



# CITY OF FLATONIA BUDGET

## FY 2026

*The Proposed Budget will be submitted for adoption by the Flatonia City Council on September 23rd, 2025.*

**City of Flatonia Proposed Budget**  
**For the Fiscal Year**  
**October 1, 2025 – September 30, 2026**

**This budget will raise more total property taxes than last year's budget by \$33,120, which is an increase of 7.25%, and of that amount \$9,703 is tax revenue to be raised from new property added to the tax roll this year.**

The amounts above are based on the City's property tax rates calculated as follows:

<b>Tax Rate</b>	<b>Adopted FY 2025</b>	<b>Proposed FY 2026</b>
Total Property Tax Rate	.283590	.282664
• Maintenance & Operations	.283590	.282664
• Debt Rate	.000000	.000000

The above information is presented to comply with requirements of Section 102.005 of the Texas Local Government Code.

Total outstanding municipal debt obligations secured by property taxes is \$486,425.

## TABLE OF CONTENTS

City Manager's Letter .....	1
Budgeted Personnel Positions .....	2
Budgeted Personnel by Department and Position .....	3
<b>General Fund</b>	
Revenue.....	4
Expenses:	
Streets Department .....	6
Parks Department.....	9
City Administration .....	12
Police Department.....	16
Code Enforcement .....	19
Municipal Court.....	21
Fire Department.....	23
<b>Grants Fund</b>	
Revenue.....	25
Expenses.....	26
<b>Hotel Occupancy Fund</b>	
Revenue.....	28
Expenses.....	29
<b>Water Fund</b>	
Revenue.....	30
Expenses.....	31
<b>Wastewater Fund</b>	
Revenue.....	35
Expenses.....	36
<b>Electric Fund</b>	
Revenue.....	39
Expenses.....	40
<b>Tax Rate Information .....</b>	<b>44</b>

# FY 2026 PROPOSED BUDGET

## Budget Letter

August 20, 2025

**To the Honorable Mayor and City Council of Flatonia, Texas**

In accordance with Texas Statute and the City of Flatonia Code of Ordinances, the Annual Budget for fiscal year 2026 (FY26), beginning October 01, 2025, and ending September 30, 2026, is submitted for approval. The FY26 Budget maintains existing service levels and implements budget requests and priorities identified during the strategic planning process with inputs from the City Council. The Budget relies on conservative revenues and proposes a tax rate of \$0.282664 per \$100 of property valuation which is a slight decrease from the current tax rate of \$0.28359 per \$100 property valuation. This should generate a revenue of \$486,983 which is an increase of \$33,120 over the FY 25 Budget of \$456,863.

The Budget also serves as a document for the City of Flatonia establishing City priorities, goals, and programs for the upcoming year. The Budget contains the appropriations necessary to maintain the services, functions, and activities essential to the accomplishment of the City's objective to enhance the quality of life for the City's residents and businesses.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Ray M.', with a long horizontal flourish extending to the right.

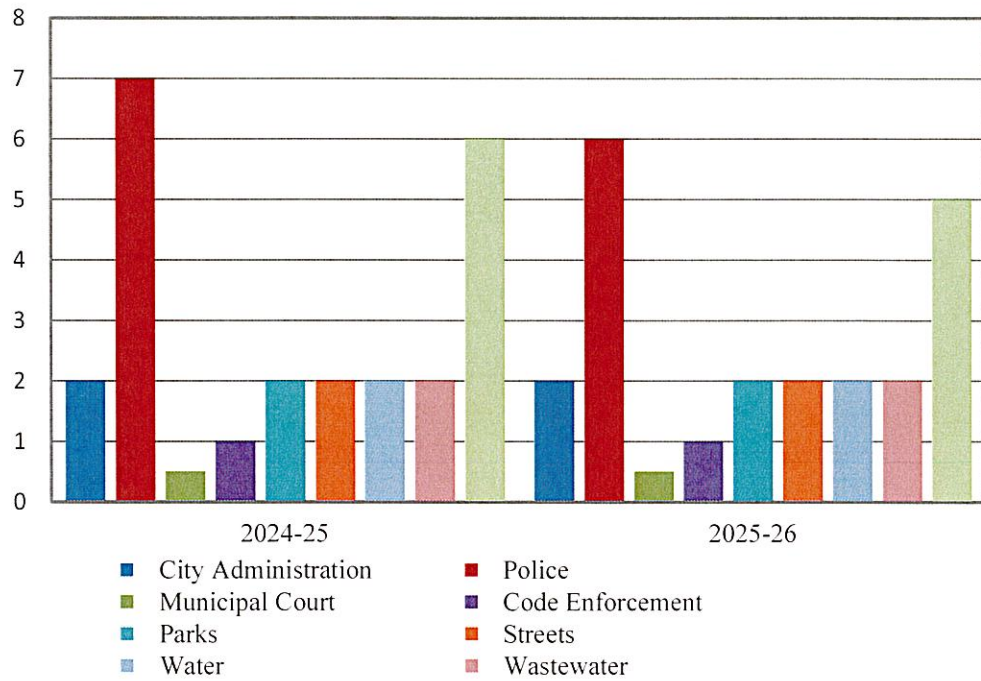
Ray Miller, Jr.

City Manager, Flatonia, TX

## Budgeted Personnel Positions

<b><u>Function</u></b>	<b>2024-25</b>	<b>2025-26</b>
City Administration	2	2
Police	7	6
Municipal Court	0.5	0.5
Code Enforcement	1	1
Parks	2	2
Streets	2	2
Water	2	2
Wastewater	2	2
Electric	6	5
<b>Total</b>	<b>24.5</b>	<b>22.5</b>

## Budgeted Personnel Positions



**BUDGETED PERSONNEL BY DEPARTMENT AND POSITION**  
**(Full-Time Equivalents)**

<b><u>GENERAL FUND</u></b>	<b>2024-25</b>	<b>2025-26</b>
<b>City Administration</b>		
City Manager	1	1
City Secretary	1	1
<b>TOTAL CITY ADMINISTRATION</b>	<u>2</u>	<u>2</u>
<b>Police Department</b>		
Chief	1	1
Sergeant	1	1
Investigator	1	1
Police Officers	4	3
<b>TOTAL POLICE DEPARTMENT</b>	<u>7</u>	<u>6</u>
<b>Municipal Court</b>		
Court Judge	0.5	0.5
<b>TOTAL MUNICIPAL COURT</b>	<u>0.5</u>	<u>0.5</u>
<b>Code Enforcement</b>		
Code Enforcement Official	1	1
<b>TOTAL CODE ENFORCEMENT</b>	<u>1</u>	<u>1</u>
<b>Parks</b>		
Maintenance Worker	2	2
<b>TOTAL PARKS</b>	<u>2</u>	<u>2</u>
<b>Streets</b>		
Maintenance Worker	2	2
<b>TOTAL STREETS</b>	<u>2</u>	<u>2</u>
<b>TOTAL GENERAL FUND</b>	<u>14.5</u>	<u>13.5</u>
<b><u>WATER FUND</u></b>		
<b>Water</b>		
Water Utility Worker	2	2
<b>Total Water</b>	<u>2</u>	<u>2</u>
<b>TOTAL WATER FUND</b>	<u>2</u>	<u>2</u>
<b><u>WASTEWATER FUND</u></b>		
<b>Wastewater</b>		
Wastewater Utility Worker	2	2
<b>Total Wastewater</b>	<u>2</u>	<u>2</u>
<b>TOTAL WASTEWATER FUND</b>	<u>2</u>	<u>2</u>
<b><u>ELECTRIC FUND</u></b>		
<b>Electric</b>		
Utility Director	1	1
Utility Supervisor	1	0
Electric Utility Worker	2	2
Utility Clerk	2	2
<b>Total Electric</b>	<u>6</u>	<u>5</u>
<b>TOTAL ELECTRIC FUND</b>	<u>6</u>	<u>5</u>
<b>Total City Positions (FTE &amp; PTE)</b>	<u>24.5</u>	<u>22.5</u>



# General Fund

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## CITY OF FLATONIA

10 -General  
REVENUES

	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) (----- 2025-2026 -----)			
			CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED
<b>TAXES</b>						
3110 Ad Valorem Taxes Current	367,977	401,503	456,862	438,677	489,983	489,983
3112 Ad Valorem Taxes Delinquent	8,998	8,918	8,988	2,879	8,000	8,000
3113 Penalties & Interest Prop Tax	5,000	6,529	7,867	6,034	7,000	7,000
3117 Telephone Co. Franchise Fee	7,127	6,910	6,000	6,042	6,200	6,200
3119 Utility Fund Franchise Fees	660,783	700,000	775,000	0	775,000	775,000
3130 Sales Tax Revenue	304,666	384,118	474,500	406,673	525,000	525,000
3143 Mixed Beverage Tax	4,561	5,285	5,137	4,649	5,200	5,200
TOTAL TAXES	1,359,113	1,513,263	1,734,354	864,954	1,816,383	1,816,383
<b>LICENSES &amp; PERMITS</b>						
3211 CONVENIENCE FEE	5,747	651	717	380	400	400
3212 COMMUNITY EVENTS	100	1,100	0	0	0	0
3213 Fisd Party	0	900	0	0	0	0
3214 OPEN RECORD REQUEST	0	0	0	107	100	100
3220 Dog Licenses	131	42	50	12	15	15
3222 Building Permits	22,354	26,542	33,000	18,347	30,000	30,000
3230 Other Licenses & Permits	400	810	1,000	300	1,000	1,000
TOTAL LICENSES & PERMITS	28,732	30,046	34,767	19,145	31,515	31,515
<b>INTERGOVERNMENTAL REV</b>						
3330 Fisd - School Resource Officer	33,636	47,490	33,816	55,290	0	0
3335 PD Grants	0	11,987	0	2,948	0	0
3338 ROSEWOOD RESOURCE	0	13,162	13,161	0	0	0
3339 LCRA COMMUNITY DEV. GRANT	0	1,000	1,000	1,000	1,000	1,000
3340 Opioid Abatement Grant	0	2,123	2,123	0	0	0
3345 LEOSE TRAINING	0	0	0	1,264	1,200	1,200
TOTAL INTERGOVERNMENTAL REV	33,636	75,761	50,100	60,502	2,200	2,200
<b>CHARGES FOR SERVICE</b>						
3414 PD DONATIONS	0	0	250	0	0	0
3430 Return Check Fee	490	490	500	245	400	400
3442 INTEREST	25,283	30,707	28,972	21,010	25,000	25,000
3443 Refuse Collection	493,230	529,894	468,215	451,438	558,000	558,000
3450 Limb Chipping Revenue	715	975	1,200	1,125	1,000	1,000
3451 EDC PAYMENT FOR CITY PROJECTS	0	19,593	20,000	0	0	0
3455 TPWD TRAIL GRANT	0	0	0	0	225,000	225,000
3475 Park Revenue	4,472	4,731	5,000	2,889	4,000	4,000
3478 POOL CONCESSIONS SOLD	0	604	550	293	500	500
3479 PARK DONATIONS	0	0	6,000	7,200	0	0
3491 Cemetery	12,700	6,450	7,740	3,880	5,000	5,000
3492 CEMETERY ENDOWMENT	0	500	500	400	500	500
TOTAL CHARGES FOR SERVICE	536,890	593,943	538,927	488,479	819,400	819,400



## CITY OF FLATONIA

10 -General  
REVENUES

	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) CURRENT BUDGET	(----- 2024-2025 -----) Y-T-D ACTUAL	(----- 2024-2025 -----) DEPARTMENT REQUESTED	(----- 2025-2026 -----) CITY ADMIN. RECOMMENDED
<b>FINES &amp; FORFEITURES</b>						
3510 Fines	15,973	12,237	13,780	9,649	8,000	8,000
3511 Court Costs	14,141	8,893	9,939	5,816	6,300	6,300
TOTAL FINES & FORFEITURES	30,115	21,131	23,719	15,465	14,300	14,300
<b>MISCELLANEOUS REVENUE</b>						
3810 Property Rents	10,380	9,515	14,175	9,285	14,175	14,175
3811 Miscellaneous Revenue	2,554	5,992	4,000	4,845	6,000	6,000
3812 Wa Tower Antenna - Pole Attach	0	0	3,160	0	0	0
3813 COPIES/FAX/RECORDS	0	20	50	123	200	200
3814 SALE OF SCRAP METAL	0	182	0	1,686	500	500
3820 Land Lease/Royalty	7,995	19,212	20,805	8,727	9,500	9,500
3830 Insurance Reimbursement	11,984	1,704	0	9,603	5,000	5,000
TOTAL MISCELLANEOUS REVENUE	32,912	36,625	42,190	34,269	35,375	35,375
<b>OTHER FINANCING SOURCES</b>						
3930 Fire Dept Utility Donation	8,144	8,077	8,129	6,804	10,000	10,000
3998 TRANS EDC CITY MAN/SEC	( 27,000)	30,000	35,000	35,000	35,000	35,000
TOTAL OTHER FINANCING SOURCES	( 18,856)	38,077	43,129	41,804	45,000	45,000
<b>TOTAL REVENUES</b>	2,002,541	2,308,846	2,467,186	1,524,619	2,764,173	2,764,173



**CITY OF FLATONIA  
2025/26 ANNUAL BUDGET**

**GENERAL FUND-10  
STREETS**

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The goal of the Street Department is to ensure the essential infrastructure of the city is well-maintained and accessible to all residents. These duties include the maintenance and repair of roads, city sidewalks and provide support for emergency response and disaster management, as well as maintenance of city facilities.

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**PERSONNEL SCHEDULE**

	<b>24/25</b>	<b>25/26</b>
Maintenance Worker	2	2
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	2	2

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## CITY OF FLATONIA

10 -General Streets						
DEPARTMENTAL EXPENDITURES						
	2022-2023	2023-2024	4-2025	2025-2026		
	ACTUAL	ACTUAL	CURRENT	Y-T-D	DEPARTMENT	CITY ADMIN.
			BUDGET	ACTUAL	REQUESTED	RECOMMENDED
<hr/>						
<b>PERSONNEL SERVICES</b>						
4150.1023 Clerical/Laborer	0	0	61,426	44,952	74,194	74,194
4150.1110 Longevity	0	0	1,338	1,332	1,404	1,404
4150.1120 Overtime	0	0	1,115	724	1,000	1,000
4150.1200 Social Security	0	0	3,808	2,856	4,600	4,600
4150.1210 Medicare	0	0	891	668	1,076	1,076
4150.1215 LTD & STD INSURANCE	0	15	168	185	194	194
4150.1220 Group Health Insurance	0	775	12,158	10,844	9,481	9,481
4150.1230 Group Dental Insurance	0	41	488	407	488	488
4150.1240 Retirement	0	0	6,094	5,879	5,498	5,498
4150.1250 Unemployment Tax (SUTA)	0	0	799	66	234	234
4150.1255 MASA	0	0	160	0	160	160
4150.1280 Workers Comp	0	0	1,728	1,728	3,402	3,402
4150.1281 BASIC ADD & LIFE	0	4	56	61	53	53
TOTAL PERSONNEL SERVICES	0	834	90,229	69,701	101,784	101,784
<hr/>						
<b>SERVICES</b>						
4150.2100 Engineering	0	750	0	0	0	0
4150.2220 Building & Grounds	275	270	1,707	1,724	300	300
4150.2224 Motor Vehicle Repair	4,659	11,239	4,000	584	4,000	4,000
4150.2225 Heavy Equipment	1,293	4,335	4,280	4,417	5,000	5,000
4150.2226 Machinery & Equipment	8,607	13,722	3,000	4,990	5,000	5,000
4150.2310 General Liability Insurance	0	987	2,123	2,123	2,122	2,122
4150.2311 Insurance of Motor Equipment	2,386	2,722	3,144	3,144	3,144	3,144
4150.2312 Liability/Property InsuranceLIB	861	0	0	0	0	0
4150.2325 Radio Service	259	0	0	0	0	0
4150.2350 Travel	0	22	0	0	0	0
TOTAL SERVICES	18,340	34,046	18,253	16,982	19,566	19,566
<hr/>						
<b>SUPPLIES</b>						
4150.3111 Ice, Cups, Etc.	0	65	30	31	30	30
4150.3112 Fuel	3,655	3,885	3,730	2,892	3,700	3,700
4150.3113 Oil & Grease	1,354	185	90	161	200	200
4150.3114 Chemicals	0	311	229	161	200	200
4150.3120 Utilities	13,723	14,029	13,902	11,539	14,000	14,000
4150.3125 PAVING & DRAINAGE SUPPLIES	6,677	11,088	7,813	6,220	8,000	8,000
4150.3160 Minor Tools & Equipment	198	461	470	264	0	0
4150.3164 Parts & Materials	2,243	1,202	1,200	919	0	0
4150.3170 Wearing Apparel	637	668	679	695	700	700
4150.3172 Miscellaneous	282	31	115	115	0	0
4150.3174 Signal, Markers & Barricades	1,208	329	1,500	1,331	1,500	1,500
4150.3176 Janitorial Supplies	66	0	0	0	0	0
TOTAL SUPPLIES	30,043	32,253	29,758	24,327	28,330	28,330

## C I T Y   O F   F L A T O N I A

10 -General						
Streets						
DEPARTMENTAL EXPENDITURES	2022-2023	2023-2024	4-2025 -----)	(-----	2025-2026 -----	
	ACTUAL	ACTUAL	CURRENT	Y-T-D	DEPARTMENT	CITY ADMIN.
			BUDGET	ACTUAL	REQUESTED	RECOMMENDED
<hr/>						
<u>CAPITAL OUTLAYS</u>						
4150.4144 Street Improvements	0	0	0	( 0)	0	0
4150.4600 Capital Outlay	74,874	31,044	139,000	34,759	75,000	75,000
TOTAL CAPITAL OUTLAYS	74,874	31,044	139,000	34,759	75,000	75,000
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<u>INTERFUND CHARGES</u>						
TOTAL						
<hr/>						
<u>OTHER COSTS</u>						
TOTAL						
<hr/>						
TOTAL Streets	123,257	98,177	277,240	145,768	224,680	224,680
	=====	=====	=====	=====	=====	=====



**CITY OF FLATONIA**  
**2025/26 ANNUAL BUDGET**

**GENERAL FUND-10**  
**PARKS**

The goal of the Parks Department is to create and maintain safe, attractive, and functional public spaces that promote community engagement and enhance the quality of life for residents. The Department is responsible for maintaining and improving the City's public parks and outdoor spaces, as well as planning and implementing landscaping projects to enhance the beauty and functionality of the City's outdoor areas. Additionally, the Department coordinates with community organizations to ensure that public spaces are well-utilized and accessible to all residents.

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	24/25	25/26
Maintenance Worker	1	1
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		1

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## CITY OF FLATONIA

10 -General Parks		4-2025 -----) (----- 2025-2026 -----					
DEPARTMENTAL EXPENDITURES		2022-2023	2023-2024	CURRENT	Y-T-D	DEPARTMENT	CITY ADMIN.
		ACTUAL	ACTUAL	BUDGET	ACTUAL	REQUESTED	RECOMMENDED
<b>PERSONNEL SERVICES</b>							
4250.1023	Clerical/Laborer	38,277	36,416	37,086	32,772	39,117	39,117
4250.1025	Pool Staff	15,798	9,443	13,000	8,692	10,000	10,000
4250.1110	Longevity	426	564	0	0	0	0
4250.1120	Overtime	531	970	500	221	500	500
4250.1200	Social Security	2,866	2,826	3,105	2,506	3,169	3,169
4250.1210	Medicare	713	661	726	603	741	741
4250.1215	LTD & STD INSURANCE	63	140	150	129	194	194
4250.1220	Group Health Insurance	13,714	8,358	9,295	7,746	9,481	9,481
4250.1230	Group Dental Insurance	331	447	488	407	488	488
4250.1240	Retirement	4,999	5,582	5,455	4,269	5,191	5,191
4250.1250	Unemployment Tax (SUTA)	47	144	110	203	234	234
4250.1255	MASA	160	160	320	320	160	160
4250.1270	CERTIFICATE PAY	0	0	600	100	600	600
4250.1280	Worker's Compensation	1,247	1,132	1,088	1,088	1,639	1,639
4250.1281	BASIC ADD & LIFE	5	51	56	44	53	53
TOTAL PERSONNEL SERVICES		79,175	66,894	71,979	59,099	71,567	71,567
<b>SERVICES</b>							
4250.2100	Engineering Services	0	0	1,094	1,093	0	0
4250.2221	Baseball & Softball fields	1,404	0	0	0	0	0
4250.2222	MOTOR VEHICLE REPAIR	227	19	1,774	10	1,000	1,000
4250.2226	Machinery and Equipment	6	483	1,283	1,119	1,300	1,300
4250.2227	Paving and Drainage Supplies	0	16	0	0	0	0
4250.2310	General Liability Insurance	3,615	3,738	3,918	3,918	3,918	3,918
4250.2311	Insurance of Motor Equipment	340	527	318	318	318	318
4250.2325	Radio Service	120	0	0	0	0	0
4250.2350	Travel	245	0	0	0	0	0
4250.2370	Education & Training	1,436	1,625	0	380	200	200
TOTAL SERVICES		7,392	6,407	8,387	6,838	6,736	6,736
<b>SUPPLIES</b>							
4250.3111	LIFE GUARD SUPPLIES	0	1,176	800	738	800	800
4250.3112	Fuel	2,007	2,611	2,800	2,649	2,800	2,800
4250.3114	Chemicals	2,318	3,102	1,900	1,533	1,900	1,900
4250.3115	POOL CONCESSIONS	0	404	400	255	400	400
4250.3116	BUILDING & GROUNDS	37,654	14,704	18,500	13,048	10,000	10,000
4250.3120	Utilities	30,857	20,716	18,151	15,950	18,000	18,000
4250.3160	Minor Tools & Equipment	7	144	100	50	0	0
4250.3164	Parts & Materials	69	1,178	1,000	160	0	0
4250.3170	Wearing Apparel	1,000	1,311	2,217	2,223	2,400	2,400
4250.3172	Miscellaneous	11	0	0	0	0	0
4250.3174	Signs, Markers & Barricades	0	52	250	118	250	250
4250.3176	Janitorial Supplies	57	126	1,000	745	1,000	1,000
TOTAL SUPPLIES		73,981	45,525	47,118	37,470	37,550	37,550

C I T Y O F F L A T O N I A

10 -General Parks						
DEPARTMENTAL EXPENDITURES			4-2025 -----)	(-----	2025-2026 -----	
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED
CAPITAL OUTLAYS						
4250.4143 TPWD TRAIL GRANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>
TOTAL CAPITAL OUTLAYS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>
TOTAL Parks	<u>160,548</u>	<u>118,826</u>	<u>127,484</u>	<u>103,407</u>	<u>415,853</u>	<u>415,853</u>



**CITY OF FLATONIA  
2025/26 ANNUAL BUDGET**

**GENERAL FUND-10  
CITY ADMINISTRATION**

The City Manager is appointed by and reports to the Mayor and City Council, advising City Council on present conditions and future City requirements. The City Manager is ultimately responsible for all services provided by the city. The City Manager's Office creates and presents the City budget, administers policies established by the City Council, appoints City employees, and has administrative oversight of all City departments, programs, and projects.

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**PERSONNEL SCHEDULE**

	<b>24/25</b>	<b>25/26</b>
City Manager	1	1
City Secretary	1	1
	--	--
	2	2

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## CITY OF FLATONIA

10 -General Administration						
DEPARTMENTAL EXPENDITURES						
	2022-2023	2023-2024	4-2025	(	2025-2026	
	ACTUAL	ACTUAL	CURRENT	Y-T-D	DEPARTMENT	CITY ADMIN.
			BUDGET	ACTUAL	REQUESTED	RECOMMENDED
<u>PERSONNEL SERVICES</u>						
4400.1010 Mayor/Council	2,700	2,700	2,700	2,233	2,700	2,700
4400.1021 Executive	143,410	143,866	153,609	134,717	149,758	149,758
4400.1023 Clerical/Laborer	7,510	4,808	555	665	0	0
4400.1110 Longevity	114	180	0	0	0	0
4400.1200 Social Security	9,480	9,862	10,310	9,082	9,452	9,452
4400.1210 Medicare	2,217	2,307	2,411	2,133	2,211	2,211
4400.1215 LTD & STD INSURANCE	234	493	482	366	388	388
4400.1220 Group Health Insurance	15,344	11,232	11,995	11,195	18,962	18,962
4400.1222 RETIREE GROUP HEALTH	0	2,952	0	0	0	0
4400.1230 Group Dental Insurance	81	1,057	976	732	976	976
4400.1240 Retirement	21,423	23,277	22,596	18,861	19,873	19,873
4400.1250 Unemployment Tax (SUTA)	106	916	2,162	569	234	234
4400.1255 MASA	320	320	480	640	320	320
4400.1270 Certificate Pay	1,375	2,350	3,600	2,250	3,600	3,600
4400.1271 CAR ALLOWANCE	5,825	7,800	7,200	6,000	7,200	7,200
4400.1280 Workers Comp	740	995	282	282	339	339
4400.1281 BASIC ADD & LIFE	5	244	112	78	105	105
TOTAL PERSONNEL SERVICES	210,885	215,358	219,470	189,802	216,118	216,118
<u>SERVICES</u>						
4400.2101 Grant Consultant	( 6,467)	0	8,000	18,750	0	0
4400.2102 Legal	20,877	39,447	20,000	21,037	20,000	20,000
4400.2105 Financial Consultants	47,732	28,261	28,270	10,050	50,000	50,000
4400.2106 Fayette Appraisal District Fee	8,435	10,573	12,352	9,265	13,000	13,000
4400.2107 Codification	1,162	1,195	0	1,195	1,195	1,195
4400.2110 Election Expense	4,015	2,930	2,930	5,634	3,000	3,000
4400.2111 FD Donation Funds	0	5,547	8,129	5,782	10,000	10,000
4400.2130 Computer Services	5,602	8,719	10,588	12,775	13,000	13,000
4400.2140 Promotions	0	0	0	0	1,000	1,000
4400.2210 Cleaning	2,140	1,650	2,200	1,395	1,800	1,800
4400.2211 Refuse Disposal	450,630	438,234	341,600	377,613	469,900	469,900
4400.2216 FOOD PANTRY BUILDING	0	0	0	0	1,000	1,000
4400.2218 Meals	0	0	0	37	0	0
4400.2219 Post Office Building	631	3,779	3,000	377	3,000	3,000
4400.2220 Building & Grounds	6,571	1,766	1,500	10,323	1,500	1,500
4400.2221 Park House	618	0	500	908	1,000	1,000
4400.2223 American Legion Repair	31	772	1,000	815	5,000	5,000
4400.2234 Office Equipment Lease	3,322	3,134	3,250	1,535	3,000	3,000
4400.2236 COMMUNITY EVENTS	0	1,802	634	737	0	0
4400.2310 General Liability Insurance	0	9,167	8,511	8,510	8,682	8,682
4400.2311 PROPERTY/LIABILITY	7,906	231	0	0	0	0
4400.2312 LIBRARY LIABLIITY	950	0	0	0	0	0
4400.2320 TELEPHONE & INTERNET	12,293	7,233	7,044	5,914	7,000	7,000
4400.2321 Computer Access - Internet Con	2,178	3,678	0	0	0	0
4400.2322 WEBSITE SERVICES	0	0	8,201	3,628	2,178	2,178

## CITY OF FLATONIA

10 -General Administration DEPARTMENTAL EXPENDITURES		4-2025 -----) (----- 2025-2026 -----					
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED	
4400.2330 Advertising & Public Notices	3,038	1,914	2,000	2,036	2,500	2,500	
4400.2340 Printing	3,418	3,238	2,500	3,677	3,500	3,500	
4400.2350 Travel	7,400	3,628	3,000	3,269	4,000	4,000	
4400.2359 PERMIT INSPECTIONS	6,099	26,539	20,000	18,274	20,000	20,000	
4400.2360 Professional Services	0	( 73,283)	9,664	13,804	75,000	75,000	
4400.2361 Surety Bonds	780	( 49)	550	520	0	0	
4400.2362 Recording Fees	0	41	50	0	100	100	
4400.2370 Education & Training	1,938	3,910	2,462	515	3,000	3,000	
4400.2371 Memberships	1,247	1,479	1,100	817	1,300	1,300	
TOTAL SERVICES	592,546	535,533	509,034	539,189	724,655	724,655	
<u>SUPPLIES</u>							
4400.3115 Postage	1,375	46	775	419	900	900	
4400.3116 Office Supplies	4,166	2,399	3,200	3,319	3,200	3,200	
4400.3117 Dntwn Beautification Supplies	1,197	875	500	780	500	500	
4400.3120 Utilities	10,236	13,954	14,200	11,934	14,000	14,000	
4400.3140 Books	0	139	0	0	0	0	
4400.3172 Miscellaneous	321	538	0	0	0	0	
4400.3173 Council	6	127	200	71	200	200	
4400.3174 Employee Relations	4,899	5,528	5,000	2,735	3,000	3,000	
4400.3176 Janitorial Supplies	555	467	850	966	1,000	1,000	
4400.3956 TRANSFER TO WASTEWATER	0	0	99,544	0	0	0	
TOTAL SUPPLIES	22,755	24,072	124,269	20,225	22,800	22,800	
<u>CAPITAL OUTLAYS</u>							
4400.4141 Cemetery	1,318	8,547	4,050	( 50)	0	0	
4400.4142 CEMETERY ENDOWMENT	0	1,750	500	600	0	0	
4400.4230 Furniture	0	704	1,000	380	0	0	
4400.4235 Computer Hardware	153	296	9,000	6,383	0	0	
4400.4240 Computer Software	522	917	1,000	2,226	0	0	
4400.4600 Capital Outlay	0	0	3,334	0	0	0	
TOTAL CAPITAL OUTLAYS	1,993	12,213	18,884	9,539	0	0	
<u>OTHER COSTS</u>							
4400.7100 County Airport Expense	3,489	0	4,500	10,286	5,250	5,250	
4400.7200 CARTS	2,000	2,000	2,000	0	2,000	2,000	
4400.7210 Animal Shelter	3,120	0	3,120	3,120	3,120	3,120	
4400.7215 LIBRARY CONTRIBUTION	5,000	5,000	5,000	5,000	5,000	5,000	
4400.7217 FAMILY CRISIS CENTER CONT.	0	0	0	0	500	500	
4400.7220 EDC -SALES TAX	0	103,880	158,166	135,546	174,998	174,998	
4400.7235 CASA CONTRIBUTION	0	0	0	0	500	500	
4400.7240 Cemetery Contribution	1,200	1,200	0	1,200	1,200	1,200	
TOTAL OTHER COSTS	14,809	112,080	172,786	155,152	192,568	192,568	

C I T Y   O F   F L A T O N I A

10 -General Administration DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	4-2025 -----) (----- Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 ----- CITY ADMIN. RECOMMENDED
DEBT SERVICE TOTAL						
TOTAL Administration	842,988	899,257	1,044,444	913,908	1,156,141	1,156,141



**CITY OF FLATONIA**  
**2025/26 ANNUAL BUDGET**

**GENERAL FUND-10**  
**POLICE**

The Flatonia Police Department (FPD) is a full-service Police Department which practices a community policing model, emphasizing both strong community relations and law enforcement.

**PERSONNEL SCHEDULE**

	24/25	25/26
Chief of Police	1	1
Sergeant	1	1
Investigator	1	1
Police Officers	4	4
School Resource Officer	1	0
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	8	7

## CITY OF FLATONIA

10 -General						
Police Executive						
DEPARTMENTAL EXPENDITURES						
	2022-2023	2023-2024	4-2025	Y-T-D	2025-2026	
	ACTUAL	ACTUAL	CURRENT	ACTUAL	DEPARTMENT	CITY ADMIN.
			BUDGET		REQUESTED	RECOMMENDED
<hr/>						
PERSONNEL SERVICES						
4521.1021 Executive	80,414	87,774	90,692	79,878	93,330	93,330
4521.1023 Patrol Officers	285,445	273,628	366,704	282,897	336,632	336,632
4521.1100 Stand By	0	315	12,741	10,430	0	0
4521.1110 Longevity	294	846	0	0	0	0
4521.1120 Overtime	6,683	29,402	15,000	11,704	8,000	8,000
4521.1200 Social Security	22,943	24,545	30,140	24,344	26,658	26,658
4521.1210 Medicare	5,281	5,740	7,049	5,710	6,234	6,234
4521.1215 LTD & STD INSURANCE	398	1,116	1,665	1,153	1,357	1,357
4521.1220 Group Health Insurance	62,859	46,872	74,360	48,868	66,367	66,367
4521.1222 RETIREE GROUP HEALTH	0	1,041	2,271	1,816	2,271	2,271
4521.1230 Group Dental Insurance	244	2,480	3,903	2,440	3,415	3,415
4521.1240 Retirement	53,529	58,971	71,509	50,589	57,056	57,056
4521.1250 Unemployment Tax (SUTA)	70	553	6,320	424	1,500	1,500
4521.1255 MASA	640	1,440	1,280	640	1,120	1,120
4521.1270 Certificate Pay	6,675	8,925	12,000	10,350	12,300	12,300
4521.1280 Workers Comp	13,552	11,743	11,799	11,799	15,548	15,548
4521.1281 BASIC ADD & LIFE	23	284	450	275	366	366
TOTAL PERSONNEL SERVICES	539,051	555,676	707,883	543,317	632,154	632,154
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SERVICES						
4521.2103 Medical Expense	0	0	500	860	500	500
4521.2130 Computer Services	2,093	3,144	3,101	5,985	3,100	3,100
4521.2131 COMPUTER SOFTWARE	0	0	0	0	17,000	17,000
4521.2210 CLEANING	0	1,240	0	0	1,200	1,200
4521.2220 Building & Grounds	2,217	937	1,000	1,658	1,000	1,000
4521.2224 Motor Vehicle Repair	23,782	39,897	20,000	22,121	25,000	25,000
4521.2310 General Liability Insurance	0	6,666	6,102	5,940	6,102	6,102
4521.2311 Insurance of Motor Equip	10,209	4,733	6,107	6,107	6,107	6,107
4521.2320 Telephone	8,505	9,383	9,000	8,822	9,500	9,500
4521.2321 Computer Access - Internet Con	0	0	0	421	0	0
4521.2325 Radio Service	3,633	10,407	1,900	2,059	2,200	2,200
4521.2330 Advertising & Public Notices	0	0	1,500	263	500	500
4521.2340 Printing	360	411	437	1,259	500	500
4521.2350 Travel	772	717	1,500	464	1,000	1,000
4521.2360 Professional Services	150	0	0	0	0	0
4521.2370 Education & Training	2,605	5,379	3,000	2,647	3,000	3,000
4521.2371 Memberships	0	59	425	325	425	425
4521.2375 Radar Equip. Recertification	4,067	520	520	0	520	520
TOTAL SERVICES	58,392	83,495	55,092	58,932	77,654	77,654

## CITY OF FLATONIA

10 -General						
Police Executive						
DEPARTMENTAL EXPENDITURES						
	2022-2023	2023-2024	4-2025	4-2025	2025-2026	2025-2026
	ACTUAL	ACTUAL	CURRENT	Y-T-D	DEPARTMENT	CITY ADMIN.
			BUDGET	ACTUAL	REQUESTED	RECOMMENDED
<u>SUPPLIES</u>						
4521.3111 Ice, Cups, Etc.	61	0	50	7	0	0
4521.3112 Fuel	34,918	25,556	28,000	18,710	25,000	25,000
4521.3115 Postage	95	114	100	63	100	100
4521.3116 Office Supplies	2,677	3,512	3,000	2,280	3,000	3,000
4521.3120 Utilities	4,223	3,279	2,810	2,460	2,810	2,810
4521.3130 Restricted Donation Expenses	226	19	20	0	0	0
4521.3160 Minor Tools & Equipment	20,060	4,441	6,200	2,028	2,500	2,500
4521.3161 PD GRANTS	0	11,987	0	2,958	0	0
4521.3170 Wearing Apparel	8,757	4,680	9,750	8,461	9,750	9,750
4521.3171 Medical Supplies	0	913	1,000	892	1,000	1,000
4521.3172 Miscellaneous	1,506	539	150	218	200	200
4521.3176 Janitorial Supplies	60	487	350	61	350	350
4521.3177 Ammunition	1,024	3,817	4,000	3,774	4,000	4,000
TOTAL SUPPLIES	73,606	59,341	55,430	41,910	48,710	48,710
<u>CAPITAL OUTLAYS</u>						
4521.4210 PD Debt Interest	603	0	0	0	0	0
4521.4220 PD Debt Principal	18,445	0	0	0	0	0
4521.4230 Furniture/ Office Equipment	0	0	0	66	0	0
4521.4235 Computer Hardware	0	0	15,000	6,885	0	0
4521.4240 Computer Software	13,309	14,580	17,000	18,538	0	0
4521.4250 Vehicle DEBT	58,581	16,011	31,905	31,905	0	0
4521.4260 Equipment	0	77,820	5,000	0	5,000	5,000
4521.4600 Capital Outlay	0	74,211	0	0	0	0
TOTAL CAPITAL OUTLAYS	90,937	182,622	68,905	57,394	5,000	5,000
<u>OTHER COSTS</u>						
4521.7210 Grant Expenditures	( 2,630)	0	0	0	0	0
TOTAL OTHER COSTS	( 2,630)	0	0	0	0	0
<u>DEBT SERVICE</u>						
TOTAL						
TOTAL Police Executive	759,356	881,135	887,310	701,554	763,518	763,518
	=====	=====	=====	=====	=====	=====



**CITY OF FLATONIA**  
**2025/26 ANNUAL BUDGET**

**GENERAL FUND-10**  
**CODE ENFORCEMENT**

The Code Enforcement manages implementation of ordinance, including health and safety standards.

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**PERSONNEL SCHEDULE**

	<b>24/25</b>	<b>25/26</b>
Code Enforcement Official	1	1
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	1	1

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## CITY OF FLATONIA

10 -General						
Code Enforcement						
DEPARTMENTAL EXPENDITURES						
	2022-2023	2023-2024	4-2025	Y-T-D	DEPARTMENT	2025-2026
	ACTUAL	ACTUAL	CURRENT	ACTUAL	REQUESTED	CITY ADMIN.
			BUDGET			RECOMMENDED
<hr/>						
<b>PERSONNEL SERVICES</b>						
4523.1023 CODE COMPLIANCE	20,936	29,008	35,372	31,337	37,481	37,481
4523.1110 Longevity	0	18	0	0	0	0
4523.1120 Overtime	293	0	0	0	0	0
4523.1200 Social Security	1,316	1,826	2,093	1,988	2,324	2,324
4523.1210 Medicare	308	427	513	482	544	544
4523.1215 LTD & STD INSURANCE	0	36	139	123	194	194
4523.1220 Group Health	200	2,293	9,295	7,746	9,481	9,481
4523.1222 RETIREE GROUP HEALTH	0	0	2,600	2,200	2,600	2,600
4523.1230 Group Dental	0	122	488	407	488	488
4523.1240 Retirement	2,432	2,832	5,203	4,110	4,974	4,974
4523.1250 Unemployment Tax (SUTA)	11	0	460	59	117	117
4523.1255 MASA	0	160	160	0	160	160
4523.1270 Certificate Pay	0	500	600	500	600	600
4523.1280 Workers Comp	203	0	141	141	170	170
4523.1281 BASIC ADD & LIFE	0	14	56	44	53	53
TOTAL PERSONNEL SERVICES	25,699	37,236	57,120	49,135	59,186	59,186
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<b>SERVICES</b>						
4523.2310 General Liability	0	0	547	547	558	558
4523.2320 Telephone	460	542	252	419	500	500
4523.2330 Public Notices	0	0	0	0	200	200
4523.2350 Travel	0	0	0	50	0	0
4523.2370 Education & Training	0	550	0	0	500	500
4523.2371 Memberships	0	0	0	0	500	500
4523.2390 Code Enforcement Expenses	0	0	0	0	500	500
TOTAL SERVICES	460	1,092	799	1,015	2,758	2,758
<hr/>						
<b>SUPPLIES</b>						
4523.3112 Fuel	0	0	0	0	500	500
4523.3172 Miscellaneous	0	5	0	0	0	0
TOTAL SUPPLIES	0	5	0	0	500	500
<hr/>						
<b>CAPITAL OUTLAYS</b>						
TOTAL						
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TOTAL Code Enforcement	26,159	38,333	57,919	50,150	62,444	62,444
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**CITY OF FLATONIA  
2025/26 ANNUAL BUDGET**

**GENERAL FUND-10  
MUNICIPAL COURT**

The Municipal Court represents the judicial branch of the City's government and has jurisdiction over all Class C misdemeanors and City Ordinances. The staff is responsible for ensuring all court papers are accurate, orderly, and complete. The staff also directly interacts with the public, providing all services needed including explaining to defendants the court procedures and their options.

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**PERSONNEL SCHEDULE**

	<b>24/25</b>	<b>25/26</b>
Municipal Court Judge	0.5	0.5
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	0.5	0.5

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## CITY OF FLATONIA

10 -General Municipal Court DEPARTMENTAL EXPENDITURES						
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	4-2025 Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
<u>PERSONNEL SERVICES</u>						
4530.1021 Executive	15,084	15,084	15,084	12,570	15,085	15,085
4530.1200 Social Security	935	935	935	779	936	936
4530.1210 Medicare	219	219	219	182	219	219
4530.1250 Unemployment Tax (SUTA)	12	0	196	59	117	117
4530.1280 Workers Comp	0	0	141	141	170	170
TOTAL PERSONNEL SERVICES	16,250	16,238	16,575	13,732	16,527	16,527
<u>SERVICES</u>						
4530.2102 Legal	450	0	0	0	0	0
4530.2130 Computer Services	3,266	701	3,388	3,471	4,500	4,500
4530.2310 General Liability Insurance	0	0	547	547	558	558
4530.2320 Telephone	2,626	4,071	3,928	3,273	3,500	3,500
4530.2350 Travel	123	177	0	0	500	500
4530.2360 Professional Services	0	0	72	72	100	100
4530.2361 Court Costs	13,320	13,166	10,335	7,470	9,000	9,000
4530.2370 Education & Training	0	400	270	370	500	500
TOTAL SERVICES	19,784	18,516	18,540	15,203	18,658	18,658
<u>SUPPLIES</u>						
4530.3115 Postage	6	18	575	300	400	400
4530.3116 Office Supplies	216	83	100	0	100	100
4530.3150 Overpayments to Refund	0	0	0	( 2)	0	0
TOTAL SUPPLIES	221	101	675	298	500	500
<u>CAPITAL OUTLAYS</u>						
TOTAL						
TOTAL Municipal Court	36,256	34,856	35,790	29,232	35,685	35,685
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**CITY OF FLATONIA  
2025/26 ANNUAL BUDGET**

**GENERAL FUND-10  
FIRE**

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The Flatonia Fire & Rescue is a volunteer fire department with contracted support from the City of Flatonia.

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## CITY OF FLATONIA

10 -General						
Fire Department						
DEPARTMENTAL EXPENDITURES						
	2022-2023	2023-2024	CURRENT	4-2025 Y-T-D	DEPARTMENT	2025-2026 CITY ADMIN.
	ACTUAL	ACTUAL	BUDGET	ACTUAL	REQUESTED	RECOMMENDED
<hr/>						
<u>PERSONNEL SERVICES</u>						
4540.1280 Workers Comp	2,302	8,511	2,243	2,243	2,300	2,300
TOTAL PERSONNEL SERVICES	2,302	8,511	2,243	2,243	2,300	2,300
<u>SERVICES</u>						
4540.2220 Building & Ground DEBT SERVICE	5	0	0	0	0	0
4540.2224 Motor Vehicle Repair	0	0	0	14,834	50,000	50,000
4540.2226 Machinery & Equipment	602	0	0	0	0	0
4540.2310 General Liability Insurance	0	917	1,403	1,403	1,500	1,500
4540.2320 Telephone	1,527	1,245	1,449	1,198	0	0
4540.2321 Computer Access - Internet	1,203	1,646	421	0	0	0
TOTAL SERVICES	3,336	3,808	3,274	17,435	51,500	51,500
<u>SUPPLIES</u>						
4540.3112 Fuel	4,217	3,680	4,212	2,911	3,500	3,500
4540.3120 Utilities	5,509	5,776	6,171	4,899	6,000	6,000
TOTAL SUPPLIES	9,725	9,456	10,383	7,810	9,500	9,500
<u>CAPITAL OUTLAYS</u>						
4540.4220 FD Debt Principal	19,553	0	0	0	0	0
TOTAL CAPITAL OUTLAYS	19,553	0	0	0	0	0
<u>OTHER COSTS</u>						
4540.7200 Firemen's Retirement Fund	28,250	63,700	44,100	16,350	42,100	42,100
TOTAL OTHER COSTS	28,250	63,700	44,100	16,350	42,100	42,100
<u>DEBT SERVICE</u>						
TOTAL						
TOTAL Fire Department	63,167	85,475	60,000	43,838	105,400	105,400
	=====	=====	=====	=====	=====	=====
TOTAL EXPENDITURES	2,011,731	2,156,058	2,490,186	1,987,857	2,763,721	2,763,721
	=====	=====	=====	=====	=====	=====
EXCESS OF REVENUES OVER						
(UNDER) EXPENDITURES	( 9,189)	152,788	( 23,000)	( 463,239)	452	452
	=====	=====	=====	=====	=====	=====

\*\*\* END OF REPORT \*\*\*



# Grants Fund

## CITY OF FLATONIA

12 -Block Grants  
REVENUES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED
<u>CHARGES FOR SERVICE</u>						
3442 INTEREST	6	25	0	21	0	0
3443 WATER FACILITY GRANT-24-F074	0	0	0	0	2,494,862	2,494,862
3456 BOOSTER PUMP GRANT 0369	0	0	0	0	475,000	475,000
TOTAL CHARGES FOR SERVICE	<u>6</u>	<u>25</u>	<u>0</u>	<u>21</u>	<u>2,969,862</u>	<u>2,969,862</u>
<u>MISCELLANEOUS REVENUE</u>						
3811 Miscellaneous	0	52	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	<u>0</u>	<u>52</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER FINANCING SOURCES</u>						
3920 Transfer from Water	0	0	0	0	25,000	25,000
TOTAL OTHER FINANCING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
TOTAL REVENUES	<u>6</u>	<u>78</u>	<u>0</u>	<u>21</u>	<u>2,994,862</u>	<u>2,994,862</u>

## CITY OF FLATONIA

12 -Block Grants

Water Grant

DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	4-2025 CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
SERVICES						
TOTAL						
SUPPLIES						
TOTAL						
CAPITAL OUTLAYS						
4120.4144 WATER FACILITY GRANT-24-F074	0	0	0	0	2,494,862	2,494,862
4120.4145 WATER PLANT IMP GRANT-0369	0	0	0	0	500,000	500,000
TOTAL CAPITAL OUTLAYS	0	0	0	0	2,994,862	2,994,862
DEBT SERVICE						
TOTAL						
TOTAL Water Grant	0	0	0	0	2,994,862	2,994,862

C I T Y   O F   F L A T O N I A

12 -Block Grants  
Wastewater Grant  
DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	4-2025 CURRENT BUDGET	-----) Y-T-D ACTUAL	2025-2026 DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
SERVICES						
TOTAL						
SUPPLIES						
TOTAL						
CAPITAL OUTLAYS						
TOTAL						
DEBT SERVICE						
TOTAL						
TOTAL						
	=====	=====	=====	=====	=====	=====
TOTAL EXPENDITURES	0	0	0	0	2,994,862	2,994,862
	=====	=====	=====	=====	=====	=====
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6	78	0	21	0	0
	=====	=====	=====	=====	=====	=====

\*\*\* END OF REPORT \*\*\*





# Hotel Occupancy Tax Fund

## CITY OF FLATONIA

20 -Hotel Occupancy Tax  
REVENUES

	2022-2023	2023-2024	{----- 2024-2025 -----}		{----- 2025-2026 -----}	
	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	CITY ADMIN. RECOMMENDED
<hr/>						
CHARGES FOR SERVICE						
3442 INTEREST	61	307	264	209	264	264
3444 Revenue	85,218	110,912	134,152	92,538	134,152	134,152
TOTAL CHARGES FOR SERVICE	85,279	111,219	134,416	92,746	134,416	134,416
MISCELLANEOUS REVENUE						
TOTAL						
TOTAL REVENUES	85,279	111,219	134,416	92,746	134,416	134,416
	=====	=====	=====	=====	=====	=====

## CITY OF FLATONIA

## 20 -Hotel Occupancy Tax

## Hotel Occupancy Tax

## DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	4-2025 CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
<u>SERVICES</u>						
4200.2140 BULLETINS-SIGN AD	102,344	7,640	13,320	3,500	0	0
4200.2141 CHAMBER/COMMUNITY BUILDING	7,550	8,249	5,000	0	5,000	5,000
4200.2142 TOURISM AND PROMOTIONS	0	0	19,396	45,278	19,000	19,000
4200.2150 CITY WAYFIND SIGNS	0	0	10,000	0	10,000	10,000
4200.2151 CHAMBER CONTRACT	0	33,752	39,000	37,688	39,000	39,000
4200.2152 MUSEUM CONTRACT	0	26,252	30,000	29,063	30,000	30,000
4200.2153 FLATONIA SPECIAL PROJECTS	0	11,250	15,000	15,000	15,000	15,000
TOTAL SERVICES	109,894	87,143	131,716	130,528	118,000	118,000
<u>SUPPLIES</u>						
4200.3116 SUPPLIES & ADMINISTRATION EXP	100	0	200	0	0	0
4200.3117 Reimburse City for Expenses	0	0	2,500	0	0	0
TOTAL SUPPLIES	100	0	2,700	0	0	0
<u>DEBT SERVICE</u>						
TOTAL						
TOTAL Hotel Occupancy Tax	109,994	87,143	134,416	130,528	118,000	118,000



# Water Fund

## CITY OF FLATONIA

57 -Water  
REVENUES

	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) CURRENT BUDGET	(----- 2024-2025 -----) Y-T-D ACTUAL	(----- 2024-2025 -----) DEPARTMENT REQUESTED	(----- 2025-2026 -----) CITY ADMIN. RECOMMENDED
<hr/>						
<u>LICENSES &amp; PERMITS</u>						
3211 CREDIT CARD CONVIENCE FEE	2,016	14,141	13,750	13,086	13,750	13,750
TOTAL LICENSES & PERMITS	2,016	14,141	13,750	13,086	13,750	13,750
<u>INTERGOVERNMENTAL REV</u>						
3350 CDBG CDB21-0342	0	104,877	230,323	30,036	0	0
3351 CDV23-0363	14,800	0	500,000	198,537	0	0
TOTAL INTERGOVERNMENTAL REV	14,800	104,877	730,323	228,573	0	0
<u>CHARGES FOR SERVICE</u>						
3440 Customer Service	0	7,423	7,500	3,433	7,500	7,500
3442 Penalties & Interest	4,371	4,159	4,888	4,279	4,888	4,888
3444 Sales	481,247	469,467	423,108	383,024	440,000	440,000
3445 Tapping Fees	5,800	5,000	7,000	7,000	7,000	7,000
TOTAL CHARGES FOR SERVICE	491,418	486,049	442,496	397,737	459,388	459,388
<u>MISCELLANEOUS REVENUE</u>						
3811 Miscellaneous Revenue	510	( 30)	500	2,357	500	500
3812 WATER METER READ FEE	0	630	500	470	500	500
TOTAL MISCELLANEOUS REVENUE	510	600	1,000	2,827	1,000	1,000
<u>OTHER FINANCING SOURCES</u>						
TOTAL						
TOTAL REVENUES	508,744	605,667	1,187,569	642,222	474,138	474,138
	=====	=====	=====	=====	=====	=====



**CITY OF FLATONIA**  
**2025/26 ANNUAL BUDGET**

**WATER FUND-57**  
**WATER**

The Water Department is responsible for sourcing, treating and distributing potable water to homes and businesses. The Water Department also maintains the city's water infrastructure. This maintenance includes repairing water mains, pumps, valves, storm drains and well sites. The goals are to ensure that the community has access to clean drinking water and adequate water supply for emergency fire services.

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**PERSONNEL SCHEDULE**

	<b>24/25</b>	<b>25/26</b>
Water Utility Worker	2	2
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	2	2

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## CITY OF FLATONIA

57 -Water

Water Department

DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	4-2025 CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
<u>PERSONNEL SERVICES</u>						
4570.1023 Clerical/ Laborer	124,383	168,706	82,360	74,659	86,598	86,598
4570.1100 Stand By	8,650	14,550	7,200	6,300	6,500	6,500
4570.1110 Longevity	1,788	942	0	0	0	0
4570.1120 Overtime	5,704	10,016	6,529	4,928	3,058	3,058
4570.1200 Social Security	8,520	11,968	5,106	5,331	5,369	5,369
4570.1210 Medicare	1,993	2,799	1,194	1,264	1,256	1,256
4570.1215 LTD & STD INSURANCE	1,820	801	362	292	388	388
4570.1220 Group Health Insurance	64,041	39,419	18,590	15,492	18,962	18,962
4570.1222 RETIREE GROUP HEALTH	0	1,575	2,600	1,996	4,800	4,800
4570.1230 Group Dental Insurance	81	1,098	976	813	976	976
4570.1240 Retirement	19,663	28,201	12,115	11,057	11,492	11,492
4570.1250 Unemployment Tax (SUTA)	47	381	1,071	190	234	234
4570.1255 MASA	320	800	320	480	320	320
4570.1270 Certificate Pay	1,250	600	0	0	0	0
4570.1280 Workers Comp	4,263	3,693	662	662	3,402	3,402
4570.1281 BASIC ADD & LIFE	33	257	112	87	105	105
TOTAL PERSONNEL SERVICES	242,557	285,806	139,197	123,551	143,460	143,460
<u>SERVICES</u>						
4570.2100 Engineering Services	1,500	823	505	7,355	2,500	2,500
4570.2106 Financial Consultants	15,001	4,804	4,805	0	0	0
4570.2110 Debt Service Fees	0	30,400	0	30,400	35,000	35,000
4570.2220 Building & Grounds	718	4,012	2,000	1,041	2,000	2,000
4570.2221 Water Well Maintenance	12,729	68,978	24,647	22,452	25,000	25,000
4570.2223 Tanks & Towers	1,665	5,508	6,000	3,535	6,000	6,000
4570.2224 Motor Vehicle Repair	1,174	763	405	137	1,000	1,000
4570.2226 Machinery & Equipment	3,647	6,008	8,900	714	6,000	6,000
4570.2227 Water Analysis	1,786	2,939	2,850	520	1,800	1,800
4570.2310 General Liability Insurance	4,000	5,532	6,150	6,149	6,150	6,150
4570.2311 Insurance of Motor Equipment	2,881	727	541	541	541	541
4570.2325 Radio Service	1,282	2,584	2,990	2,061	2,500	2,500
4570.2330 Advertising & Public Notices	0	0	250	196	250	250
4570.2350 Travel	53	499	450	615	1,000	1,000
4570.2360 Permits	7,275	1,985	1,990	1,985	2,000	2,000
4570.2370 Education & Training	1,047	1,626	1,000	921	1,000	1,000
4570.2371 Memberships	655	694	940	1,427	1,500	1,500
4570.2400 Credit Card Processing Fee	22,998	15,818	13,750	17,670	15,000	15,000
TOTAL SERVICES	78,410	153,701	78,173	97,719	109,241	109,241
<u>SUPPLIES</u>						
4570.3112 Fuel	10,869	7,212	6,201	4,707	6,000	6,000
4570.3113 Oil & Grease	497	423	1,642	0	500	500
4570.3114 Chemicals	22,551	16,317	20,200	17,305	20,200	20,200
4570.3115 Postage	2,426	2,404	2,050	2,470	2,500	2,500
4570.3120 Utilities	39,379	42,627	36,000	31,640	36,000	36,000

## CITY OF FLATONIA

57 -Water

Water Department

DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	4-2025 CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
4570.3160 Minor Tools & Equipment	791	1,630	1,100	953	1,100	1,100
4570.3164 Parts & Materials	17,970	17,687	20,000	17,859	20,000	20,000
4570.3166 Meters	1,585	8,709	4,550	2,639	4,500	4,500
4570.3170 Wearing Apparel	2,657	3,639	3,230	2,787	3,000	3,000
4570.3172 Miscellaneous	( 1,065)	32	150	171	200	200
TOTAL SUPPLIES	97,661	100,680	95,123	80,531	94,000	94,000
<b>CAPITAL OUTLAYS</b>						
4570.4120 New Water Lines	0	13,863	0	0	0	0
4570.4130 Grant Match Funds	0	189,187	0	14,250	25,000	25,000
4570.4131 CDBG CDV21-0342	14,800	119,227	230,323	44,540	0	0
4570.4132 CDV23-0363	0	0	500,000	0	0	0
4570.4143 Water Equipment/Projects	0	0	13,274	22,688	0	0
4570.4210 Debt Interest	400	0	0	0	0	0
4570.4220 Debt Principal	22,866	7,036	0	0	0	0
4570.4235 Computer Hardware	0	130	0	0	0	0
4570.4240 Computer Software	1,223	3,000	23,000	22,464	23,000	23,000
4570.4245 Future Capital Projects	0	0	25,000	0	25,000	25,000
4570.4250 Vehicle	0	0	0	0	29,437	29,437
TOTAL CAPITAL OUTLAYS	39,290	332,443	791,597	103,942	102,437	102,437
<b>INTERFUND CHARGES</b>						
TOTAL						
<b>DEPRECIATION &amp; AMORIT</b>						
TOTAL						
<b>OTHER COSTS</b>						
TOTAL						
<b>DEBT SERVICE</b>						
4570.8220 Transfer to Capital Project	0	0	0	0	25,000	25,000
4570.8258 Transfer to Wastewater	0	0	83,479	0	0	0
TOTAL DEBT SERVICE	0	0	83,479	0	25,000	25,000
<b>TOTAL Water Department</b>	<b>457,917</b>	<b>872,629</b>	<b>1,187,569</b>	<b>405,742</b>	<b>474,138</b>	<b>474,138</b>



## CITY OF FLATONIA

57 -Water

Sewer Department

DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	4-2025 CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
PERSONNEL SERVICES						
TOTAL						
TOTAL						
TOTAL EXPENDITURES	457,917	872,629	1,187,569	405,742	474,138	474,138
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	50,826	( 266,963)	( 0)	236,480	0	0

\*\*\* END OF REPORT \*\*\*



# Wastewater Fund

58 -Wastewater  
REVENUES

	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) CURRENT BUDGET	(----- 2024-2025 -----) Y-T-D ACTUAL	(----- 2025-2026 -----) DEPARTMENT REQUESTED	(----- 2025-2026 -----) CITY ADMIN. RECOMMENDED
<u>INTERGOVERNMENTAL REV</u>						
TOTAL						
<u>CHARGES FOR SERVICE</u>						
3440 Customer Service	0	0	0	4,012	4,000	4,000
3442 Penalties & Interest	2,725	2,689	2,721	2,757	3,000	3,000
3444 Sales	262,452	260,345	256,000	221,865	260,000	260,000
3445 Tapping Fees	3,350	7,000	6,000	5,000	6,000	6,000
TOTAL CHARGES FOR SERVICE	268,527	270,034	264,721	233,634	273,000	273,000
<u>MISCELLANEOUS REVENUE</u>						
3811 Miscellaneous Revenue	0	0	0	75	0	0
3812 METER READ FEE	0	0	150	0	150	150
3816 GLO CDBG MIT 22-119-001-D359	17,355	21,712	265,000	176,191	0	0
TOTAL MISCELLANEOUS REVENUE	17,355	21,712	265,150	176,266	150	150
<u>OTHER FINANCING SOURCES</u>						
3900 Transfer From EDC	0	0	75,000	0	0	0
3901 TRANSFER FROM FUND BALANCE	0	0	248,585	0	0	0
3940 Transfer from General Fund	0	0	99,544	0	0	0
3957 Transfer In Water Fund	0	0	83,479	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	506,608	0	0	0
TOTAL REVENUES	285,882	291,746	1,036,479	409,900	273,150	273,150



**CITY OF FLATONIA**  
**2025/26 ANNUAL BUDGET**

**WASTEWATER FUND-58**  
**WASTEWATER**

The Wastewater Department is responsible for maintaining the city's wastewater treatment facility and wastewater infrastructure and allows for the proper discharge of wastewater and sewage. This maintenance includes repairing sewer pipes, pumps, and valves. The goal is to protect the public health and environment with proper wastewater management.

**PERSONNEL SCHEDULE**

	<b>24/25</b>	<b>25/26</b>
Wastewater Utility Worker	2	2
	--	--
	2	2

58 -Wastewater  
Sewer Department

## DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	4-2025 Y-T-D ACTUAL	4-2025 DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
<b>PERSONNEL SERVICES</b>						
4580.1023 Clerical/ Laborer	0	0	82,521	55,141	83,837	83,837
4580.1100 Stand By	0	0	6,200	5,650	6,500	6,500
4580.1120 Overtime	0	0	4,058	3,438	3,058	3,058
4580.1200 Social Security	0	0	5,116	4,025	5,198	5,198
4580.1210 Medicare	0	0	1,197	941	1,216	1,216
4580.1215 LTD & STD INSURANCE	0	29	325	206	388	388
4580.1220 Group Health Insurance	0	1,549	18,590	10,844	18,962	18,962
4580.1230 Group Dental Insurance	0	81	976	569	976	976
4580.1240 Retirement	0	0	12,139	8,228	11,125	11,125
4580.1250 Unemployment Tax (SUTA)	0	0	1,073	66	234	234
4580.1255 MASA	0	320	320	0	320	320
4580.1270 Certificate Pay	0	0	900	750	900	900
4580.1280 Workers Comp	0	0	2,259	662	3,402	3,402
4580.1281 BASIC ADD & LIFE	0	9	1,012	61	105	105
TOTAL PERSONNEL SERVICES	0	1,988	136,686	90,581	136,221	136,221
<b>SERVICES</b>						
4580.2100 Engineering Services	5,735	5,568	0	2,435	2,500	2,500
4580.2101 Grant Consultant	0	0	4,000	0	0	0
4580.2200 Sewer Plant & Lift Stations	14,285	8,104	8,120	3,201	6,000	6,000
4580.2220 Building & Grounds	645	148	100	93	200	200
4580.2222 Water, Sewer & Electric Lines	0	0	0	122	0	0
4580.2224 Motor Vehicle Repair	155	1,422	1,000	531	1,000	1,000
4580.2226 Machinery & Equipment	1,391	3,808	600	565	100	100
4580.2227 Effluent Analysis	14,453	12,700	12,000	12,358	13,000	13,000
4580.2310 General Liability Insurance	847	1,160	1,801	1,801	1,801	1,801
4580.2311 Insurance of Motor Equipment	45	235	0	0	0	0
4580.2320 Telephone	0	0	0	81	0	0
4580.2330 Advertising & Public Notices	105	2,097	0	0	0	0
4580.2350 Travel	9	8	0	66	0	0
4580.2360 Permits	0	6,505	5,291	5,290	5,500	5,500
4580.2370 Education & Training	458	143	150	651	1,000	1,000
4580.2371 Memberships	444	477	940	940	1,000	1,000
TOTAL SERVICES	38,573	42,375	34,002	28,133	32,101	32,101
<b>SUPPLIES</b>						
4580.3112 Fuel	2,576	3,726	3,500	2,788	3,500	3,500
4580.3113 Oil & Grease	50	120	125	55	100	100
4580.3114 Chemicals	10,700	9,522	10,500	10,249	10,500	10,500
4580.3115 Postage	2,418	2,396	2,000	2,450	2,500	2,500
4580.3120 Utilities	32,866	32,992	32,000	28,830	32,000	32,000
4580.3160 Minor Tools & Equipment	4,122	150	150	36	150	150
4580.3164 Parts & Materials	5,692	6,563	5,600	4,519	5,600	5,600
4580.3170 Wearing Apparel	0	0	1,000	753	1,000	1,000
TOTAL SUPPLIES	58,424	55,469	54,875	49,680	55,350	55,350

## CITY OF FLATONIA

58 -Wastewater  
Sewer Department

## DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	4-2025 Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
<u>CAPITAL OUTLAYS</u>						
4580.4120 New Wastewater Lines	0	62,000	87,223	479	25,000	25,000
4580.4135 Future Sludge Removal	0	0	458,693	15,059	24,478	24,478
4580.4601 GLO CDBG 22-119- D359 EXP	33,385	72,033	265,000	187,012	0	0
TOTAL CAPITAL OUTLAYS	33,385	134,034	810,916	202,549	49,478	49,478
<u>INTERFUND CHARGES</u>						
TOTAL						
<u>DEPRECIATION &amp; AMORIT</u>						
TOTAL						
<u>OTHER COSTS</u>						
TOTAL						
<u>DEBT SERVICE</u>						
TOTAL						
TOTAL Sewer Department	130,382	233,866	1,036,479	370,944	273,150	273,150
	=====	=====	=====	=====	=====	=====
TOTAL EXPENDITURES	130,382	233,866	1,036,479	370,944	273,150	273,150
	=====	=====	=====	=====	=====	=====
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	155,500	57,880	0	38,956	0	0
	=====	=====	=====	=====	=====	=====

\*\*\* END OF REPORT \*\*\*



# Electric Fund

## CITY OF FLATONIA

59 -Electric  
REVENUES

	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) CURRENT BUDGET	(----- 2024-2025 -----) Y-T-D ACTUAL	(----- 2024-2025 -----) DEPARTMENT REQUESTED	(----- 2025-2026 -----) CITY ADMIN. RECOMMENDED
<u>TAXES</u>						
TOTAL						
<u>CHARGES FOR SERVICE</u>						
3440 Customer Service	7,554	3,425	15,000	81,777	15,000	15,000
3441 Administrative Fee	1,075	( 913)	2,000	950	2,000	2,000
3442 Penalties & Interest	27,839	30,988	31,628	29,845	32,000	32,000
3444 Sales	1,112,476	1,064,930	1,516,977	890,186	1,287,951	1,287,951
3445 Power Cost Recovery Factor	2,059,155	2,014,319	1,916,472	1,634,796	2,087,950	2,087,950
3447 LCRA UNDERS	0	57,708	0	58,271	0	0
TOTAL CHARGES FOR SERVICE	3,208,099	3,170,456	3,482,077	2,695,825	3,424,901	3,424,901
<u>INVESTMENT INCOME</u>						
TOTAL						
<u>MISCELLANEOUS REVENUE</u>						
3811 Miscellaneous Revenue	17,933	( 10)	500	576	500	500
3812 ELECTRIC READ FEE	0	3,050	0	2,720	3,000	3,000
TOTAL MISCELLANEOUS REVENUE	17,933	3,040	500	3,296	3,500	3,500
<u>OTHER FINANCING SOURCES</u>						
TOTAL						
<u>TOTAL REVENUES</u>	3,226,032	3,173,496	3,482,577	2,699,121	3,428,401	3,428,401





**CITY OF FLATONIA**  
**2025/26 ANNUAL BUDGET**

**ELECTRIC FUND-59**  
**ELECTRIC**

The Electric Department is responsible for maintaining a safe, reliable, and economic electric system.

The Utility Billing Department is responsible for the billing and collection of all electric, water, wastewater and garbage revenue. These tasks include billing, collection, customer relations, utility service connections and disconnections, computer data entry and reporting utility data to management.

**PERSONNEL SCHEDULE**

	<b>24/25</b>	<b>25/26</b>
Public Works Director	1	1
Supervisor	0	0
Electric Utility Worker	3	2
Utility Clerk	2	2
	--	--
	6	5

## CITY OF FLATONIA

59 -Electric

Electric Distribution

DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	4-2025 CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
PERSONNEL SERVICES						
4590.1021 Executive	70,041	81,859	86,257	76,180	80,000	80,000
4590.1022 Supervisor	0	648	0	0	0	0
4590.1023 Clerical/Laborer	171,767	187,984	253,865	223,090	185,636	185,636
4590.1100 Stand By	12,350	12,850	10,500	12,450	13,000	13,000
4590.1110 Longevity	6,318	6,312	5,262	5,262	2,946	2,946
4590.1120 Overtime	1,828	5,660	10,645	8,086	10,000	10,000
4590.1200 Social Security	15,295	17,363	24,088	19,245	16,469	16,469
4590.1210 Medicare	3,577	4,061	6,092	4,517	3,852	3,852
4590.1215 LTD & STD INSURANCE	256	746	1,070	1,015	969	969
4590.1220 Group Health Insurance	22,996	36,400	55,770	46,475	47,405	47,405
4590.1222 RETIREE GROUP HEALTH	0	0	0	0	2,400	2,400
4590.1230 Group Dental Insurance	41	1,017	3,428	3,127	2,440	2,440
4590.1240 Retirement	37,989	44,093	50,032	42,997	35,250	35,250
4590.1250 Unemployment Tax (SUTA)	59	550	4,422	415	702	702
4590.1255 MASA	960	960	1,440	1,600	800	800
4590.1270 Certificate Pay	7,350	6,600	8,400	5,000	1,800	1,800
4590.1280 Workers Comp	5,477	5,203	8,576	8,575	11,564	11,564
4590.1281 BASIC ADD & LIFE	5	208	337	262	262	262
TOTAL PERSONNEL SERVICES	356,309	412,513	530,184	458,295	415,495	415,495
SERVICES						
4590.2100 Engineering Services	19,167	85,200	19,451	13,154	20,000	20,000
4590.2103 Medical Expense	0	50	0	0	0	0
4590.2106 Financial Consultants	33,206	23,457	23,456	0	0	0
4590.2130 Computer Services	47,107	48,093	48,000	30,864	48,000	48,000
4590.2220 Building & Grounds	2,165	4,744	4,000	5,968	4,000	4,000
4590.2224 Motor Vehicle Repair	1,817	1,682	3,000	2,631	3,000	3,000
4590.2225 Heavy Equipment	20,121	225,507	35,897	42,628	35,000	35,000
4590.2226 Machinery & Equipment	1,262	1,781	900	296	900	900
4590.2228 Contracting Services	1,482	1,775	1,500	1,250	1,500	1,500
4590.2310 General Liability Insurance	4,465	4,771	4,500	4,500	4,500	4,500
4590.2311 Insurance of Motor Equipment	2,330	2,583	2,506	2,505	2,506	2,506
4590.2320 Telephone	6,851	6,825	6,250	5,572	6,000	6,000
4590.2321 Computer Access - Internet	1,383	0	0	0	0	0
4590.2325 Radio Service	2,697	2,583	2,461	2,059	2,500	2,500
4590.2350 Travel	184	1,531	700	406	1,000	1,000
4590.2370 Education & Training	580	792	900	1,826	2,000	2,000
4590.2371 Memberships	1,604	1,360	936	1,429	1,500	1,500
4590.2380 Clean-up	2,535	0	6,000	0	0	0
4590.2390 Franchise Fee	660,783	700,000	775,000	0	775,000	775,000
TOTAL SERVICES	809,739	1,112,732	935,457	115,088	907,406	907,406

## CITY OF FLATONIA

## 59 -Electric

## Electric Distribution

## DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	4-2025	Y-T-D	DEPARTMENT	2025-2026
	ACTUAL	ACTUAL	CURRENT	ACTUAL	REQUESTED	CITY ADMIN.
			BUDGET			RECOMMENDED
<u>SUPPLIES</u>						
4590.3111 Ice, Cups, Etc.	77	0	50	0	0	0
4590.3112 Fuel	5,443	8,449	8,000	8,018	8,500	8,500
4590.3113 Oil & Grease	335	272	400	160	400	400
4590.3114 Chemicals	330	920	1,000	734	1,000	1,000
4590.3115 Postage	2,441	2,449	2,300	2,450	2,500	2,500
4590.3116 Office Supplies	2,724	886	2,500	1,255	1,500	1,500
4590.3120 Utilities	3,317	2,608	3,373	3,061	3,300	3,300
4590.3160 Minor Tools & Equipment	2,908	2,413	6,000	6,500	6,000	6,000
4590.3164 Parts & Materials	82,034	62,887	63,000	86,148	75,000	75,000
4590.3166 Meters	3,016	1,288	3,000	1,825	2,500	2,500
4590.3170 Wearing Apparel	4,382	4,324	4,536	4,567	4,600	4,600
4590.3172 Miscellaneous	166	136	150	148	200	200
TOTAL SUPPLIES	107,174	86,631	94,309	114,865	105,500	105,500
<u>CAPITAL OUTLAYS</u>						
4590.4235 Computer Hardware	0	131	9,000	4,642	0	0
4590.4240 Computer Software	216	184	400	1,028	0	0
4590.4250 Vehicle	63,324	0	0	0	0	0
4590.4600 Capital Outlay	9,585	0	0	0	0	0
TOTAL CAPITAL OUTLAYS	73,125	315	9,400	5,670	0	0
<u>DEPRECIATION &amp; AMORIT</u>						
TOTAL						
<u>OTHER COSTS</u>						
TOTAL						
<u>DEBT SERVICE</u>						
TOTAL						
TOTAL Electric Distribution	1,346,346	1,612,190	1,569,350	693,919	1,428,401	1,428,401
	=====	=====	=====	=====	=====	=====

## CITY OF FLATONIA

## 59 -Electric

## Generation &amp; Transmission

## DEPARTMENTAL EXPENDITURES

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	4-2025 Y-T-D ACTUAL	DEPARTMENT REQUESTED	2025-2026 CITY ADMIN. RECOMMENDED
SUPPLIES						
4591.3100 Wholesale Electric Purchase	2,214,119	1,937,198	1,973,227	1,841,383	1,900,000	1,900,000
TOTAL SUPPLIES	<u>2,214,119</u>	<u>1,937,198</u>	<u>1,973,227</u>	<u>1,841,383</u>	<u>1,900,000</u>	<u>1,900,000</u>
TOTAL Generation & Transmission	<u>2,214,119</u>	<u>1,937,198</u>	<u>1,973,227</u>	<u>1,841,383</u>	<u>1,900,000</u>	<u>1,900,000</u>
TOTAL EXPENDITURES	<u>3,560,465</u>	<u>3,549,388</u>	<u>3,542,577</u>	<u>2,535,301</u>	<u>3,328,401</u>	<u>3,328,401</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	( 334,433)	( 375,892)	( 60,000)	163,819	100,000	100,000

\*\*\* END OF REPORT \*\*\*



# Tax Rate Information

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Flatonia

Taxing Unit Name

(361) 865-3548

Phone (area code and number)

P. O. Box 329, Flatonia, 78941

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

<http://www.flatoniatx.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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 161,956,624
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 161,956,624
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.28359 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>  A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>  A. Prior year ARB certified value: ..... \$ 875,000 B. Prior year disputed value: ..... - \$ 425,000 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 450,000
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 450,000

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> 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.	\$ 162,406,624
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. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 23,430</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 20,750</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 44,180
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 0</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 44,180
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. <sup>8</sup> 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.	\$ 162,362,444
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 460,443
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. <sup>9</sup>	\$ 3,453
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 463,896
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p>A. Certified values: ..... \$ 164,002,587</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 164,002,587

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>Current year taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ 9,342,151
B.	<b>Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 9,342,151
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 173,344,738
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 3,432,590
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 3,432,590
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 169,912,148
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.27302 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.00000 /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.28359 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 162,406,624

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 460,568
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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. .... + \$ 3,453</p> <p>.....</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... 3,453 \$</p> <p><b>E. Add Line 30 to 31D.</b> .....</p>	\$ 464,021
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 169,912,148
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.27309 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.00000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> .... \$ 0.00000 /\$100</p>	
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.00000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> .... \$ 0.00000 /\$100</p>	

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. Current year indigent defense compensation expenditures.</b> 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>B. Prior year indigent defense compensation expenditures.</b> 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 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. Current year eligible county hospital expenditures.</b> 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>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> 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. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.27309 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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. <b>A.</b> 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>B.</b> Divide Line 40A by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>C.</b> Add Line 40B to Line 39.	\$ 0.27309 /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.28264 /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ / \$100
42.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> 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.  <b>A. Debt</b> 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. <sup>28</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 97.70 % <b>B.</b> Enter the prior year actual collection rate ..... 97.70 % <b>C.</b> Enter the 2023 actual collection rate. .... 101.09 % <b>D.</b> Enter the 2022 actual collection rate. .... 101.13 % <b>E.</b> 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%. <sup>31</sup>	97.70 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 173,344,738
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 / \$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.28264 / \$100
D49.	<b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ / \$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> 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.	\$ 0.00000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> 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. <sup>32</sup> 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.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

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

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

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

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

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____/\$100

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>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</b> A. Voter-approval tax rate (Line 68)..... B. Unused increment rate (Line 67)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2024 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.28359 /\$100 \$ 0.01496 /\$100 \$ 0.26863 /\$100 \$ 0.28359 /\$100 \$ -0.01496 /\$100 \$ 161,099,725 \$ 0
64.	<b>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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.28773 /\$100 \$ 0.01005 /\$100 \$ 0.27768 /\$100 \$ 0.28733 /\$100 \$ -0.00965 /\$100 \$ 141,753,562 \$ 0
65.	<b>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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.32435 /\$100 \$ 0.02190 /\$100 \$ 0.30245 /\$100 \$ 0.31500 /\$100 \$ -0.01255 /\$100 \$ 119,347,846 \$ 0
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 0.00000
67.	<b>2025 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.00000 /\$100
68.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.28264 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

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

<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §120.007(d)



**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.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.27309
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 173,344,738
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.28844 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.56153 /\$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.<sup>46</sup>

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.<sup>49</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ _____ /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>45</sup> Tex. Tax Code §26.012(8-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.42(c)

<sup>51</sup> Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____/ \$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.27302 /\$100

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

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.28264 /\$100

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

Indicate the line number used: 68

**De minimis rate.** ..... \$ 0.56153 /\$100

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

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print  
here** ➤Richard Moring

Printed Name of Taxing Unit Representative

**sign  
here** ➤Richard Moring

Taxing Unit Representative

8/6/2025

Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)