUND Surplus (Deficit):	-200.00	125,055.89	-800.00	110,016.45	2,500.00	0.00
Fund: 505 - WATER						
Revenue	732,530.00	857,406.95	771,920.00	712,557.77	719,560.00	0.00
Expense	420,884.00	606,755.00	462,530.00	445,585.02	561,047.00	0.00
Fund: 505 - WATER Surplus (Deficit):	311,646.00	250,651.95	309,390.00	266,972.75	158,513.00	0.00
Fund: 506 - SEWER						
Revenue	528,645.00	556,912.44	567,150.00	535,186.55	567,650.00	0.00
Expense	275,752.00	637,281.50	300,020.00	221,883.55	395,965.00	0.00
Fund: 506 - SEWER Surplus (Deficit):	252,893.00	-80,369.06	267,130.00	313,303.00	171,685.00	0.00
Fund: 507 - LANDFILL						
Revenue	1,288,450.00	1,164,481.08	1,215,000.00	1,118,888.26	1,210,000.00	0.00
Expense	-448,497.00	940,316.37	350,590.00	307,350.90	379,334.00	0.00

Budget Worksheet

For Fiscal: 2025-2026 Period Ending: 09/30/2026

Account Typ...	Defined Budgets					
	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Fund: 507 - LANDFILL Surplus (Deficit):	1,736,947.00	224,164.71	864,410.00	811,537.36	830,666.00	0.00
Report Surplus (Deficit):	1,278,725.92	506,820.45	-16,000.00	674,085.15	37,389.00	0.00

Fund Summary

Fund	Defined Budgets					
	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
100 - GENERAL FUND	-1,045,149.08	4,031.97	-1,456,130.00	-795,469.68	-1,195,975.00	0.00
110 - POLICE SEIZURE FUNDS	0.00	-27,198.92	0.00	-106,917.06	0.00	0.00
235 - MUNICIPAL COURT TRUST FUNDS	0.00	4,172.60	0.00	0.00	0.00	0.00
240 - TOURISM FUND	22,589.00	-8,527.55	0.00	54,187.22	70,000.00	0.00
302 - GRANTS	0.00	14,838.86	0.00	33,319.11	0.00	0.00
303 - ARPA FUNDS	0.00	0.00	0.00	-12,864.00	0.00	0.00
490 - DEBT SERVICE FUND	-200.00	125,055.89	-800.00	110,016.45	2,500.00	0.00
505 - WATER	311,646.00	250,651.95	309,390.00	266,972.75	158,513.00	0.00
506 - SEWER	252,893.00	-80,369.06	267,130.00	313,303.00	171,685.00	0.00
507 - LANDFILL	1,736,947.00	224,164.71	864,410.00	811,537.36	830,666.00	0.00
Report Surplus (Deficit):	1,278,725.92	506,820.45	-16,000.00	674,085.15	37,389.00	0.00

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- b. Discussion / action to ratify the tax revenue decrease reflected in the City of Presidio Budget, and all related matters.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- c. Discussion / action to approve and adopt Ordinance 2025-12 Tax Levy and appropriate to adopt the proposed City of Presidio Proposed Tax Rate of \$0.53906 for the current year 2025, directing the assessment and collection thereof, and all related matters.

**ORDINANCE NO. 2025-12
CITY OF PRESIDIO
FISCAL YEAR
2025-2026**

TAX LEVY ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PRESIDIO, TEXAS, APPROVING THE 2025-2026 *AD VALOREM* TAX RATE AND AT THE RATE OF: \$0.53906 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; PROVIDING FOR NOTIFICATION TO ASSESSOR; PROVIDING FOR REPEALER; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING SEVERABILITY; PROVIDING FOR PUBLICATION; PROVIDING AN EFFECTIVE DATE; AND FINDING PROPER NOTICE AND MEETING.

WHEREAS, a budget appropriating revenues generated for the use and support of the municipal government of the City of Presidio ("City") has been approved and adopted by the City Council of the City of Presidio ("City Council") as required by Chapter 102 of the Texas Local Government Code; and

WHEREAS, Texas Tax Code Section 26.05 requires that the City adopt a tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted; and

WHEREAS, pursuant to Texas Local Government Code 51.001 the City Council is authorized by law to adopt an ordinance that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

WHEREAS, the City Council finds that it is necessary and proper for the good government, peace or order of the City to adopt an ordinance establishing an ad valorem tax rate; and

WHEREAS, the City Council finds that the provisions of this Ordinance are characterized as reasonable, necessary, and proper for the good government of the City, and

WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and

WHEREAS, THE TAX RATE WILL EFFECTIVELY BE DECREASED BY 7.3% PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$42.20

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

1. FINDINGS OF FACT

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

2. APPROVAL OF 2024-2025 TAX RATE & LEVY

- a. There is hereby levied and shall be assessed and collected for the fiscal year 2025 - 2026, on all taxable property, real, personal and mixed, situated within the city limits of the City – unless exempt by the Constitution of the State of Texas or a law, ordinance or regulation applicable to the City of Presidio – an *ad valorem* tax rate of \$0.53906 per One Hundred Dollars (\$100.00) of taxable value of taxable property, and shall be apportioned and distributed as follows: (A) for Maintenance and Operations, \$0.45343 per One Hundred Dollars (\$100.00) of taxable value of taxable property, and (B) for Debt Service, \$0.08563 per One Hundred Dollars (\$100.00) of taxable value of taxable property. Maintenance & Operation with an 84% and Debt Services with a 16% of the estimated ad valorem tax rate collection for Fiscal Year 2025-2026.
- b. Any tax exemptions previously adopted by the City Council shall remain in effect.
- c. The taxes are to be used for general purposes as set out in the Annual Budget for the fiscal year beginning the 1st day of October 2025, and ending with the 30th day of September 2026.
- d. The taxes, penalty, and interest, if any, shall constitute a first and prior lien against the property that the tax is assessed.
- e. All rights and powers available to the City of Presidio as provided in the Constitution and Laws of the State of Texas, for penalties in cases of delinquent taxes, are and shall be available to the City and its officers to enforce collection of said taxes.
- f. All delinquent taxes collected after the passage of this Ordinance shall be deposited to the funds for which they were assessed.
- g. The City Secretary shall cause the following notice to be posted on the homepage of any Internet website operated by the City:

THE TAX RATE WILL EFFECTIVELY BE DECREASED BY 7.3% PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$42.20

3. ENGROSSMENT & ENROLLMENT

The City Secretary of the City of Presidio is hereby directed to engross and enroll this Ordinance by copying the caption, publication clause, and effective date clause in the minutes of the City Council of the City of Dripping Springs and by filing this Ordinance in the records of the City.

4. NOTIFICATION TO TAX ASSESSOR

The City Secretary of the City is hereby directed to notify the tax assessor for the City of the tax rate adopted.

5. REPEALER

All ordinances, resolutions, or parts thereof, that 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 regulated, herein.

6. CUMULATIVE CLAUSE

This Ordinance shall be cumulative of all provisions of City ordinances, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

7. SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

8. PUBLICATION

The City Secretary is hereby directed to publish the caption and effective date clause of this Ordinance in the City's official newspaper, as required by Section 52.011 of the Texas Local Government Code.

9. EFFECTIVE DATE

This Ordinance shall be effective immediately upon its passage.

10. PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Ordinance 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, Texas Government Code, Chapter 551.

PASSED & APPROVED this, the 8th day of September, 2025, by the following City Council of the City of Presidio, Texas record vote:

Cristian Montoya, Mayor Pro-tem	_____ (aye) _____ (nay) _____ (abstain)
Bianca Martinez-Bailon, Councilmember	_____ (aye) _____ (nay) _____ (abstain)
Silverio Escontrias, Councilmember	_____ (aye) _____ (nay) _____ (abstain)
Fernando Juarez, Councilmember	_____ (aye) _____ (nay) _____ (abstain)
Juan R. Saenz, Councilmember	_____ (aye) _____ (nay) _____ (abstain)

CITY OF PRESIDIO, TEXAS

by: _____

John Ferguson, Mayor

ATTEST:

Brenda Lee Acuña, City Secretary

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- d. Discussion / action to approve the modification of the Sick Leave Pool on the Presidio Human Resource Policy and Procedure Manual.

SICK LEAVE POOL

A Sick Leave Pool is a bank of sick leave hours donated by eligible City of Presidio employees for the use of fellow employees who would otherwise have to take leave without pay. To apply for sick leave hours from the pool, an employee must be a member of the Sick Leave Pool and must have used all of their own sick leave time, vacation, compensatory time, and unused holiday time. For the purpose of this policy the Sick Leave Pool may be referred to as the "Pool."

PURPOSE

The purpose of this policy is to establish guidelines for the organization and administration of a voluntary Sick Leave Pool for sick pool members who qualify. Qualified employees include those unable to work in any capacity due to long-term, non-job-related illnesses or injuries of a catastrophic nature, such as cancer, major surgery, serious accident, or heart attack. This policy is also designed to help any full-time employee that has an illness that poses a threat to life or requires in-patient or hospice care, extensive outpatient treatment or care at home when the affected employee has insufficient sick leave for the entire period. A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee that requires the services of a licensed practitioner. This voluntary program can help the employee through the personal financial hardship of extended illness.

DEFINITIONS

For the purpose of this policy, the following definitions shall apply:

Eligible Employees

Any full-time regular employee who has been employed for 12 consecutive months with the City, has donated at least 8 hours(per fiscal year) to the Sick Leave Pool, and has satisfactory performance may apply to use sick leave from the Pool.

Sick Leave Pool Members

Any full-time regular employee of the City who meets the eligibility provisions described hereafter in the membership requirements is eligible for membership in the Pool.

Ineligible Employees

All full-time, regular employees who have not completed 12 months of employment, as well as part-time, seasonal, and/or temporary employees are ineligible for membership in the Pool. Sick Leave Pool

The collective donated hours available to award to employees in accordance with this policy.

Sick Leave Pool Board

The Sick Leave Pool Board shall consist of the City Administrator, the Mayor will serve as Chairman, and the Human Resource Director will serve as Secretary. The Board makes all decisions concerning the granting of sick leave under this policy. The Sick Leave Pool Board may be referred to henceforth in this policy as the "Board."

Sick Leave Day

A day of sick leave is eight (8) hours for all regular, full-time employees.

SICK LEAVE POOL MEMBERSHIP

The Sick Leave Pool is a voluntary program, and no inducement or discipline, nor promise or threat of inducement or discipline, shall be used to encourage or discourage participation. All interested, eligible employees may voluntarily enroll in the program as members by completing the "Sick Leave Donation Form" and sending to the City of Presidio City Secretary's Office.

By signing and submitting the membership form, the eligible employee stipulates that he/she understands and agrees with the following:

- 1) The program is voluntary;
- 2) Eligible employees must transfer a minimum of eight (8) hours of sick leave to the Pool as a membership fee in addition to all other requirements set out herein;
- 3) An employee may donate unused sick leave to the Pool at any time. Transfers to the Pool must be a minimum of eight (8) hours. An employee who has less than 40 hours of accrued sick leave may not donate to the Pool;

4) Leave transferred to the Pool becomes the property of the Pool and will not be returned to the employee for any reason. Employees may not donate sick leave to the Pool to be used specifically for a particular employee;

5) Membership in the Pool does not guarantee that requested sick leave from the Pool would be approved. However, the Board may consider an applicants' contributions to the Pool when reviewing a loan request;

6) The member, when requesting a withdrawal from the Pool, agrees to permit the Board to review the employee's leave records and requested medical information when considering the request;

7) A member who resigns from the Pool must wait until the next fiscal year to apply for readmission and must meet any and all membership requirements in effect at that time;

8) Membership requests and voluntary withdrawals of membership are automatically accepted and require no discussion by the Board other than denials based on eligibility;

9) Elective, cosmetic surgery is not covered under this policy. However, the Board may, at its sole discretion, make an exception to this prohibition when such an exception is deemed appropriate. Pregnancy will not be treated as a catastrophic illness except when severe illness and/or prolonged complications arise with respect to either the mother or the child;

10) If an employee terminates employment, all unused sick leave will be lost.

Any benefit usually paid by the employee through a payroll deduction (such as dependent health care coverage) will remain the responsibility of the employee receiving the sick leave loan.

Timing of Sick Leave Pool Application - Employees should, when possible, request sick leave from the Pool at least ten (10) working days prior to exhausting all paid leave.

Department Head, who will review it to verify completeness and add recommendations. The form will then be sent to the City of Presidio City Secretary's Office. The employee must provide a medical summary form from their attending physician, which identifies the medical problem. All such medical information will be kept confidential to the extent possible.

Sick Leave Time Limits - For each “personal illness/injury”, the Board can approve up to 60 working days (480 hours) For example, if an employee had a heart attack and was granted leave for that illness, the maximum amount of sick leave that could be utilized to that employee for the heart attack would be 60 working days (480 hours).

COMPENSATION AND BENEFITS

An employee who has been granted leave under the Sick Leave Pool will be treated the same as an active employee for purposes of compensation and benefits. The receiving employee is considered on paid leave and will continue to accrue vacation, sick leave and retirement benefits and retain eligibility in the City’s insurance plan.

RECORD KEEPING

The City of Presidio City Secretary’s Office will administer the procedures for the reporting and recording of leave granted through the Pool. All procedures will require a documented paper trail of all activity within the pool.

APPEALS

The Board’s decision shall be deemed final.

REPORTS AND POLICY REVIEW

The City of Presidio City Secretary’s Office will provide periodic reports to the Mayor. The Board will review this policy at least annually and recommendations for revisions will be made when necessary. A recommendation to revise or rescind this policy can be made by the Board at any time. City of Presidio City Council approval is necessary if the Board makes a recommendation to revise or rescind the policy.

(Effective: October 1, 2017; Updated: October 1, 2025)

CITY OF PRESIDIO

Sick Leave Donation Form

Donor's Name: _____

Employee ID#: _____ Dept & Title: _____

Telephone: _____

I wish to donate _____ hours* of sick leave and/or _____ hours* of annual leave.

*Donations must be not be less than 8 hours and no more than 50 % of your accrued sick leave to the pool for annual membership.

I certify all of the following are true:

1. I am employed by The City of Presidio.
2. I agree that the donated hours have already been accrued.
3. I agree that my donation is strictly voluntary.

____ I hereby request that the number of sick hours and/or annual leave I have indicated above to be transferred to the leave pool.

I understand that my leave donation has been charged against my balance. It is irrevocable and cannot be withdrawn.

Donor Signature

Date

FOR USE BY THE SICK POOL ADMINISTRATOR

____ Transfer Approved ____ Transfer not approved (*If leave is not approved, complete the section below and return a copy to the employee*)

This is to advise you that your request to donate sick leave time cannot be accepted due to the following reasons:

Authorized Administrator

Date

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- e. Discussion / action on the TxCDBG CDV23-0300 (Water and Drainage Improvements) project status.
 - 1. Other grant matters.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- f. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant
CRC23-0523 Engineering Service Agreement.
 - 1. Other grant matters.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- g. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant
CRC23-0523 Property Acquisition, project status.
 - 1. Other grant matters.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- h. Discussion / action on the TxCDBG Rural Economic Development (RED) Grant
CRC23-0523 Design Concept Process, and project status.
 - 1. Other grant matters.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- i. Discussion / action on the TxCDBG Grant CDV25-0138 project status.
 - 1. Other grant matters.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- j. Discussion / action on the TDEM TX 5161-4 (ARPA Funds) project status.
 - 1. Other grant matters.