COUNCIL MEMBERS
MARIO GONZALES
CARMELA GARCIA
ALLEN LEE
JIMMY "JJ" RIVAS
GREGG ROBINSON

CITY MANAGER
LON D. SQUYRES

CITY SECRETARY
CHRISTAL RODRIGUEZ

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City of Jacinto City

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August 27, 2025

Minutes

The Mayor and City Council met in Special Session for Budget Workshop
On Thursday, August 7, 2025, at 6:00 p.m. in the
Council Chamber at 10301 Market Street.

1. **Call to Order: at 6:00 p.m.**

2. **Roll Call:**

The following members were present:
Mayor Diaz; Council Members Robinson, Lee, Garcia and Gonzales;
City Manager Squyres & City Secretary Rodriguez & City Attorney Defoyd(6:04pm).
Councilmember Rivas was absent.

3. **Workshop on Proposed Budget:**

Mayor Diaz began the workshop by stating that this is the second workshop on proposed budget for Fiscal year 2025-2026 and gave City Manager Squyres the floor. City Manager Squyres stated that we had some numbers to work off of this time stating that it was still a draft and not the official budget proposal, we've got a while before we have to submit that. He proceeded to explain the various tax rates that apply to 2025 and the county's worksheet including the alt. 6 calculations. He explained how exceeding The Voter Approval Rate is an automatic election; he also explained how the city is not able to take advantage of the De Minimis Rate because the timeline won't allow for it. The numbers being looked at tonight in the draft proposed budget are based on the same tax rate as last year.

City Manager Squyres went over the following key points:

- After last budget workshop the biggest change to this year's budget is changing the retirement system, the TMRS, to be on a level playing field with the other cities in Harris County and in the State of Texas, at a 2 to 1 match with a 7% withdrawal from the employee.
- General Fund Income: the total income into the city, this is taxes and everything else, for the first time ever it looks like it's going to cross the ten million mark, and that's a big deal for Jacinto City. Draft Proposed Budget represents an excess in general funds income vs. what we're going to spend, it allows a buffer for unexpected expenses.
- Water Fund Income: the numbers are enhanced because our water fund has been suffering like every other city in the state of Texas.
- List of Income: Notable difference in a few areas:
  -Item 5552 Medicare Supplemental EMS Program: the State of Texas Projections called "a Haircut", came in higher than what was received last year.
  -Item 5573 Sales Tax Revenue: has been amazing, the best thing that has happened to this city for revenue was when council passed passing one cent to general fund.
  -Item 5582 Taxes-Current Year: we'll be doing pretty good. Our delinquent taxes came in above expected last year, thank you Mr. Defoyd, and we expect them to do the same this coming year.
- Salaries & Expenses, some changes:
  -Department 11, Item 6609 Clerical: adding to that fund because we are taking Tawanna out of court funding because she's not going to be doing court, she is being trained as a second clerical person for bookkeeping, for finance and so her salary is there and we also have one more clerical person.
  -Item 6795 Holiday Decorations: increased to allow for the tree and any miscellaneous needs.
  -Non-numbered Item, Payroll Tracking System: where we'll be changing the way we do payroll. Tawanna is slowly progressing into that roll; it's a good time to move away from the cumbersome system in place now to a new secure tech system. We haven't selected a vendor yet; we may have to go out for bids.
  -Retirement: the difference represents Tawana moving over and a couple of other changes.

-Department 13, Item 6613: is being duplicated to add a second Code Enforcement Officer with the primary focus on nights and weekends.
-Capital Outlay, Item 6909 Mosquito Sprayer: New Mosquito Spray Skid Unit.
Department 15: enhanced the Contract Workers, the primary need for that is grass, and weed eating in those really difficult times of the year.
-Capital Outlay, Pool (Outdoor Upgrades): planning improvements to the slope problems around the pool and splashpad.
-Department 16, General Workers-Police Officers: increasing the salaries, primarily starting salaries for police officers. This proportionately increases the lower end of the staff and still provides for up to 3% merit for the higher end of the staff.
-Went over a possible program from the State of Texas where if you hold a Master Peace Officer in the State of Texas the state will give you a one-time sixty-five hundred dollars. We do not have all the information on how it will work just yet.
-Capital Outlay-WRAP: a tool to secure a prisoner or patient safely, without getting their bodily fluids on the Police Officer, EMS or Fireman.
-Capital Outlay -Tasers(7): the first year, we will put on all supervisors on call in the city. We do not want to tase anyone but we'd rather tase than shoot. We also still use beanbag deployment and that's been very successful over the years.
-Capital Outlay, Item 6920, Handheld Radios: One of the three DRRP Grants is fixed Radio Systems, and fixed means attached to something. It's going to fund bay stations, generators, consoles, including mobile radios but it won't fund handheld radios so what we are getting are handheld radios that will match the new mobiles and everything else, very unique. These radios are multiband radios; they offer true interoperability. It is also the only handheld radio that meets the new NFPA Code for Fire.
-You see a deduction in court because we took a clerk out and that's Tawanna, her salary is going to be coming out of City Hall instead.
-Department 19, Streets: we are adding a little bit of money for Street School Signs, considering Flashing Signs on the roads that don't have flashing signs.
-Department 20, Garage-Mid-Sized Lift: to accommodate work on multiple vehicles at a time.
-Department 22, Heritage Hall: A large tv which will require special wiring, so the seniors can see better.
-Department 24 match of 14: 14 is Fire Department, 24 is EMS , we split those because the Supplemental Medicare Money won't allow us to have them in the same budget. They've got to be itemized separately, and we split it 90% is EMS because 90% of the runs that the fire department makes is EMS. That's why you see 90% of everything in the EMS budget.
-Department 25, Capital Outlay Budget, Match DRRP Grants: we have those three grants each of those is a two-million-dollar grant, each of those requires two hundred thousand, each of those is a two-year grant. So you've got six hundred thousand in match, so we split it into two years three hundred this year, three hundred next year. The next is Re-Chassis the Ambulance, we bought the chassis this year, we'll re-chassis it next year. One of the biggest things that goes out on an ambulance is the generator. When a generator goes out the ambulance is out of service. We would rather spend money on two generators now and keep that unit in service day to day rather than pulling it out every time a generator goes down.
-Department 25, Capital Outlay Budget, HUD Earmark: is the waterline that we didn't use this year, the grant paperwork and the engineering took longer than we thought.
-Department 25, Capital Outlay Budget, Park Bench and Solar Park Lighting: on Lane & Wilkie Park.
-Department 25, Capital Outlay Budget, Skid Steer Attachment: to do our own digging for the light poles.

- Water Fund Revenue, Water Billing: Our Meter are electronic ultrasonic meter now they measure accurately, so we think our water billing is going to up a little bit.
  -Department 31, there's a new fee, Water Meter Cell Service and App Service: this number represents the Badger System where the residents can access the website & app to view their water status and receive alerts; The water clerks can download the data into the water billing system.
  -Department 33, Capital Outlay, we are going to be putting an Aerator Motor

4. Adjournment:

Mayor Diaz adjourned the meeting at 6:39 pm.

Respectfully submitted,
C. Rodriguez
Christal Rodriguez
City Secretary

Budget Workshop

August 7, 2025

Note:

This is a summation of the various tax rates that apply to 2025 & the county's worksheet which includes the Alt 6 calculations.

City of Jacinto City **2025 Tax Rates** **From form # 50-856** **Calculated by Harris County Tax Assessor** **Submitted to City Council on 8/1/2025**	

2024 Adopted Tax Rate	0.603444/100
No New Revenue Rate (Effective Rate)	0.590633/100
Voter Approval Rate	0.611708/100
De Minimis Rate	0.656714/100

Lon Squyres

City Manager

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Jacinto City
Taxing Unit Name

713-674-8424
Phone *(area code and number)*

1301 Mercury Drive Houston, TX 77029
Taxing Unit's Address, City, State, ZIP Code

http://www.jacintocity-tx.gov/
Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 632,041,915
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 632,041,915
4.	**Prior year total adopted tax rate.**		$ 0.603444 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 77,525,495	
	B. **Prior year values resulting from final court decisions:**	- $ 70,907,177	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 6,618,318
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 75,713,843	
	B. **Prior year disputed value:**	- $ 8,468,366	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 67,245,477
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 73,863,795

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 705,905,710
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 120,000 **C. Value loss.** Add A and B. [6]	$ 120,000
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 120,000
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 705,785,710
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 4,259,021
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 74,114
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 4,333,135
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** $ 0 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 0

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 116,034,406 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 626,592,237 **C. Total value under protest or not certified.** Add A and B.	$ 742,626,643
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 742,626,643
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 98,870
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 8,886,026
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 8,984,896
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 733,641,747
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.590633 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.603444 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 705,905,710
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 4,259,745
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + $ 74,114 **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0 **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 74,114 **E.** Add Line 31 to 32D.	$ 4,333,859
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 733,641,747
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.590732 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] **A. Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 **B. Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] **A. Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0 **B. Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..........................	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year......................	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.590732 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100..	$ 0.000000 /$100	
	C. Add Line 41B to Line 40.		$ 0.590732 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.611407 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 10,171
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ -10,171
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 101.78 % **B.** Enter the prior year actual collection rate. .... 101.78 % **C.** Enter the 2023 actual collection rate. .... 98.24 % **D.** Enter the 2022 actual collection rate. .... 99.45 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	101.78 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ -9,994
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 742,626,643
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ -0.001346 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.610061 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 742,626,643
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.590633 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.590633 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.610061 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.610061 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 742,626,643
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.610061 /$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.605150 /$100
	B. Unused increment rate (Line 67)	$ 0.001705 /$100
	C. Subtract B from A	$ 0.603445 /$100
	D. Adopted Tax Rate	$ 0.603444 /$100
	E. Subtract D from C	$ 0.000001 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 717,645,034
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 7
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.598639 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.598639 /$100
	D. Adopted Tax Rate	$ 0.596874 /$100
	E. Subtract D from C	$ 0.001765 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 692,878,940
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 12,229
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.620453 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.620453 /$100
	D. Adopted Tax Rate	$ 0.655880 /$100
	E. Subtract D from C	$ -0.035427 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 601,313,879
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 12,236 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.001647 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.611708 /$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.590732 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 742,626,643
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.067328 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ -0.001346 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.656714 /$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.603444 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 705,785,710
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 733,641,747
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.611708 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.590633 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate. .... $ 0.611708 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. .... $ 0.656714 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Annette Ramirez, Harris County Tax Assessor-Collector
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

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

Budget Workshop

August 7, 2025

Disclaimer:

This is a working DRAFT of the budget proposal. This is not the official proposed budget which has additional requirements.

CITY OF JACINTO CITY
2025-2026 BUDGET PROPOSAL
2024-2025 Tax Rate 0.603444 Proposed 2025-2026 Rate 0.603444

	2024-2025	2025-2026	Delta
Income From General Fund	9,313,108	10,003,915	690,807
Tax Income Dedicated to Dept (I&S Fund)	0	0	0
TOTAL	**9,313,108**	**10,003,915**	**690,807**
Expenditures - General Fund			
Department 11 - General Administration	1,060,799	1,253,979	193,180
Department 12 - Emergency Management	98,147	101,750	3,602
Department 13 - Health & Humane	165,784	245,404	79,619
Department 14 - Fire Department	188,235	189,993	1,758
Department 15 - Parks & Recreation	876,079	927,353	51,274
Department 16 - Police Department	2,881,974	3,029,441	147,466
Department 17 - Municipal Court	415,814	344,944	-70,870
Department 18 - Traffic Department	12,500	12,500	0
Department 19 - Street Department	794,028	835,051	41,024
Department 20 - Garage Department	89,520	113,141	23,621
Department 21 - Sanitation Department	833,543	875,220	41,677
Department 22 - Heritage Hall	248,734	269,301	20,567
Department 23 - Mayor and City Council	59,378	59,378	0
Department 24 - Emergency Medical Service	982,435	1,057,052	74,617
Capital Improvements	552,500	623,500	71,000
Total Expenditures - General Fund	**9,259,469**	**9,938,006**	**678,537**
Income Less Expenditures - General Fund	**53,639**	**65,909**	**12,270**
Income From Water Fund	**3,160,711**	**3,195,225**	**34,514**
Expenditures - Water Fund			
Department 31 - General Administration	485,100	529,843	44,742
Department 32 - Water Systems Department	1,718,796	1,628,190	-90,606
Department 33 - Waste Water Systems Department	913,769	910,968	-2,801
Department 34 - Mayor and City Council	13,940	14,012	72
Total Expenditures - Water Fund	**3,131,606**	**3,083,013**	**-48,593**
Income Less Expenditures - Water Fund	**29,106**	**112,212**	**-17,360**

CITY OF JACINTO CITY
2024 - 2025 BUDGET PROPOSAL
GENERAL & WATER FUNDS

General Fund Revenue		2024-2025	2025-2026	Delta
Income From All Sources				
5502	Transfer From Cash Reserves (Unencumbered Funds)	0	0	0
5504	Ambulance Billing	175,000	185,000	10,000
5506	Administration Fee - Police	145,000	150,000	5,000
5508	Billing for False Alarms	0	0	0
5510	Body Armor Reimbursement	2,500	3,000	500
5511	Building/Air Conditioning Permits	60,000	60,000	0
5512	Business License	20,000	20,000	0
5513	Copies	1,500	1,500	0
5515	Cash Over	10	10	0
5516	Child Safety Fees	13,000	13,000	0
5517	City Portion of State Tax On Fines	53,500	61,000	7,500
5518	Child Safety / Fines	10,000	10,000	0
5519	Concession	0	0	0
5520	Congregate Meals - Senior Citizens	75,000	91,056	16,056
5521	Court Technology Fund Transfer	0	0	0
5523	Dog Fines & Tags	2,000	2,000	0
5524	Donations For Special Projects	100	100	0
5525	Donations Fire Department Projects	500	500	0
5526	Donations Police Special Projects	500	500	0
5527	Election Filing Fees	400	400	0
5528	Economic Alliance Grant	6,000	0	-6,000
5529	Electrical Permits	11,500	11,500	0
5530	E.M.S. Donations	72,000	72,000	0
5533	Garage Sale Permits	8,000	8,000	0
5534	Garbage Fee (Total Residential & Commercial)	553,253	553,253	0
5536	Gross Receipts - Franchise Tax	622,000	622,000	0
5537	Gross Receipts - PEG Account	20,000	10,000	-10,000
5544	Interest Income	200,000	210,000	10,000
5550	Lease Agreements	33,500	33,500	0
5551	Law Enforcement Educ. PD/FD	3,500	3,500	0
5552	Medicare Supplemental EMS Program	35,000	125,000	90,000
5554	Municiple Building Fees / Fines	1,000	1,000	0
5555	Miscellaneous	9,000	9,000	0
5556	Mixed Beverage Tax	6,000	6,000	0
5558	Municipal Court Technology Fee	5,000	5,000	0
5559	NSF Check Charges	60	60	0
5560	Pipeline Fees	10,000	10,000	0

5561	Overloads & Housemoving	4,000	4,000	0
5563	Penalty & Interest	80,000	100,000	20,000
5566	Police Fines	425,000	480,000	55,000
5567	Pre-School Tuition	25,000	15,000	-10,000
5568	Recreation Programs	21,500	21,500	0
5570	Rental of Municipal Buildings	60,000	60,000	0
5573	Sales Tax Revenue	2,100,000	2,400,000	300,000
5576	Swimming Pool Income	25,000	27,000	2,000
5579	Sale of Equipment	10,000	10,000	0
5582	Taxes - Current Year	4,330,585	4,481,336	150,751
5585	Taxes - Delinquent	75,000	125,000	50,000
5587	Court Time Payment Fees	2,000	2,000	0
5597	Wrecker License - E Tag	200	200	0
Total Income		**9,313,108**	**10,003,915**	**690,807**

DEPARTMENT 10
GENERAL FUND - NON-OPERATING TRANSFERS

		2024-2025	2025-2026	Delta
7124	Bulk Fuel Expenses	30,000	30,000	0
7126	Bulk Fuel Transfer	30,000	30,000	0

DEPARTMENT 11
GENERAL FUND - GENERAL ADMINISTRATION

Salaries		**2024-2025**	**2025-2026**	**Delta**
6603	City Manager	44,349	45,680	1,330
6604	City Secretary	56,423	59,116	2,693
6609	Clerical	109,798	182,000	72,202
6610	Auto Allowance (Local < 100 Miles RT)	2,500	2,500	0
6613	Part Time*	15,450	15,914	464
6614	Overtime	5,150	5,305	155
6621	City Attorney	10,101	10,404	303
6623	Building Inspector	27,297	28,116	819
6630	Janitorial Service	13,911	14,329	417
6632	COLA Stipend	64,500	64,500	0
Subtotal		**349,479**	**427,862**	**78,383**

Operating Expenditures

6701	Advertising (Newspaper)	2,000	3,500	1,500
6705	Auditing & Accounting Services	49,400	49,400	0
6711	Auto Tires/Tubes	250	250	0
6712	Auto/Fuel	500	500	0
6713	Boards & Committee Stipends	1,500	1,000	-500
6726	Computer Assistance	27,500	30,000	2,500
9999	Computer Support - Email Hosting	6,800	7,300	500
6730	Computer - Web Site Support	4,500	6,500	2,000
6728	Codification of Ordinances	2,500	2,500	0
6729	Conference Expense	7,000	7,000	0
6734	Mitigation of Dangerous Buildings or Conditions	20,000	20,000	0
9999	Connection Fee (Cell Servvice Fee - Signs etc)	1,000	1,000	0
6739	Dues & Subscriptions	8,800	9,000	200
6742	Electrical Board & Inspection	6,500	7,000	500
6745	Election Expense	23,000	23,000	0
6748	Software Maintenance	3,500	3,500	0
6764	Harris County Appraisal District	31,000	31,000	0
6767	HVAC Maintenance	3,000	3,000	0
6768	Insurance - Building Floater	42,262	42,262	0
6769	Insurance - Bonds	500	500	0
6770	Insurance - Cyber Crime	1,250	1,250	0
6771	Insurance - Liability	10,000	10,000	0
6772	Insurance - Health	75,000	75,000	0
6773	Insurance - Rolling Stock	40,000	40,000	0
6774	Insurance - Workers Compensation	50,000	50,000	0
6775	Insurance - Errors & Omisssions	6,825	7,421	596
6776	Insurance - Law Enforcement	15,000	13,000	-2,000
6777	Insurance - Retirees	26,000	26,000	0
6782	Janitorial Supplies	750	750	0

	6793	Legal Costs	5,000	5,000	0
	6794	Longevity	2,978	3,206	228
	6795	Holiday Decorations - Purchase and Maintenance	15,000	22,000	7,000
	9999	Lobbying Efforts	0	0	0
	6797	Maint/Repair - Office Furniture	500	500	0
	6799	Maint/Repair - Auto	500	500	0
	6801	Maint/Repair - Building Facility	16,500	16,500	0
	9999	Maint/Repair Digital Signage	3,500	3,500	0
	6804	Maint/ Repair - Radio	200	200	0
	6806	Maint/Repair - Office Equipment	1,450	1,450	0
	6807	Phone System Support	6,552	6,552	0
	6808	Materials & Supplies	7,000	7,000	0
	6810	Medical Exams & Drug Tests	150	150	0
	6813	Miscellaneous	3,000	3,000	0
	6815	Mowing Lots	500	500	0
	6827	Office Supplies	4,500	5,500	1,000
		Payroll Tracking System		50,000	50,000
	6837	Postage	8,500	8,000	-500
	6850	Retirement	38,678	60,955	22,277
	6851	Software & Related Upgrades (Inspections, Business I	40,000	40,000	0
	6859	Taxes - FICA	26,735	32,731	5,996
	6860	Telephone & Internet Service	8,500	8,500	0
	6863	Training Schools	7,500	7,500	0
	6871	Utilities	12,500	14,500	2,000
	6880	Unemployment Benefits	300	300	0
		Subtotal	**676,380**	**769,677**	**93,297**
Captal Outlay					
	6902	Lease Payment Postage Meter	1,440	1,440	0
	6903	Replacement of AC Unit (Emergency Fund)	15,000	15,000	0
	6906	Computer Upgrades (Replace older untits)	12,500	25,000	12,500
		Laptop Computers & Tablets		10,000	10,000
		Office Furniture	6,000	5,000	-1,000
		Subtotal	**34,940**	**56,440**	**21,500**
	Department Total		**1,060,799**	**1,253,979**	**193,180**

DEPARTMENT 12
GENERAL FUND - EMERGENCY MANAGEMENT

Salaries		2024-2025	2025-2026	Delta
6606	Department Head	44,349	45,680	1,330
6610	Auto Allowance (Local < 100 Miles RT)	2,500	2,500	0
	Subtotal	**46,849**	**48,180**	**1,330**
Operating Expenditures				
6726	Computer Assistance	200	200	0
9999	Drone Maintence & Training	1,000	1,000	0
6739	Dues & Subscriptions	300	300	0
6740	Generator Service Agreements (All Departments)	7,700	7,700	0
6772	Insurance - Health	8,200	8,200	0
6794	Longevity	560	583	23
6803	Maint/Repair - Equipment	1,000	1,000	0
6804	Maint/Repair - Radio	200	200	0
6808	Materials & Supplies	200	200	0
6827	Office Supplies	100	100	0
6837	Postage	50	50	0
6850	Retirement	8,504	10,151	1,647
6855	Safety Campaign & Equipment	200	200	0
6859	Taxes - FICA	3,584	3,686	102
6863	Training Schools	2,500	3,000	500
6862	Water - Bulk	5,000	5,000	0
	Subtotal	**39,298**	**41,570**	**2,272**
	Capital Outlay			
6906	AEDs (4)	10,000	10,000	0
6909	EOC Fixtures & Equipment	2,000	2,000	0
	Subtotal	**12,000**	**12,000**	**0**
Department Total		**98,147**	**101,750**	**3,602**

DEPARTMENT 13
GENERAL FUND - HEALTH & HUMANE

			2024-2025	2025-2026	Delta
Salaries					
	6609	Technition	36,432	42,000	5,568
	6613	Part-Time (Code Enforcement)	47,530	48,956	1,426
		Additional Code Enforcement Officer		48,956	48,956
	6614	Overtime	12,731	13,113	382
		Subtotal	**96,693**	**153,025**	**56,332**
Operating Expenditures					
	6711	Auto Tires/Tubes	500	500	0
	6712	Auto/Fuel	6,500	6,500	0
	6737	Dog Pound Expense	3,500	4,000	500
	6761	Fogging Expense	7,500	7,500	0
	6772	Insurance - Health	10,500	10,500	0
	6794	Longevity	1,960	1,050	-910
	6799	Maint/Repair - Auto	500	750	250
	6804	Maint/Repair - Radio	100	100	0
	6808	Materials & Supplies	5,000	5,000	0
	6810	Medical Exams & Drug Tests	100	100	0
	6813	Miscellaneous	250	250	0
	6827	Office Supplies	350	400	50
	6850	Retirement	8,924	11,612	2,688
	6855	Safety Campaign & Equipment	160	160	0
	6859	Taxes - FICA	7,397	11,706	4,309
	6863	Training Schools	600	500	-100
	6873	Uniforms/Supplies/Badges	550	550	0
	6882	Veterinary/Quarantine	200	200	0
	6856	Spay, Neuter & Release Project	10,000	10,000	0
		Subtotal	**64,591**	**71,379**	**6,788**
Capital Outlay					
	6909	Mosquito Sprayer		16,000	16,000
	6910	Dog Kennel Repairs	4,500	5,000	500
		Subtotal	**4,500**	**21,000**	**16,500**
	Department Total		**165,784**	**245,404**	**79,619**

DEPARTMENT 14
FIRE DEPARTMENT

		2024-2025	2025-2026	Delta
Salaries				
6606	Departent Head (Part Time)	7,048	7,259	211
6808	Full Time Paramedic/FF	20,215	22,000	1,785
6613	Part-Time	53,286	54,885	1,599
6614	Overtime	1,591	6,000	4,409
	Subtotal	**82,140**	**90,144**	**8,003**
Operating Expenditures				
6711	Auto Tires/Tubes	3,750	3,750	0
6712	Auto Fuel	2,100	2,100	0
6726	Computer Assistance	375	500	125
9999	Drone Maintenance & Training	1,000	1,000	0
6739	Dues & Subscriptions	1,100	1,100	0
6760	Fire Hose & Appliances	1,750	1,750	0
6772	Insurance - Health	3,105	3,105	0
6774	Inspection Software Licensing	4,000	4,200	200
6767	HVAC Maintenance	625	625	0
6782	Janitorial Supplies	375	375	0
6794	Longevity	270	560	290
6799	Maint/Repair - Auto	7,500	7,500	0
6801	Maint/Repair - Building Facility	2,000	2,000	0
6803	Maint/Repair - Equipment	8,125	8,125	0
	Maint/Repair - Fire Hose		1,700	1,700
	Maint/Repair - Ladders		100	100
6804	Maint/Repair - Radio	500	500	0
6808	Materials & Supplies	750	750	0
6810	Medical Exams & Drug Tests	150	150	0
6813	Miscellaneous	250	250	0
6827	Office Supplies	375	375	0
6837	Postage	25	25	0
6850	Retirement	14,911	18,993	4,083
6855	Safety Campaign	1,125	1,125	0
6859	Taxes - FICA	6,284	6,896	612
6860	Fiber Optic Service	920	920	0
6862	Tools	625	625	0
6863	Training Schools	3,500	3,500	0
6867	Turn-Out Gear	22,500	22,500	0
6871	Utilities	1,000	1,000	0
6873	Uniforms/Badges	3,750	3,750	0
	Subtotal	**92,739**	**99,849**	**7,110**
Capital Outlay				
6954	Blitz Nozzel & LDH	13,355	0	-13,355

Subtotal	13,355	0	-13,355
Department Total	188,235	189,993	1,758

DEPARTMENT 15
PARKS & RECREATION

Salaries		2024-2025	2025-2026	Delta
6605	Parks & Recreation Director	66,345	68,335	1,990
6608	General Workers	125,000	128,750	3,750
6610	Part Time/Pool	34,778	35,822	1,043
6611	Part Time/Pre-School	48,933	50,401	1,468
6612	Part Time/Recreation*	42,453	43,727	1,274
6614	Overtime	26,523	27,318	796
6616	Lifeguard Incentive Pay - End of Season	4,800	4,800	0
	Subtotal	**348,832**	**359,153**	**10,321**

Operating Expenditures

6711	Auto Tires/Tubes	1,000	1,000	0
6712	Auto Fuel	3,000	3,000	0
6722	Ball Park Maintenance	10,000	10,000	0
6726	Computer Assistance	400	400	0
6732	Community Building Expense	12,000	12,000	0
6735	Contract Workers	76,000	84,000	8,000
6739	Dues & Subscriptions	250	250	0
6747	Equipment - Recreation	8,000	8,000	0
6767	HVAC Maintenance	16,000	16,000	0
6772	Insurance - Health	73,800	73,800	0
6782	Janitorial Supplies	6,000	6,000	0
6785	Special Services	6,500	6,500	0
6792	Library Building Expense	4,000	4,000	0
6794	Longevity	1,120	1,050	-70
6796	Maint/Repair - Pool	12,000	12,000	0
6799	Maint/Repair - Auto	3,750	3,750	0
6801	Maint/Repair - Building Facility	8,500	8,500	0
6803	Maint/Repair - Equipment	1,500	1,500	0
6804	Maint/Repair - Radio	100	100	0
6806	Maint/Repair - Office Equipment	300	300	0
6808	Materials & Supplies	4,500	5,000	500
6810	Medical Exams & Drug Tests	1,500	1,500	0
6813	Miscellaneous	500	500	0
6827	Office Supplies	750	750	0
6828	Old Library Building Expense	2,000	2,000	0
6836	Park Maintenance	10,000	10,000	0
6839	Pre-School Maintenance	750	750	0
6850	Retirement	39,548	47,282	7,733
6857	Events & Projects	15,000	15,000	0
6858	Special Projects - 4th of July	12,500	12,500	0
6859	Taxes - FICA	26,686	27,475	790
6860	Telephone Service	20,693	20,693	0
6861	Tennis Court Expense	1,000	1,000	0

6862	Tools	1,000	1,000	0
6863	Training Schools	2,800	2,800	0
6864	Pool Chemicals	30,000	30,000	0
6869	Utilities/PreSchool	1,800	1,800	0
6870	Utilities/Community Bldg.	13,500	13,500	0
6871	Utilities	50,000	50,000	0
6873	Uniforms/Badges	2,500	2,500	0
	Subtotal	**481,247**	**498,200**	**16,953**

Capital Outlay

	Pool (Outdoor Upgrades)		20,000	20,000
	Copy Machine	3,500	0	-3,500
	Park Picnic Tables	10,000	10,000	0
	Match - Economic Allience Art Grant	6,000	0	-6,000
	Ice Machine	6,500	0	-6,500
6911	Mower (ZERO TURN)		12,500	12,500
	Playground Feature	10,000	15,000	5,000
	Pool Vaccume		2,500	2,500
	Rehab Projcts @ Town Center	10,000	10,000	0
	Subtotal	**46,000**	**70,000**	**24,000**
Department Total		**876,079**	**927,353**	**51,274**

DEPARTMENT 16
POLICE DEPARTMENT

Salaries			**2024-2025**	**2025-2026**	**Delta**
	6606	Chief of Police	122,906	126,593	3,687
	6608	General Workers (Police Officers)	1,236,000	1,283,000	47,000
	6609	Clerical	76,735	79,037	2,302
	6610	Dispatch Supervisor	51,500	53,045	1,545
	6612	Civilian Dispatchers	154,728	159,369	4,642
	6614	Overtime - General	61,800	63,654	1,854
	6630	Janitorial Service	13,332	13,732	400
	6632	TCLEOSE Certificate Pay	26,000	30,000	4,000
	6633	Detective Clothing Allowance	1,420	1,420	0
		Subtotal	**1,744,421**	**1,809,851**	**65,430**

Operating Expenditures					
	6702	Ammunition	3,500	3,500	0
	6711	Auto Tires/Tubes	6,000	6,000	0
	6712	Auto Fuel	65,000	55,000	-10,000
	6726	Computer Assistance	58,137	62,708	4,571
	6733	Crime Prevention Program	1,200	1,200	0
	6766	Hotspots for MDTs (8)	9,000	0	-9,000
	9999	Drone Maintenance & Training	1,000	1,000	0
	6739	Dues & Subscriptions	400	400	0
	6746	Equipment Rental	2,300	2,300	0
	6748	Flock Services (Orininal)	41,500	41,500	0
	6749	Flock Services (Suplemental - GRANT)	0	40,150	40,150
	6765	K-9 Expense	3,360	3,360	0
	6767	HVAC Maintenance	700	1,000	300
	6769	Insurance Bonds	300	300	0
	6772	Insurance - Health	250,000	250,000	0
	6782	Janitorial Supplies	3,000	3,000	0
	6794	Longevity	12,530	13,720	1,190
	6799	Maint/Repair - Auto	45,000	45,000	0
	6801	Maint/Repair - Building Facility	15,000	15,000	0
	6804	Maint/Repair - Radio	3,500	3,500	0
	6805	Maint/Repair - Equipment	500	500	0
	6806	Maint/Repair - Office Equipment	500	500	0
	6807	Maint/Repair Elevator (Contract)	2,500	5,000	2,500
	6808	Materials & Supplies	3,000	3,000	0
	6810	Medical Exams & Drug Tests	1,500	1,500	0
	6811	Maintenance & Supplies - Jail	1,500	1,500	0
	6813	Miscellaneous	3,250	3,250	0
	6827	Office Supplies	10,000	10,500	500
	6833	Psychological Testing	2,000	2,500	500
	6837	Postage	150	150	0
	6850	Retirement	316,656	381,336	64,680

	6858	Special Projects/Investigations	1,000	2,500	1,500
	6859	Taxes - FICA	133,448	138,454	5,005
	6860	Telephone	35,605	37,000	1,395
	6863	Training Schools	7,000	7,000	0
	6871	Utilities	17,000	17,000	0
	6873	Uniforms/Badges	9,000	7,500	-1,500
		Subtotal	**1,066,036**	**1,167,827**	**101,791**
Capital Outlay					
		(2) WRAP Restraint systems		3,278	3,278
		Taser 7 CQ (6)		1,500	1,500
	6913	Patrol Vehicle	50,130.00	0	-50,130
	6914	Emerg. Installation Equip./Lights,siren,graphics,etc.	12,026.00	0	-12,026
	6919	WatchGuard Car Camera's 4RE/Vista (2)	7,029	0	-7,029
	6918	Radar Unit	2,333	1,985	-348
	6920	Handheld Radios (5)		45,000	45,000
		Subtotal	**71,518**	**51,763**	**-19,755**
	Department Total		**2,881,974**	**3,029,441**	**147,466**

DEPARTMENT 17

GENERAL FUND - MUNICIPAL COURT

		2024-2025	2025-2026	Delta
Salaries				
6609	Clerical	133,173	96,587	-36,586
6614	Overtime	4,244	4,371	127
6620	Municipal Court Judge	47,762	24,552	-23,210
6621	City Attorney	10,101	10,404	303
	Subtotal	**195,279**	**135,914**	**-59,366**
Operating Expenditures				
6726	Computer Assistance	2,000	2,000	0
9999	Automated Transfer from Ticket Writers to Crimestar	911	911	0
6739	Dues & Subscriptions	500	500	0
6740	Technology Expense	20,000	20,000	0
6745	Document Management	12,000	12,000	0
6748	Software Maintenance	5,000	5,000	0
6772	Insurance - Health	58,800	58,800	0
6783	Associate Judges	21,000	21,000	0
6784	Jury Fees	800	800	0
6794	Longevity	2,940	3,150	210
6797	Maint/Repair - Office Furniture	100	100	0
6806	Maint/Repair - Office Equipment	100	100	0
6808	Materials & Supplies	1,400	1,400	0
6810	Medical Exams/Drug Screens	0	0	0
6813	Miscellaneous	100	100	0
6814	Contract Interpreter	250	250	0
6827	Office Supplies	3,250	3,250	0
6850	Retirement	24,945	21,272	-3,673
6859	Taxes - FICA	14,939	10,397	-4,541
6860	Fiber Optic Service	4,000	4,000	0
6863	Training Schools	4,000	4,000	0
6888	Warrant Service	40,000	40,000	0
	Subtotal	**217,034**	**209,030**	**-8,004**
Capital Outlay				
6917	Computer Server & Work Stations Upgrade	3,500	0	-3,500
	Subtotal	**3,500**	**0**	**-3,500**
Department Total		**415,814**	**344,944**	**-70,870**

DEPARTMENT 18

GENERAL FUND - TRAFFIC

			2024-2025		Delta
Operating Expenditures					
	6800	Maint/Repair - Traffic Signals	10,000	10,000	0
	6871	Utilities	2,500	2,500	0
		Subtotal	**12,500**	**12,500**	**0**
Capital Outlay					
		Updated Signal Operator & Controls	0	0	0
		Subtotal	**0**	**0**	**0**
	Department Total		**12,500**	**12,500**	**0**

DEPARTMENT 19

GENERAL FUND - STREET DEPARTMENT		2024-2025	2025-2026	Delta
Salaries				
6605	Director of Public Works	37,735	38,867	1,132
6606	Street Superintendent	64,280	66,208	1,928
6608	General Workers	121,100	124,733	3,633
6614	Overtime	8,487	8,742	255
	Subtotal	**231,602**	**238,550**	**6,948**
Operating Expenditures				
6711	Auto Tires/Tubes	2,000	2,000	0
6712	Auto Fuel	7,500	7,500	0
6724	Boots/Slickers/Protective Clothing	450	450	0
6735	Contract Labor	43,800	43,800	0
6746	Equipment Rental	1,500	1,500	0
6767	HVAC Maintenance	2,000	2,000	0
6772	Insurance - Health	53,220	53,220	0
6782	Janitorial Supplies	800	800	0
6794	Longevity	3,710	4,970	1,260
6799	Maint/Repair - Auto	13,000	13,000	0
6801	Maint/Repair - Building Facility	7,000	7,000	0
6803	Maint/Repair - Equipment	12,620	13,000	380
6804	Maint/Repair - Radio	250	250	0
6808	Materials & Supplies	28,000	28,000	0
6810	Medical Exams & Drug Tests	500	400	-100
6813	Miscellaneous	400	400	0
6827	Office Supplies	500	500	0
6850	Retirement	42,042	50,262	8,221
6855	Safety Campaign & Equipment	750	750	0
6859	Taxes - FICA	17,718	18,249	532
6860	Fiber Optic Service	8,667	8,950	283
6862	Tools	1,000	1,000	0
6863	Training Schools	1,000	1,000	0
6865	Traffic Signs/School Signs	1,000	15,000	14,000
6871	Utilities	15,000	20,000	5,000
6873	Uniforms/Badges	20,000	5,000	-15,000
6875	Storm Water Permit	28,000	28,000	0
	Subtotal	**312,426**	**327,002**	**14,575**
Capital Outlay				
	Skid Steer Attachment (Auger)		5,500	5,500
	Truck Fuel Tank & Dispenser		2,000	2,000
	Fuel Tank		12,000	12,000
6910	Street, Sidewalk, & Storm Drain Repair	250,000	250,000	0
	Subtotal	**250,000**	**269,500**	**14,000**

Department Total	**794,028**	**835,051**	**35,524**

DEPARTMENT 20

GENERAL FUND - GARAGE DEPARTMENT

			2024-2025	2025-2026	Delta
Salaries					
	6608	General Worker - Mechanic	55,635	57,304	1,669
	6614	Overtime	5,000	5,000	0
		Subtotal	**60,635**	**62,304**	**1,669**
Operating Expenditures					
	6746	Equipment Rental	250	250	0
	6772	Health Insurance	10,140	10,140	0
	6794	Longevity	1,050	1,120	70
	6803	Maint/Repair - Equipment	350	500	150
	6808	Materials & Supplies	750	1,000	250
	6813	Miscellaneous	500	500	0
	6850	Retirement	11,007	12,361	1,354
	6855	Safety Campaign & Equipment	200	200	0
	6859	Taxes - FICA	4,639	4,766	128
		Subtotal	**28,885**	**30,837**	**1,952**
Capital Outlay					
		Welding Machine		1,500	1,500
		Carport		6,500	6,500
		Mid- Sized Truck Lift	0	12,000	12,000
		Subtotal	**0**	**20,000**	**20,000**
	Department Total		**89,520**	**113,141**	**23,621**

DEPARTMENT 21

GENERAL FUND - SANITATION		**2024-2025**	**2025-2026**	**Delta**
6870	Heavy Trash Service	833,543	875,220	41,677
	Subtotal	**833,543**	**875,220**	**41,677**
Department Total		**833,543**	**875,220**	**41,677**

DEPARTMENT 22

GENERAL FUND - HERITAGE HALL

		2024-2025	2025-2026	Delta
Salaries				
6606	Department Head	60,933	62,761	1,828
6613	Part Time*	42,281	43,549	1,268
6630	Janitorial Service	10,719	11,040	322
	Subtotal	**113,932**	**117,350**	**3,418**
Operating Expenditures				
6711	Auto Tires/Tubes	200	0	-200
6712	Auto Fuel	2,000	1,800	-200
6726	Computer Assistance	1,500	500	-1,000
6763	Homebound Meal Delivery	14,000	14,594	594
6772	Insurance - Health	10,150	10,150	0
6782	Janitorial Supplies	1,800	1,500	-300
6794	Longevity	630	700	70
6799	Maint/Repair - Auto	1,000	1,000	0
6801	Maint/Repair - Building Facility	1,000	1,000	0
6806	Maint/Repair - Office Equipment	1,800	1,800	0
6808	Materials & Supplies	1,300	13,210	11,910
6810	Medical Exams & Drug Tests	120	120	0
6812	Meals - Senior Citizens	58,500	59,000	500
6813	Miscellaneous	100	200	100
6827	Office Supplies	550	600	50
6850	Retirement	18,736	22,400	3,664
6858	Special Projects	4,000	4,500	500
6859	Taxes - FICA	8,716	8,977	261
6860	Fiber Optic Service	3,500	3,500	0
6863	Training Schools	1,400	1,400	0
6871	Utilities	3,800	3,800	0
	Subtotal	**134,802**	**150,751**	**15,949**
Capital Outlay				
6914	Wall TV/Monitor	0	1,200	1,200
6915	**Subtotal**	**0**	**1,200**	**1,200**
Department Total		**248,734**	**269,301**	**20,567**

DEPARTMENT 23

GENERAL FUND - MAYOR & CITY COUNCIL

		2024-2025	2025-2026	Delta
Salaries				
6601	Mayor	4,080	4,080	0
6602	City Council Members	16,800	16,800	0
6610	Auto Allowance (Local < 100 Miles RT)	24,480	24,480	0
	Subtotal	**45,360**	**45,360**	**0**
Operating Expenditures				
6729	Convention Expense	8,160	8,160	0
6739	Dues & Subscriptions	4,200	4,200	0
6827	Office Supplies	400	400	0
6859	Taxes - Medicare	658	658	0
6963	Workshops, Seminars & Other Training	600	600	0
	Subtotal	**14,018**	**14,018**	**0**
Department Total		**59,378**	**59,378**	**0**

DEPARTMENT 24
EMS DEPARTMENT

			2024-2025	2025-2026	Delta
Salaries					
	6606	Departent Head (Part Time)*	62,135	63,999	1,864
	6608	Full Time Paramedic/FF	180,952	186,381	5,429
	6613	Part-Time	325,592	341,056	15,464
	6614	Overtime	25,750	32,000	6,250
		Subtotal	**594,430**	**623,436**	**29,006**
Operating Expenditures					
	6703	Ambulance Billing	58,000	60,000	2,000
	6706	Ambulance Supplies	39,650	43,615	3,965
	6711	Auto Tires/Tubes	3,000	3,000	0
	6712	Auto Fuel	7,000	7,500	500
	6713	Compliance & Licensing Fees	1,600	1,600	0
	6726	Computer Assistance	1,000	1,000	0
	6739	Dues & Subscriptions	1,600	1,680	80
	6772	Insurance - Health	27,816	27,816	0
	6767	HVAC Maintenance	1,000	100	-900
	6782	Janitorial Supplies	1,750	0	-1,750
	6794	Longevity	450		-450
	6799	Maint/Repair - Auto	10,000	10,000	0
	6801	Maint/Repair - Building Facility	2,500	2,500	0
	6803	Maint/Repair - Equipment	5,000	5,500	500
	6742	Maint/Repair - (Contract- LP-15, Lucas, Power Cot & L	10,606	11,667	1,061
	6804	Maint/Repair - Radio	650	650	0
	6808	Materials & Supplies	2,500	2,500	0
	6810	Medical Exams & Drug Tests	400	400	0
	6813	Miscellaneous	350	350	0
	6827	Office Supplies	500	500	0
	6837	Postage	100	100	0
	6850	Retirement	103,230	124,616	21,386
	6855	Safety Campaign	300	300	0
	6859	Taxes - FICA	45,474	47,693	2,219
	6860	Fiber Optic Service	8,280	8,280	0
	6862	Tools	250	250	0
	6863	Training Schools	6,000	6,000	0
	6871	Utilities	9,000	9,000	0
	6873	Uniforms/Badges	2,000	2,000	0
	6874	Medical Director Fee	10,000	10,000	0
		Subtotal	**360,005**	**388,616**	**28,611**
Capital Outlay					
		Repairs to Station (Origianl Portion)	18,000	0	-18,000
		Handheld Radios (5)		45,000	45,000
		AEDs (4)	10,000	0	-10,000

Subtotal	**28,000**	**45,000**	**17,000**
Department Total	**982,435**	**1,057,052**	**74,617**

DEPARTMENT 25

CAPITAL PROJECTS

	2024-2025	2025-2026	Delta
Match DRRP Grants		300,000	300,000
Rechassis Ambulance		175,000	175,000
South Side HUD Earmark Match	67,500	67,500	0
Solar Lighting & Park Bench Project		75,000	75,000
Digital Sign (Holland - South)	55,000	0	-55,000
Lane Street Benches & Barrels (Wilkie 2024)	15,000	0	-15,000
Spray Park Upgrade	15,000	0	-15,000
Skid Steer Attachment (2025-2026 Auger)	15,000	6,000	-9,000
(2) 1/2 Ton Pick Up Trucks	90,000	0	-90,000
Fire & Rescue Vehicle	220,000	0	-220,000
Ambulance Chassis	75,000	0	-75,000
Subtotal	**552,500**	**623,500**	**71,000**
Captial Projects Total	**552,500**	**623,500**	**71,000**

WATER FUND REVENUE

Income From All Sources		2024-2025	2025-2026	Delta
5491	Water Billing	2,059,817	2,078,000	18,183
5492	Sewer Billing	977,720	985,000	7,280
5493	Garbage Deposit	200	300	100
5494	Broken/Cut-Off	600	500	-100
5495	Locked Meter	100	100	0
5496	Penalty	70,850	75,000	4,150
5497	Pulled Meters	100	250	150
5498	Reconnect (PCO)	20,000	17,500	-2,500
5499	Transfer Charge	1,000	500	-500
5525	Discount on Sales Tax	250	200	-50
5534	Garbage Clean Up Fees (Administrative Fee)	725	725	0
5544	Interest Income	10,000	16,000	6,000
5555	Miscellaneous	100	100	0
5559	NSF Check Charges	1,200	1,500	300
5565	Plumbing Permits	8,000	9,500	1,500
5574	Sewer Rentals	50	50	0
5596	Water & Sewer Taps	10,000	10,000	0
Total		**3,160,711**	**3,195,225**	**34,514**

DEPARTMENT 31
WATER FUND - GENERAL ADMINISTRATION

Salaries		**2024-2025**	**2025-2026**	**Delta**
6603	City Manager	44,349	45,680	1,330
6604	City Secretary	28,497	29,852	1,355
6609	Clerical	80,361	82,772	2,411
6634	Plumbing Inspector	7,428	7,651	223
6610	Auto Allowance (Local < 100 Miles RT)	2,500	2,500	0
6613	Part Time*	15,082	15,535	452
6614	Overtime	5,305	5,464	159
6621	City Attorney	10,101	10,404	303
6630	Janitorial Service	8,413	8,665	252
	COLA Stipend	15,000	15,000	0
	Subtotal	**217,036**	**223,522**	**6,486**

Operating Expenditures				
6701	Advertising (Newspaper)	500	500	0
6705	Auditing & Accounting Services	32,010	32,010	0
6708	AVR Billing Contract	30,000	30,000	0
6726	Computer Assistance	12,000	12,000	0
6768	Insurance - Building/Floater	46,158	46,158	0
6772	Insurance - Health	28,000	28,000	0
6773	Insurance - Rolling Stock	14,744	14,744	0
6774	Insurance - Workers Compensation	28,158	29,000	842
6782	Janitorial Supplies	500	500	0
6794	Longevity	1,962	2,157	195
6797	Maint/Repair - Office Furniture	100	100	0
6801	Maint/Repair - Building Facility	1,000	1,000	0
6804	Maint/Repair - Radio	100	100	0
6806	Maint/Repair - Office Equipment	250	250	0
6808	Materials & Supplies	1,500	1,500	0
6810	Medical Exams & Drug Tests	120	120	0
	Water Meter Cell Service & App Service		31,800	31,800
6812	Meter Reading Software Fee	4,200	4,200	0
6813	Miscellaneous	1,500	1,500	0
6827	Office Supplies	1,750	1,750	0
6837	Postage	2,000	2,000	0
6850	Retirement	29,236	35,032	5,797
6859	Taxes - FICA	16,477	17,099	622
6860	Telephone Service	10,500	10,500	0
6871	Utilities	3,300	3,300	0
	Subtotal	**266,065**	**305,321**	**39,256**

Capital Outlay				
6943	Office Furniture & Equipment	2,000	1,000	-1,000

Subtotal	**2,000**	**1,000**	**-1,000**
Department Total	**485,100**	**529,843**	**44,742**

DEPARTMENT 32
WATER FUND - WATER SYSTEMS DEPARTMENT

Salaries		2024-2025	2025-2026	Delta
6605	Director of Public Works	37,734	38,866	1,132
6608	General Workers	99,963	102,961	2,999
6609	Clerical	39,580	40,767	1,187
6614	Overtime	23,340	23,340	0
	Subtotal	**200,617**	**205,935**	**5,319**

Operating Expenditures

6711	Auto Tires/Tubes	2,500	2,000	-500
6712	Auto Fuel	5,500	5,500	0
6724	Boots/Slickers/Protective Clothing	700	700	0
6726	Computer Assistance	500	500	0
6739	Dues & Subscriptions	450	450	0
6746	Equipment Rental	750	750	0
6752	Engineering Fees	1,000	1,500	500
6767	HVAC Maintenance	1,600	1,600	0
6772	Insurance - Health	76,560	76,560	0
6782	Janitorial Supplies	750	750	0
6790	Water Analysis Fees	45,000	45,000	0
6791	Laboratory Supplies	750	850	100
6794	Longevity	4,040	1,590	-2,450
6798	Maint/Repair - Plant	10,000	12,000	2,000
6799	Maint/Repair - Auto	5,000	5,000	0
6801	Maint/Repair - Building Facility	5,000	6,000	1,000
6803	Maint/Repair - Equipment	6,000	6,000	0
6804	Maint/Repair - Radio	250	250	0
6806	Maint/Repair - Office Equipment	450	450	0
6808	Materials & Supplies	35,000	35,000	0
6809	Meters Installed	3,000	3,000	0
6810	Medical Exams & Drug Tests	400	400	0
6813	Miscellaneous	1,000	1,000	0
6827	Office Supplies	750	750	0
6829	Operating Supplies - Utility Plant	20,000	25,000	5,000
6830	Professional Services Lead & Copper Rule	22,500	0	-22,500
6840	Purchase of Surface Water	1,144,000	1,070,000	-74,000
6850	Retirement	29,232	34,801	5,569
6855	Safety Campaign & Equipment	800	800	0
6859	Taxes - FICA	15,347	15,754	407
6862	Tools	1,500	1,500	0
6863	Training Schools	4,000	4,000	0
6871	Utilities	24,000	22,000	-2,000
6873	Uniforms/Supplies/Badges	3,300	3,300	0
6885	Water System Fee	9,100	9,400	300
6892	Well Permit Fee	1,350	1,500	150

	Subtotal	**1,482,079**	**1,395,655**	**-86,424**
Capital Outlay				
6946	Emergency Water Line Repair & Replacement	25,000	25,000	0
6948	Copier Lease	1,600	1,600	0
	5 HP L.S. Pump	4,500	0	-4,500
	Lab Meters & Calibration	5,000	0	-5,000
	Subtotal	**36,100**	**26,600**	**-4,500**
Department Total		**1,718,796**	**1,628,190**	**-85,606**

DEPARTMENT 33
WATER FUND - WASTE WATER SYSTEM DEPARTMENT

Salaries

		2024-2025	2025-2026	Delta
6605	Director of Public Works	37,734	38,866	1,132
6608	General Workers	107,040	110,251	3,211
6614	Overtime	21,218	20,000	-1,218
6615	Sewer Plant Operator	60,529	62,345	1,816
	Subtotal	**226,521**	**231,462**	**4,941**

Operating Expenditures

6711	Auto Tires/Tubes	1,500	1,000	-500
6712	Auto Fuel	1,500	1,000	-500
6724	Boots/Slickers/Protective Clothing	600	500	-100
6739	Dues & Subscriptions	350	1,000	650
6746	Equipment Rental	1,500	1,500	0
6752	Engineering Fees	1,000	1,000	0
6772	Insurance - Health	55,560	55,560	0
6782	Janitorial Supplies	800	600	-200
6790	Sewer Analysis Fees	12,000	17,000	5,000
6791	Laboratory Supplies	600	600	0
6794	Longevity	3,290	5,670	2,380
6798	Maint/Repair - Plant	55,000	55,000	0
6799	Maint/Repair - Auto	3,500	3,500	0
6801	Maint/Repair - Building Facility	8,500	8,500	0
6803	Maint/Repair - Equipment	7,500	7,500	0
6804	Maint/Repair - Radio	200	200	0
6806	Maint/Repair - Office Equipment	650	650	0
6808	Materials & Supplies	14,000	12,000	-2,000
6810	Medical Exams & Drug Tests	400	400	0
6813	Miscellaneous	2,000	2,000	0
6827	Office Supplies	1,000	1,000	0
6829	Operating Supplies - Utility Plant	175,000	175,000	0
6850	Retirement	41,119	48,769	7,650
6853	Sludge Disposal	100,000	100,000	0
6855	Safety Campaign & Equipment	750	750	0
6856	Sewer Plant Permit - Collection System Fee	6,000	0	-6,000
6857	S.S.O. Program	13,500	13,500	0
6859	Taxes - FICA	17,329	17,707	378
6860	Fiber Optic Service	4,800	4,800	0
6862	Tools	1,000	7,500	6,500
6863	Training Schools	3,000	3,000	0
6871	Utilities	100,000	94,000	-6,000
6873	Uniforms/Supplies/Badges	3,300	3,300	0
	Subtotal	**637,248**	**644,506**	**7,258**

Capital Outlay

	Aerator Motor Gearbox (WWTP - Racetrack)	0	20,000	20,000
6954	Manhole Repair	10,000	15,000	5,000
	WWTP Fencing	15,000	0	-15,000
	Aerator Motor (WWTP)	25,000	0	-25,000
	Subtotal	**50,000**	**35,000**	**-15,000**
	Department Total	**913,769**	**910,968**	**-2,801**

DEPARTMENT 34
WATER FUND - MAYOR & CITY COUNCIL

Salaries		2024-2025	2025-2026	Delta
6601	Mayor	1,020	1,070	50
6602	Council	4,200	4,200	0
6610	Auto Allowance (Local < 100 Miles RT)	6,120	6,120	0
	Subtotal	**11,340**	**11,390**	**50**
Operating Expenditures				
6729	Convention Expense	2,040	2,040	0
6827	Office Supplies	300	300	0
6859	Taxes - Medicare	100	122	22
6963	Workshops, Seminars & Other Training	160	160	0
	Subtotal	**2,600**	**2,622**	**22**
Department Total		**13,940**	**14,012**	**72**