

The City of Huntsville, TX



ANNUAL BUDGET FY 2025-2026

Photo Credit: Olivia Discon



City of Huntsville, Texas

Annual Operating Budget for Fiscal Year 2024-2025

This budget will raise more total revenue from property taxes than last year's budget by \$1,409,670 (15.57%), and of that amount \$187,906 (2.1%) is property tax revenue to be raised from new property added to the tax roll this year.

Record vote on adopting the FY 24-25 Budget:

<u>Councilmember Name</u>	<u>Position</u>	<u>Vote (Yes/No)</u>
Russell Humphrey	Mayor	Yes
Tore Fossum	Ward 1	Yes
Casey Cox	Ward 2	Yes
Anissa Antwine	Ward 3	Yes
Jon Strong	Ward 4	Yes
Bert Lyle	Position 1 at Large	Yes
Karen Denman	Position 2 at Large	Yes
Vicki McKenzie	Position 3 at Large	Yes
Pat Graham	Position 4 at Large	Yes

Property Tax Rate Information:

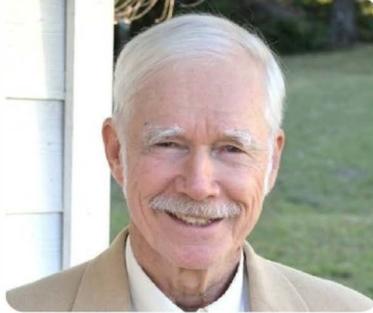
	<u>Fiscal Yr 24-25</u>	<u>Fiscal Yr 23-24</u>
Tax Rate adopted	\$0.3445	\$0.3074
No-New-Revenue Tax Rate	\$0.3145	\$0.2679
No-New-Revenue M&O Tax Rate	\$0.2443	\$0.2177
Debt Rate	\$0.0685	\$0.0697
Voter-Approval Tax Rate	\$0.3585	\$0.3466
City Debt Obligations secured by property taxes		\$41,895,000

Huntsville, Texas

City Council



**Mayor,
Russell Humphrey**



**Ward 1,
Tore Fossum**



**Ward 2,
Casey Cox**



**Ward 3,
Anissa Antwine**



**Ward 4,
Jon Strong**



**At-Large Position 1,
Bert Lyle**



**At-Large Position 2,
Karen Denman**



**Mayor Pro Tem At- Large Position 3,
Vicki McKenzie**



**At- Large Position 4,
Pat Graham**

Leadership Team

Scott Swigert	City Manager
Leonard Schneider	City Attorney
Kristy Doll	City Secretary
Sam Masiel	Assistant City Manager
Ricardo Villagrand	Assistant City Manager
Devan Dawson	City Judge
Darryle Slaven	Police Chief
Kim Kembro	Public Works Director
Kevin Byal	Development Services Director
Penny Joiner	Parks and Leisure Director
Brian Beasley	Human Resources Director
Bill Wavra	Information Technology Director
Kathlie Jeng-Bulloch	City Engineer
Lance Hall	Finance Director
Tamara Gann	Tourism Director
Greg Mathis	Fire Chief

Budget Document Preparation

Laurie O'Brien

Budget Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Huntsville

Texas

For the Fiscal Year Beginning

October 1, 2024

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Huntsville, Texas for its annual budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Organizational Chart



FY 25 - 2026

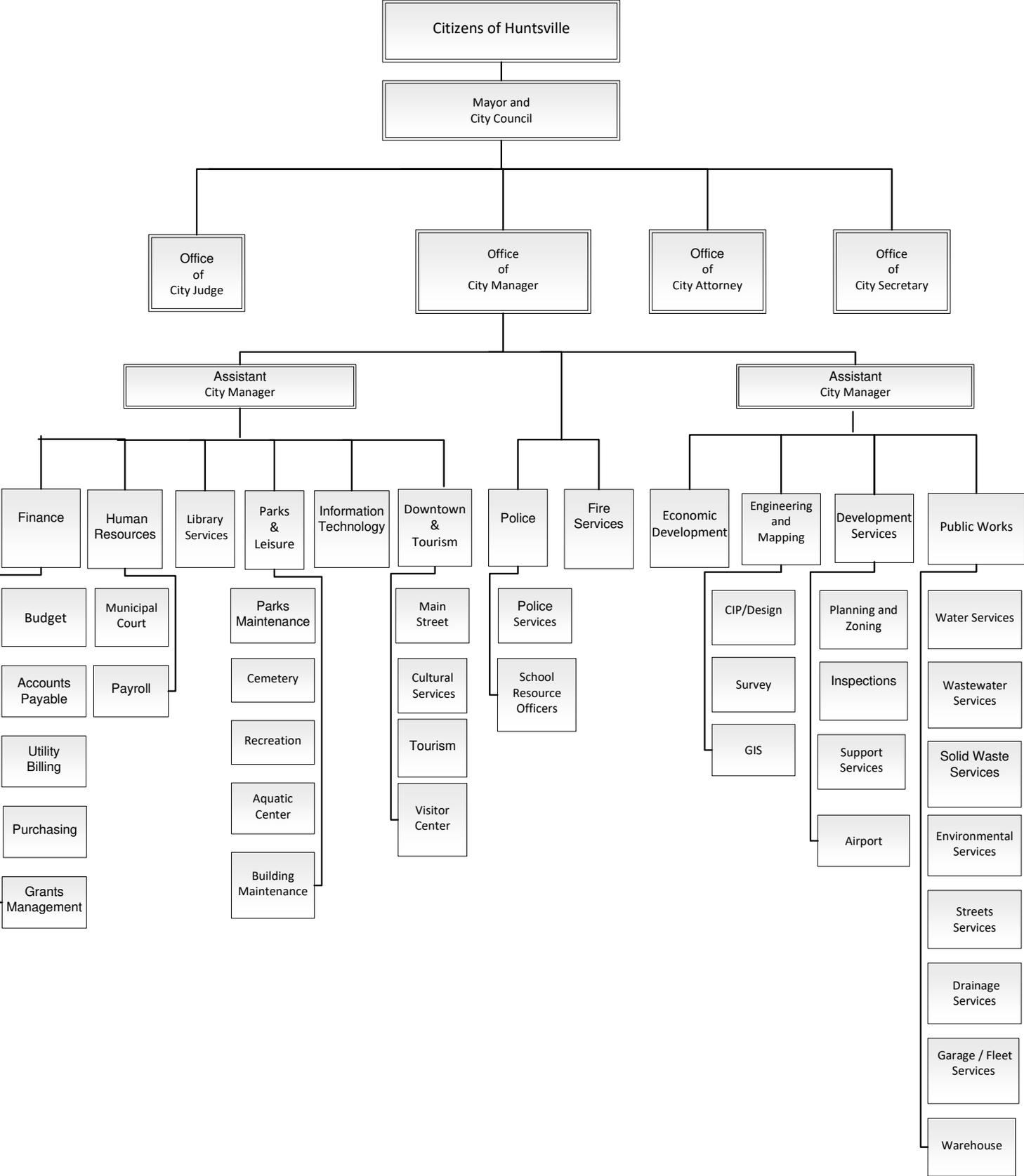


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VISION

The City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe, and well-planned, with great opportunity for our citizens.

MISSION

In order to maintain and enhance the quality of life and the achievement of our vision, the City of Huntsville provides, facilitates and regulates services, facilities and infrastructure for citizens, customers, visitors, businesses and state agencies, in a friendly, efficient, fair, honest and competent manner with quality and forethought.

VALUES STATEMENT

Develop and implement a culture that builds and engages our organization, team and community, through the values of **S**ervice, **T**rust, **A**ccountability and **R**espect. We commit to doing everything we do, utilizing these core beliefs.

Service: Commit to helping others and provide the highest quality of life for our community

Trust: Be transparent, honest and truthful in all our interactions, building confidence in what we deliver.

Accountability: Take ownership in what we do.

Respect: Value everyone and ensure that we demonstrate it in all our actions

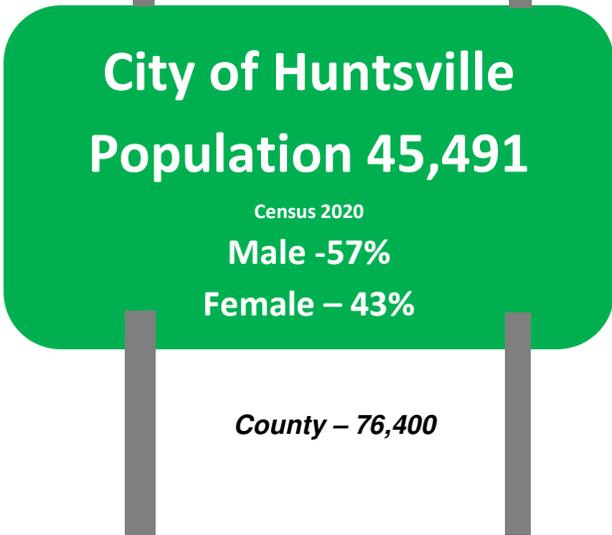


About the City of Huntsville

Community Profile

Form of Government Council/Manager
 Date of Incorporation January 30, 1845
 Total Square Miles... 36

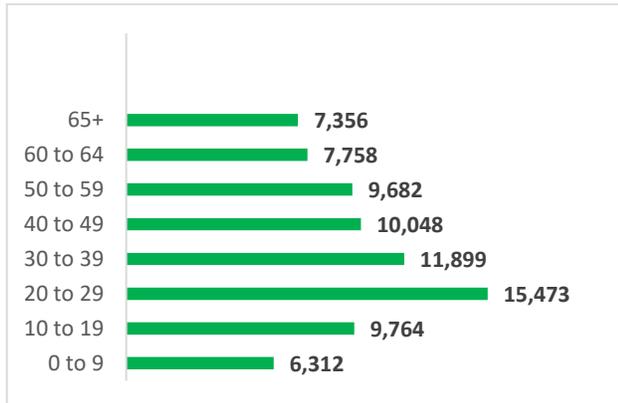
Population



Cultural Diversity

White49%
 Black or African American22%
 Hispanic or Latino.....23%
 Asian.....1%
 Some Other Race.....4.49%
 American Indian & Alaska Native0.51%

Age Distribution (2025)



Labor Force

Civilian labor force31,032
 Employed.....30,500
 Unemployed.....792 Unemployment Rate
 4.6%

Income and Benefits

Total households15,366
 Less than \$10,0002,054
 \$10,000 to \$20,000.....1,342
 \$20,000 to \$40,000.....3,620
 \$40,000 to \$60,000.....2,767
 \$60,000 to \$100,000.....3,358
 \$100,000 or more2,225

Median household income (\$)49,862

Estimated Housing

All housing units (Average)..... \$ 225,800
 Ownership..... 43.6 %
 Renters.....56.20%

Sporting and Cultural Amenities

Historic Sites and Museums

- Wynne Home Arts Center
- Gibbs- Powell House Museum
- Sam Houston Memorial Museum
- Texas Prison Museum
- Veterans Museum of Texas
- Sam Houston's Gravesite

Sports Sites

- Kate Barr Ross
- Thomas Henry Ballpark

Recreation

Acres of Open Space13
 Public and Private Golf Courses.....2
 Parks.....20
 Trail Miles2.73



About the City of Huntsville

Education

No. of Schools

Pre-K	4
Elementary Schools	4
Intermediate Schools.....	4
Middle Schools	4
High Schools	4
Total Enrollment	6,276

Higher Education Institutions

Enrollment

Sam Houston State University	21,480
------------------------------------	--------



Educational Attainment

High school graduates (age 25+)	85.28%
Bachelor's degree or higher (age 25+).....	24.8%
Graduate or professional degree (age 25+)....	8.0%

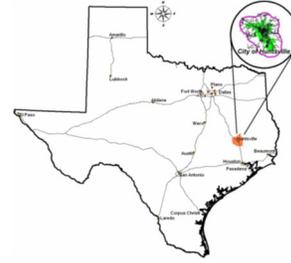
Climate

Average Temperature.....	67°F
Average Minimum Temperature	57°F
Average Maximum Temperature	77°F
Highest Recorded Temperature	108°F
Lowest Recorded Temperature	2°F
Average Monthly Precipitation.....	4.1"
Average Number of Rainy Days	76.8

Transportation

The Bruce Brothers/Huntsville Regional Airport

Location



70 Miles north of Houston, Texas
170 Miles south of Dallas, Texas

Top Ten Taxpayers 2025 Taxable Assessed Valuation

Entergy Texas INC .	\$64,031,570
SO Huntsville Apartments	\$37,532,210 (DBA Sterling Union Apts)
Weatherford US LP	\$29,072,939
American Campus Community.....	\$28,901,350 (DBA Villas on Sycamore)
Bearkat Holdco LP	\$27,554,625 (DBA Aspen Heights Apts.)
Armory TEI Equities LLC & ETAL.....	\$26,566,780 (DBA The Armory Apts.)
Haven At M LLC.....	\$25,896,213 (DBA The Haven at Ave M)
C150 1300 Smither Drive LLC	\$25,592,360 (DBA Republic at Sam Houston)
THP The Forum at Sam Houston LLC....	\$24,987,350
SZ Sam Houston Ave Apts.LLC.....	\$23,306,796

Taxes

City Property Tax.....	.3475
Walker County Property Tax.....	.4571
Huntsville ISD Property Tax8548
Hospital District Property Tax1168
Total Property Tax Rate	1.7762

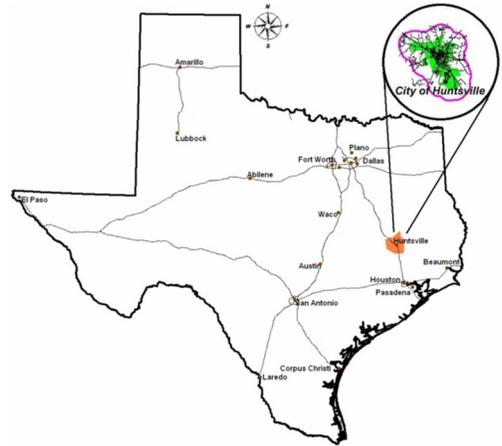


*Information provided by Applied Geographic Solutions, Bureau of Labor Statistics, Walker County Appraisal District, and City of Huntsville Economic Development website, Censusreporter.org



Huntsville, Texas Community Profile

The City of Huntsville, the seat of Walker County, is located in the piney woods and rolling hills of East Texas, approximately 70 miles north of Houston and 170 miles south of Dallas on Interstate 45. It is also conveniently located at the intersection of Texas Highway 30 (west to Bryan-College Station) and Highway 190 (east to Livingston). Founded in 1835 by Pleasant and Ephraim Gray as an Indian trading post, the community was named for Huntsville, Alabama, former home of the Gray family.



Home of Sam Houston



Huntsville takes great pride in having been the home of Sam Houston - Congressman and Governor of Tennessee, Commander of the Texas Army that defeated General Santa Anna at the Battle of San Jacinto, twice President of the Republic of Texas, United States Senator and Governor of Texas. Sam Houston's legacy continues to influence the spirit and enthusiasm of the people of Huntsville.

The Sam Houston Memorial Museum is an education institution dedicated to preserving the memory and ideals of Sam Houston. Located on the grounds of the original Houston Homestead, it offers visitors the opportunity to tour the Memorial Museum, visit Sam Houston's Woodland Home, his law office, and the Steamboat House where he died.



Oakwood Cemetery, designated as a Historic Texas Cemetery by the Texas Historical Commission, is the final resting place for many people of historical prominence, including General Sam Houston, Henderson Yoakum, Judge James A. Baker, Joshua Houston, and many others important to the history of Huntsville, Walker County, and the State of Texas. Pleasant Gray, the founder of Huntsville, deeded the land for this cemetery to the City of Huntsville in 1847.

The Sam Houston Statue, "A Tribute to Courage," located on Interstate 45, was designed and constructed by well known artist and sculptor David Adickes. It is the world's tallest statue of an American Hero at 67 feet tall on a 10 foot sunset granite base. Year round the statue visitor's center welcomes tourists from all over the world to Huntsville and the many opportunities available in the area.



Headquarters of the Texas Prison System



The Texas Prison System has been headquartered in Huntsville since 1848 and is the only state agency with headquarters outside of Austin. Soon after Texas became a state, the legislature chose Huntsville as the site of the first permanent penitentiary. The Huntsville Unit “The Walls” was the first building. Today, the Texas Department of Criminal Justice is one of the two largest penal systems in the free world. The total system houses approximately 152,000 offenders in 111 units. Five units are in the city of Huntsville.

The Texas Prison Museum, located in Huntsville, features numerous exhibits detailing the history of the Texas prison system, both from the point of view of the inmates as well as the men and women who worked within the prison walls. Among the most popular exhibits is the Capital Punishment exhibit featuring “Old Sparky”, the Texas electric chair.



Sam Houston State University



Since 1879, Huntsville has been home to Sam Houston State University which boasts a beautiful 316 acre main campus. There are seven colleges within the university – Fine Arts and Mass Communications, Sciences, Business Administration, Criminal Justice, Education, Humanities and Social Sciences, and Health Sciences - with 80+ undergraduate degree programs, 50+ masters programs, and 10 doctoral programs. Fall 2015 enrollment reached 21,000.

Historic Downtown Huntsville

In downtown Huntsville, around the Walker County Courthouse, shopping, history, and entertainment combine with over 40 retail shops and restaurants and over 20 designated historic sites. Gibbs Brothers and Company, established in 1841, is the oldest business under the same ownership in Texas. Huntsville is a registered Texas Main Street City and is committed to the promotion of our historic and vibrant downtown district.



Wynne Home Arts Center



The Wynne Home structure is a nineteenth-century mansion operated by the City of Huntsville as a center for the arts. The Wynne Home Arts Center offers a wide variety of arts and cultural programs, exhibits, and hosts field trips tailored to the interests and needs of our diverse community.

Parks and Recreation

Citizens and visitors to the City of Huntsville enjoy an array of parks and recreational opportunities. The City currently has 23 parks comprised of over 240 acres including community parks, neighborhood parks, “mini” parks, walking trails, natural areas, and beautiful open spaces.



Huntsville’s aquatic center facility features a zero-depth recreational leisure pool with a tube slide and other play elements, an eight-lane competition pool, and a picnic area.

Huntsville State Park is a 2,083-acre recreational area located just outside the Huntsville City Limits. The heavily-wooded park adjoins the Sam Houston National Forest and encloses the 210-acre Lake Raven. The park offers camping, hiking, biking, boating, guided horseback trail rides, fishing, swimming, and nature study.



Huntsville Public Library



The Huntsville Public Library provides a wide variety of services to the citizens of Huntsville and Walker County. The Library promotes the development of independent, self-confident, and literate citizens by providing a balanced collection of educational, recreational and intellectually stimulating information products; programming that encourages reading, learning and cultural enrichment; and exemplary services relevant to our community. The Huntsville Public Library has an extensive genealogy collection which includes local history and archival materials. The Library also offers a literacy program designed to teach adults to read and to aid those who want to learn to speak, read and write English.

Excellent Public Utilities

The City of Huntsville is committed to providing high quality public utilities to the citizens and businesses of Huntsville. The City operates and maintains three public utilities including Water Services, Wastewater Services, and Solid Waste Services. The water distributed by the City of Huntsville exceeds all the standards set by the Texas Commission on Environmental Quality (TCEQ) and has been awarded the Superior Water Systems rating by the TCEQ. The activities of all three utilities are conducted within the guidelines of the TCEQ, the Environmental Protection Agency (EPA), and local ordinances.



Police and Fire Services



The Huntsville Police and Fire Departments provide law enforcement, public safety services, and emergency response services to the citizens of Huntsville. Public Safety is a high priority of the City of Huntsville. The Police Department employs a staff of 70 including 60 certified officers. The Fire Department employs 23 full-time employees and has 40 volunteer firefighters.

Well-Maintained Streets

The City of Huntsville maintains over 138 miles of public streets. Each year the City of Huntsville's Street Services Department targets, on a rotating basis, approximately 14 miles of street for annual maintenance. Streets Services is responsible for the construction of new street infrastructure, sidewalks, and parking lots and for the maintenance of roadway signage, pavement markings, traffic control devices, curbs, gutters, public right-of-ways, and the Municipal Airport.



Inspection Services



The City of Huntsville's Central and Health Inspection Services provide inspections of private and public improvement development as well as food service establishments to protect the safety and health of residents and visitors to Huntsville. Central Inspections ensures that citizens occupy properties and buildings that are constructed and maintained as directed by the codes, laws, and good engineering practices adopted by the State of Texas and the City of Huntsville. Health Inspections ensures that citizens eat and purchase meals and food products that are produced and sold under the State and local laws.

Well-Managed City

The City operates under a Council/Manager form of government, where the Mayor and eight Council members are elected for staggered two-year terms. The City Council formulates operating policy for the City while the City Manager is the chief administrative officer. The City of Huntsville is committed to providing our citizens with a fiscally responsible, efficient organization that provides high quality essential services while maintaining affordable tax and utility rates. The City Council and staff strives every day to manage the City's revenue and rates in an effective manner and provide the citizens of Huntsville with excellent services.



Reader's Guide

The primary purpose of this document is to plan both the operating and capital improvement expenditures in accordance with the policies of the City of Huntsville. By adoption of this budget, the City Council establishes the level of services to be provided, the amount of taxes and utility rates to be charged, and the various programs and activities to be provided.

The Annual Operating Budget serves as a policy document, a financial plan and an operations guide for the City. It is the foundation for the City's allocation of resources toward service delivery plans providing quality services and continued improvements. It addresses service requirements and builds upon initiatives funded in prior years, while establishing new direction for new programs.

The **Budget Overview** section includes the City Manager's budget message with operating expenses of major funds, tax rate information, and updates on various programs within the City. This section also includes the basis of budgeting, budget structure, the budget calendar, and the budget control and amendment process. The operating budget summary provides readers with a broad overview of information regarding revenues and expenses by classification, including governmental and business related activities. Governmental activities include most of the City's basic services (general government, public safety, community services, and public works). Business-type activities include the City's water and sewer systems. Also included in the Budget Overview section is an overview of revenues and expenditures by fund.

Look in **Budget Overview** for information regarding the tax rate, basis of budgeting, and the budget structure.

Additional schedules presented in the **Revenue** section are revenues for property taxes, sales taxes, water and wastewater service charges, as well as other fees and charges. Charts, graphs, and tables are also presented to show prior year revenue comparisons as well as comparisons to other cities of the City's tax rate and valuations.

The **Fund Overview** provides a description of the various funds used by the City and projected ending fund balances of the City's governmental funds, as well as enterprise funds. Governmental funds include the General Fund and General Debt Service Fund. Enterprise funds include the Utility fund and Solid Waste Fund. Additionally, there are 15 special revenue funds, including Court Security and Court Technology Funds, Airport Fund, Library Fund, Police Forfeiture Fund, School Resource Officer Fund, Public Safety Grants Fund, Visitor and Arts Center Fund, and Hotel/Motel Tax Fund. Internal Service Funds are the Medical Insurance Fund and Equipment Replacement and Computer Replacement Funds. The City also has two permanent funds, the Cemetery Endowment Fund and the Library Endowment Fund. This section also includes a summary of revenues by fund, a summary of expenses by fund, and charts with revenue and expense information for each fund.

Department Overview contains each department's purpose, description of services, goals and accomplishments, and additional information regarding expenses and organizational structure.

The next section, **Department Overview**, includes our goals and effectiveness, a summary of expenses by department and a summary of expenses by category. Each department's purpose, description of services, goals and accomplishments, resources, workloads, and measures are also included, along with a summary of their current budgeted expenses and

expenses for the three prior years.

The **Debt** section contains a description of debt, a summary of total municipal debt by use, debt service requirements, and the computation of the legal debt margin. A summary of general obligation and utility fund debt is also included, as well as the summary schedules and payment schedules for each of these funds.

Capital projects are summarized in the **Capital** section, showing the original budget, remaining budget, any new additions, deletions, and the total budget. Each capital project is outlined with the title of the project, description and status, project impact, and five year budget plan. The City's five-year capital improvement plan is also included.

Information regarding the property tax rates, a ten-year operating budget history, and employee history, pay scale, and schedule of fees and charges can be found in the **Supplemental Section**. Fiscal and budgetary policies, budget and tax ordinances.

Looking for information regarding personnel, policies, and ordinances? Look in the **Supplemental Section**.

The **Glossary** includes budget terminology and acronyms used within the document.



CITY OF Huntsville

Incorporated in 1845 under the Republic of Texas

Dear Mayor and City Council,

We are pleased to present the budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026. Through a comprehensive and thoughtful process, our dedicated finance team and staff have developed a budget that reflects our organizational values: Service, Trust, Accountability, and Respect (STAR).

The current fiscal year, FY 2024–2025, has been a time of hard work, transition, and strategic assessment. As this was my first budget cycle as the City Manager of Huntsville, I approached it as an opportunity to learn deeply about our city, the services we provide, and how we can improve while maintaining our strong commitment to fiscal responsibility. Rather than simply follow tradition, our team took a fresh, detailed approach to ensure this budget will meet the needs of our community both now and in the future.

The total projected revenue for FY 25–26 is \$107,654,068, with projected expenditures totaling \$106,273,397. This budget reflects a conservative, sustainable approach to growth and operations. Notably, we have consistently exceeded monthly sales tax projections, even amid significant I-45 construction and associated traffic impacts. Despite these challenges, our economic outlook remains strong, and we continue to plan accordingly. Our current projections reflect a budget surplus, which is intended to replenish some of the reserves that have been previously used.

The City Manager's Recommended Budget emphasizes readiness for the future. As Huntsville grows, our services must grow with it. This year's budget includes the addition of three police officers, two new patrol units, a new CID unit, and three new firefighters to help us move closer to national standards in public safety and emergency response.

In addition, this budget includes \$5.6 million in infrastructure investments focused on water and wastewater projects through our Capital Improvement Program. These improvements are critical to addressing aging infrastructure and supporting future development. As Huntsville expands, it's essential that our systems can meet increased demand while maintaining reliability and safety for our residents.

We are also investing in the future of our community spaces and quality of life. The budget includes an additional \$207,000 toward the implementation of our Parks Master Plan, helping us continue to enhance and expand recreational opportunities for residents and visitors. In addition, we've allocated \$50,000 to support the initial implementation of the Downtown Action Plan, a community-driven vision for preserving and revitalizing our historic downtown. This document is a reflection of where we are as a city. We're preparing for growth and a new chapter in Huntsville's future. With population projections showing we'll hit 50,000 by 2030, we know that means new regulations, new challenges, and new expectations for how we operate.

1212 Avenue M • Huntsville, TX 77340-4608 • 936.291.5400 • 936.291.5409 fax • www.huntsvilletx.gov

Our vision for the City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe, and well planned with great opportunity for our citizens

These are exciting times, but they also require strategic thinking, a sustainable approach, and, in keeping with our STAR values, a commitment to planning ahead.

I believe this budget reflects that proactive effort, along with the hard work and dedication by our staff to meet the needs of our community within a fiscally responsible and balanced budget. Many thanks to Lance Hall, Finance Director, and Laurie O'Brien, Budget Manager, for leading this process and helping us put forward a plan that supports Huntsville today and positions us for what's to come. I also want to thank all of our department heads for their leadership throughout this process, and City Council for your continued support and guidance. The budget before you represents my recommended budget for FY 2025–2026, and I believe it sets us on the right path as we prepare for the opportunities and responsibilities ahead.

Respectfully Submitted,

Scott Swigert
City Manager

Budget Summary

Basis of Budgeting

Operating budgets are adopted on a basis consistent with generally accepted accounting principles as provided by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, un-matured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

Budget Structure

The accounts of the City are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. Each fund can be generally thought of as a small business. The operations of each fund are maintained using a set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures. City resources are budgeted to the individual funds, by account, and are controlled within the individual fund. The Fiscal and Budgetary Policies, adopted as part of this budget, require that a budget be prepared for each of the following funds.

General Governmental Funds

General Fund
General Debt Service Fund

Special Revenue Funds

Court Security Fund
Court Technology Fund
Airport Fund
Library Fund
Police Forfeiture Fund
School Resource Officers Fund
Public Safety Grants Fund
Police Federal Equitable Sharing Fund
Police LEOSE
Arts & Visitor Center Fund
Hotel/Motel Tax Fund

Enterprise Funds

Utility Fund (Water & Wastewater)
Solid Waste Fund
Drainage Fund

Internal Service Funds

Medical Insurance Fund
Capital Equipment Fund
Computer Equipment Fund

Permanent Funds

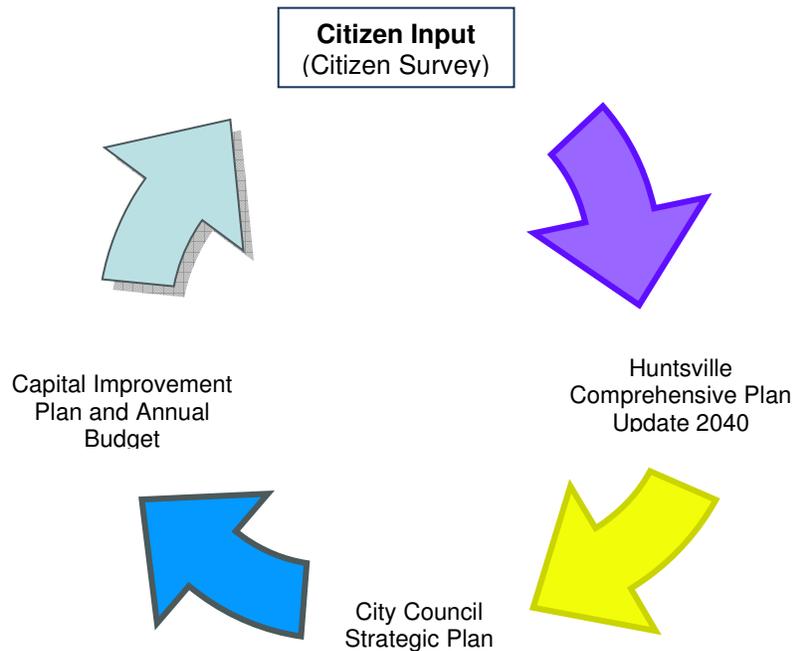
Library Endowment Fund
Cemetery Endowment Fund

Capital Project Funds

General Capital Projects
Water Capital Projects
Wastewater Capital Projects
Solid Waste Capital Projects
Drainage Capital Projects

Planning and Budget Preparation

The City of Huntsville's budgeting process begins with citizen input and involves extensive planning, goal setting, and prioritizing by the City Council and staff. The below graph demonstrates how citizen input and City planning processes impact the preparation of the Annual Budget:



Comprehensive Plan

In 2006, the Huntsville community developed a comprehensive plan. The comprehensive planning process provided citizens a forum to express their vision for the future of Huntsville. The Huntsville Horizon Plan, the first comprehensive plan for the City of Huntsville, is designed as a framework for the future development of the City and its two-mile planning jurisdiction over the next 20 years and beyond. It is intended to guide the community's decisions regarding its future physical, economic, and social development. The Comprehensive Plan plays a significant role in the development of goals and guides the Council's strategic planning process. In 2021, the city completed the update of the comprehensive plan and adopted the Comprehensive Plan Update 2040 to follow as a guide for future growth and development.

Strategic Plan

The City Council's Strategic Plan is a strategy to move our community from its current state to where the citizens and City Council desire the community to be in the future. The strategic planning process is an annual process that provides the City Council the opportunity to determine their vision for the long-term future of Huntsville and set goals to accomplish that vision. The City periodically conducts a citizen's survey to allow the Council to focus on our citizen's priorities and interests. Equipped with the results of the citizen survey and the Comprehensive Plan, the City Council and senior staff engage in yearly strategic planning sessions in order to develop the

Strategic Plan for the future of Huntsville. The plans and goals that result from these sessions guide the development of the Capital Improvement Plan and Annual Budget.

Capital Improvement Plan

The Capital Improvement Plan is developed through a joint effort between City Council and City staff in order to respond to the City's infrastructure needs. On an annual basis, City professional staff with consideration of citizen input recommends appropriate projects to the City Council. Capital improvement projects are expenditures of a non-recurring nature related to the acquisition, construction, expansion, or major rehabilitation of an element of Huntsville's infrastructure. Capital improvement projects can include various elements, such as parks, buildings, water and wastewater lines, streets, and sidewalks. After reviewing each project's purpose, impact, and cost, the City Council must prioritize projects and align them with the available resources for funding. Based on priorities, goals, and issues, a five-year plan is developed for each area of the capital program. The projects in the first year of the program are considered for funding through the annual budgeting process.

Annual Budget

The annual budgeting process begins with a kick-off presentation to the City Council, which provides information on the City's current fiscal year position and a "best estimate" of its expected end-of-year status. Additionally, various challenges and opportunities for budgeting for the upcoming fiscal year are presented to the Council for their consideration during this initial kick-off session. There is also a kick-off session to provide City staff members with instructions and directions for budget request preparation. In accordance with the goals and priorities established during this strategic planning session, City staff then prepared their departmental budget requests. Each City department prepares a base budget request and a supplemental budget request for each of its divisions.

The base budget is the portion of the budget that provides for the continuation of operations at the current service level taking into account the updated costs required to provide these services. The supplemental budget is the portion of the budget that includes new programs and personnel, new equipment, and any changes to the present level of service. Each department of the City prepares a budget that seeks to fulfill the City Council's strategic plan and long-term vision for the future of our community through every service they perform, both in daily operations and special projects and programs. Due to Huntsville's limited resources, not every budget request can be fully funded.

The City Manager reviews department budget requests and weighs them against available funding and other requests. Expenditures are then adjusted to reflect management priorities. The City Manager then presents a proposed budget to the City Council that includes recommended supplemental requests for new or expanded programs, additional personnel, new equipment, and proposed projects. The City Council holds several budget sessions to review the proposed budget and supplemental requests. Council consideration is also given requests presented by the public, Council members, and other Council appointed committees. A public hearing was held in August and September.

City Council changes to the Proposed Budget

As part of the budget process, the City Council considers supplemental packages from all departments that are included in the Proposed Budget. On September 3, 2024, the City Council was presented with a list of supplemental packages for their consideration for new or expanded programs, additional personnel, new equipment, and proposed projects.

There were no changes made to the proposed budget on September 2, 2025, or September 16,2025.

The final adoption of the annual budget occurred on September 16,2025. The budget calendar for FY 2025-26 is provided on the following page:

Budget Calendar

2025

April 11th Department fee schedules due

April 14th

- Budget Software open to departments to begin entering their data

April 15th & 16th

- Train Departments on Budget Software (if needed)

April 25th

- Special Projects due to Building Maintenance and New CIP Projects to Engineering

May 6th

- Dept. goals, measures, accomplishments due

May 9th

- Departmental expenditure and revenue estimates due

June 13th

- Draft Budget Book due to City Manager

June 16th-June 27th

- Departmental budget hearings with City Manager and Finance Department

July 15th

City Council Policy Workshop

- Projected Unallocated Reserves Balances
- Assumptions
- Considerations and Challenges by Fund

August 5th

- City Council -intention to adopt maximum tax rate

August 15th

- City Manager's recommended budget to City Council

August 19th

- Workshop Presentation of Proposed Budget

September 2nd

City Council meeting

- Budget Workshop
- Budget Public Hearing
- Discussion of Decision Packages and discussion of adoption process

September 16th

- Tax Rate Public Hearing
- Ordinance to adopt Budget
- Ordinance to adopt Property Tax Rate

JANUARY						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY						
Su	Mo	Tu	We	Th	Fr	Sa
						1
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16	17	18	19	20	21	22
23	24	25	26	27	28	

MARCH						
Su	Mo	Tu	We	Th	Fr	Sa
						1
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL						
Su	Mo	Tu	We	Th	Fr	Sa
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12	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JUNE						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

JULY						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

DECEMBER						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Budget Control & Amendment

The City of Huntsville's Annual Budget is adopted by division within the individual funds. The budget, as adopted by Council, is subject to change or amendment by formal action of the City Council. The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the classification, and the line item. The below example shows the relationship between the different levels of budget detail:

Fund:	General Fund
Department:	Public Safety
Division:	Police
Classification:	Salaries/Other Pay/Benefits
Line Item:	Salaries - Full Time

The level at which management, without prior Council approval, loses the ability to reapply budgeted resources from one use to another is known as the budget's "legal level of control". The division level is the legal level of control for the City of Huntsville. The City Manager may, without prior City Council approval, authorize transfers between budget line items within a fund. The City Manager may authorize transfers of \$50,000 or less from the budgeted Reserve for Future Allocation. For authorizations of \$25,000 or less, the City Manager will report the use of Reserve for Future Allocation as an informational item. For authorizations between \$25,001 and \$50,000, the City Manager shall provide written notice to the Council of his/her intent to authorize a transfer of Reserve for Future Allocation in excess of \$25,000 (but not more than \$50,000), and allow seven (7) business days to pass without a request by a Councilmember to place the proposed expenditure on a City Council meeting agenda for full City Council consideration. Adjustments between funds or increased budget allocations not coming from transfers from other budgeted accounts or from the future appropriations account require Council approval.

During the fiscal year, budgetary control is maintained through monthly review of budget statements. The responsibility for budgetary control lies with the Department Head. A department is a major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g., Public Safety Department, Public Works Department). Divisions are the smallest organizational unit budgeted and are grouped together under departments to demonstrate a broader responsibility. For example, the Public Safety Department is comprised of Public Safety Administration Division, Police Division, Fire Division, and School Resource Officer Division. Department Heads may not approve expenditures that exceed monies available at the classification code level within their divisions without prior approval. Appropriations not expended by departments at the end of the fiscal year will lapse. Therefore, funds that were budgeted but not used during the fiscal year are not available for use in the next fiscal year unless they are appropriated again by City Council.

The Finance Department routinely reviews budget items through the payable and purchase order process. The City Manager approves amendments with this authority on an ongoing daily basis. The City Council Finance Committee reviews amendments on a monthly basis before approval by the City Council.

The table on the following page shows the relationship between the City of Huntsville's funds and divisions and indicates the department responsible for budgetary control of each division:

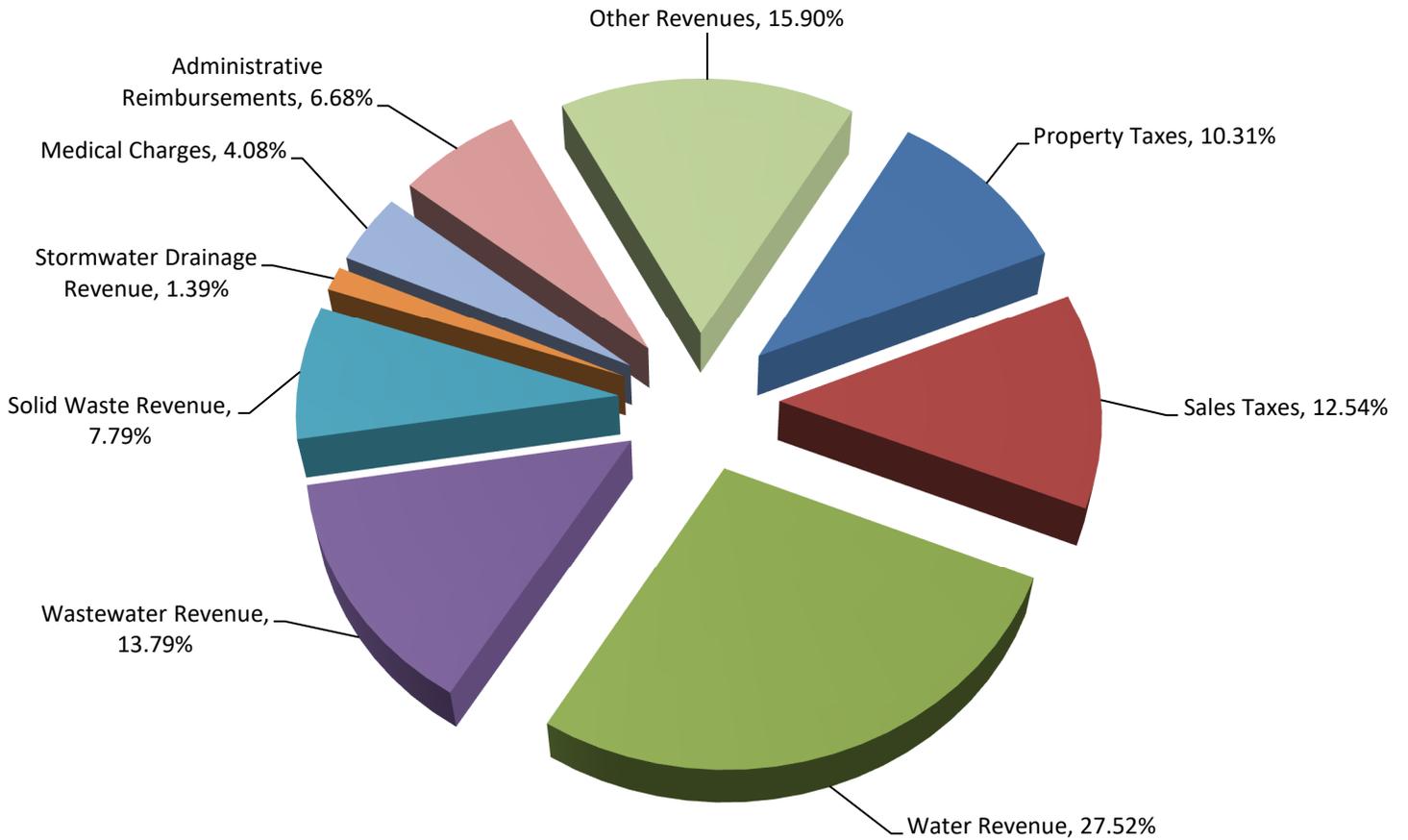
City of Huntsville
Departments, Divisions, and Funds by Function

	General Fund 101	Utility Fund 220	Drainage Fund 226	Solid Waste Fund-224	Other Special Revenue Funds
Charter Offices					
City Council - 112	✓				
Office of City Manager - 113	✓				
Office of City Attorney - 115	✓				
Office of City Secretary - 114	✓				
Office of City Judge -117	✓				
Financial Services					
Finance -210	✓				
Purchasing - 234	✓				
Office Services - 216	✓				
Utility Billing - 212		✓			
Grants Management -817	✓				
Human Resources					
Human Resources - 150	✓				
Municipal Court - 231	✓				
Information Technology					
Information Technology - 640	✓				
Public Works					
Public Works Administration -320	✓				
Streets - 323	✓				
Garage - 389	✓				
Warehouse -388	✓				
Surface Water Plant - 360		✓			
Water Production - 361		✓			
Water Distribution - 362		✓			
Meter Reading - 368		✓			
Wastewater Collection - 363		✓			
AJ Brown WWTP - 364		✓			
NB Davidson WWTP - 365		✓			
Robinson Creek WWTP - 366		✓			
Environmental Services - 367		✓			
Street Sweeping - 382		✓			
Drainage Maintenance - 384			✓		
Commercial Collection - 373				✓	
Solid Waste Disposal - 374				✓	
Residential Collection - 375				✓	
Recycling - 377				✓	
Development Services					
Planning - 716	✓				
Customer Service - Service Center - 715	✓				
Airport – 609-399					✓
Central Inspection -724	✓				
Health Inspection - 725	✓				
Engineering					
Engineering - 717	✓				
Surveying - 719	✓				
GIS - 642	✓				
Parks & Leisure					
Parks & Leisure Administration - 420	✓				
Recreation - 421	✓				
Parks Maintenance - 422	✓				
Aquatic Center Operations - 424	✓				
Library - 647	✓				
Cemetery - 460	✓				
Building Maintenance - 440	✓				
Fire Services					
Fire - 552	✓				
Public Safety					
Public Safety Administration - 550	✓				
Police - 551	✓				
School Resource Officers 612-555					✓
Court Security – 601					✓
Economic Development & Tourism					
Economic Development -830	✓				
Main Street - 839	✓				
Tourism: 663-881					✓
Visitors Center: 663-882					✓
Arts & Visitor Center: 618-840					✓

Operating Budget Summary

Total Revenue \$107,654,068

Where the Money Comes From...



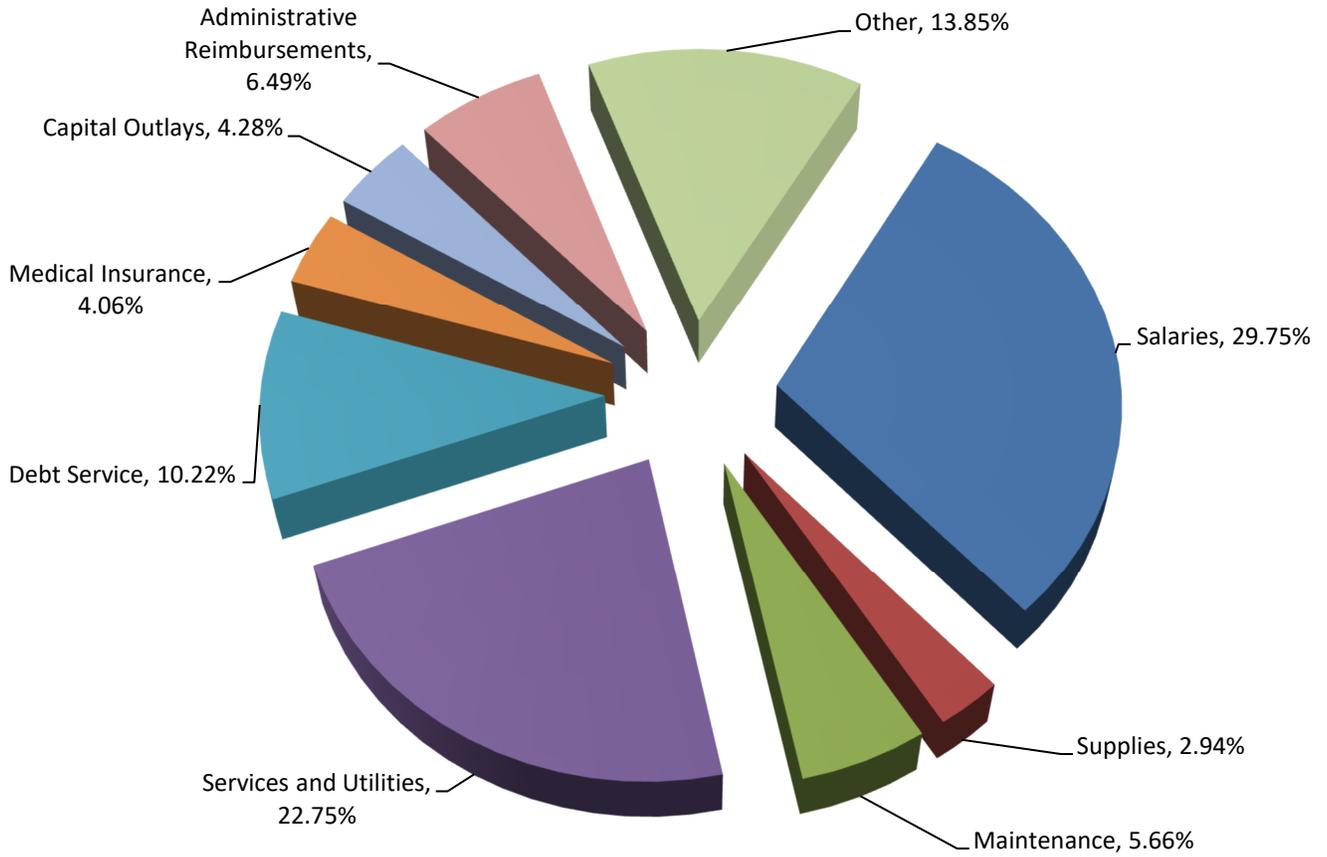
Other Revenues include:

Permits/Licenses/Development Fees	0.91%
Municipal Court Fines	0.97%
Fees/Charges/Sales	0.96%
Other Taxes	0.14%
Inter Governmental	0.61%
Interest Earnings	1.53%
Other Revenues	0.78%
Grants/Reimbursements/Contributions	0.49%
Utility Franchise Fees	1.99%
Hotel/Motel Taxes	1.12%
Transfers In	6.40%

Operating Budget Summary

Total Expenditures \$106,273,397

Where the Money Goes...



Other Expenses Include:

Insurance/Sundry/Elections	1.69%
Programs/Projects	0.34%
Future Appropriations/Bad Debt	0.12%
Right-of-Way Charges	2.34%
Transfers Out	9.36%

Operating Budget Summary

	General Fund	Debt Service Fund	Utility Fund	Solid Waste Fund
Beginning Fund Balance Oct. 1, 2025	11,843,738	623,277	9,912,532	6,106,216
Sources of Funds				
Revenues				
Property Taxes	\$9,300,000	\$1,798,468	\$0	\$0
Sales Taxes	\$13,500,000	\$0	\$0	\$0
Other Taxes	\$155,000	\$0	\$0	\$0
Permits/Licenses/Development Fees	\$984,500	\$0	\$0	\$0
Municipal Court Fines	\$992,650	\$0	\$0	\$0
Fees/Charges/Sales	\$452,700	\$0	\$352,000	\$9,200
Inter Governmental		\$0	\$0	\$0
Interest Earnings	\$700,000	\$10,000	\$310,750	\$185,000
Grants/Reimbursements/Contributions	\$70,000		\$10,000	
Other Revenues	\$55,000		\$455,000	\$105,000
Water Revenues	\$0	\$0	\$29,626,637	\$0
Wastewater Revenues	\$0	\$0	\$14,844,075	\$0
Solid Waste Revenues	\$0	\$0	\$0	\$8,382,890
Stormwater Drainage Revenues				
Health Insurance Payments	\$0	\$0	\$0	\$0
Utility Franchise Fees	\$2,140,000	\$0	\$0	\$0
Hotel/Motel Taxes	\$0	\$0	\$0	\$0
Total Revenues	\$28,349,850	\$1,808,468	\$45,598,462	\$8,682,090
Administrative Reimbursements	\$7,070,778	\$0	\$123,352	\$0
Right-of-Way Maintenance Charges	\$0	\$0	\$0	\$0
Operating Transfers In	\$2,546,100	\$590,363		\$0
Total Sources of Funds	\$37,966,728	\$2,398,831	\$45,721,814	\$8,682,090
Uses of Resources				
Expenditures				
Operating Expenses				
Salaries/Other Pay/Benefits	\$24,008,591	\$0	\$4,516,067	\$1,539,648
Supplies	\$1,339,626	\$0	\$1,004,418	\$378,031
Maintenance of Structures	\$2,796,060	\$0	\$1,683,700	\$15,000
Maintenance of Equipment	\$461,626	\$0	\$356,021	\$387,776
Services and Utilities	\$6,142,980	\$0	\$14,367,515	\$3,321,514
Insurance/Sundry/Elections	\$979,600	\$0	\$344,950	\$221,550
Programs/Projects	\$121,100	\$0	\$0	\$2,000
Debt Service		\$2,363,832	\$7,342,869	\$207,800
Capital Outlays	\$170,759	\$0	\$585,000	\$0
Future Appropriations/Bad Debt	\$25,880	\$0	\$100,000	
Medical Insurance	\$0	\$0	\$0	\$0
Total Operating Expenses	\$36,046,222	\$2,363,832	\$30,300,540	\$6,073,319
Administrative Reimbursements	\$0	\$0	\$5,814,579	\$1,013,985
Right-of-Way Charges	\$0	\$0	\$2,053,986	\$434,105
Total Expenditures	\$36,046,222	\$2,363,832	\$38,169,105	\$7,521,409
Operating Transfers Out	\$1,920,506	\$0	\$6,838,628	\$1,103,789
Total Uses of Resources	\$37,966,728	\$2,363,832	\$45,007,733	\$8,625,198
Ending Fund Balance Sept. 30, 2026	\$11,843,738	\$658,276	\$10,626,613	\$6,163,108
Transfer to Capital FY 25-26	\$500,000	\$0	\$5,650,000	
Projected Reserve as of 9/30/2026	\$11,343,738	\$658,276	\$4,976,613	\$6,163,108
Totals	\$38,466,728	\$2,363,832	\$50,657,733	\$8,625,198

Operating Budget Summary

	Stormwater Drainage Fund	Other Special Revenue Funds	Internal Service Funds	Permanent Funds	Total Operating Budget
Beginning Fund Balance Oct. 1, 2025	3,056,049	12,914,339	5,906,900	\$ 50,363,051	
Sources of Funds					
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$11,098,468
Sales Taxes	\$0	\$0	\$0	\$0	\$13,500,000
Other Taxes	\$0	\$0	\$0	\$0	\$155,000
Permits/Licenses/Development Fees	\$0	\$0	\$0	\$0	\$984,500
Municipal Court Fines	\$0	\$55,000	\$0	\$0	\$1,047,650
Fees/Charges/Sales	\$0	\$164,917	\$50,000	\$0	\$1,028,817
Inter Governmental	\$0	\$655,955	\$0	\$0	\$655,955
Interest Earnings	\$5,000	\$88,718	\$336,000	\$10,000	\$1,645,468
Grants/Reimbursements/Contributions	\$0	\$449,889	\$0	\$0	\$529,889
Other Revenues	\$500	\$210,815	\$0	\$0	\$826,315
Water Revenues	\$0	\$0	\$0	\$0	\$29,626,637
Wastewater Revenues	\$0	\$0	\$0	\$0	\$14,844,075
Solid Waste Revenues	\$0	\$0	\$0	\$0	\$8,382,890
Stormwater Drainage Revenues	\$1,500,000	\$0	\$0	\$0	\$1,500,000
Health Insurance Payments	\$0	\$0	\$4,392,999	\$0	\$4,392,999
Utility Franchise Fees	\$0	\$0	\$0	\$0	\$2,140,000
Hotel/Motel Taxes	\$0	\$1,210,000	\$0	\$0	\$1,210,000
Total Revenues	\$1,505,500	\$2,835,294	\$4,778,999	\$10,000	\$93,568,663
Administrative Reimbursements	\$0	\$0	\$0	\$0	\$7,194,130
Right-of-Way Maintenance Charges	\$0	\$0	\$0	\$0	\$0
Operating Transfers In	\$0	\$0	\$3,754,812	\$0	\$6,891,275
Total Sources of Funds	\$1,505,500	\$2,835,294	\$8,533,811	\$10,000	\$107,654,068
Uses of Resources					
Expenditures					
Operating Expenses					
Salaries/Other Pay/Benefits	\$251,884	\$1,297,546	\$0	\$0	\$31,613,736
Supplies	\$7,895	\$392,428	\$1,000	\$0	\$3,123,398
Maintenance of Structures	\$115,000	\$178,000	\$0	\$0	\$4,787,760
Maintenance of Equipment	\$6,000	\$12,200	\$0	\$0	\$1,223,623
Services and Utilities	\$2,610	\$346,825	\$0	\$0	\$24,181,444
Insurance/Sundry/Elections	\$0	\$247,400	\$0	\$0	\$1,793,500
Programs/Projects	\$0	\$216,007	\$0	\$20,000	\$359,107
Debt Service	\$950,490	\$0	\$0	\$0	\$10,864,991
Capital Outlays	\$171,283	\$125,000	\$3,491,733	\$0	\$4,543,775
Future Appropriations/Bad Debt	\$0	\$0	\$0	\$0	\$125,880
Medical Insurance	\$0	\$0	\$4,312,629	\$0	\$4,312,629
Total Operating Expenses	\$1,505,162	\$2,815,406	\$7,805,362	\$20,000	\$86,929,843
Administrative Reimbursements	\$0	\$69,079	\$0	\$0	\$6,897,643
Right-of-Way Charges	\$0	\$0	\$0	\$0	\$2,488,091
Total Expenditures	\$1,505,162	\$2,884,485	\$7,805,362	\$20,000	\$96,315,577
Operating Transfers Out	\$338	\$94,559	\$0	\$0	\$9,957,820
Total Uses of Resources	\$1,505,500	\$2,979,044	\$7,805,362	\$20,000	\$106,273,397
Ending Fund Balance Sept. 30, 2026	\$0	\$2,912,299	\$13,642,788	\$5,896,900	\$51,743,722
Transfer to Capital FY 25-26	\$0	\$0	\$0	\$0	\$6,150,000
Projected Reserve as of 9/30/2026	\$0	\$2,912,299	\$13,642,788	\$5,896,900	\$45,593,722
Totals	\$1,505,500	\$2,979,044	\$7,805,362	\$20,000	\$112,423,397

City of Huntsville
Operating Budget Summary
Five Year Historical



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Revenues					
Property Taxes	\$ 7,912,313	\$ 8,940,922	\$ 10,584,991	\$ 10,184,264	\$ 11,098,468
Sales Taxes	\$ 12,367,534	\$ 12,543,849	\$ 12,200,000	\$ 13,260,925	\$ 13,500,000
Other Taxes	\$ 125,621	\$ 148,282	\$ 125,000	\$ 147,720	\$ 155,000
Permits/Licenses/Development Fees	\$ 793,979	\$ 1,074,491	\$ 972,300	\$ 1,432,110	\$ 984,500
Water Service Charges	\$ 20,145,961	\$ 22,139,449	\$ 25,002,500	\$ 27,327,584	\$ 29,626,637
Wastewater Service Charges	\$ 10,225,961	\$ 11,189,113	\$ 13,000,000	\$ 13,336,713	\$ 14,844,075
Municipal Court Fines	\$ 954,772	\$ 884,471	\$ 890,850	\$ 1,216,312	\$ 1,047,650
Solid Waste Service Charges	\$ 7,567,618	\$ 7,943,921	\$ 8,131,000	\$ 8,015,291	\$ 8,382,890
Stormwater Drainage Fees	\$ -	\$ -	\$ -	\$ 1,223,229	\$ 1,500,000
Fees/Charges/Sales	\$ 1,468,449	\$ 1,801,234	\$ 1,430,267	\$ 1,854,942	\$ 1,549,317
Inter Governmental	\$ 858,165	\$ 853,269	\$ 899,627	\$ 920,163	\$ 902,442
Administrative Reimbursements	\$ 6,522,575	\$ 6,687,870	\$ 7,119,497	\$ 7,119,497	\$ 6,824,291
Interest Earnings	\$ 2,475,586	\$ 2,979,922	\$ 1,241,250	\$ 1,534,968	\$ 1,645,468
Grants/Reimbursements/Contributions	\$ 241,796	\$ 343,139	\$ 295,080	\$ 994,954	\$ 362,380
Other Revenues	\$ 8,494,400	\$ 11,623,503	\$ 7,860,016	\$ 9,384,386	\$ 9,392,859
Utility Franchise Fees	\$ 3,541,540	\$ 3,690,192	\$ 4,097,707	\$ 3,997,025	\$ 4,628,091
Hotel/Motel Taxes	\$ 942,017	\$ 1,079,910	\$ 1,025,000	\$ 956,570	\$ 1,210,000
Total Revenues	\$ 84,638,288	\$ 93,923,539	\$ 94,875,085	\$ 102,906,650	\$ 107,654,068
Expenditures					
Salaries/Other Pay/Benefits	\$ 24,305,605	\$ 25,775,455	\$ 30,124,356	\$ 27,408,003	\$ 31,613,736
Supplies	\$ 2,488,159	\$ 3,131,288	\$ 3,217,048	\$ 2,928,105	\$ 3,123,398
Maintenance of Structures	\$ 4,813,044	\$ 4,255,541	\$ 4,452,925	\$ 3,471,485	\$ 4,787,760
Maintenance of Equipment	\$ 994,418	\$ 1,016,480	\$ 1,052,138	\$ 909,965	\$ 1,223,623
Services and Utilities	\$ 10,562,759	\$ 10,616,014	\$ 11,794,158	\$ 11,115,862	\$ 14,649,839
Insurance/Sundry/Elections	\$ 1,412,326	\$ 1,634,887	\$ 1,636,450	\$ 1,604,542	\$ 1,793,500
Programs/Projects	\$ 3,777,557	\$ 4,404,926	\$ 5,351,050	\$ 5,146,073	\$ 4,670,236
Capital Outlays	\$ 1,388,373	\$ 4,815,318	\$ 4,125,609	\$ 4,307,883	\$ 3,787,492
TRA Water Plant	\$ 6,441,134	\$ 8,458,313	\$ 9,516,390	\$ 8,217,234	\$ 9,531,605
Utility Fund Debt Payments	\$ 3,751,859	\$ 3,931,606	\$ 4,409,080	\$ 4,725,164	\$ 8,293,359
Debt Service	\$ 2,634,857	\$ 3,031,572	\$ 2,869,979	\$ 3,065,905	\$ 2,571,632
Future Appropriations/Bad Debt/Depreciation	\$ 6,312,104	\$ 6,208,321	\$ 250,000	\$ -	\$ 125,880
Administrative Reimbursements Out	\$ 7,976,601	\$ 8,371,146	\$ 9,080,426	\$ 9,080,426	\$ 9,385,734
Interfund Charges/Transfers Out	\$ 2,840,394	\$ 5,033,227	\$ 2,693,557	\$ 3,655,290	\$ 3,916,238
Transfer to Capital	\$ 14,491,173	\$ 7,109,667	\$ 5,908,939	\$ 5,908,939	\$ 6,797,865
Improvements	\$ 10,668	\$ 490	\$ 1,500	\$ 736,137	\$ 1,500
Land	\$ -	\$ 684,334	\$ -	\$ -	\$ -
Operating Expenditures	\$ 94,201,031	\$ 98,478,585	\$ 96,483,605	\$ 92,281,011	\$ 106,273,397

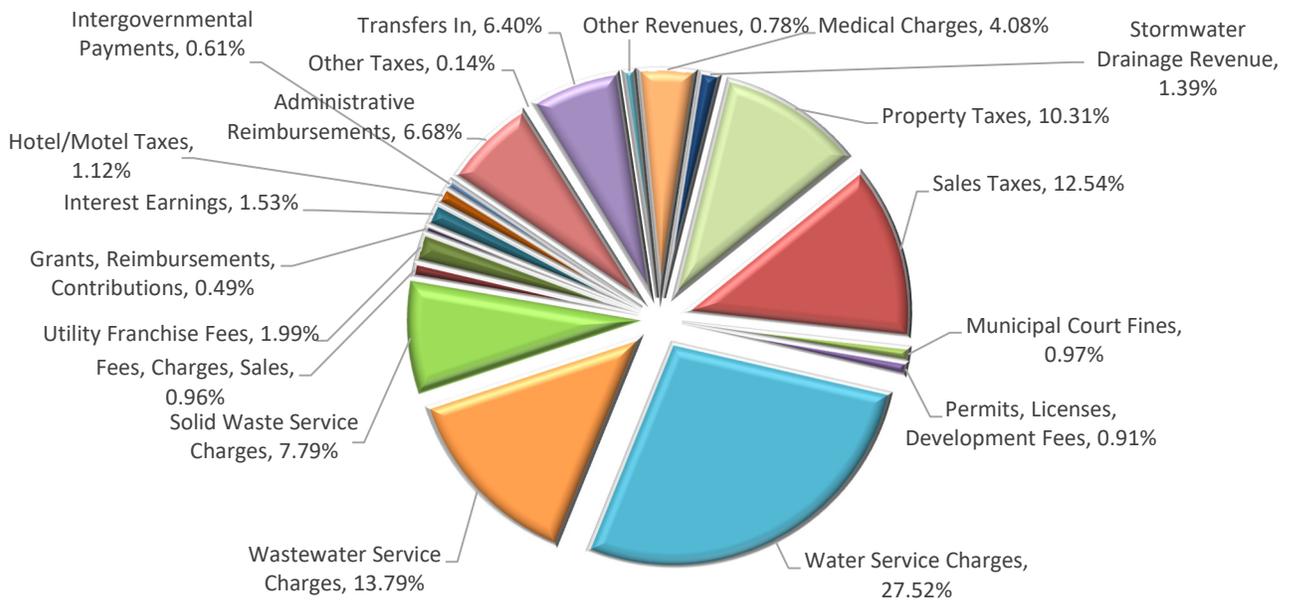
Revenues

The cornerstone of the City of Huntsville’s annual budget is the projection of revenue expected for the coming fiscal year. Accurate revenue projections are a crucial element in budgeting, as spending decisions must be made within the limits of available funds. Revenues received by the city support the various services provided to the citizens of Huntsville. Accurate revenue projections allow sound management of our resources. The City of Huntsville practices a conservative approach to budgeting.

As depicted in the following chart, the city uses various forecasting methods to ensure the most accurate revenue projections possible.

	%	Historical/Time Series Trend	Informed/Expert Judgment	Activity Estimates	Contract Terms
Property Taxes	10.31%	✓	✓		
Sales Taxes	12.54%	✓	✓	✓	
Municipal Court Fines	0.97%	✓	✓	✓	
Permits, Licenses, Development Fees	0.91%	✓	✓	✓	
Water Service Charges	27.52%	✓	✓	✓	✓
Wastewater Service Charges	13.79%	✓	✓	✓	
Solid Waste Service Charges	7.79%	✓	✓	✓	✓
Fees, Charges, Sales	0.96%	✓	✓	✓	
Utility Franchise Fees	1.99%	✓	✓	✓	✓
Grants, Reimbursements, Contributions	0.49%	✓	✓	✓	
Interest Earnings	1.53%	✓	✓	✓	
Hotel/Motel Taxes	1.12%	✓	✓	✓	
Intergovernmental Payments	0.61%				✓
Administrative Reimbursements	6.68%			✓	

The City of Huntsville generates revenue from various sources. The following graph shows the sources of income for the city for the fiscal year 25-26 as budgeted:



Property Taxes - \$11,098,468

When excluding administrative allocations and transfers, revenues from property taxes account for 10.31% of the City's overall revenues. Taxes are assessed on all property in the city, except for specific properties that are eligible for exemption, such as state-owned property. All exemptions from property tax are governed by Federal and State law. The Walker County Appraisal District assesses the value of property in Huntsville and processes applications for exemptions. Based on the total property valuation certified by the Appraisal District, the Huntsville City Council sets a tax rate that provides sufficient revenue to support public safety services, including police and fire protection, as well as community services such as parks, recreation, and the library. The total tax rate set by Council includes a rate for debt service payments as well as a rate for general day-to-day maintenance and operations.

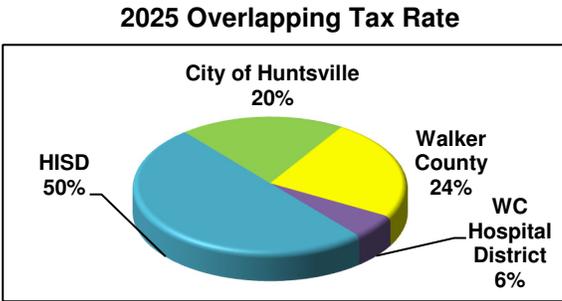
The City Council adopted the tax rate of \$0.3475 per \$100 valuation.

For fiscal year 2025-2026, the City Council approved a rate of \$0.3475, which is \$0.02 above the No-New Revenue rate. The No-New Revenue tax rate is the tax rate that provides the City with the same amount of tax revenue as the prior year from existing property, plus additional tax

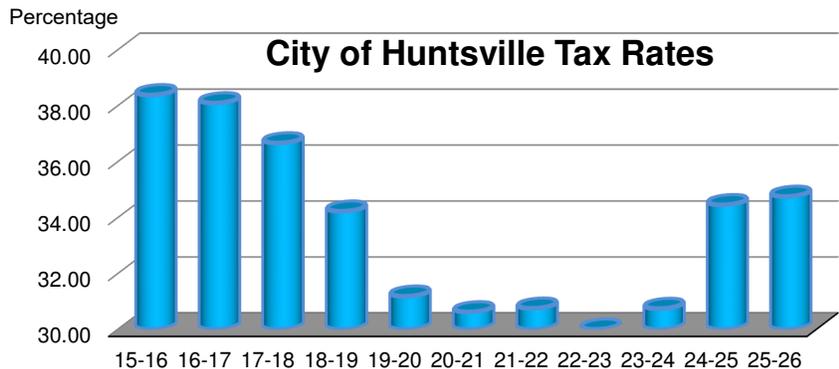
revenue from any new property.

The City of Huntsville contracts with the Walker County Appraisal District for property tax billing and collections. Because property taxes are paid per one hundred dollars of assessed property value, the amount of property tax levied by the City is calculated by dividing the total appraised value of property by one hundred and then multiplying by the adopted tax rate. For example, a property with an assessed value of \$100,000 would pay city taxes of approximately \$347.50 ($\$100,000 / 100 * 0.3475$).

The City is not the only jurisdiction that taxes property located in Huntsville. Other entities, including Walker County, Huntsville Independent School District, and the Walker County Hospital District, also levy a property tax. Most citizens of Huntsville pay only 20% of their total property tax bill to the City. The other 80% is collected by the other taxing jurisdictions.



The following graph compares the current tax rate with the tax rates of the last ten years:



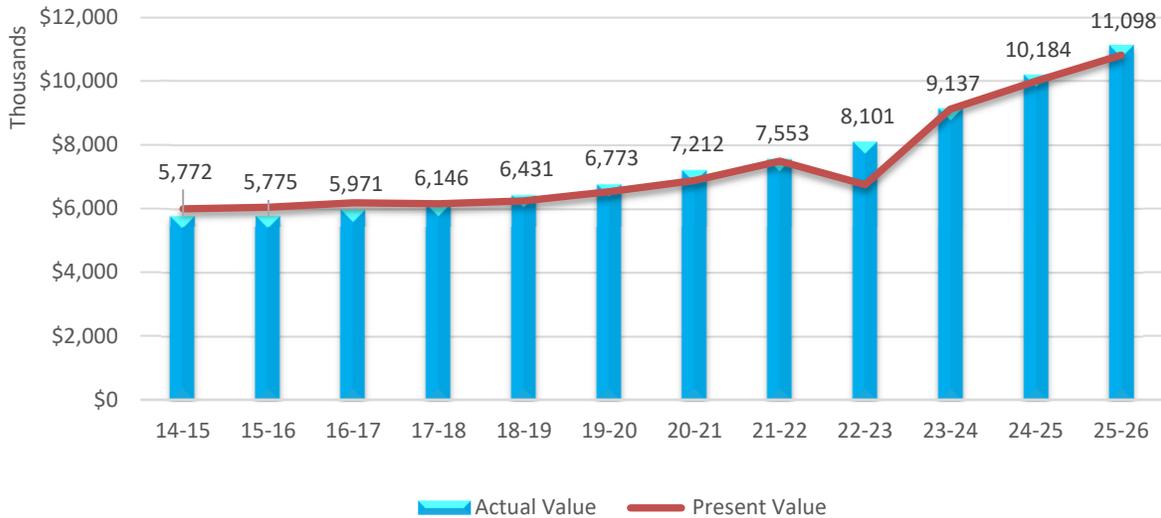
The Huntsville City Council is committed to keeping property tax rates in Huntsville affordable. In recent years, every effort has been made to adopt a tax rate at the No-New-Revenue rate or not more than 1 cent above the No-New-Revenue rate. For FY 22-23 and the prior nine fiscal years, the city has been able to stay within this “1 cent” goal. For FY 23-24, the property tax rate adopted was \$0.0395 (3.95 cents) over the No-New-Revenue rate. For FY 24-25, the property tax rate adopted was \$0.0300 (3.00 cents) above the No-New-Revenue rate. Our budget for property tax revenue is derived by applying the adopted tax rate to the certified taxable property valuation. Based on our historical trends, a provision is made for property tax that is owed but not paid on time, or not paid at all. The actual collection rate is traditionally high, and we expect to collect at least 98.5% of what is owed. Additionally, the City Council passed an ordinance in 2004 that freezes tax payments to the amount of taxes paid in fiscal year 2004-2005 for citizens who are at least 65 years old or disabled. The Appraisal District calculates this tax freeze and its impact on the no-new-revenue tax rate.

In FY 11-12, the effective rate was adopted. For fiscal year 2012-2013, the City levied a three-cent tax increase over the prior year, which was four cents above the effective rate. For fiscal year 13-14, the tax rate remained at the previous FY 12-13 rate of \$0.4206. The City Council was able to reduce the FY 14-15 rate by 1 cent to \$0.4106, which was \$0.003 less than the effective rate of \$0.4136. The City Council adopted an effective rate of \$0.3838 for FY 15-16 and an effective rate of \$0.3809 for FY 16-17. Again, for the 17-18 Budget, the effective rate of \$0.3666 was adopted. In FY 18-19, the City Council adopted the tax rate of \$0.3422, which is ½ of a cent over the effective rate. For FY 19-20, the City Council adopted a tax rate of \$0.3148, which is 1 cent above the effective rate. In FY 20-21, the City Council adopted a tax rate of \$0.3062, which is the no-new-revenue rate. For FY 21-22, the City Council adopted a tax rate of \$0.3075, which is 1 cent above the no-new-revenue rate. The tax rate adopted for FY 22-23 by the City Council was \$0.2926, which was \$0.009 (less than 1 cent) higher than the No-New Revenue rate. The City Council adopted a tax rate of \$0.3074 for FY 2023-2024, which is 4 cents below the voter-approved rate of \$0.3466. The City Council adopted a tax rate of \$0.3445 for FY 2024-2025, which is 1.4 cents below the voter-approved rate of \$0.3585. For the FY 25-26, the City Council adopted a tax rate of \$0.3475.

Inflation and the rising cost of doing business affect city governments just as they do businesses and individuals. The Municipal Cost Index shows that the average cost of providing city services has risen by 6.1% over the past three years. Huntsville has been able to absorb these ever-rising costs in part through additional property tax revenues from new properties and, to a large extent, from increased sales tax revenues.

The following graph shows the actual property tax revenue received by the City of Huntsville over the past ten years and the revenue projected for fiscal year 25-26:

City of Huntsville Property Tax Revenues 10 Year Period and 25-26



Note: Inflation for all graphs calculated based on Municipal Cost Index

When the effective rate, now known as the “no-new-revenue” rate, is adopted, the same amount of revenue is collected as in the prior year from existing property. In that case, the additional revenue needed to support the inflated cost of providing city services at current levels must be obtained either through growth and the addition of new taxable property in the community, or from increases in other revenue sources such as sales tax.

With the increasing costs of utilities, construction materials, healthcare, and many other expenses, one hundred dollars does not have the same purchasing power today as it did last year. To evaluate the effect inflation has on Huntsville’s ability to provide excellent city services using our limited resources, we must consider the purchasing power of the property tax revenues we received in recent history in terms of today’s dollar values.

The property tax revenue the City received in various years in the last nine years has just kept pace with inflation. Even with stagnant purchasing power, the City of Huntsville continues to provide quality services at sustained or increasing levels year after year. The City of Huntsville is providing improved basic service quality and quantity with essentially the same property tax resources as in prior years. The City Council and staff strive every day to manage property tax revenue and rates effectively, providing citizens of Huntsville with excellent service.

Sales Tax Revenue - \$13,500,000

The sales tax is used for general operating purposes. Revenues from sales taxes account for 12.54% of the city's overall revenues. All taxable sales in Huntsville are taxed at a rate of 8.25%. The City’s rate is 1.5%, the State of Texas rate is 6.25%, and Walker County’s rate is 0.5%. The Texas Legislature gave voters in Texas cities the option of increasing local sales taxes from one cent to one and one-half cents to provide property tax relief. Voters in Huntsville approved the sales tax option in August 1987, and the additional one-half cent sales tax began to be collected in January 1988. As a result of this additional half cent, property tax rates for FY 2024-2025 were able to be kept lower by approximately \$0.1341 per \$100 valuation (\$134 on a \$100,000 home). Every

Revenue received from sales tax increased an average of 7 % during the past 5 years.

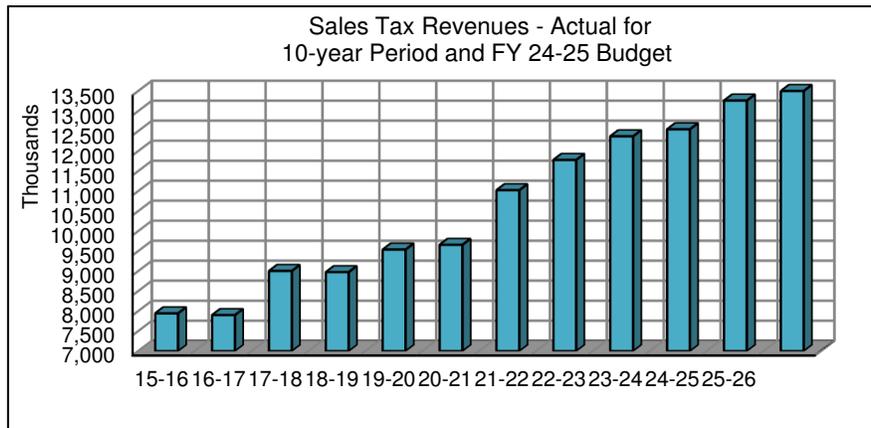
dollar of sales tax revenue the city receives is used to support general operating services, including police and fire protection, streets, parks, recreation, and library services.

The following graph demonstrates the City of Huntsville's use of sales tax revenue:



The preparation of our budget for sales tax revenue begins with a review of Huntsville's historical trends in sales tax revenue collection. Because sales tax revenue is somewhat volatile in nature and is dependent on the general economic conditions of the region and nation, the City of Huntsville has traditionally budgeted sales tax revenue conservatively. Historical projections are computed using rolling year trends and trend line graphs, and are compared to expert forecasts from two services. The city receives quarterly reports on sales tax collections by sales categories.

The average annual increase in sales tax revenue over the past five years was 7%. A spike in the FY 16-17 actual results from three years of prior period taxes from a local entity collecting and remitting sales tax. For FY 2020, an additional \$450,000 was included in the budget for Sales Tax revenue



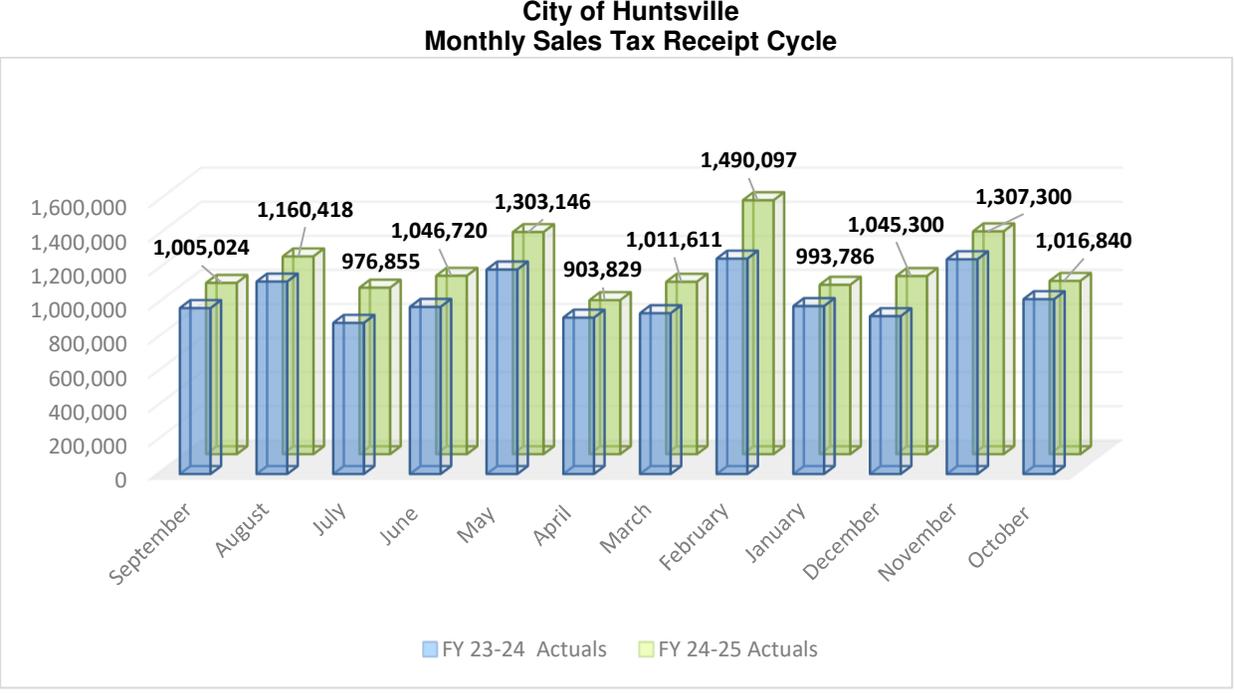
Sales tax revenue is closely associated with the general economy. Huntsville's sales tax receipts increase sharply in months following traditionally active retail seasons.

due to the expiration of an economic development agreement. Without the infusion of this extra amount (that will continue in the future), the sales tax revenue budget percentage increase would have been a modest 3.1%.

The fact that sales tax revenue is closely tied to the general economy is readily apparent when examining the trends in monthly sales tax revenue collection. Sales tax revenue receipts climb sharply in months following traditionally active retail seasons such as Christmas, Easter, back-to-school, and the start of summer travel.

The first half of the year of FY 2020 was a continuation of growth and prosperity. In March, a significant change occurred due to the arrival of COVID-19. Uncertainty began to emerge as a statewide essential services and limited activities only order was implemented. The City of Huntsville was in a unique situation that favored the City of Huntsville's sales tax. The majority of the City of Huntsville is populated with state-run institutions (the Texas Department of Corrections and Sam Houston State University- two of the top ten employers), and the city did not feel the dramatic decrease in sales taxes, but finished the FY 2020 on a high note. The financial impact of COVID-19 on revenue sources remains uncertain; however, the City continues to monitor its finances closely and has conservatively budgeted for FY 2021. Despite the effects of COVID-19 on our community, the FY 2021 sales tax continued its growth and prosperity, with the city experiencing a 10% increase in sales tax. The positive trend continued into FY 2023, with further growth in sales tax collections. The City maintained a cautious stance by budgeting no increase in sales tax revenue for the FY 2024–25 budget. Nevertheless, actual collections in FY 2023–24 exceeded expectations by approximately \$291,995. Based on a review of historical sales tax data, organizational changes, and the City’s distinctive economic structure, the City has budgeted \$ 13.5 million in sales tax revenue for FY 2025–26.

The following graph illustrates the cyclical nature of sales tax and its close relationship with the broader economy. (Note: The City of Huntsville’s receipt of sales tax revenue runs approximately two months behind the date of actual sale.)



Sales tax is a crucial source of revenue for the City of Huntsville. Huntsville’s relatively low property tax base, the rising cost of providing city services due to inflation, and the adoption of the effective tax rate (now called the no-new-revenue tax rate) in past years made the sales tax revenue stream an essential component to keep the property tax rates in Huntsville among the lowest in Texas. Inflation causes each revenue dollar Huntsville receives to lose more purchasing power year after year. For the City of Huntsville to continue providing city services at current levels, collecting the same amount of revenue as in the prior year is insufficient. Sufficient additional sales tax revenue must be generated to keep pace with the inflated cost of providing services to Huntsville citizens and to supplement the loss of purchasing power resulting from the static property tax revenue when the effective rate is adopted.

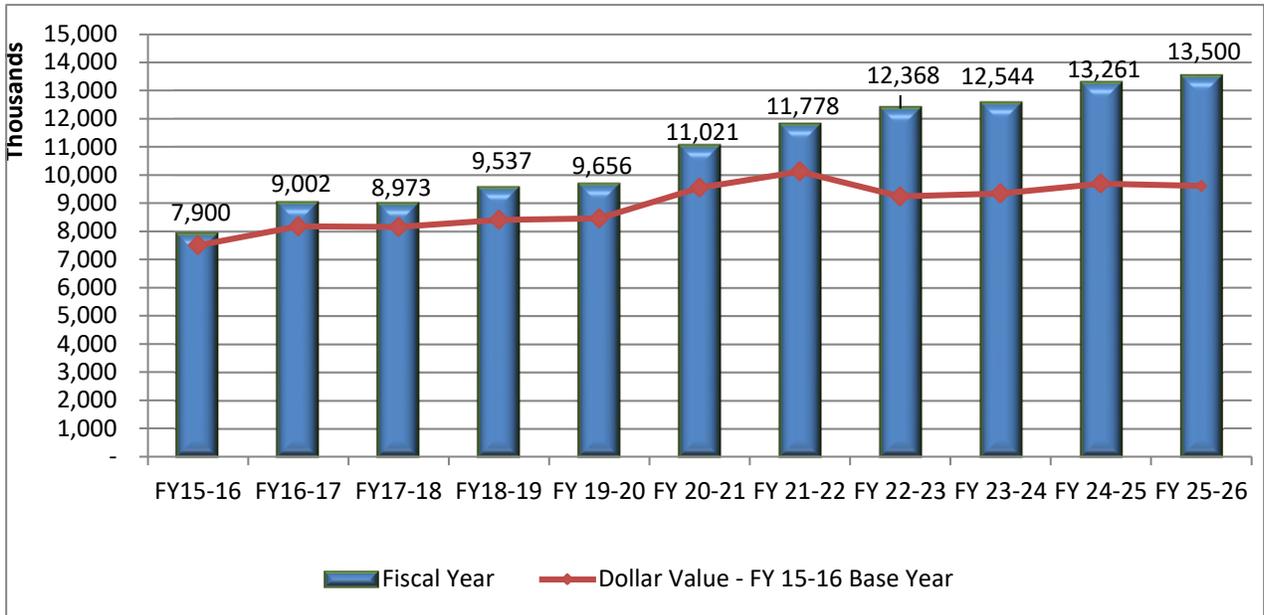
The City of Huntsville aims to encourage businesses that will enhance the City's sales tax revenues and increase employment opportunities to locate, maintain, or expand their operations within the city. Section 380.001 of the Texas Local Government Code authorizes cities to establish one or more programs to promote local economic development and to stimulate business and commercial activity in the City. The City established a 380 Economic Development Program pursuant to Chapter 380 of the Texas Local Government Code in 2004.

The first development agreement signed under the 380-development program was executed in 2007 and terminated on June 12, 2019, allowing the city to retain the additional sales tax that was due to the developer, as previously discussed.

To evaluate whether Huntsville's sales tax revenue can keep pace with the effect of inflation, the net gain or loss of the purchasing power of Huntsville's sales tax revenues must be considered.

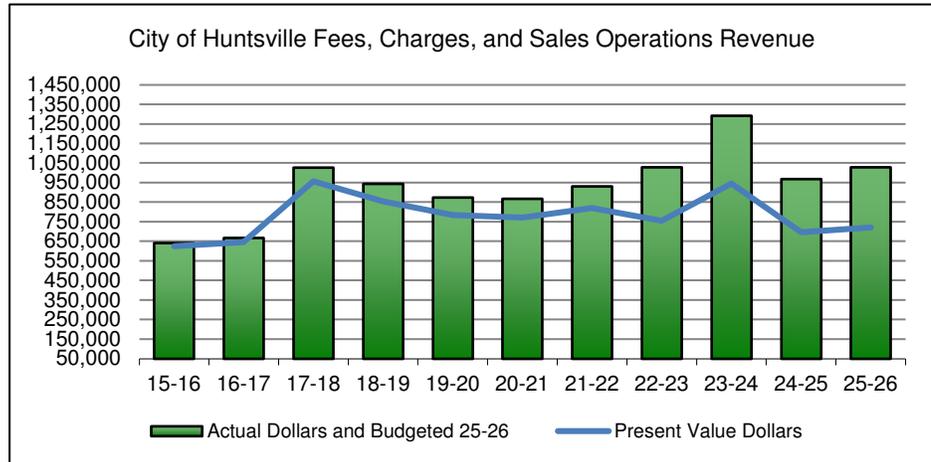
For the most part, Huntsville's sales tax revenue has been able to keep pace with inflation and cover any purchasing power loss.

The following graph compares Sales Tax revenue using actual dollar amounts received and using FY 15-16 as a base year for the value of a dollar. As the reader can see, for the most part, Huntsville's Sales Tax revenue has been able to keep pace with or exceed inflation.



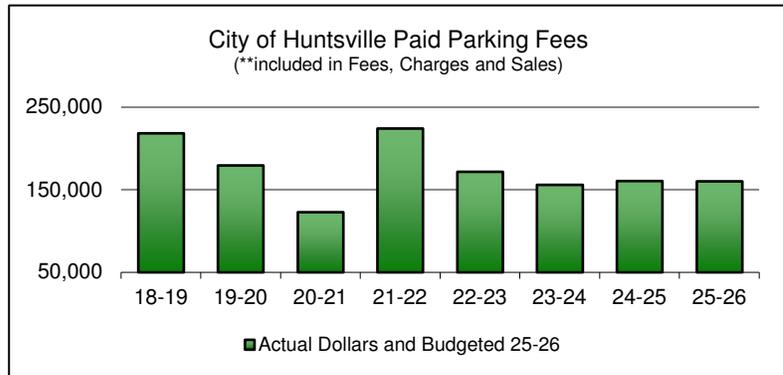
Fees, Charges, Sales Operations - \$1,028,817

Revenues from fees, charges, and other sales account for .96% of overall city revenues. The city collects fees for certain services to offset the cost of providing and administering these services partially. These fees and charges include park rental fees, recreation program and aquatic center fees,



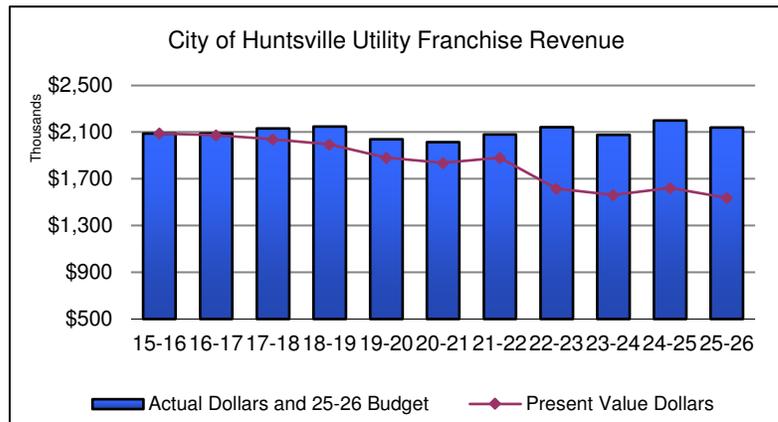
library fees, returned check charges, and utility service connection and reconnection charges. The fees, charges, and sales revenue budget is prepared based on Huntsville’s historical collection trends and activity estimates from City staff. The average annual change in revenue from fees, charges, and sales over the past 4 years has been 4.6%.

The City introduced an on-street paid parking fee in FY 16-17 for certain areas of the City, which contributes to the revenue of the General Fund. The first half of FY 2020 was a continuation of growth and prosperity. In March, a significant change occurred due to the arrival of COVID-19. Uncertainty began to emerge as a statewide “essential services and limited activities” order was implemented. As the “stay at home” orders were lifted, the City saw the university faculty and staff return to Huntsville.



Utility Franchise Fees - \$2,140,000

Revenues from utility franchise fees account for 2.32% of the city's overall revenues. The City of Huntsville collects franchise fees from utility companies (electrical providers, gas providers, and tele-cable providers). It allows them to place facilities (i.e., poles and wires) on public property (i.e., Right-of-ways/easements). The preparation of our budget for utility franchise fee revenue begins with a



review of Huntsville’s historical trends in franchise fee revenue collection. Utility Franchise Fee revenue over the last four years has fluctuated slightly. State Legislative law changes to franchise fees caused a loss of revenue for the city.

Right-of-way Maintenance - \$2,480,091

The City of Huntsville’s Utility Fund (Water and Wastewater) and Solid Waste Funds pay the General Fund this right-of-way Maintenance fee based on 5% of their operational revenues to offset the General Fund’s cost of maintaining the public streets and rights-of-way for use in operating the Water, Wastewater, and Solid Waste utilities. The City’s water and wastewater transmission lines are located under City streets and in rights-of-way. It is essential that they be maintained in a manner that ensures the City’s infrastructure investment is protected and can be accessed for maintenance, repair, and replacement when needed. Well-maintained streets and rights-of-way also ensure that City staff can provide high-quality service to citizens and utility customers.

Grants, Reimbursements, Contributions - \$352,380

Revenues from grants, reimbursements, and contributions account for 0.49% of the city's overall revenues. The City of Huntsville receives grants and contributions from various sources for various purposes in varying amounts. The reimbursement and contribution revenue budget is prepared conservatively based on Huntsville’s historical collection trends and estimates from City staff. The grant revenue budget is prepared based on grants awarded to the city, grants applied for by the city, and the City staff’s knowledge of any upcoming grants for which the city may apply. Every effort is made to include all grants that can reasonably be anticipated. However, due to the nature of grant announcements and cycles, the budget must occasionally be amended during the year to accommodate grants that are sought or received but were not included in the original budget. In fiscal year 09-10, the city added a grant coordinator to contribute to grant programs and revenues related to public safety and public utilities. Hurricane Harvey caused damage to the City of Huntsville in August of 2017, and the city received money for Hurricane Harvey disaster relief in FY 2018. The City received federal funds in FY 19-20 to combat COVID-19 through the Coronavirus Response and Relief Fund, and in FY 20-21, the City received American Rescue Plan Act funds distributed by the Federal government. In FY 2024, our city faced the devastating impact of Hurricane Beryl, which brought powerful winds and severe rainfall. Hurricane Beryl caused widespread power outages and damage to our water and wastewater plants, as well as washing away roadways.

The following table shows total grants, reimbursements, and contributions revenue received in prior years and revenue budgeted for fiscal year 25-26 for all operating funds:

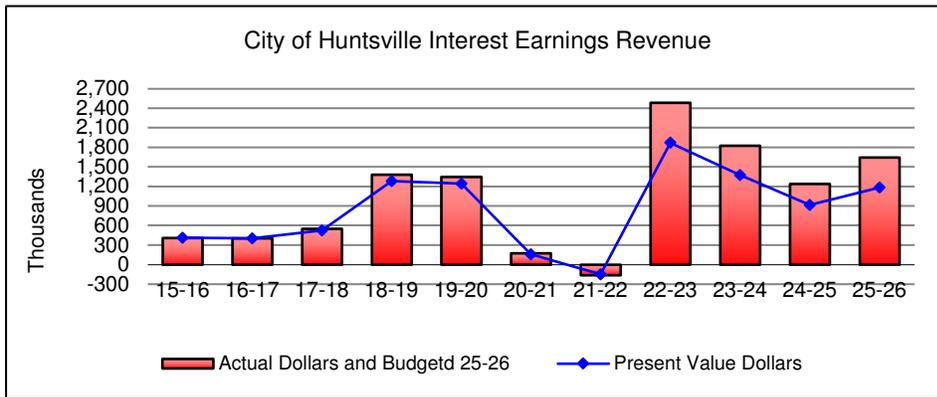
Grants, Reimbursements, and Contributions Revenue*

	Actual 21-22	Actual 22-23	Actual 23-24	Actual 24-25	Budget 25-26
Grants	694,465	10,712,334	304,215	210,902	346,140
Contributions	26,993	11,501	13,963	772,479	6,240
Total	721,458	10,723,835	229,300	983,381	352,380

*Grants for capital projects are not included in this table

Interest Earnings - \$1,645,468

Revenues from interest earnings account for 1.53% of the city's overall revenues. The City of Huntsville earns interest on invested funds. The City of Huntsville must invest its funds in accordance with the Texas Public Funds Investment Act. The interest earnings revenue budget is prepared based on the City's financial staff and advisor analysis of interest rates, historical trends, and projections of the amount of funds to be invested. The City has aggressively diversified its portfolio into secured money funds, CDs, short-term bonds backed by government revenue, and state and local government bonds. Interest earnings for FY 18-19 are somewhat elevated due to bond proceeds for Utility projects being invested for a significant part of the year. FY 19-20 interest earnings are elevated due to bond proceeds for General fund projects.



The table to the left shows total interest earnings revenue received in the previous 10 years.

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
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101 General Fund Revenue Detail

41101	Current Property Taxes	\$ 6,348,451	\$ 6,807,648	\$ 8,422,900	\$ 8,051,944	\$ 9,200,000
41102	Delinquent Property Taxes	\$ 14,725	\$ 10,270	\$ 60,000	\$ 33,546	\$ 40,000
41103	Tax Penalty & Interest	\$ 55,642	\$ 59,870	\$ 40,000	\$ 64,063	\$ 60,000
41201	Sales Tax Revenue	\$ 12,367,534	\$ 12,543,849	\$ 12,200,000	\$ 13,260,925	\$ 13,500,000
41301	Franchise - Electrical	\$ 1,555,010	\$ 1,542,413	\$ 1,600,000	\$ 1,584,291	\$ 1,600,000
41302	Franchise - Telephone	\$ 147,861	\$ 117,100	\$ 150,000	\$ 117,314	\$ 110,000
41303	Franchise - Gas	\$ 261,936	\$ 197,734	\$ 270,000	\$ 212,549	\$ 230,000
41304	Franchise - Telecable	\$ 177,375	\$ 205,926	\$ 180,000	\$ 185,164	\$ 200,000
41305	Utility Fund - Use of Right of Way	\$ 1,141,738	\$ 1,321,560	\$ 1,563,299	\$ 1,563,299	\$ 2,053,986
41307	Solid Waste-Use of Right of Way	\$ 257,620	\$ 305,460	\$ 334,408	\$ 334,408	\$ 434,105
41501	Tax on Sale of Mixed Drinks	\$ 125,621	\$ 139,394	\$ 120,000	\$ 147,720	\$ 150,000
41503	Payment in Lieu of Taxes	\$ -	\$ 8,888	\$ 5,000	\$ -	\$ 5,000
41611	CoC - City Limits	\$ 10,870	\$ 10,370	\$ 12,500	\$ 11,495	\$ 10,000
41621	CoC - ETJ	\$ 7,945	\$ 8,415	\$ 8,000	\$ 10,215	\$ 8,000
41624	NonConform/Conditnl Use Permits	\$ 300	\$ -	\$ -	\$ -	\$ -
41631	Plats	\$ 9,841	\$ 12,686	\$ 10,000	\$ 13,950	\$ 15,000
41651	Variances	\$ 3,000	\$ 4,200	\$ 1,500	\$ 3,100	\$ 4,000
41661	Zoning Changes	\$ 245	\$ 850	\$ 300	\$ 1,700	\$ 1,000
41703	Beer, Liquor, Wine License	\$ 13,945	\$ 13,450	\$ 10,000	\$ 8,755	\$ 10,000
41704	Building Permits	\$ 387,035	\$ 385,917	\$ 400,000	\$ 365,472	\$ 420,000
41705	Electrical Permits	\$ 65,299	\$ 58,244	\$ 50,000	\$ 75,724	\$ 65,000
41706	Refrigeration Permits	\$ 58,161	\$ 42,045	\$ 40,000	\$ 37,329	\$ 45,000
41707	Plumbing Permits	\$ 81,662	\$ 54,999	\$ 50,000	\$ 56,865	\$ 50,000
41708	Miscellaneous Permits	\$ 65,667	\$ 304,455	\$ 250,000	\$ 758,140	\$ 275,000
41709	Wrecker/Taxi/Chauffer Permits	\$ 1,570	\$ -	\$ 1,000	\$ -	\$ 1,000
41710	Food Establishment Permits	\$ 76,280	\$ 67,980	\$ 75,000	\$ 68,995	\$ 65,000
41711	Construct Trade Registr Permits	\$ 12,060	\$ 13,920	\$ 9,000	\$ 15,060	\$ 15,000
41712	Public Improvement Permits - Application Fee	\$ -	\$ 13,080	\$ -	\$ -	\$ -
41713	Public Improvement Permits - Plans Review Fee	\$ -	\$ 21,630	\$ 25,000	\$ -	\$ -
41714	Private Development Permits - Application Fee	\$ -	\$ 60,570	\$ 30,000	\$ 4,010	\$ -
41715	Private Development Permits - Plans Review Fee	\$ -	\$ 780	\$ -	\$ -	\$ -
41716	ETJ Dis Annexation Application Fee	\$ -	\$ 500	\$ -	\$ 1,000	\$ 500
41801	Municipal Court Fines	\$ 854,954	\$ 792,080	\$ 800,000	\$ 1,089,582	\$ 950,000
41804	Municipal Court Extension Fee	\$ 245	\$ 173	\$ 500	\$ 143	\$ 150
41805	Juvenile Case Coordinator Fees	\$ 629	\$ 551	\$ 1,000	\$ 460	\$ 500
41808	Judicial Efficiency Fees	\$ 9,475	\$ 8,396	\$ 6,500	\$ 10,511	\$ 8,500
41809	TXSBLT Fees	\$ 60	\$ 625	\$ 800	\$ 1,477	\$ 1,000
41810	Omnibase F t A - City Revenue	\$ 1,783	\$ 2,088	\$ 1,700	\$ 2,455	\$ 2,000
41811	Local Youth Diversion Fee	\$ 31,054	\$ 28,559	\$ 25,000	\$ 39,705	\$ 30,000
41813	Municipal Jury Fees	\$ 619	\$ 569	\$ 350	\$ 792	\$ 500
41903	Library Card Fees	\$ 476	\$ 681	\$ 150	\$ 584	\$ 500
41905	Miscellaneous Fees	\$ 1,732	\$ 1,130	\$ 1,500	\$ 1,695	\$ 2,000
41907	Copier Fees	\$ 3,890	\$ 4,687	\$ 3,500	\$ 4,983	\$ 5,000
41908	Returned Check Fees	\$ 238	\$ 105	\$ 300	\$ -	\$ -
41909	Library Fines/Misc Fees	\$ 4,149	\$ 4,594	\$ 4,000	\$ 4,099	\$ 4,500
41910	Program Fees	\$ 20,819	\$ 22,953	\$ 15,000	\$ 24,810	\$ 25,000
41914	Alarm Revenue - Police	\$ 27,549	\$ 21,554	\$ 20,000	\$ 27,678	\$ 25,000

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
41915	Driveway & Culvert	\$ 303	\$ 12,514	\$ 5,000	\$ 3,335	\$ 5,000
41916	Use of City Equipment or Labor	\$ 70,737	\$ 86,821	\$ 60,000	\$ 58,104	\$ 60,000
41917	Building/Park Rentals	\$ 1,950	\$ 28,950	\$ 20,000	\$ 27,205	\$ 25,000
41924	Accident/Offense Reports	\$ 2,931	\$ 4,397	\$ 3,000	\$ 3,601	\$ 3,000
41925	Lease of City Property	\$ 30,404	\$ 31,908	\$ 25,000	\$ 32,690	\$ 35,000
41926	Health Reinspection	\$ 2,760	\$ 2,520	\$ 4,000	\$ 2,580	\$ 2,500
41927	Fingerprint Fees	\$ 950	\$ 956	\$ 1,000	\$ 735	\$ 500
41928	Sale of City Property	\$ -	\$ 80,599	\$ -	\$ 24,236	\$ -
41929	FD Svcs-Veh Extr, Haz Mat, etc.	\$ 1,493	\$ 4,847	\$ 4,000	\$ -	\$ -
41931	Inspection - Use City Labor	\$ 2,470	\$ 3,300	\$ 500	\$ 4,425	\$ 3,000
41935	Paid Parking Fees	\$ 171,844	\$ 155,942	\$ 200,000	\$ 160,401	\$ 160,000
41937	Swimming Fees & Passes	\$ 35,600	\$ 33,409	\$ 25,000	\$ 29,936	\$ 35,000
41938	Swimming Pool Rental	\$ 200	\$ 1,947	\$ 1,000	\$ 200	\$ 1,000
41939	Swim Pool Concessions & Vending	\$ 5,684	\$ 4,977	\$ 5,100	\$ 5,316	\$ 5,100
41948	Library Room Rental	\$ 1,041	\$ 2,337	\$ 1,000	\$ 1,117	\$ 500
41949	Tour Fees - "Adventure Guides"	\$ 57	\$ 58	\$ 100	\$ 88	\$ 100
41960	Sales - Cemetery Space	\$ 30,030	\$ 42,030	\$ 25,000	\$ 28,984	\$ 25,000
41961	Cemetery Filing Fees	\$ 4	\$ 43	\$ -	\$ 5	\$ -
41980	Card Processing Fees	\$ 27,013	\$ 26,462	\$ 25,000	\$ 37,190	\$ 30,000
42201	County (Fire Service)	\$ 246,487	\$ 246,487	\$ 246,492	\$ 267,028	\$ 246,487
42401	Administrative Reimbursement	\$ 2,783,896	\$ 2,796,419	\$ 3,287,374	\$ 3,287,374	\$ 3,272,153
42402	AdminCost Reimb - Fleet	\$ 473,603	\$ 405,987	\$ 356,516	\$ 356,516	\$ 371,215
42403	AdminCost Reimb-Planning&Develop	\$ 2,348,159	\$ 2,446,905	\$ 2,483,412	\$ 2,483,412	\$ 2,561,357
42404	AdminCost Reimb - Info Svcs	\$ 916,917	\$ 1,038,559	\$ 992,195	\$ 992,195	\$ 619,566
42602	Interest Income	\$ 552,336	\$ 781,567	\$ 400,000	\$ 633,570	\$ 700,000
42801	Grants	\$ 96,468	\$ 90,843	\$ 70,000	\$ 113,960	\$ 70,000
42905	Contributions	\$ 7,923	\$ -	\$ -	\$ 450	\$ -
42906	Contributions - Main Street	\$ -	\$ 420	\$ -	\$ -	\$ -
42910	Contributions - Library Dons.	\$ -	\$ 309	\$ -	\$ 368	\$ -
42918	Visitors Center - Donations	\$ 1,284	\$ 887	\$ 1,000	\$ 1,429	\$ -
43201	Miscellaneous Revenues	\$ 40,839	\$ 45,948	\$ 50,000	\$ 90,312	\$ 50,000
43202	Over/Short	\$ 120	\$ 40	\$ -	\$ 15	\$ -
43205	Mainstreet Fundraiser Revenues	\$ 5,415	\$ 7,307	\$ 13,500	\$ 3,379	\$ 5,000
43302	Bond/CO Premium Proceeds	\$ 83,098	\$ -	\$ -	\$ -	\$ -
43503	Transfer from Utility Fund	\$ 99,495	\$ 13,104	\$ 12,027	\$ 12,027	\$ 12,083
43505	Transfer from Solid Waste Fund	\$ 12,624	\$ 12,980	\$ 12,445	\$ 12,445	\$ 15,110
43509	Transfer from CIP	\$ 75,000	\$ 180,419	\$ -	\$ -	\$ -
43511	Transfer from H/M Tax-Tourism&Vis Cntr	\$ -	\$ -	\$ -	\$ -	\$ 169
43512	Transfer Stormwater Drain Fd	\$ -	\$ -	\$ -	\$ -	\$ 338
43532	Transfer - Court Security Fund	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309
43534	Transfer from HOME Grant Fund	\$ -	\$ 69,020	\$ -	\$ -	\$ -
43536	Transfer from PEB Trust - Medical Fund	\$ 39,735	\$ 10,150	\$ -	\$ -	\$ -
43537	Transfer from Huntsville Beautification SRF	\$ -	\$ 21,314	\$ -	\$ -	\$ -
Total Revenues		\$ 32,399,241	\$ 33,943,513	\$ 35,156,972	\$ 36,897,477	\$ 37,966,728

Water Service Charges - \$29,626,637

Revenues from water service charges account for 27.52% of the city's overall revenues. The City of Huntsville provides water treatment and distribution to residents, businesses, and visitors, as well as to Texas Department of Criminal Justice facilities, Sam Houston State University facilities, and industrial users such as Tenaska. Except for contractual customers, both residential and commercial customers are charged a water rate based on their meter size and the amount of water used. There is a minimum bill based on meter size, and a volume charge applies for water usage exceeding 3,000 gallons per month.

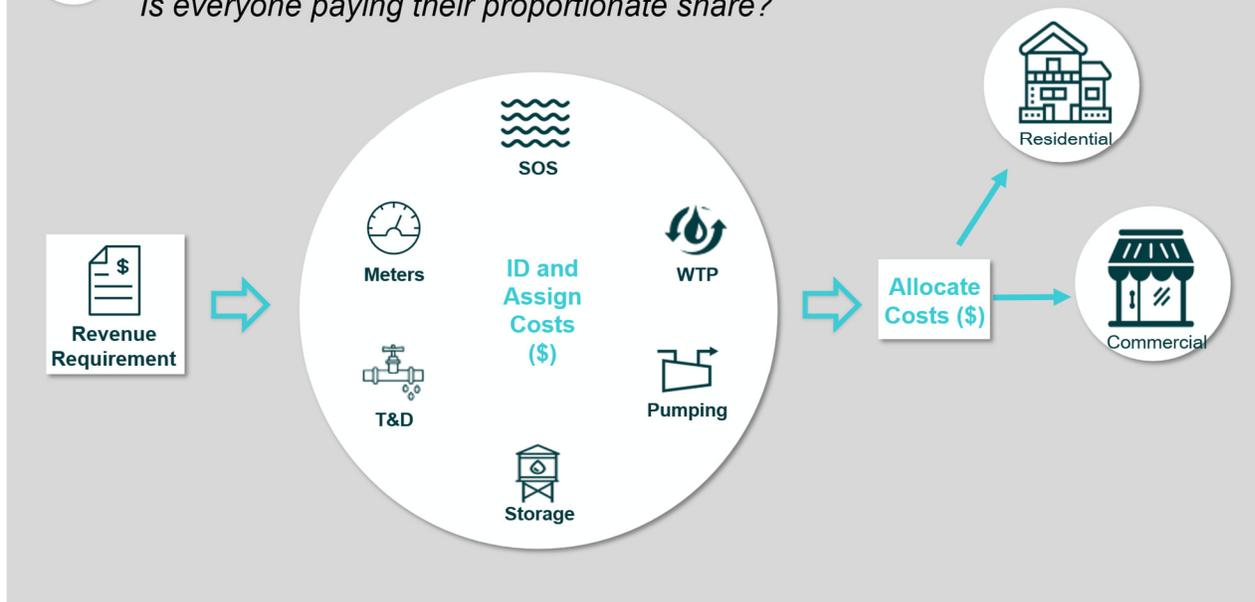
Water Financial Plan

In 2011, the City contracted with an independent firm for a water rate study. The study included a financial plan that provided for routine water line and well improvements, as well as an option for surface water plant expansion. Modeled to ensure adequate working capital and fund balances, the plan forecasted revenue, expenses, and balances through 2030. Pursuant to the plan, water rates were raised in fiscal years 11-12 and 12-13 to accommodate reserve and operational requirements, and in accordance with funding an annual \$600,000 capital program to replace and renovate existing infrastructure, as well as to cover debt service for financing a major water plant upgrade and expansion. For fiscal year 2014-2015, the increase in rates based on the FY 2010-2011 water study calculates to about a 5.3% increase from FY 2013-2014, or \$0.96 per month for a customer using 7,000 gallons of water. For the next four fiscal years, 15-16, 16-17, 17-18 and 18-19, the average increase for water usage over 3,000 gallons was 1.3% or about \$0.32 per month on 7,000 gallons of usage. For FY 19-20 and 20-21, the increase for water usage is \$0.06 for 3,000 to 7,000 gallons, \$0.06 for 7,001 to 13,000 gallons, and \$0.08 for over 13,000 gallons of water usage. The pandemic has led to inflation, which has increased the cost of municipal services. In FY 2022, the city initiated a rate study to reassess its current water rate structure. The study was completed in FY 2023. The independent firm was able to analyze the data provided by the city and incorporate the city's future needs into the rate study. The results of the rate study showed that the city was running at a deficit in both the water and wastewater rates based on the city's capital improvement requirements over the next several years. The rate study results were presented to the City Council, and the City Council approved the Financial Plan rate increases. The independent firm was asked to update the water rate study for FY 2025 due to the issuance of new debt by the Trinity River Authority for significant repairs to the water plant. The new debt has a maximum authorized amount of \$9,655,000. The debt will cover upcoming significant Capital Improvements to the water plant, including Raw Water intake improvements, High service Transmission Improvements, and improvements to the Raw Water Pump Station. Those improvements come at a cost to the City, and therefore, the water rates were increased for the FY 2026 budget by an additional 4%.



Cost of Service Analysis

Is everyone paying their proportionate share?



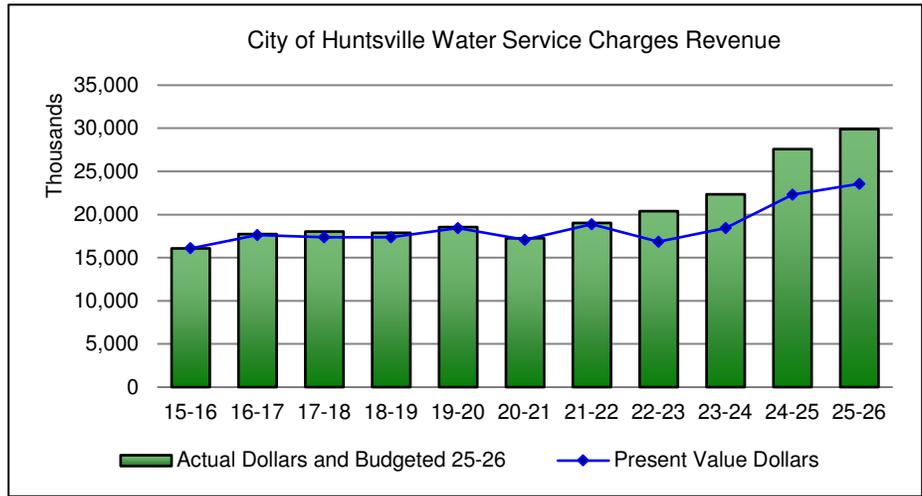
The rate structure for Tenaska, an electric cogenerating plant, is established by contract. Tenaska pays the city the amount of annual debt service payments on improvements at the surface water treatment plant that are required to provide the quantity of water used by Tenaska. In addition, Tenaska pays a fixed fee of \$450,000, plus the cost of purchasing and treating the actual amount of water used.

The City Council and City staff have worked diligently to keep water rates in Huntsville affordable, maintain a sufficient water supply, and ensure the high quality of water and service. Water distributed by the City of Huntsville exceeds all the standards set by the Texas Commission on Environmental Quality (TCEQ). The TCEQ has awarded it the Superior Water Systems rating.

The preparation of our budget for water service revenue begins with a review of Huntsville's historical trends in water service revenue collection. Because charges for water service are comprised of two components—a minimum base charge and a consumption charge—the water service revenues received by the City of Huntsville are affected not only by the total number of current water customers but also by the amount of water consumed by those customers. As the population of Huntsville grows, so does the demand for and usage of water. However, population growth is not the only factor that influences the amount of water consumed in Huntsville. The water systems in Huntsville supply water not only to residents of our city, but also to those who conduct business, attend school, or travel through Huntsville.

Weather conditions also affect consumption patterns. During years when rainfall is scarce and temperatures are high, both water consumption and revenue climb. During years when rainfall is more plentiful, consumption is lower, and less revenue is collected. Because weather conditions are largely unpredictable, the City of Huntsville conservatively budgets its water revenue. Weather conditions also affected the consumption patterns due to extreme drought conditions during the summer months.

Inflation affects the purchasing power of water service revenue just as it does property taxes, sales taxes, and all other sources of revenue for the City of Huntsville. As inflation rises, the purchasing power of water service revenue falls. The City Council and City staff of Huntsville strive to deliver high-quality water while maintaining low water rates, all while combating the rising cost of providing service.



Wastewater Service Charges - \$15,009,075

Revenues from wastewater service charges account for 13.79% of the city's overall revenues. The City of Huntsville provides wastewater collection and treatment services for the residents, businesses, and visitors of Huntsville, as well as for Texas Department of Criminal Justice facilities and Sam Houston State University facilities. Because wastewater usage is not metered for most customers, charges for wastewater service are based on water usage. Water that is flushed and drained enters the City of Huntsville's wastewater system and is treated in one of Huntsville's wastewater treatment plants. Both residential and commercial customers are charged a wastewater rate that includes a minimum base bill and a consumption charge for amount of water used. For residential customers, the consumption charge is based on the average volume of water used during the winter months of November, December, January, and February, to account for seasonal water usage for outdoor irrigation purposes. For commercial customers, the consumption charge is based on the actual volume of water used each month. A wastewater rate study began in the FY 2022 budget and continues to be evaluated, with the goal of completion in FY 2023. For the FY24 budget, the city council approved an 18% increase in wastewater rates to address the rising costs of municipal services. The study was completed in FY 2023. The independent firm was able to analyze the data provided by the city and incorporate the city's future needs into the rate study. For the FY26 budget, the city council approved a 10% increase in wastewater rates to address rising costs.

The Huntsville City Council is dedicated to delivering high-quality services to its citizens at the lowest possible cost. Huntsville's beautiful topography, featuring seven hills and seven streams, creates a stunning natural setting that is enjoyed by those who call Huntsville home. Still, it also causes wastewater service in Huntsville to be more expensive than most other similarly populated cities in Texas. Wastewater collection systems consist of buried pipelines that transport sewage to a wastewater treatment plant, where it is treated to reduce the level of contaminants it contains. Whenever possible, wastewater systems utilize the force of gravity to transport sewage from homes and businesses to centralized treatment plants; however, gravity cannot cause sewage to flow uphill. When a wastewater line reaches the base of a hill, a lift station must be installed to "lift" sewage to a higher elevation where it can then continue to flow by gravity to the treatment plant.

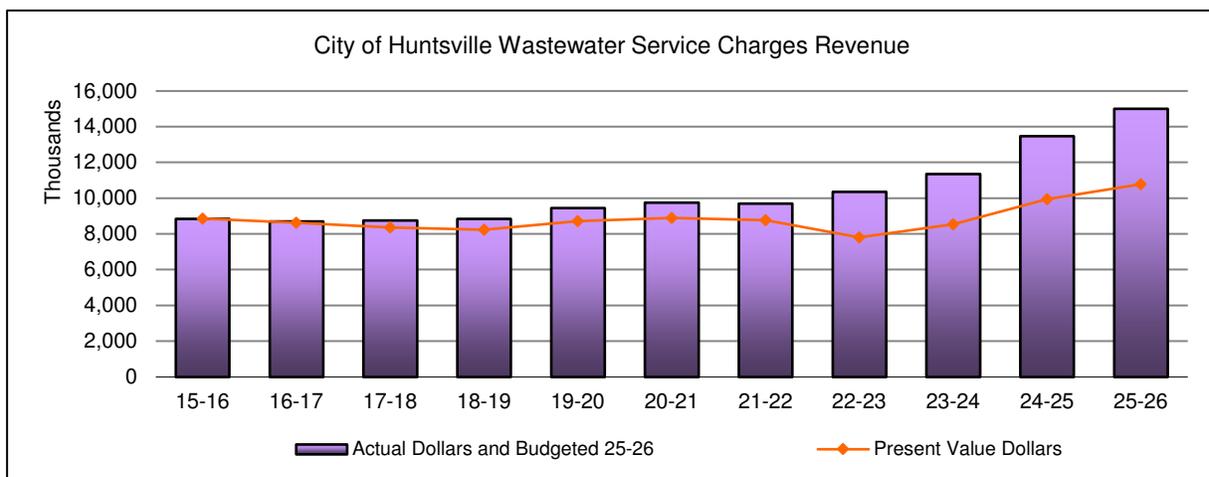
The topography of a community is a significant factor in determining the number of lift stations required. Communities with many hills, such as Huntsville, require numerous lift stations to be operated as part of the wastewater collection system, resulting in higher costs for wastewater service. The City of Huntsville operates 26 lift stations as part of its wastewater collection system, whereas the average number of lift stations operated by Texas cities of similar population is only 17. The number of wastewater treatment plant facilities a city must operate also affects wastewater service costs. When a treatment facility nears its daily flow capacity, a city must construct another treatment facility or expand an existing facility.

The debt resulting from the expansion of treatment capacity contributes to higher costs for wastewater services. Along with infrastructure considerations, several additional factors must be taken into account when comparing the costs of wastewater services among cities. Methods of calculating sewer charges vary from city to city, and caution must be used to ensure the comparison is not skewed. Minimum base costs, gallons included in minimum base charges, consumption charges per gallon, and whether a city practices winter averaging, as Huntsville does, must be considered when performing a comparison.

The preparation of our budget for wastewater service revenue begins with a review of Huntsville’s historical trends in wastewater service revenue collection. Charges for wastewater service are comprised of two components - a minimum charge and a consumption charge based on the amount of water used. For most customers, wastewater consumption is calculated from water usage. Wastewater service revenue, like water service revenue, is influenced by the total number of current wastewater customers and the amount of water consumed by those customers. Although wastewater revenue trends and water revenue trends are related, significant differences do exist between them.

Not all City of Huntsville water customers are also served by our wastewater system. Additionally, residential customers are charged a wastewater rate based on average winter water usage, so hot and dry weather conditions have a lesser impact on wastewater revenues than they do on water revenues.

Wastewater service revenue has been consistent over the past five years, with an average annual increase of 7.55%.



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
220 Utility Fund Revenue Detail					
40101 Water Revenue	\$ 15,240,705	\$ 16,446,812	\$ 20,060,000	\$ 20,158,448	\$ 22,635,850
40102 Water Sales - Tenaska	\$ 1,426,215	\$ 1,495,606	\$ 1,300,000	\$ 1,479,267	\$ 1,935,672
40103 Water - Tenaska Raw Water Charge	\$ 638,481	\$ 638,481	\$ 700,000	\$ 638,481	\$ 735,000
40104 Water - Tenaska Fixed Payment	\$ 711,000	\$ 711,000	\$ 642,500	\$ 711,000	\$ 674,625
40142 Water Sales - Ellis/Estell	\$ 2,129,559	\$ 2,847,550	\$ 2,300,000	\$ 4,340,387	\$ 3,645,490
40201 Wastewater Revenue	\$ 10,225,961	\$ 11,189,113	\$ 13,000,000	\$ 13,336,713	\$ 14,844,075
40301 Water Taps	\$ 156,108	\$ 149,047	\$ 200,000	\$ 154,039	\$ 200,000
40302 Wastewater Taps	\$ 66,870	\$ 74,624	\$ 80,000	\$ 65,300	\$ 80,000
40801 Penalties - Water	\$ 87,061	\$ 118,170	\$ 76,000	\$ 99,109	\$ 90,000
40802 Penalties - Wastewater	\$ 63,644	\$ 85,940	\$ 53,000	\$ 81,848	\$ 85,000
41708 Miscellaneous Permits	\$ 100	\$ 400	\$ -	\$ 300	\$ -
41901 Reconnect Fees	\$ 88,770	\$ 102,240	\$ 60,000	\$ 99,780	\$ 100,000
41902 Service Connect Fees	\$ 46,150	\$ 41,145	\$ 48,000	\$ 43,435	\$ 45,000
41908 Returned Check Fees	\$ 1,900	\$ 4,440	\$ 2,000	\$ 3,710	\$ 2,000
41916 Use of City Equipment or Labor	\$ 18,009	\$ 17,537	\$ 4,000	\$ 92,545	\$ 18,000
41980 Card Processing Fees	\$ 141,962	\$ 160,804	\$ 174,000	\$ 191,940	\$ 175,000
41990 Portal Service	\$ 5,312	\$ 6,465	\$ 12,000	\$ 10,064	\$ 12,000
42602 Interest Income	\$ 486,190	\$ 618,569	\$ 300,000	\$ 134,735	\$ 300,000
42645 Interest - Nov '02 I&S	\$ 50,379	\$ 60,706	\$ 2,000	\$ 15,257	\$ 2,000
42647 Interest - Wtr 2007 I & S	\$ 20,283	\$ 24,441	\$ 7,500	\$ 6,143	\$ 7,500
42648 Interest - Wtr 2007 Reserve	\$ 2,852	\$ 3,437	\$ 1,250	\$ 864	\$ 1,250
42809 Tenaska Line Maintenance Reimb	\$ 7,587	\$ 10,805	\$ 20,000	\$ 10,144	\$ 10,000
42915 Contributions - Customers	\$ -	\$ -	\$ -	\$ 734,800	\$ -
43201 Miscellaneous Revenues	\$ 7,266	\$ 150,891	\$ 50,000	\$ 488,347	\$ 50,000
43202 Over/Short	\$ 31	\$ 21	\$ -	\$ 40	\$ -
43405 Charge to Solid Waste	\$ 54,668	\$ 56,256	\$ 63,222	\$ 63,222	\$ 73,352
43501 Transfer from General Fund	\$ 32,103	\$ -	\$ -	\$ -	\$ -
43509 Transfer from CIP	\$ 132,402	\$ 108,894	\$ -	\$ -	\$ -
Total Revenues	\$ 31,841,568	\$ 35,123,395	\$ 39,155,472	\$ 42,959,839	\$ 45,721,814

Solid Waste Service Charges - \$8,447,890

Revenues from solid waste service charges account for 7.79% of the city's overall revenues. The City of Huntsville provides collection and disposal of solid waste for its residents and businesses. Residential customers in single-family dwellings are charged \$25.76 per month for these services, and their waste is collected twice a week (once for regular garbage and once for recyclables only). Commercial rates are based on the size of the container and the frequency of waste collection each month. In addition to serving Huntsville residents and businesses, the city also provides solid waste disposal for the Texas Department of Criminal Justice, Sam Houston State University, and areas throughout Walker County. The City of Huntsville charges a disposal fee based on the tonnage of waste brought to the transfer facility. The City of Huntsville owns the transfer station. The operations of the transfer station are leased to a third-party company, which operates the transfer station facility and transfers the solid waste material to a landfill for final disposal. The leasing of the transfer station began in August 2018. As part of the contract, the third-party leased specific city equipment, which generated additional revenue for the Solid Waste Fund. In FY 18-19, the city's equipment was sold to a leasing company, which continues to operate the City's transfer station.

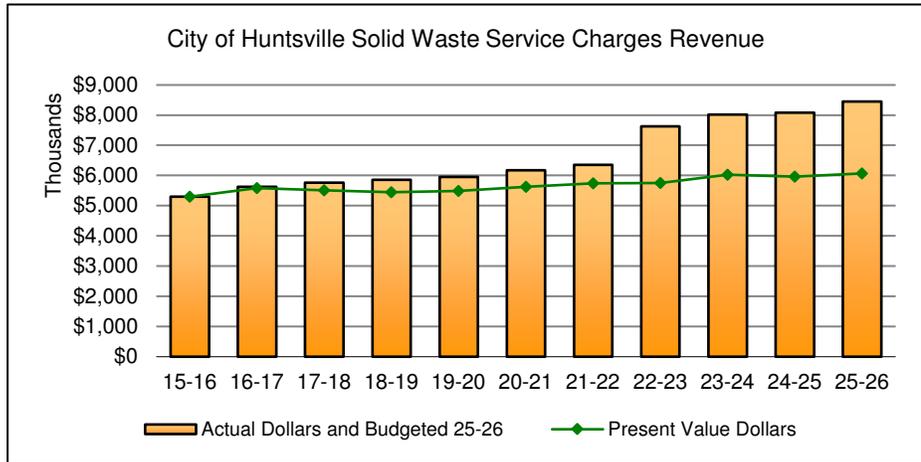
In FY 09-10, a recycling pilot program was initiated and has expanded to all areas of the City.

In September 2008, the City of Huntsville implemented a new automated residential collection system, replacing the manual collection system. Automation is a more efficient way to collect garbage and is safer for Solid Waste Services employees. In FY 09-10, a pilot recycling program was initiated. With the program's success, the program has expanded to other areas, and all areas of the city were included in the recycling program in FY 13-14.

Each year, the City of Huntsville evaluates its utility revenues and the costs of providing utility services to determine if the utility rates being charged are still sufficient to cover the costs of service. The analysis accounts for expenses associated with operations and maintenance as well as crucial capital investments. Associated costs include employee services (labor and benefits), services and utilities (such as electricity and waste disposal), chemicals, fuel, equipment (including vehicles, containers, and tools), and debt service. With budget demands for capital equipment and the need for a new Solid Waste Transfer Station, a rate study was budgeted for and completed in FY 14-15. The rate study indicated the need for increased rates for various services. For FY 15–16, a \$25 fee for heavy trash pickup in residential areas was implemented (the city had not previously charged for this service). There was also a 3% increase in all Commercial Services and a 25% increase in charges for “institutional” (Texas Department of Criminal Justice and Sam Houston State University) and “out of city” waste was approved. These increases were estimated to generate an additional \$300,000 annually to cover debt service on the debt issued for the new Transfer Station and fund new equipment purchases. For the 2016–2017 fiscal year budget, the fee for Residential Service was increased by \$0.50 per month, from \$21 to \$21.50, and there was a 5% increase for Commercial services. For FY 19-20, the Residential Service was increased to \$22.70 due to the increase in recycling services. An increase of \$5.00 for Heavy Trash pickup was planned in the FY 19-20 budget, making the total cost of heavy trash pickup \$30.00. In the FY 21-22 budget, the City Council voted to remove the Heavy Trash pickup fee from the schedule. A Construction/Contractor Roll-off permit fee was added to the fee schedule in FY 21-22 for \$100.00 per year per roll-off container. For the FY23 budget, the city council approved a 13.5% increase in solid waste rates to address the rising costs of municipal services. For the FY24 budget, the city council approved a 3.0% increase in solid waste rates. A rate study is planned for FY 2025 to reevaluate the current solid waste rate structure.

An independent firm conducted a solid waste rate study for Fiscal Year 2025, which showed that the city needed to raise solid waste rates in several areas. The City Council reviewed the study's findings and increased the solid waste rates for FY 2026 by 6%.

The preparation of our budget for solid waste service revenue begins with a review of Huntsville's historical trends in solid waste service revenue collection. The average annual increase in solid waste service revenue over the past five years was 6.52%.



Stormwater Drainage Fees - \$1,505,500

In September 2024, the City Council approved the necessary ordinances to establish a drainage utility within the city and adopted drainage utility rates, thus creating the Stormwater Drainage Fund. The number of new subdivisions being built in specific areas had caused concerns about stormwater drainage. Excess stormwater runoff posed a risk of flooding and erosion. The existing drainage infrastructure in the vicinity (originally constructed in the 1970s and outside the city limits at the time) did not have sufficient capacity to handle the existing conditions. Various pipes, inlets, and other drainage structures needed to be upgraded to meet current stormwater design standards. In response, the City Council authorized the issuance of \$15 million in debt in April 2025 to fund capital projects related to drainage. The capital projects encompass various activities, including the planning, acquisition, design, and construction of drainage and flood control improvements, as well as the acquisition of land or interests in land. The debt is funded through a new stormwater utility fee imposed on the residents of Huntsville. A stormwater drainage fee is a monthly charge assessed to all properties based on the impervious area. Revenue from the fee will be used to improve and maintain the City's drainage infrastructure system. The stormwater drainage fee for residential properties is currently \$5.00 per month. The stormwater drainage fee for non-residential properties is calculated for each benefited property by multiplying the impervious area on the parcel, in square feet, by \$0.00152 per month. Impervious areas are surfaces that prevent rainfall from being absorbed into the soil, leading to runoff into waterways. Additionally, the Drainage Utility Fund finances the salaries of four maintenance workers, supplies, and the upkeep of structures and capital equipment to enhance drainage infrastructure. Dedicating a specific fund for stormwater runoff control provides residents and decision-makers better visibility into program costs and fees, while also ensuring a stable revenue stream to maintain aging stormwater infrastructure.

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
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224 Solid Waste Fund Revenue Detail

40601 Residential Collection	\$ 2,263,029	\$ 2,435,806	\$ 2,600,000	\$ 2,463,878	\$ 2,678,000
40602 Commercial Collection	\$ 2,472,645	\$ 2,498,656	\$ 2,750,000	\$ 2,507,791	\$ 2,832,500
40701 Solid Waste Disposal	\$ 834,941	\$ 860,123	\$ 735,000	\$ 873,310	\$ 757,000
40702 TDCJ - Waste Disposal	\$ 728,614	\$ 818,142	\$ 675,000	\$ 823,233	\$ 702,000
40703 SHSU - Waste Disposal	\$ 131,321	\$ 132,040	\$ 121,000	\$ 137,129	\$ 125,890
40704 Rolloffs	\$ 1,137,068	\$ 1,199,155	\$ 1,250,000	\$ 1,209,949	\$ 1,287,500
40803 Penalties - Solid Waste	\$ 64,843	\$ 78,398	\$ 52,000	\$ 72,511	\$ 65,000
41908 Returned Check Fees	\$ -	\$ 35	\$ -	\$ -	\$ -
41925 Lease of City Property	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
41980 Card Processing Fees	\$ 8,614	\$ 10,183	\$ 6,500	\$ 12,291	\$ 8,500
42602 Interest Income	\$ 190,830	\$ 342,334	\$ 135,000	\$ 205,895	\$ 185,000
42801 Grants	\$ -	\$ -	\$ -	\$ 14,136	\$ -
43201 Miscellaneous Revenues	\$ 34,646	\$ 62,176	\$ 35,000	\$ 32,635	\$ 40,000
43202 Over/Short	\$ -	\$ -	\$ -	\$ 1	\$ -
43536 Transfer from PEB Trust - Medical Fund	\$ 3,302	\$ -	\$ -	\$ -	\$ -

Total Revenues	\$ 7,870,553	\$ 8,437,748	\$ 8,360,200	\$ 8,353,460	\$ 8,682,090
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226 Stormwater Drainage Fund Revenue Detail

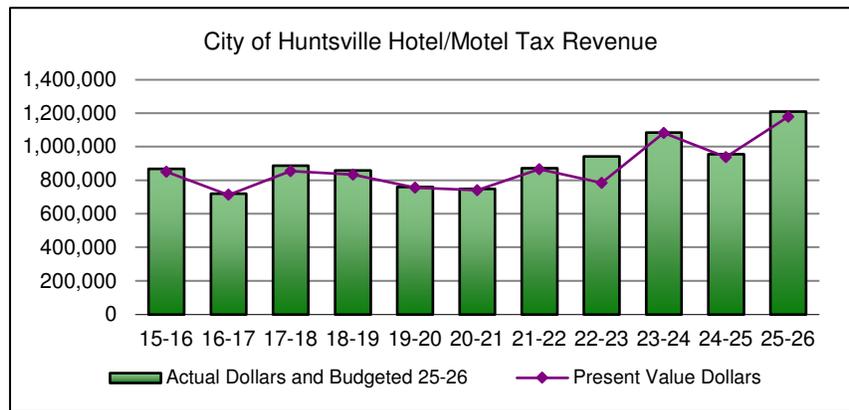
40804 Penalties - Stormwater Drainage Fees	\$ -	\$ -	\$ -	\$ 4,272	\$ 500
40901 Stormwater Drainage Fees	\$ -	\$ -	\$ -	\$ 1,223,229	\$ 1,500,000
42602 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 5,000

Total Revenues	\$ 0	\$ 0	\$ 0	\$ 1,227,501	\$ 1,505,500
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Hotel/Motel Taxes - \$ 1,210,000

Revenues from hotel/motel taxes account for 1.12% of the City's overall revenues. According to state statute, the city imposes a 7% occupancy tax on the price of a hotel or motel room. Unlike the local sales tax, the hotel occupancy tax is optional and can be imposed without voter approval. Under the law, local government proceeds from this tax must be earmarked for specific specified purposes, including the advertising and promotion of the city and surrounding areas to attract tourism, arts and cultural activities, historical restoration and preservation activities, registration of convention delegates, operation of visitor information centers, the construction of civic centers and auditoriums, and sporting events.

State statute defines how hotel occupancy taxes may be spent. The hotel occupancy tax cannot be used for general revenue purposes, such as economic development, or to cover expenses that are not directly related to promoting tourism.



The hotel/motel tax revenue

budget is prepared based on Huntsville's historical collection trends and activity estimates from the City staff and financial consultants. In accordance with historical averages and with an emphasis on recent trends, the construction of new lodging facilities has resulted in flat hotel/motel tax revenue for the current fiscal year. It is expected that revenues will level out around the FY 15-16 actuals mark. The financial impact of COVID-19 on Hotel/Motel tax revenue sources remains unknown, but the City continues to monitor its finances closely and has conservatively budgeted. In fiscal years 2022 and 2023, the city experienced improvement and a return to normalcy in this revenue source. Although there was a slight dip in revenue in FY 2025, the revenue is projected to rebound, reflecting a strong recovery and growth trajectory for the industry.

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
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663 H/M Tax- Tourism & Visitors Cntr Revenue Detail

41402	H/M Tax - Tourism	\$ 403,722	\$ 462,818	\$ 425,000	\$ 409,959	\$ 500,000
41403	H/M Tax - Visitors Center	\$ 403,722	\$ 462,819	\$ 425,000	\$ 409,958	\$ 500,000
41918	Revenue - Visitors Center	\$ 3,561	\$ 6,148	\$ 3,000	\$ 7,996	\$ 5,000
41950	Gift Shop Sales	\$ 92,279	\$ 94,811	\$ 95,000	\$ 90,358	\$ 95,000
42602	Interest Income	\$ 45,047	\$ 58,859	\$ 30,000	\$ 46,476	\$ 60,000
42905	Contributions	\$ 1,111	\$ 1,742	\$ 500	\$ 782	\$ 500
43201	Miscellaneous Revenues	\$ 7,289	\$ 172	\$ 200	\$ -	\$ -
43202	Over/Short	\$ 2	\$ 4	\$ -	\$ 6	\$ -

Total Revenues		\$ 956,732	\$ 1,087,365	\$ 978,700	\$ 965,535	\$ 1,160,500
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Intergovernmental Payments - \$902,442

Revenues from intergovernmental payments account for .61% of overall City revenues. The City of Huntsville receives payments from Walker County and the Huntsville Independent School District for public safety-related services. Walker County contracts with the City for fire protection services, and the Huntsville Independent School District contracts with the City for the operation of the School Resource Officer program. The intergovernmental payments revenue budget is prepared based on Huntsville's payment amount agreements, as outlined in the respective contracts.

Health Insurance Payments - \$4,392,999

Revenues to the Insurance Fund from City and employee health insurance payments account for 4.8% \$4,392,999, of overall city revenues and transfers. \$3,529,599 consists of payments from City funds for the City's portion of the cost of providing health insurance to city employees and retirees, which includes medical and dental insurance. Payments from city employees and retirees for their portion of the health insurance cost total \$863,400. Payment amounts for employees and retirees are based on the coverage option they choose.

The City made changes for FY 13-14 to its self-insured Health Insurance Plan, shifting more of the costs to employees. This change was made to align employer and employee costs more closely with those of other local government plans.

For the FY 15-16 Budget, the City changed its policy on medical insurance benefits for new hires, effective January 1, 2016. The policy changes stipulate that employees in employment with the City as of January 1, 2016, will still be eligible for medical insurance benefits from the City upon retirement. Employees hired on or after January 1, 2016, will be required (as a condition of employment) to contribute 2% of their salary per month (or an amount not to exceed \$100/month) into a retiree healthcare savings account; these funds can be used for medical premiums or expenses when the employee is no longer employed at the City of Huntsville. Employees in this group will pay the full cost of health premiums at the time of retirement. For the FY 16–17 budget, there were additional policy changes, and the City changed its funding rate from \$750 per month to \$850 per month.

Additionally, the rates paid by employees and retirees were increased by anywhere from \$9 to \$20 per month, depending on the selected coverage. In FY 19-20, the rates the employees and retirees pay were increased anywhere from \$18 to \$23 per month. In FY 20-21, the city switched to a fully funded dental plan, and a cost increase for dental coverage is planned for FY 21-22. No health insurance plan changes are scheduled for fiscal years 2024-2025 or 2025-2026.

Additional policy changes were made in FY 17-18 that eliminate healthcare subsidies for pre-65 retirement healthcare, effective January 1, 2028. For current active employees, anyone retiring after January 1, 2018, will be eligible for pre-65 subsidized retirement healthcare only until January 1, 2028, or age 65 (whichever comes first). Beginning January 1, 2018, active employees and employees retiring from the City of Huntsville will receive 67% of their remaining sick leave balance in a Retirement Health Savings Program through Mission Square, provided they are under the age of 65 on the effective date of retirement.

Administrative Reimbursements - \$6,897,643

Revenues from administrative reimbursements account for 6.68% of the city's overall revenues. Water, Wastewater, and Solid Waste reimburse the General Fund for their portion of the administrative costs. Administrative service costs are budgeted in the General Fund, but also provide management and administrative services for each of these other funds. The costs of providing these services are divided among the funds that utilize them. The method of calculating costs depends on the nature of the service being provided.

The following table shows the different methods of allocation:

FY 2025-2026 Administrative Reimbursements

General Fund

General Administrative Reimbursements

The allocations for the divisions below are based on a percentage of the total adjusted budget in each fund.

- City Council
- Office of City Manager
- Office of City Secretary
- City Attorney
- Finance
- Office Services
- Purchasing
- Building Services

Information Technology Administrative Reimbursements

The allocation for Information Technology administration is based on the percent of the total adjusted budget in each fund.

The allocation of Information Technology software maintenance is based on the costs of the software and computer applications used by each fund.

Development Services Administrative Reimbursements

Allocations for the divisions below are based on estimates of personnel time or project budget usage in each fund.

Human Resources Reimbursements

The allocation for the division below is based on the number of employees in each fund.

- Human Resources

- Planning
- Engineering
- Surveying
- Central Inspection
- Health Inspection
- Customer Service – Service Center

Public Works Administrative Reimbursements

The allocations for the divisions below are based on the insured value of the fleet belonging to each fund, respectively.

- Garage Services

The allocation for the division below is based on the percentage of the utility budget supervised in each fund.

- Public Works Administration

Water, Wastewater, and Solid Waste

Utility Reimbursements

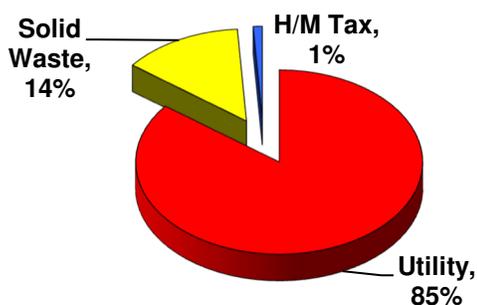
Allocation based on percentage of budget:
Utility Billing - allocated to Solid Waste (10%)

Right-of-Way Reimbursements

5.0% of revenue budgets for Utility and Solid Waste Funds.

The following graph shows the portion of General Fund administrative costs paid by each fund in the fiscal year 25-26:

**City of Huntsville Administrative Costs Paid by Each Fund
FY 25-26**



Each fund pays a portion of the costs necessary for the successful management and administration of the services the City of Huntsville provides.

In addition to reimbursements to the General Fund, the Utility Fund receives reimbursement for certain services. The Solid Waste Fund reimburses the Utility Fund for utility billing services.

Actual revenue for each fiscal year will equal the estimated amount, as reimbursements are made according to the budget as projected. Reimbursement for water and wastewater services is adjusted by the exact amount budgeted for those services.

Other Funds Revenue Detail

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
116 Debt Service Fund Revenue Detail					
41101 Current Property Taxes	\$ 1,472,096	\$ 2,042,746	\$ 2,037,091	\$ 1,998,198	\$ 1,773,468
41102 Delinquent Property Taxes	\$ 3,791	\$ 2,440	\$ 10,000	\$ 16,422	\$ 10,000
41103 Tax Penalty & Interest	\$ 17,609	\$ 17,949	\$ 15,000	\$ 20,091	\$ 15,000
42602 Interest Income	\$ 46,674	\$ 40,412	\$ 10,000	\$ 21,431	\$ 10,000
43501 Transfer from General Fund	\$ 288,250	\$ -	\$ -	\$ -	\$ -
43503 Transfer from Utility Fund	\$ 593,413	\$ 590,363	\$ 590,363	\$ 590,363	\$ 590,363
Total Revenues	\$ 2,421,833	\$ 2,693,910	\$ 2,662,454	\$ 2,646,505	\$ 2,398,831

302 Medical Insurance Fund Revenue Detail

42602 Interest Income	\$ 169,236	\$ 215,760	\$ 125,000	\$ 163,672	\$ 125,000
43201 Miscellaneous Revenues	\$ 9,452	\$ 11,455	\$ -	\$ -	\$ -
43215 Tobacco Use Surcharge	\$ 26,525	\$ 23,675	\$ 22,000	\$ 27,975	\$ 36,000
43401 Charge to General Fund	\$ 1,861,938	\$ 1,900,967	\$ 1,991,325	\$ 1,858,120	\$ 2,102,859
43403 Charge to Utility Fund	\$ 475,616	\$ 465,240	\$ 534,754	\$ 448,965	\$ 513,210
43405 Charge to Solid Waste	\$ 170,244	\$ 169,062	\$ 174,424	\$ 161,163	\$ 185,388
43406 Charge to Stormwater Fund	\$ -	\$ -	\$ -	\$ 19,550	\$ 41,163
43415 Charges-Police SRO Fund	\$ 61,251	\$ 62,934	\$ 62,982	\$ 62,975	\$ 62,982
43418 Charge to Arts & Visitor Center Fund	\$ 7,650	\$ 4,250	\$ 10,201	\$ 10,200	\$ 10,201
43419 Charge to H/M Tax Tourism & Visitors Center	\$ 30,600	\$ 41,389	\$ 41,396	\$ 41,392	\$ 41,396
43632 Retiree - Paid by City	\$ 568,050	\$ 572,100	\$ 552,000	\$ 552,000	\$ 572,400
43633 Employee Health Contribution	\$ 714,904	\$ 753,028	\$ 716,775	\$ 779,277	\$ 683,712
43634 Retiree Health Contribution	\$ 160,638	\$ 167,191	\$ 160,415	\$ 166,904	\$ 143,688
Total Revenues	\$ 4,256,104	\$ 4,387,052	\$ 4,391,272	\$ 4,292,194	\$ 4,517,999

306 Capital Equipment Fund Revenue Detail

41913 Proceeds from Auction	\$ 166,440	\$ 223,225	\$ 50,000	\$ 180,900	\$ 50,000
42602 Interest Income	\$ 228,168	\$ 331,797	\$ 200,000	\$ 226,614	\$ 200,000
43201 Miscellaneous Revenues	\$ 31,005	\$ 55,575	\$ -	\$ 58,019	\$ -
43401 Charge to General Fund	\$ 545,265	\$ 1,013,315	\$ 400,510	\$ 400,510	\$ 646,826
43403 Charge to Utility Fund	\$ 501,253	\$ 634,824	\$ 707,396	\$ 707,396	\$ 523,596
43405 Charge to Solid Waste	\$ 707,344	\$ 769,106	\$ 989,982	\$ 989,982	\$ 837,399
43415 Charges-Police SRO Fund	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326	\$ 44,326
43419 Charge to H/M Tax Tourism & Visitors Center	\$ 2,716	\$ 8,300	\$ 10,649	\$ 10,649	\$ 10,649
43420 Charge to General Fund - Fire	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -
43501 Transfer from General Fund	\$ 179,828	\$ 497,143	\$ -	\$ 104,013	\$ 245,026
43503 Transfer from Utility Fund	\$ 16,500	\$ 584,456	\$ -	\$ 91,944	\$ 590,570
43505 Transfer from Solid Waste Fund	\$ -	\$ -	\$ -	\$ 765,776	\$ 230,000
43512 Transfer Stormwater Drain Fd	\$ -	\$ -	\$ -	\$ -	\$ 171,283
43520 Transfer from Police SRO	\$ 11,893	\$ -	\$ -	\$ -	\$ -
43526 Transfr from Other H/M Tax Funds	\$ 49,500	\$ 12,700	\$ -	\$ -	\$ -
Total Revenues	\$ 2,520,939	\$ 4,199,766	\$ 2,402,863	\$ 3,580,129	\$ 3,549,675

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
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609 Airport SRF Revenue Detail

41925	Lease of City Property	\$ 9,134	\$ 31,918	\$ 57,917	\$ 34,347	\$ 57,917
42602	Interest Income	\$ 676	\$ 759	\$ 500	\$ 658	\$ 500
42801	Grants	\$ -	\$ 48,015	\$ 90,000	\$ 58,945	\$ 90,000
42905	Contributions	\$ -	\$ -	\$ -	\$ 21,514	\$ -
43201	Miscellaneous Revenues	\$ -	\$ 120	\$ -	\$ 820	\$ -
43501	Transfer from General Fund	\$ 66,750	\$ 685,000	\$ -	\$ -	\$ -

Total Revenues	\$ 76,560	\$ 765,812	\$ 148,417	\$ 116,284	\$ 148,417
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610 Library SRF Revenue Detail

41906	Friends of the Library	\$ 460	\$ 5	\$ -	\$ 100,042	\$ -
42602	Interest Income	\$ 3,891	\$ 4,712	\$ 3,000	\$ 4,089	\$ 3,000
42801	Grants	\$ 150	\$ -	\$ -	\$ -	\$ 60,000
42905	Contributions	\$ 3,398	\$ 20,508	\$ -	\$ 58	\$ -
42910	Contributions - Library Dons.	\$ 2,339	\$ 2,658	\$ 2,000	\$ 1,675	\$ 2,000
42911	Contributions - Library Memorial	\$ 257	\$ 20	\$ 100	\$ -	\$ 100
42912	Contributions - Book Replacement	\$ 2,313	\$ 1,416	\$ 2,000	\$ 1,624	\$ 2,000
43201	Miscellaneous Revenues	\$ -	\$ 6	\$ -	\$ -	\$ -

Total Revenues	\$ 12,808	\$ 29,314	\$ 7,100	\$ 107,488	\$ 67,100
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611 Police Seizure & Forfeiture SRF Revenue Detail

41913	Proceeds from Auction	\$ -	\$ 7,000	\$ -	\$ -	\$ -
41922	Forfeiture/Restitution	\$ 1,956	\$ 2,444	\$ -	\$ 34,800	\$ -
42602	Interest Income	\$ 10,039	\$ 12,209	\$ 5,000	\$ 10,542	\$ 5,000

Total Revenues	\$ 11,995	\$ 21,653	\$ 5,000	\$ 45,342	\$ 5,000
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612 PD School Resource Officer SRF Revenue Detail

42209	HISD Payments - School Officers	\$ 611,678	\$ 606,782	\$ 653,135	\$ 653,135	\$ 655,955
42602	Interest Income	\$ 11,393	\$ 17,303	\$ 8,000	\$ 11,693	\$ 10,000
43201	Miscellaneous Revenues	\$ 150	\$ -	\$ -	\$ 2,973	\$ -
43204	HISD Vehicle Lease Pmt	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326	\$ 44,326
43501	Transfer from General Fund	\$ 160,677	\$ 152,662	\$ 174,365	\$ 174,365	\$ 166,489

Total Revenues	\$ 814,625	\$ 821,073	\$ 879,826	\$ 886,492	\$ 876,770
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613 PD Fed Equitable Sharing Fds SRF Revenue Detail

42602	Interest Income	\$ 824	\$ 998	\$ -	\$ 866	\$ 438
43211	Federal Equitable Sharing Revenue	\$ 22,261	\$ 15,628	\$ -	\$ 172,150	\$ 167,509

Total Revenues	\$ 23,085	\$ 16,626	\$ 0	\$ 173,016	\$ 167,947
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614 Police Grants SRF Revenue Detail

42602	Interest Income	\$ 74	\$ 88	\$ -	\$ 78	\$ -
42801	Grants	\$ 115,667	\$ 155,752	\$ 109,340	\$ 15,898	\$ 109,340
43201	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -

Total Revenues	\$ 115,741	\$ 155,840	\$ 109,340	\$ 15,976	\$ 109,340
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Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
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618 Arts & Visitor Center SRF Revenue Detail

41401	H/M Tax - Art	\$ 134,574	\$ 154,273	\$ 175,000	\$ 136,653	\$ 210,000
41910	Program Fees	\$ 2,213	\$ 5,237	\$ 6,000	\$ 6,809	\$ 6,000
41917	Building/Park Rentals	\$ 200	\$ 923	\$ 1,000	\$ -	\$ 1,000
41980	Card Processing Fees	\$ 23	\$ 160	\$ -	\$ -	\$ -
42602	Interest Income	\$ 5,063	\$ 6,457	\$ 3,000	\$ 5,320	\$ 3,200
42801	Grants	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
42905	Contributions	\$ 247	\$ 157	\$ 140	\$ 11,206	\$ 1,640
43201	Miscellaneous Revenues	\$ 1,047	\$ 10,042	\$ -	\$ 500	\$ -
43501	Transfer from General Fund	\$ 82,230	\$ 89,704	\$ -	\$ -	\$ -

Total Revenues		\$ 225,596	\$ 268,454	\$ 185,140	\$ 146,871	\$ 223,340
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619 LEOSE SRF Revenue Detail

42602	Interest Income	\$ 1,305	\$ 1,581	\$ -	\$ 1,372	\$ 580
42801	Grants	\$ 3,052	\$ 8,105	\$ -	\$ 7,963	\$ 15,300

Total Revenues		\$ 4,357	\$ 9,686	\$ 0	\$ 9,335	\$ 15,880
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620 HOME & NSP Grants SRF Revenue Detail

42602	Interest Income	\$ 3,025	\$ 3,368	\$ -	\$ 564	\$ -
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Total Revenues		\$ 3,025	\$ 3,368	\$ 0	\$ 564	\$ 0
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625 Huntsville Beautification/KHB Revenue Detail

42602	Interest Income	\$ 1,010	\$ 1,124	\$ -	\$ 188	\$ -
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Total Revenues		\$ 1,010	\$ 1,124	\$ 0	\$ 188	\$ 0
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630 TIRZ #1 Fund Revenue Detail

41101	Current Property Taxes	\$ 188,693	\$ 199,233	\$ -	\$ -	\$ -
41104	County - Property Tax Participation	\$ 144,818	\$ 133,779	\$ -	\$ -	\$ -
42602	Interest Income	\$ 1,972	\$ 2,389	\$ -	\$ 2,072	\$ -

Total Revenues		\$ 335,483	\$ 335,401	\$ 0	\$ 2,072	\$ 0
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665 Hotel/Motel Tax - Statue Contrib Revenue Detail

42602	Interest Income	\$ 2,897	\$ 3,509	\$ -	\$ 3,044	\$ -
42902	Contributions - Pavers	\$ 1,780	\$ 1,995	\$ -	\$ 3,808	\$ -

Total Revenues		\$ 4,677	\$ 5,504	\$ 0	\$ 6,851	\$ 0
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Description of Funds

Fund Balance – Unallocated Reserves

Fund Balance – Unallocated Reserves is defined as unreserved and unassigned current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets. An adequate Unallocated Reserve of Fund Balance is necessary to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. In accordance with the City of Huntsville's Fiscal and Budgetary Policies, the fund balance reserve for all funds, excluding certain funds such as Special Revenue Funds, Internal Service Funds, and Capital Projects Funds, must be maintained at a minimum amount of 25% of the annual budget (excluding transfers to capital projects) for each fund. Fund balances in excess of the Unallocated Reserve requirements, by policy, are not used to support on-going operating expenditures but may be used for one-time type expenditures (example – Capital Project funding).

General Fund

The General Fund is the City's primary operating fund. The General Fund is used to account for all financial transactions of the general government except for those required to be accounted for in another fund. The principal sources of revenue of the General Fund are property taxes, sales taxes, municipal court fines, and administrative cost reimbursements from other funds. Expenditures in the General Fund are for general government, public safety, public services, streets, parks and recreation, and other community services.

The FY 2025-26 total General Fund budget for expenditures, including transfers to capital projects and one-time use of Fund Balance, is \$37,966,728. The General Fund has a projected ending fund balance for FY 2025-26 of \$11,843,738, which includes transfers to capital projects of \$500,000.

General Debt Service Fund

The General Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest, and related costs on long-term debt paid primarily from taxes levied by the City.

The FY 2025-26 total General Debt Service Fund budget, excluding transfers, is \$2,363,832. The General Debt Service Fund has a projected ending fund balance for FY 2025-26 of \$658,276. The reserves of the Debt Service Fund may only be used for the payment of debt.

Utility Fund¹

The Utility Fund is an enterprise fund used to account for the cost of providing water service and wastewater collection and treatment service to the community. The primary source of revenue for the Utility Fund is water and wastewater service charges. Water operations consist of production, distribution, and utility billing. Wastewater operations consist of collection, treatment, and environmental services.

The FY 2025-26 total Utility Fund budget, including transfers to capital projects and one-time use of equity, is \$45,007,733. The Utility Fund has a projected ending fund balance for FY 2025-26 of \$10,626,613 after transfers to capital projects of \$5,650,000.

The city underwent a water and wastewater rate study that was completed in FY 2023. The rates were increased to provide ongoing operation, stabilization of the funds available for capital, and water line replacement. In FY 2024 and FY 2025, the Trinity River Authority issued debt to refurbish its water plant and transmission lines that bring water into Huntsville. The water and wastewater rates were increased in 2024, 2025, and 2026 to cover the debt.

Solid Waste Fund

The Solid Waste Fund is an enterprise fund to account for the cost of providing solid waste collection and disposal service to the community. The City of Huntsville operates a transfer station facility and contracts with a third party for the transfer of solid waste for final disposal. The primary source of revenue for the Solid Waste Fund is the user fees for solid waste. Solid Waste operations consist of collection, disposal, and recycling.

The FY 2025-26 total Solid Waste Fund budget, including one-time use of equity, is \$8,625,198. The Solid Waste Fund has a projected ending fund balance for FY 2025-26 of \$6,163,108.

Drainage Fund

The Drainage Fund was established in FY 2025 and is an enterprise fund to account for the cost of providing drainage services to manage stormwater runoff. The primary source of revenue for the Drainage Fund is landowner fees. The fee is used to cover stormwater-related activities, including drainage-related services.

The FY 2025-26 total Drainage Fund budget, including one-time use of equity, is \$1,505,500.

Other Special Revenue Funds

Special Revenue Funds are used to account for revenues either legally obligated for a special purpose, conditions of a grant, or funds designated by Council to be used for a specific purpose. The use of special revenue funds allows for a clearer picture of dedicated or special-purpose revenues.

¹ The Wastewater Fund was combined with Water operations to create the Utility Fund (220) in FY 2018

The **Court Security and Court Technology Special Revenue Funds** are used to account for the municipal court security and technology fees authorized by the Texas Code of Criminal Procedures. The code authorizes a municipality to require a defendant convicted of a misdemeanor offense in the municipal court, to pay a \$3.00 security fee and up to a \$4.00 technology fee as a cost of court. The revenue from these fees can only be used for purposes outlined in Articles 102.017 and 102.0172 of the Texas Code of Criminal Procedure.

The **Airport Special Revenue Fund** is used to account for the costs of airport maintenance and projects with grant funds and with revenue collected from the operator of the airport whose contract requires a fee be paid based on total square feet at the airport. Any difference between budgeted expenditures and expected revenues is funded through a transfer from the General Fund.

The **Library Special Revenue Fund** is used to account for grants and donations received for library related purposes.

The **Police Forfeiture and Police Federal Equitable Sharing Special Revenue Funds** retain funds received for police participation in drug arrests to be used for law enforcement purposes.

The **School Resource Officer Special Revenue Fund** is used to account for police security services provided by the Huntsville Police Department to Huntsville Independent School District (HISD) with revenues received through a contract with HISD.

The **Public Safety Grants Special Revenue Fund** is used to account for state and federal grants received for public safety related purposes usually for the purchase of equipment.

The **Arts Center Special Revenue Fund** is used to account for the operation and programs of the Visitors Center and Wynne Home Arts Center with revenue received from the arts portion (1/7th of the 7% tax rate) of the hotel/motel tax and transfers from General Fund.

The **H/M Tax Tourism & Visitors Center Fund** is used to account for the expenditures for tourism operations and operating the Visitors Center. Revenues are generated from the 7% hotel/motel occupancy tax; of which 3% is designated for tourism and 3% is designated for operations of a visitor center; these designations are per State statutes.

Internal Service Funds

Internal service funds account for services furnished by a designated program to other programs within the City. The City of Huntsville uses Internal Service Funds (ISF) to accumulate funds for the replacement of equipment and to account for the cost of providing medical insurance coverage to City departments.

The **Medical Insurance Internal Service Fund** is used to account for the City of Huntsville's self funded medical insurance program. Other operating funds pay into the fund for coverage for full-time employees. Dependent coverage is provided at a cost to the employee. The Medical Insurance Fund pays for claims and administration fees for health, dental, and vision insurance.

The **Equipment Replacement Fund and Computer Replacement Fund** provide fleet, capital equipment, and computer equipment replacements for the City of Huntsville. User divisions are charged an annual lease fee, based on the useful life and anticipated replacement cost for assets assigned to the division. The replacement Funds then purchase replacement equipment as scheduled and/or as conditions warrant.

Permanent Funds

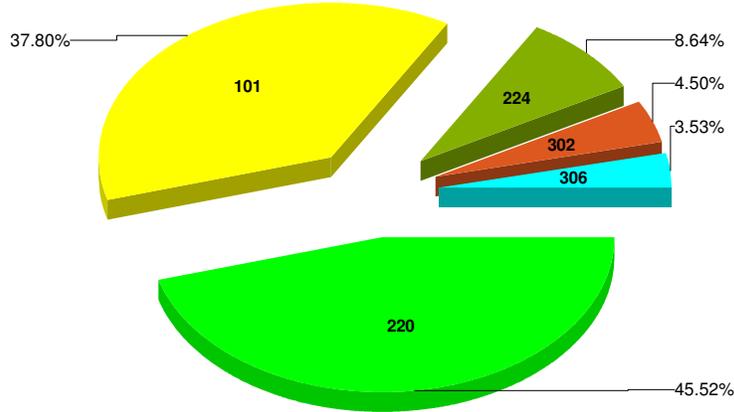
Permanent funds are used to report resources that are legally restricted to the extent that only interest earnings, not principal, may be used for purposes that support City programs. The City of Huntsville has two permanent funds, the **Cemetery Endowment Fund** and the **Library Endowment Fund**.

Capital Project Funds

Capital improvement projects are budgeted for the length of the project. All City revenue sources are funded at the time of budget passage. General capital projects include parks, general government facilities, fire stations, and the aquatic center. Street projects are accounted for as general capital projects. Enterprise Fund projects are accounted for separately but are accounted for in the City's annual report (ACFR) in their respective enterprise funds: water, wastewater, or solid waste.

City of Huntsville
Summary of Adopted Revenues by FUND
FY 2025-26

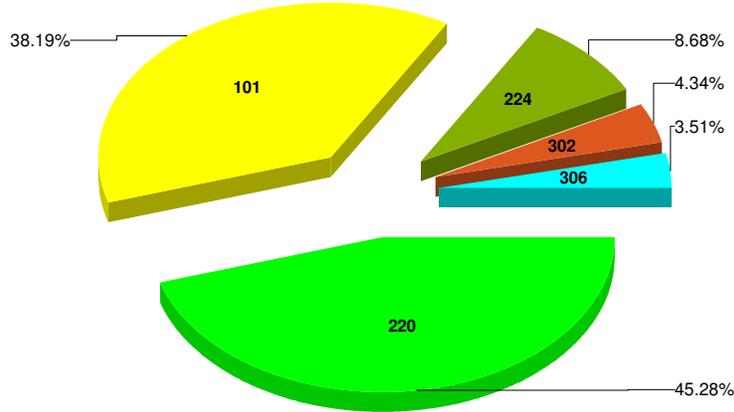
Percent of Budget -Top 5 Funds



Account	22-23 Actuals	23-24 Actuals	23-24 Budget	24-25 Actuals	24-25 Budget
101 General Fund	\$ 32,399,241	\$ 33,943,513	\$ 35,156,972	\$ 36,897,477	\$ 37,966,728
116 Debt Service Fund	\$ 2,421,833	\$ 2,693,910	\$ 2,662,454	\$ 2,646,505	\$ 2,398,831
220 Utility Fund	\$ 31,841,568	\$ 35,123,395	\$ 39,155,472	\$ 42,959,839	\$ 45,721,814
224 Solid Waste Fund	\$ 7,870,553	\$ 8,437,748	\$ 8,360,200	\$ 8,353,460	\$ 8,682,090
226 Stormwater Drainage Fund	\$ 0	\$ 0	\$ 0	\$ 1,227,501	\$ 1,505,500
302 Medical Insurance Fund	\$ 4,256,104	\$ 4,387,052	\$ 4,391,272	\$ 4,292,194	\$ 4,517,999
306 Capital Equipment Fund	\$ 2,520,939	\$ 4,199,766	\$ 2,402,863	\$ 3,580,129	\$ 3,549,675
309 Computer Equip. Replacement Fund	\$ 398,114	\$ 530,294	\$ 366,329	\$ 383,837	\$ 466,137
402 PEB Trust - Medical Fund	\$ 601,010	\$ 1,347,873	\$ 0	\$ 0	\$ 0
418 Library Endowment Fund	\$ 5,855	\$ 7,092	\$ 0	\$ 6,152	\$ 5,000
461 Oakwood Cemetery Endowment Fund	\$ 15,782	\$ 19,087	\$ 5,000	\$ 16,584	\$ 5,000
601 Court Security SRF	\$ 32,852	\$ 30,830	\$ 32,000	\$ 41,375	\$ 32,000
602 Court Technology SRF	\$ 32,939	\$ 27,155	\$ 29,000	\$ 35,261	\$ 29,000
609 Airport SRF	\$ 76,560	\$ 765,812	\$ 148,417	\$ 116,284	\$ 148,417
610 Library SRF	\$ 12,808	\$ 29,314	\$ 7,100	\$ 107,488	\$ 67,100
611 Police Seizure & Forfeiture SRF	\$ 11,995	\$ 21,653	\$ 5,000	\$ 45,342	\$ 5,000
612 PD School Resource Officer SRF	\$ 814,625	\$ 821,073	\$ 879,826	\$ 886,492	\$ 876,770
613 PD Fed Equitable Sharing Fds SRF	\$ 23,085	\$ 16,626	\$ 0	\$ 173,016	\$ 167,947
614 Police Grants SRF	\$ 115,741	\$ 155,840	\$ 109,340	\$ 15,976	\$ 109,340
618 Arts & Visitor Center SRF	\$ 225,596	\$ 268,454	\$ 185,140	\$ 146,871	\$ 223,340
619 LEOSE SRF	\$ 4,357	\$ 9,686	\$ 0	\$ 9,335	\$ 15,880
663 H/M Tax- Tourism & Visitors Cntr	\$ 956,732	\$ 1,087,365	\$ 978,700	\$ 965,535	\$ 1,160,500
Total Revenue of all Funds	\$ 84,638,288	\$ 93,923,539	\$ 94,875,085	\$ 102,906,650	\$ 107,654,068

City of Huntsville
Summary of Adopted Expenditures by FUND
FY 2025-26

Percent of Budget -Top 5 Funds



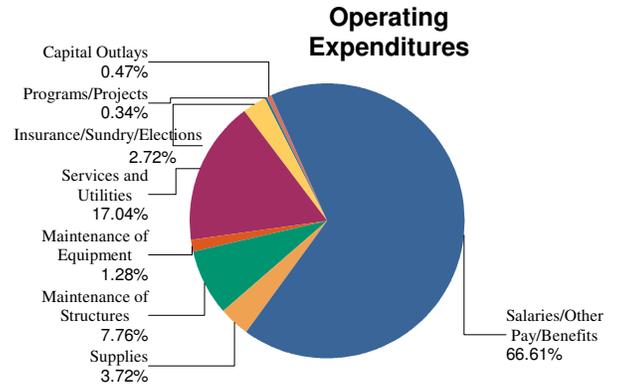
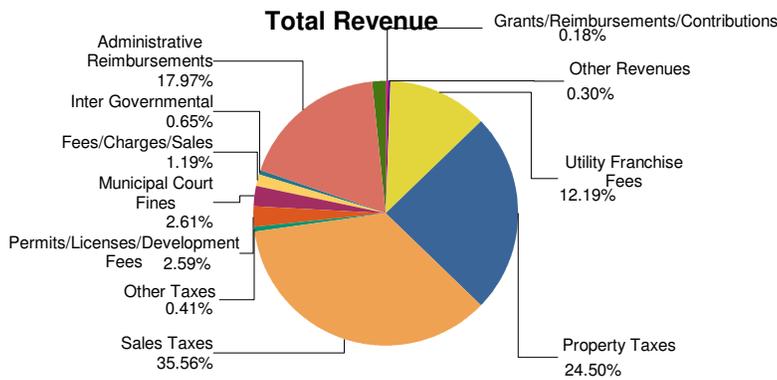
Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
101 General Fund	\$ 31,895,034	\$ 34,614,373	\$ 35,156,972	\$ 32,076,989	\$ 37,966,728
116 Debt Service Fund	\$ 2,363,704	\$ 2,657,179	\$ 2,662,454	\$ 2,662,553	\$ 2,363,832
220 Utility Fund	\$ 43,844,863	\$ 41,767,334	\$ 39,155,472	\$ 37,217,491	\$ 45,007,733
224 Solid Waste Fund	\$ 7,602,923	\$ 7,275,366	\$ 8,966,057	\$ 8,447,458	\$ 8,625,198
226 Stormwater Drainage Fund	\$ 0	\$ 0	\$ 0	\$ 222,620	\$ 1,505,500
302 Medical Insurance Fund	\$ 3,559,945	\$ 4,177,226	\$ 5,064,260	\$ 4,915,388	\$ 4,313,629
306 Capital Equipment Fund	\$ 2,453,732	\$ 4,700,544	\$ 2,343,223	\$ 3,614,833	\$ 3,491,733
309 Computer Equip. Replacement Fund	\$ 436,399	\$ 502,357	\$ 283,095	\$ 889,503	\$ 0
402 PEB Trust - Medical Fund	\$ 43,037	\$ 10,150	\$ 20,000	\$ 0	\$ 20,000
601 Court Security SRF	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309
602 Court Technology SRF	\$ 40,050	\$ 36,459	\$ 41,536	\$ 35,633	\$ 33,418
609 Airport SRF	\$ 28,795	\$ 773,224	\$ 178,750	\$ 41,074	\$ 154,184
610 Library SRF	\$ 745	\$ 4,038	\$ 0	\$ 80,499	\$ 68,667
611 Police Seizure & Forfeiture SRF	\$ 35,981	\$ 3,840	\$ 191,728	\$ 7,200	\$ 191,728
612 PD School Resource Officer SRF	\$ 788,923	\$ 827,532	\$ 871,826	\$ 820,870	\$ 876,770
613 PD Fed Equitable Sharing Fds SRF	\$ 0	\$ 0	\$ 102,761	\$ 29,035	\$ 183,670
614 Police Grants SRF	\$ 128,571	\$ 118,088	\$ 109,340	\$ 28,618	\$ 109,340
618 Arts & Visitor Center SRF	\$ 194,009	\$ 135,729	\$ 277,293	\$ 194,997	\$ 249,619
619 LEOSE SRF	\$ 0	\$ 12,500	\$ 21,300	\$ 6,000	\$ 15,300
663 H/M Tax- Tourism & Visitors Cntr	\$ 758,420	\$ 834,597	\$ 1,008,434	\$ 961,147	\$ 1,066,039
Total Expenses of all Funds	\$ 94,201,031	\$ 98,478,585	\$ 96,483,605	\$ 92,281,011	\$ 106,273,397

Fund Revenues, Expenditures and Projected Balances
FY 2025-2026

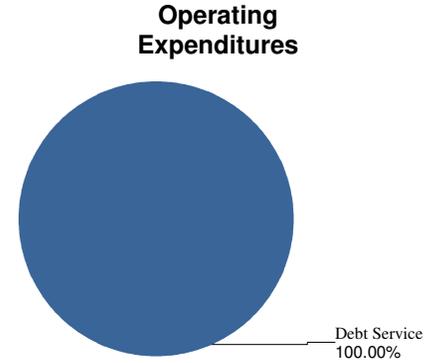
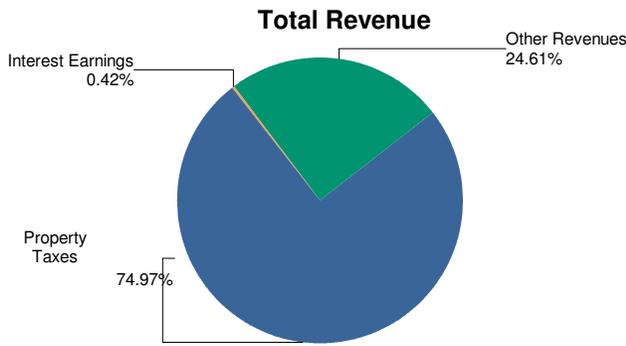
Fund	Fund Name	Estimated 09/30/25 Unallocated Reserve	Revenues	Admin Reimb In	Trans In	Total Revenue	Expenditures	Admin Reimb Out	Trans Out	Transfer to Cap	Exp	One Time Equity	Total Exp	Estimated 09/30/26 Unallocated Reserve
101	General Fund	11,843,738	28,596,337	6,824,291	2,546,100	37,966,728	35,644,222		1,822,506	500,000	37,966,728		37,966,728	11,843,738
Debt Service														
116	Debt Service Fund	623,277	1,808,468	-	590,363	2,398,831	2,363,832	-	-	-	2,363,832	-	2,363,832	658,276
Enterprise														
220	Utility Fund	9,912,532	45,648,462	73,352	-	45,721,814	29,645,020	6,404,942	3,307,771	5,650,000	45,007,733		45,007,733	10,626,613
224	Solid Waste Fund	6,106,216	8,682,090	-	-	8,682,090	5,977,769	1,013,985	1,633,444		8,625,198		8,625,198	6,163,108
226	Stormwater Drainage Fund		1,505,500			1,505,500	1,333,879		171,621		1,505,500		1,505,500	
Internal Service														
302	Medical Insurance Fund	4,544,949	3,945,599	572,400		4,517,999	4,313,629	-	-	-	4,313,629		4,313,629	4,749,319
306	Capital Equipment Fund	7,618,531	250,000	-	3,299,675	3,549,675	3,491,733	-	-	-	3,491,733		3,491,733	7,676,473
309	Computer Equip. Replacement Fund	750,859	11,000	-	455,137	466,137	-	-	-	-	-		-	1,216,996
Special Revenue														
601	Court Security SRF	86,803	32,000			32,000	-	-	30,309	-	30,309		30,309	88,494
602	Court Technology SRF	70,320	29,000	-	-	29,000	33,418	-	-	-	33,418		33,418	65,902
609	Airport SRF	139,756	148,417	-	-	148,417	154,184	-	-	-	154,184		154,184	133,989
610	Library SRF	192,892	67,100	-	-	67,100	68,667	-	-	-	68,667		68,667	191,325
611	Police Seizure & Forfeiture SRF	252,500	5,000	-		5,000	191,728	-	-	-	191,728		191,728	65,772
612	PD School Resource Officer SRF	299,411	710,281	-	166,489	876,770	832,444	-	44,326	-	876,770		876,770	299,411
613	PD Fed Equitable Sharing Fds SRF	118,044	167,947	-	-	167,947	183,670	-	-	-	183,670		183,670	102,321
614	Police Grants SRF	58,211	109,340			109,340	109,340				109,340		109,340	58,211
619	LEOSE SRF	37,782	15,880			15,880	15,300				15,300		15,300	38,362
Hotel/Motel Tax														
618	Arts & Visitor Center SRF	337,401	223,340	-		223,340	244,669	4,950	-	-	249,619		249,619	311,122
663	H/M Tax- Tourism & Visitors Cntr	1,462,929	1,160,500	-		1,160,500	972,086	74,198	19,755	-	1,066,039		1,066,039	1,557,390
Endowment														
402	PEB Trust - Medical Fund	5,385,000	-	-	-	-	20,000	-	-	-	20,000	-	20,000	5,365,000
418	Library Endowment Fund	124,100	5,000	-	-	5,000	-	-	-	-	-	-	-	129,100
461	Oakwood Cemetery Endowment Fund	397,800	5,000	-	-	5,000	-	-	-	-	-	-	-	402,800
		50,363,051	93,126,261	7,470,043	7,057,764	107,654,068	85,595,590	7,498,075	7,029,732	6,150,000	106,273,397		106,273,397	



**Adopted Budget
FY 2025-26
101 General Fund**



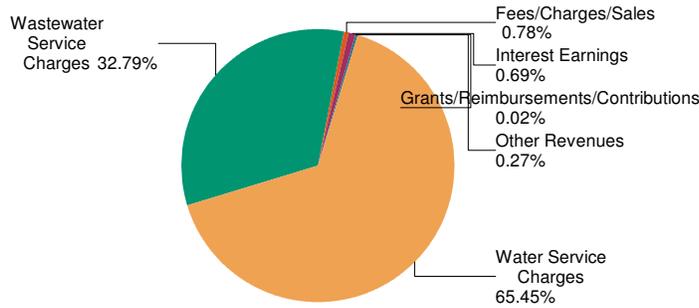
Beginning Fund Balance :						\$ 11,843,738
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Property Taxes	\$ 6,418,817	\$ 6,877,787	\$ 8,522,900	\$ 8,149,553	\$ 9,300,000	
Sales Taxes	\$ 12,367,534	\$ 12,543,849	\$ 12,200,000	\$ 13,260,925	\$ 13,500,000	
Other Taxes	\$ 125,621	\$ 148,282	\$ 125,000	\$ 147,720	\$ 155,000	
Permits/Licenses/Development Fees	\$ 793,879	\$ 1,074,091	\$ 972,300	\$ 1,431,810	\$ 984,500	
Municipal Court Fines	\$ 898,819	\$ 833,041	\$ 835,850	\$ 1,145,126	\$ 992,650	
Fees/Charges/Sales	\$ 442,242	\$ 579,634	\$ 449,150	\$ 481,764	\$ 452,700	
Inter Governmental	\$ 246,487	\$ 246,487	\$ 246,492	\$ 267,028	\$ 246,487	
Administrative Reimbursements	\$ 6,522,575	\$ 6,687,870	\$ 7,119,497	\$ 7,119,497	\$ 6,824,291	
Interest Earnings	\$ 552,336	\$ 781,567	\$ 400,000	\$ 633,570	\$ 700,000	
Grants/Reimbursements/Contributions	\$ 105,675	\$ 92,459	\$ 71,000	\$ 116,208	\$ 70,000	
Other Revenues	\$ 383,716	\$ 388,252	\$ 117,076	\$ 147,252	\$ 113,009	
Utility Franchise Fees	\$ 3,541,540	\$ 3,690,192	\$ 4,097,707	\$ 3,997,025	\$ 4,628,091	
Total Revenues	\$ 32,399,241	\$ 33,943,513	\$ 35,156,972	\$ 36,897,477	\$ 37,966,728	
Salaries/Other Pay/Benefits	\$ 18,048,684	\$ 19,875,047	\$ 22,701,650	\$ 20,799,962	\$ 24,008,591	
Supplies	\$ 1,020,708	\$ 1,072,486	\$ 1,248,568	\$ 1,132,697	\$ 1,339,626	
Maintenance of Structures	\$ 2,961,792	\$ 2,396,196	\$ 2,446,504	\$ 1,838,180	\$ 2,796,060	
Maintenance of Equipment	\$ 324,884	\$ 412,862	\$ 397,937	\$ 261,356	\$ 461,626	
Services and Utilities	\$ 5,325,668	\$ 5,254,424	\$ 5,837,955	\$ 5,670,021	\$ 6,142,980	
Insurance/Sundry/Elections	\$ 906,541	\$ 888,686	\$ 995,131	\$ 968,974	\$ 979,600	
Programs/Projects	\$ 57,673	\$ 89,215	\$ 98,950	\$ 84,030	\$ 121,100	
Capital Outlays	\$ 170,983	\$ 745,626	\$ 212,825	\$ 100,303	\$ 170,759	
Future Appropriations/Bad Debt/Depreciation	\$ 74,206	\$ -	\$ 100,000	\$ -	\$ 25,880	
Operating Expenditures	\$ 28,891,139	\$ 30,734,541	\$ 34,039,520	\$ 30,855,524	\$ 36,046,222	
Transfers	\$ 3,003,894	\$ 3,879,833	\$ 1,117,452	\$ 1,221,465	\$ 1,920,506	
Transfers	\$ 3,003,894	\$ 3,879,833	\$ 1,117,452	\$ 1,221,465	\$ 1,920,506	
Total Expenditures	\$ 31,895,034	\$ 34,614,373	\$ 35,156,972	\$ 32,076,989	\$ 37,966,728	
Revenues Less Expenses						\$ -
Ending Fund Balance:						\$ 11,843,738



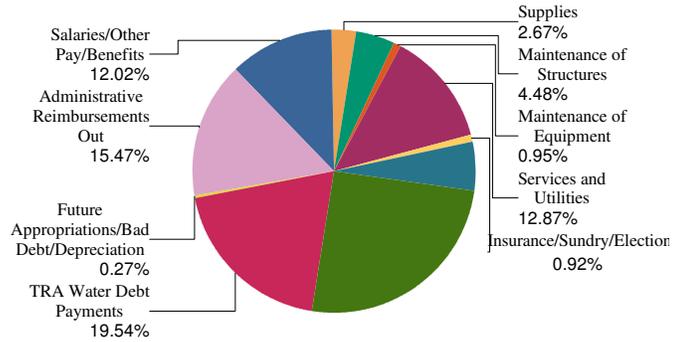
Beginning Fund Balance :						\$	623,277
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Property Taxes	\$ 1,493,496	\$ 2,063,135	\$ 2,062,091	\$ 2,034,711	\$ 1,798,468		
Interest Earnings	\$ 46,674	\$ 40,412	\$ 10,000	\$ 21,431	\$ 10,000		
Other Revenues	\$ 881,663	\$ 590,363	\$ 590,363	\$ 590,363	\$ 590,363		
Total Revenues	\$ 2,421,833	\$ 2,693,910	\$ 2,662,454	\$ 2,646,505	\$ 2,398,831		
Debt Service	\$ 2,363,704	\$ 2,657,179	\$ 2,662,454	\$ 2,662,553	\$ 2,363,832		
Operating Expenditures	\$ 2,363,704	\$ 2,657,179	\$ 2,662,454	\$ 2,662,553	\$ 2,363,832		
Total Expenditures	\$ 2,363,704	\$ 2,657,179	\$ 2,662,454	\$ 2,662,553	\$ 2,363,832		
Revenues Less Expenses						\$	34,999
Ending Fund Balance:						\$	658,276



Total Revenue



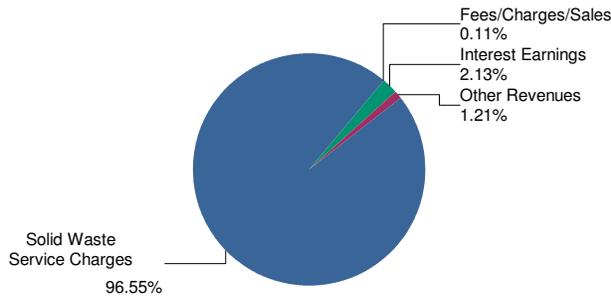
Operating Expenditures



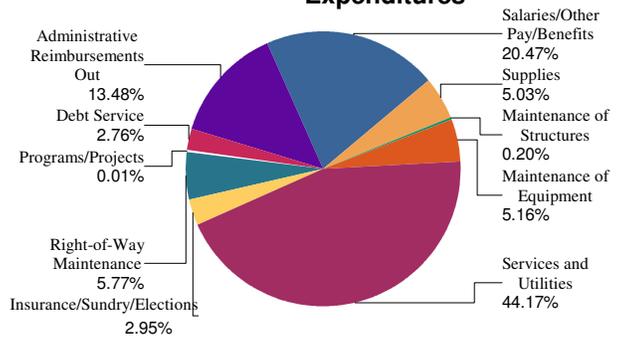
Beginning Fund Balance :						\$ 9,912,532
	22-23	23-24	24-25	24-25	25-26	
	Actuals	Actuals	Budget	Actuals	Budget	
Water Service Charges	\$ 20,145,961	\$ 22,139,449	\$ 25,002,500	\$ 27,327,584	\$ 29,626,637	
Wastewater Service Charges	\$ 10,225,961	\$ 11,189,113	\$ 13,000,000	\$ 13,336,713	\$ 14,844,075	
Late Payment Penalties	\$ 150,705	\$ 204,110	\$ 129,000	\$ 180,957	\$ 175,000	
Permits/Licenses/Development Fees	\$ 100	\$ 400	\$ -	\$ 300	\$ -	
Fees/Charges/Sales	\$ 302,102	\$ 332,631	\$ 300,000	\$ 441,474	\$ 352,000	
Interest Earnings	\$ 559,704	\$ 707,153	\$ 310,750	\$ 156,999	\$ 310,750	
Grants/Reimbursements/Contributions	\$ 7,587	\$ 10,805	\$ 20,000	\$ 744,944	\$ 10,000	
Other Revenues	\$ 226,470	\$ 316,062	\$ 113,222	\$ 551,529	\$ 123,352	
Others	\$ 222,978	\$ 223,671	\$ 280,000	\$ 219,340	\$ 280,000	
Total Revenues	\$ 31,841,568	\$ 35,123,395	\$ 39,155,472	\$ 42,959,839	\$ 45,721,814	
Salaries/Other Pay/Benefits	\$ 3,736,573	\$ 3,598,489	\$ 4,629,320	\$ 3,912,613	\$ 4,516,067	
Supplies	\$ 751,565	\$ 1,414,614	\$ 1,050,277	\$ 1,009,588	\$ 1,004,418	
Maintenance of Structures	\$ 1,811,180	\$ 1,747,834	\$ 1,817,921	\$ 1,469,342	\$ 1,683,700	
Maintenance of Equipment	\$ 348,037	\$ 288,735	\$ 328,521	\$ 336,722	\$ 356,021	
Services and Utilities	\$ 2,333,785	\$ 2,363,802	\$ 2,421,487	\$ 2,243,102	\$ 4,835,910	
Insurance/Sundry/Elections	\$ 204,880	\$ 451,778	\$ 282,503	\$ 282,503	\$ 344,950	
Right-of-Way Maintenance	\$ 1,141,738	\$ 1,321,560	\$ 1,563,299	\$ 1,563,299	\$ 2,053,986	
Capital Outlays	\$ 632	\$ 757,160	\$ 541,055	\$ 235	\$ -	
TRA Water Plant	\$ 6,441,134	\$ 8,458,313	\$ 9,516,390	\$ 8,217,234	\$ 9,531,605	
Utility Fund Debt Payments	\$ 3,751,859	\$ 3,931,606	\$ 4,409,080	\$ 4,725,164	\$ 7,342,869	
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ 167,886	\$ 150,000	\$ 195,827	\$ 100,000	
Administrative Reimbursements Out	\$ 5,456,206	\$ 5,759,324	\$ 6,074,576	\$ 6,074,576	\$ 5,814,579	
Improvements	\$ -	\$ -	\$ -	\$ 734,800	\$ -	
Operating Expenditures	\$ 25,977,588	\$ 30,261,101	\$ 32,784,429	\$ 30,765,004	\$ 37,584,105	
Transfers	\$ 17,867,275	\$ 11,506,232	\$ 6,371,043	\$ 6,462,987	\$ 7,423,628	
Transfers	\$ 17,867,275	\$ 11,506,232	\$ 6,371,043	\$ 6,462,987	\$ 7,423,628	
Total Expenditures	\$ 43,844,863	\$ 41,767,334	\$ 39,155,472	\$ 37,227,991	\$ 45,007,733	
Revenues Less Expenses					\$ 714,081	
Ending Fund Balance:						\$ 10,626,613



Total Revenue



Operating Expenditures

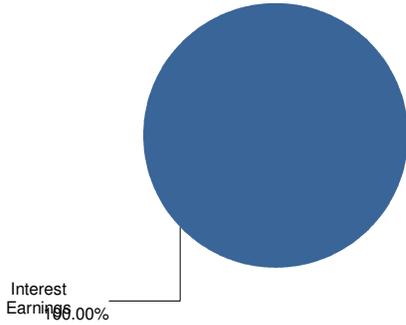


Beginning Fund Balance :						\$	6,106,216
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Solid Waste Service Charges	\$ 7,567,618	\$ 7,943,921	\$ 8,131,000	\$ 8,015,291	\$ 8,382,890		
Fees/Charges/Sales	\$ 9,314	\$ 10,918	\$ 7,200	\$ 12,991	\$ 9,200		
Interest Earnings	\$ 190,830	\$ 342,334	\$ 135,000	\$ 205,895	\$ 185,000		
Grants/Reimbursements/Contributions	\$ -	\$ -	\$ -	\$ 14,136	\$ -		
Other Revenues	\$ 102,791	\$ 140,575	\$ 87,000	\$ 105,147	\$ 105,000		
Total Revenues	\$ 7,870,553	\$ 8,437,748	\$ 8,360,200	\$ 8,353,460	\$ 8,682,090		
Salaries/Other Pay/Benefits	\$ 1,440,451	\$ 1,161,112	\$ 1,499,666	\$ 1,364,597	\$ 1,539,648		
Supplies	\$ 447,121	\$ 353,593	\$ 424,639	\$ 327,723	\$ 378,031		
Maintenance of Structures	\$ 8,022	\$ 9,897	\$ 15,000	\$ 11,011	\$ 15,000		
Maintenance of Equipment	\$ 312,803	\$ 305,160	\$ 310,730	\$ 305,091	\$ 387,776		
Services and Utilities	\$ 2,679,567	\$ 2,763,174	\$ 3,168,384	\$ 2,906,202	\$ 3,321,514		
Insurance/Sundry/Elections	\$ 153,164	\$ 159,322	\$ 176,156	\$ 175,813	\$ 221,550		
Right-of-Way Maintenance	\$ 257,620	\$ 305,460	\$ 334,408	\$ 334,408	\$ 434,105		
Programs/Projects	\$ 274	\$ 86	\$ 500	\$ 331	\$ 500		
Capital Outlays	\$ 14,108	\$ 11,758	\$ 779,906	\$ -	\$ -		
Debt Service	\$ 196,947	\$ 206,507	\$ 207,525	\$ 207,525	\$ 207,800		
Administrative Reimbursements Out	\$ 1,001,109	\$ 860,100	\$ 961,793	\$ 961,793	\$ 940,633		
Improvements	\$ 10,668	\$ 490	\$ 1,500	\$ 1,337	\$ 1,500		
Operating Expenditures	\$ 6,521,854	\$ 6,136,660	\$ 7,880,207	\$ 6,595,832	\$ 7,448,057		
Administrative Reimbursements Out	\$ 54,668	\$ 56,256	\$ 63,222	\$ 63,222	\$ 73,352		
Transfers	\$ 1,026,401	\$ 1,082,450	\$ 1,022,628	\$ 1,788,404	\$ 1,103,789		
Transfers	\$ 1,081,069	\$ 1,138,706	\$ 1,085,850	\$ 1,851,626	\$ 1,177,141		
Total Expenditures	\$ 7,602,923	\$ 7,275,366	\$ 8,966,057	\$ 8,447,458	\$ 8,625,198		
Revenues Less Expenses						\$	56,892
Ending Fund Balance:							\$ 6,163,108

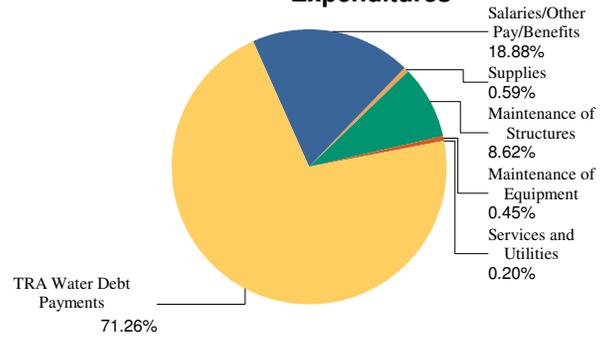


226 Stormwater Drainage Fund

Total Revenue



Operating Expenditures

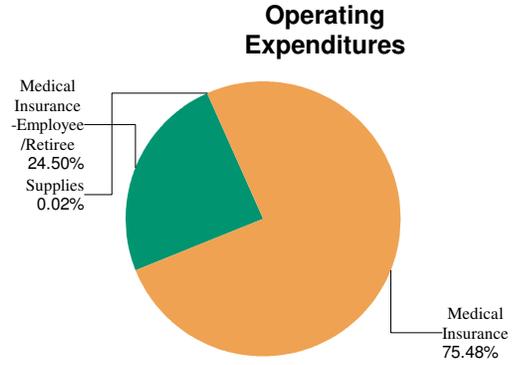
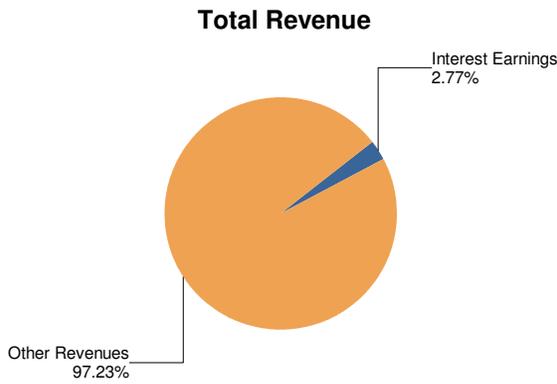


Beginning Fund Balance :					
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ 116,760	\$ 251,884
Supplies	\$ -	\$ -	\$ -	\$ 4,382	\$ 7,895
Maintenance of Structures	\$ -	\$ -	\$ -	\$ 99,945	\$ 115,000
Maintenance of Equipment	\$ -	\$ -	\$ -	\$ 1,033	\$ 6,000
Services and Utilities	\$ -	\$ -	\$ -	\$ 500	\$ 2,610
Utility Fund Debt Payments	\$ -	\$ -	\$ -	\$ -	\$ 950,490
Operating Expenditures	\$ -	\$ -	\$ -	\$ 222,620	\$ 1,333,879
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 171,621
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 171,621
Total Expenditures	\$ -	\$ -	\$ -	\$ 222,620	\$ 1,505,500
Revenues Less Expenses					\$ -
Ending Fund Balance:					



Adopted Budget
FY 2025-26

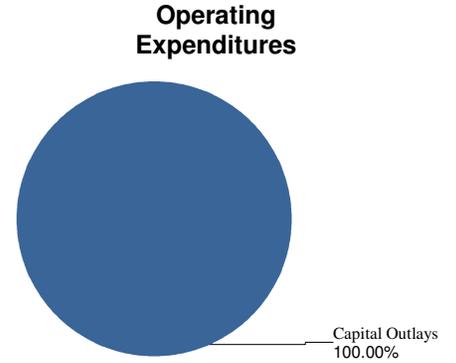
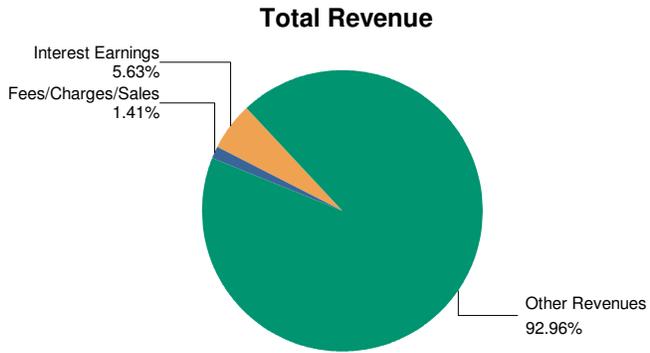
302 Medical Insurance Fund



Beginning Fund Balance :						\$	4,544,949
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Interest Earnings	\$ 169,236	\$ 215,760	\$ 125,000	\$ 163,672	\$ 125,000		
Other Revenues	\$ 4,086,868	\$ 4,171,292	\$ 4,266,272	\$ 4,128,521	\$ 4,392,999		
Total Revenues	\$ 4,256,104	\$ 4,387,052	\$ 4,391,272	\$ 4,292,194	\$ 4,517,999		
Supplies	\$ 75	\$ -	\$ 5,000	\$ 750	\$ 1,000		
Medical Insurance	\$ 3,559,870	\$ 4,177,226	\$ 5,059,260	\$ 4,914,638	\$ 4,312,629		
Operating Expenditures	\$ 3,559,945	\$ 4,177,226	\$ 5,064,260	\$ 4,915,388	\$ 4,313,629		
Total Expenditures	\$ 3,559,945	\$ 4,177,226	\$ 5,064,260	\$ 4,915,388	\$ 4,313,629		
Revenues Less Expenses						\$	204,370
Ending Fund Balance:						\$	4,749,319



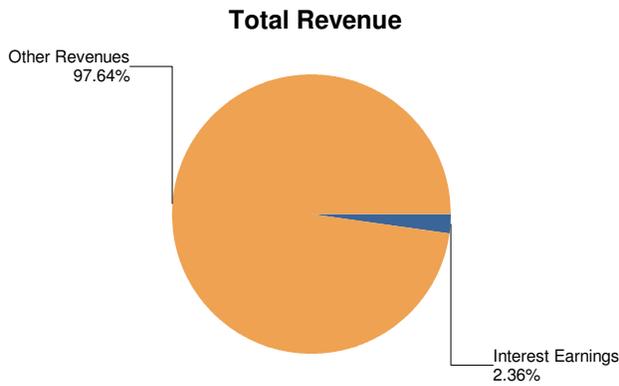
306 Capital Equipment Fund



Beginning Fund Balance :						\$	7,618,531
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Fees/Charges/Sales	\$ 166,440	\$ 223,225	\$ 50,000	\$ 180,900	\$ 50,000		
Interest Earnings	\$ 228,168	\$ 331,797	\$ 200,000	\$ 226,614	\$ 200,000		
Other Revenues	\$ 2,126,331	\$ 3,644,745	\$ 2,152,863	\$ 3,172,615	\$ 3,299,675		
Total Revenues	\$ 2,520,939	\$ 4,199,766	\$ 2,402,863	\$ 3,580,129	\$ 3,549,675		
Capital Outlays	\$ 1,040,930	\$ 3,085,788	\$ 2,343,223	\$ 3,614,833	\$ 3,491,733		
Operating Expenditures	\$ 1,040,930	\$ 3,085,788	\$ 2,343,223	\$ 3,614,833	\$ 3,491,733		
Transfers	\$ 1,412,802	\$ 1,614,756	\$ -	\$ -	\$ -		
Transfers	\$ 1,412,802	\$ 1,614,756	\$ -	\$ -	\$ -		
Total Expenditures	\$ 2,453,732	\$ 4,700,544	\$ 2,343,223	\$ 3,614,833	\$ 3,491,733		
Revenues Less Expenses						\$	57,942
Ending Fund Balance:						\$	7,676,473



309 Computer Equip. Replacement Fund



Operating Expenditures

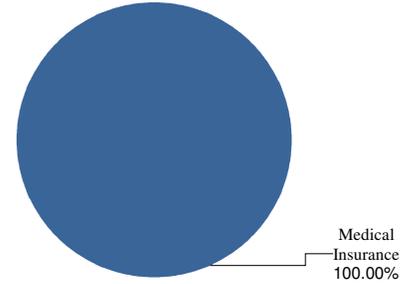
Beginning Fund Balance :						\$ 750,859
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Interest Earnings	\$ 17,843	\$ 22,903	\$ -	\$ 17,508	\$ 11,000	
Other Revenues	\$ 380,271	\$ 507,391	\$ 366,329	\$ 366,329	\$ 455,137	
Total Revenues	\$ 398,114	\$ 530,294	\$ 366,329	\$ 383,837	\$ 466,137	
Supplies	\$ 133,912	\$ 155,265	\$ 159,495	\$ 306,340	\$ -	
Capital Outlays	\$ 150,590	\$ 191,654	\$ 123,600	\$ 583,162	\$ -	
Operating Expenditures	\$ 284,502	\$ 346,920	\$ 283,095	\$ 889,503	\$ -	
Transfers	\$ 151,897	\$ 155,438	\$ -	\$ -	\$ -	
Transfers	\$ 151,897	\$ 155,438	\$ -	\$ -	\$ -	
Total Expenditures	\$ 436,399	\$ 502,357	\$ 283,095	\$ 889,503	\$ -	
Revenues Less Expenses					\$ 466,137	
Ending Fund Balance:						\$ 1,216,996



402 PEB Trust - Medical Fund

Total Revenue

Operating Expenditures

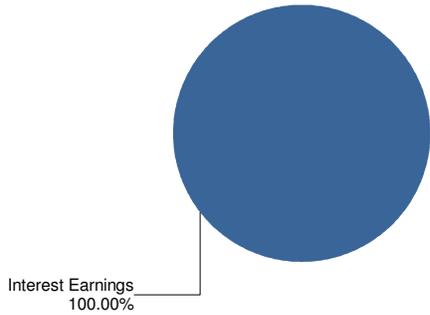


Beginning Fund Balance :						\$ 5,385,000
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Interest Earnings	\$ 601,010	\$ 402,296	\$ -	\$ -	\$ -	-
Other Revenues	\$ -	\$ 945,577	\$ -	\$ -	\$ -	-
Total Revenues	\$ 601,010	\$ 1,347,873	\$ -	\$ -	\$ -	-
Medical Insurance	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	20,000
Operating Expenditures	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	20,000
Transfers	\$ 43,037	\$ 10,150	\$ -	\$ -	\$ -	-
Transfers	\$ 43,037	\$ 10,150	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 43,037	\$ 10,150	\$ 20,000	\$ -	\$ 20,000	20,000
Revenues Less Expenses					\$ 20,000	
Ending Fund Balance:						\$ 5,365,000



418 Library Endowment Fund

Total Revenue

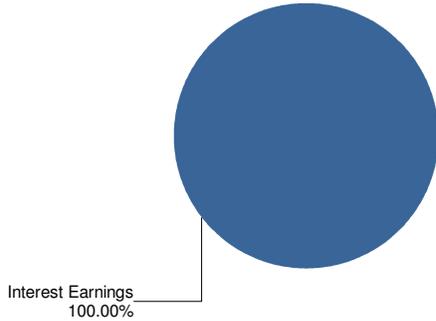


Beginning Fund Balance :						\$ 124,100
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Interest Earnings	\$ 5,855	\$ 7,092	\$ -	\$ 6,152	\$ 5,000	
Total Revenues	\$ 5,855	\$ 7,092	\$ -	\$ 6,152	\$ 5,000	
Revenues Less Expenses						\$ 5,000
Ending Fund Balance:						\$ 129,100



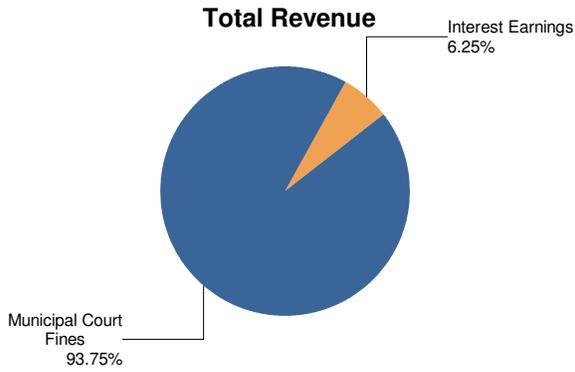
461 Oakwood Cemetery Endowment Fund

Total Revenue



Beginning Fund Balance :						\$ 397,800
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Interest Earnings	\$ 15,782	\$ 19,087	\$ 5,000	\$ 16,584	\$ 5,000	
Total Revenues	\$ 15,782	\$ 19,087	\$ 5,000	\$ 16,584	\$ 5,000	
Revenues Less Expenses						\$ 5,000
Ending Fund Balance:						\$ 402,800

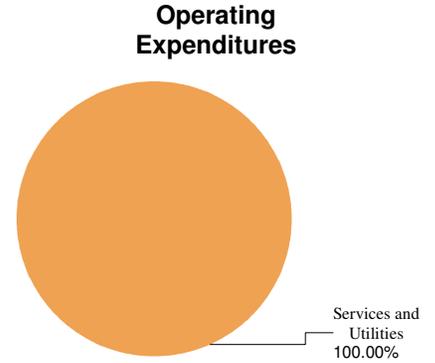
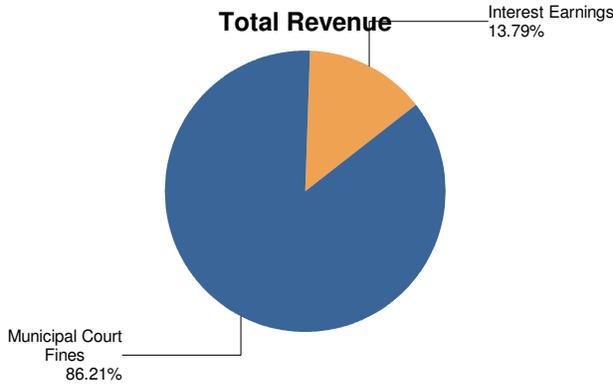
City of Huntsville
**Adopted Budget
 FY 2025-26
 601 Court Security SRF**



Beginning Fund Balance :						\$ 86,803
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Municipal Court Fines	\$ 30,696	\$ 28,219	\$ 30,000	\$ 39,110	\$ 30,000	
Interest Earnings	\$ 2,155	\$ 2,611	\$ 2,000	\$ 2,265	\$ 2,000	
Total Revenues	\$ 32,852	\$ 30,830	\$ 32,000	\$ 41,375	\$ 32,000	
Transfers	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309	
Transfers	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309	
Total Expenditures	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309	
Revenues Less Expenses						\$ 1,691
Ending Fund Balance:						\$ 88,494



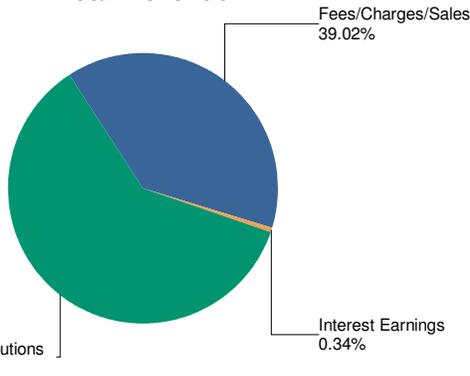
602 Court Technology SRF



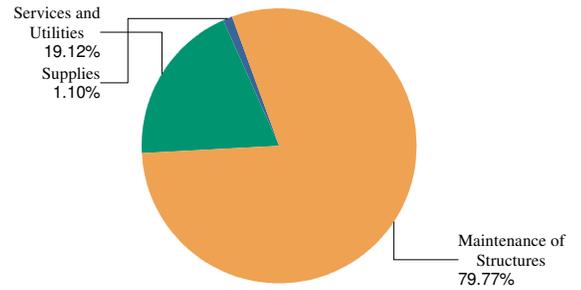
Beginning Fund Balance :						\$	70,320
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Municipal Court Fines	\$ 25,258	\$ 23,211	\$ 25,000	\$ 32,076	\$ 25,000		
Interest Earnings	\$ 7,682	\$ 3,944	\$ 4,000	\$ 3,185	\$ 4,000		
Total Revenues	\$ 32,939	\$ 27,155	\$ 29,000	\$ 35,261	\$ 29,000		
Supplies	\$ 8,534	\$ 3,022	\$ 7,500	\$ 140	\$ -		
Services and Utilities	\$ 31,516	\$ 33,437	\$ 34,036	\$ 35,493	\$ 33,418		
Operating Expenditures	\$ 40,050	\$ 36,459	\$ 41,536	\$ 35,633	\$ 33,418		
Total Expenditures	\$ 40,050	\$ 36,459	\$ 41,536	\$ 35,633	\$ 33,418		
Revenues Less Expenses						\$	4,418
Ending Fund Balance:						\$	65,902



Total Revenue



Operating Expenditures

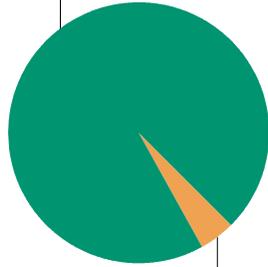


Beginning Fund Balance :						\$ 139,756
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Fees/Charges/Sales	\$ 9,134	\$ 31,918	\$ 57,917	\$ 34,347	\$ 57,917	
Interest Earnings	\$ 676	\$ 759	\$ 500	\$ 658	\$ 500	
Grants/Reimbursements/Contributions	\$ -	\$ 48,015	\$ 90,000	\$ 80,459	\$ 90,000	
Other Revenues	\$ 66,750	\$ 685,120	\$ -	\$ 820	\$ -	
Total Revenues	\$ 76,560	\$ 765,812	\$ 148,417	\$ 116,284	\$ 148,417	
Supplies	\$ 1,043	\$ 1,029	\$ 4,250	\$ 362	\$ 1,700	
Maintenance of Structures	\$ 20,030	\$ 77,884	\$ 146,000	\$ 31,458	\$ 123,000	
Services and Utilities	\$ 7,721	\$ 9,977	\$ 28,500	\$ 9,254	\$ 29,484	
Land	\$ -	\$ 684,334	\$ -	\$ -	\$ -	
Operating Expenditures	\$ 28,795	\$ 773,224	\$ 178,750	\$ 41,074	\$ 154,184	
Total Expenditures	\$ 28,795	\$ 773,224	\$ 178,750	\$ 41,074	\$ 154,184	
Revenues Less Expenses						\$ 5,767
Ending Fund Balance:						\$ 133,989



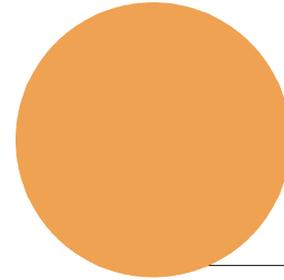
Total Revenue

Grants/Reimbursements/Contributions
95.53%



Interest Earnings
4.47%

Operating Expenditures



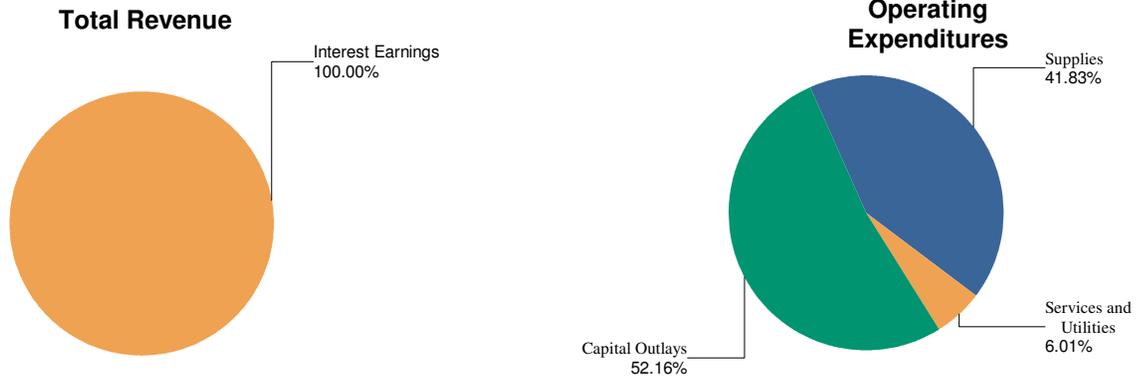
Programs/Projects
100.00%

Beginning Fund Balance :						\$	192,892
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Fees/Charges/Sales	\$ 460	\$ 5	\$ -	\$ 100,042	\$ -		
Interest Earnings	\$ 3,891	\$ 4,712	\$ 3,000	\$ 4,089	\$ 3,000		
Grants/Reimbursements/Contributions	\$ 8,457	\$ 24,603	\$ 4,100	\$ 3,358	\$ 64,100		
Other Revenues	\$ -	\$ 6	\$ -	\$ -	\$ -		
Total Revenues	\$ 12,808	\$ 29,314	\$ 7,100	\$ 107,488	\$ 67,100		
Supplies	\$ -	\$ 998	\$ -	\$ -	\$ -		
Programs/Projects	\$ 745	\$ 3,040	\$ -	\$ 80,499	\$ 68,667		
Operating Expenditures	\$ 745	\$ 4,038	\$ -	\$ 80,499	\$ 68,667		
Total Expenditures	\$ 745	\$ 4,038	\$ -	\$ 80,499	\$ 68,667		
Revenues Less Expenses						\$	1,567
Ending Fund Balance:						\$	191,325



Adopted Budget
FY 2025-26

611 Police Seizure & Forfeiture SRF

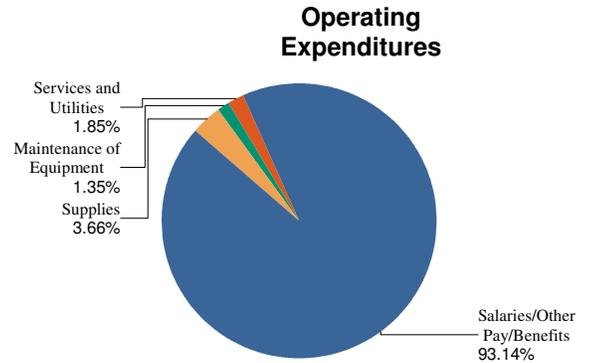
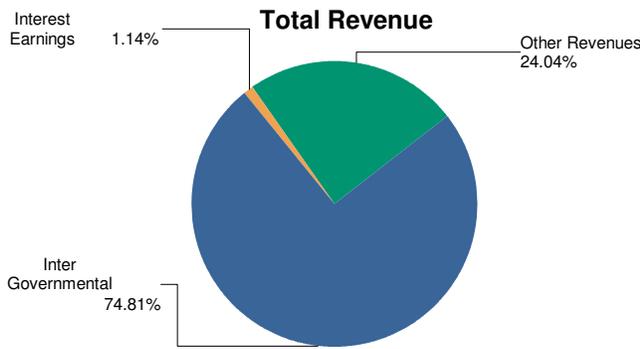


Beginning Fund Balance :						\$ 252,500
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Fees/Charges/Sales	\$ 1,956	\$ 9,444	\$ -	\$ 34,800	\$ -	
Interest Earnings	\$ 10,039	\$ 12,209	\$ 5,000	\$ 10,542	\$ 5,000	
Total Revenues	\$ 11,995	\$ 21,653	\$ 5,000	\$ 45,342	\$ 5,000	
Supplies	\$ 20,052	\$ -	\$ 80,208	\$ -	\$ 80,208	
Services and Utilities	\$ 4,800	\$ 3,840	\$ 11,520	\$ 7,200	\$ 11,520	
Capital Outlays	\$ 11,130	\$ -	\$ 100,000	\$ -	\$ 100,000	
Operating Expenditures	\$ 35,981	\$ 3,840	\$ 191,728	\$ 7,200	\$ 191,728	
Total Expenditures	\$ 35,981	\$ 3,840	\$ 191,728	\$ 7,200	\$ 191,728	
Revenues Less Expenses						\$ 186,728
Ending Fund Balance:						\$ 65,772



Adopted Budget
FY 2025-26

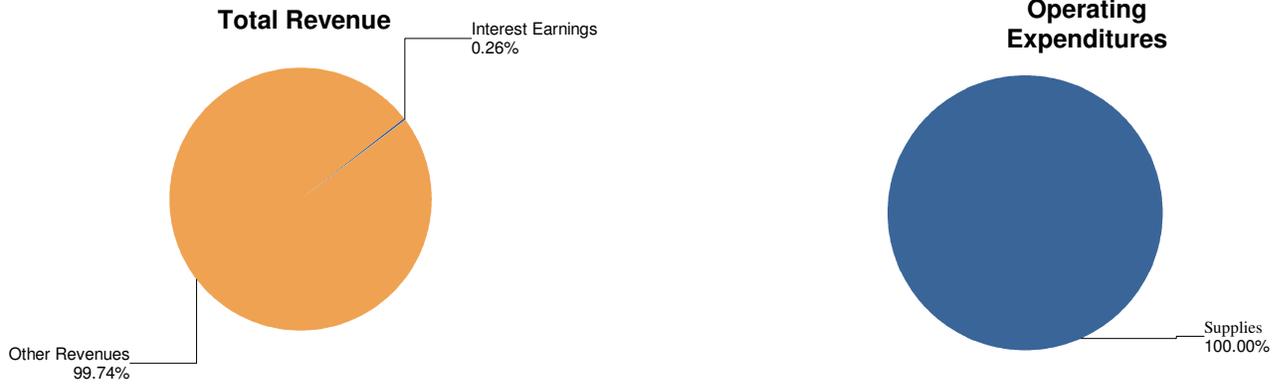
612 PD School Resource Officer SRF



Beginning Fund Balance :						\$	299,411
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Inter Governmental	\$ 611,678	\$ 606,782	\$ 653,135	\$ 653,135	\$ 655,955		
Interest Earnings	\$ 11,393	\$ 17,303	\$ 8,000	\$ 11,693	\$ 10,000		
Other Revenues	\$ 191,554	\$ 196,988	\$ 218,691	\$ 221,664	\$ 210,815		
Total Revenues	\$ 814,625	\$ 821,073	\$ 879,826	\$ 886,492	\$ 876,770		
Salaries/Other Pay/Benefits	\$ 705,684	\$ 714,966	\$ 770,410	\$ 737,767	\$ 775,354		
Supplies	\$ 22,010	\$ 25,756	\$ 30,450	\$ 24,009	\$ 30,450		
Maintenance of Equipment	\$ 8,265	\$ 9,534	\$ 11,200	\$ 5,550	\$ 11,200		
Services and Utilities	\$ 10,044	\$ 9,619	\$ 15,440	\$ 9,219	\$ 15,440		
Capital Outlays	\$ -	\$ 23,332	\$ -	\$ -	\$ -		
Operating Expenditures	\$ 746,003	\$ 783,206	\$ 827,500	\$ 776,544	\$ 832,444		
Transfers	\$ 42,920	\$ 44,326	\$ 44,326	\$ 44,326	\$ 44,326		
Transfers	\$ 42,920	\$ 44,326	\$ 44,326	\$ 44,326	\$ 44,326		
Total Expenditures	\$ 788,923	\$ 827,532	\$ 871,826	\$ 820,870	\$ 876,770		
Revenues Less Expenses						\$	-
Ending Fund Balance:						\$	299,411



613 PD Fed Equitable Sharing Fds SRF

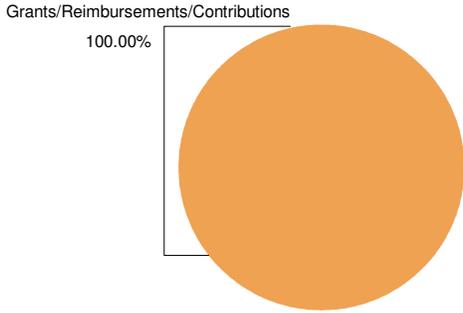


Beginning Fund Balance :						\$ 118,044
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Interest Earnings	\$ 824	\$ 998	-	\$ 866	\$ 438	
Other Revenues	\$ 22,261	\$ 15,628	-	\$ 172,150	\$ 167,509	
Total Revenues	\$ 23,085	\$ 16,626	-	\$ 173,016	\$ 167,947	
Supplies	\$ -	\$ -	\$ 102,761	\$ 29,035	\$ 183,670	
Operating Expenditures	\$ -	\$ -	\$ 102,761	\$ 29,035	\$ 183,670	
Total Expenditures	\$ -	\$ -	\$ 102,761	\$ 29,035	\$ 183,670	
Revenues Less Expenses					\$ 15,723	
Ending Fund Balance:						\$ 102,321

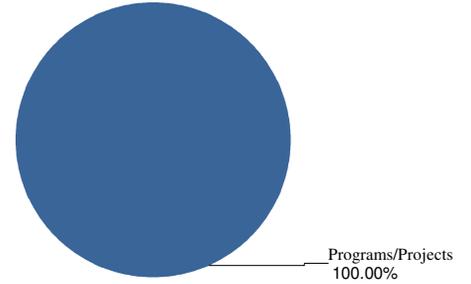
City of Huntsville
**Adopted Budget
 FY 2025-26
 614 Police Grants SRF**



Total Revenue



Operating Expenditures



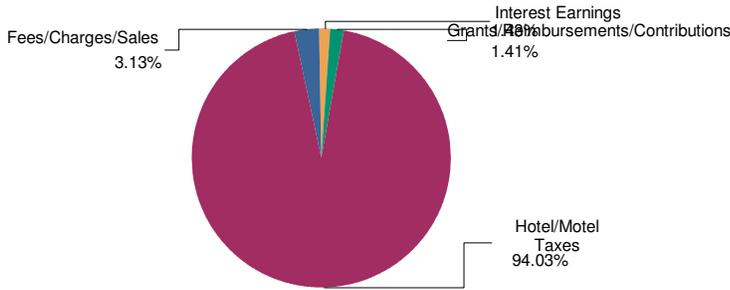
Beginning Fund Balance :						\$ 58,211
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
Interest Earnings	\$ 74	\$ 88	\$ -	\$ 78	\$ -	
Grants/Reimbursements/Contributions	\$ 115,667	\$ 155,752	\$ 109,340	\$ 15,898	\$ 109,340	
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 115,741	\$ 155,840	\$ 109,340	\$ 15,976	\$ 109,340	
Programs/Projects	\$ 128,571	\$ 118,088	\$ 109,340	\$ 28,618	\$ 109,340	
Operating Expenditures	\$ 128,571	\$ 118,088	\$ 109,340	\$ 28,618	\$ 109,340	
Total Expenditures	\$ 128,571	\$ 118,088	\$ 109,340	\$ 28,618	\$ 109,340	
Revenues Less Expenses					\$ -	
Ending Fund Balance:						\$ 58,211



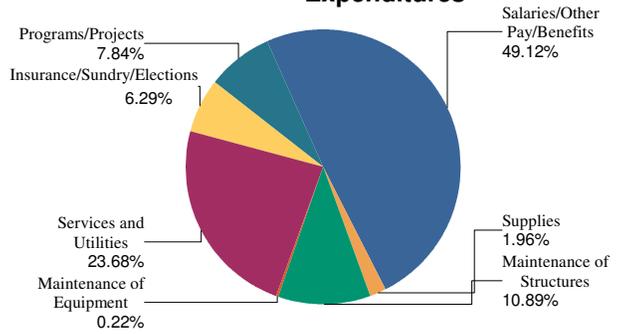
Adopted Budget
FY 2025-26

618 Arts & Visitor Center SRF

Total Revenue



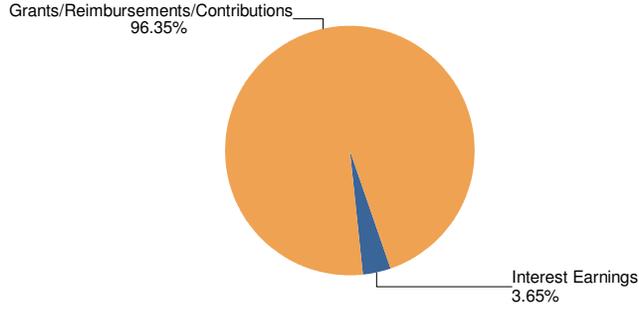
Operating Expenditures



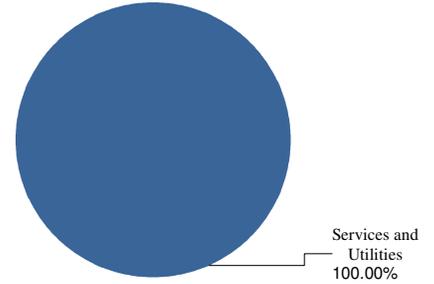
Beginning Fund Balance :						\$	337,401
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Fees/Charges/Sales	\$ 2,436	\$ 6,320	\$ 7,000	\$ 6,809	\$ 7,000		
Interest Earnings	\$ 5,063	\$ 6,457	\$ 3,000	\$ 5,320	\$ 3,200		
Grants/Reimbursements/Contributions	\$ 247	\$ 1,657	\$ 140	\$ 11,206	\$ 3,140		
Other Revenues	\$ 83,277	\$ 99,746	\$ -	\$ 500	\$ -		
Hotel/Motel Taxes	\$ 134,574	\$ 154,273	\$ 175,000	\$ 136,653	\$ 210,000		
Total Revenues	\$ 225,596	\$ 268,454	\$ 185,140	\$ 146,871	\$ 223,340		
Salaries/Other Pay/Benefits	\$ 75,971	\$ 63,906	\$ 120,839	\$ 103,157	\$ 112,796		
Supplies	\$ 4,923	\$ 4,204	\$ 7,750	\$ 4,757	\$ 4,500		
Maintenance of Structures	\$ 5,775	\$ 14,535	\$ 17,500	\$ 11,931	\$ 25,000		
Maintenance of Equipment	\$ 200	\$ 110	\$ 1,000	\$ -	\$ 500		
Services and Utilities	\$ 65,654	\$ 23,710	\$ 52,254	\$ 23,850	\$ 54,373		
Insurance/Sundry/Elections	\$ 9,572	\$ 11,992	\$ 14,950	\$ 13,346	\$ 14,450		
Programs/Projects	\$ 9,014	\$ 10,441	\$ 18,000	\$ 14,932	\$ 18,000		
Miscellaneous Projects	\$ 22,900	\$ 6,830	\$ 45,000	\$ 23,025	\$ 20,000		
Operating Expenditures	\$ 194,009	\$ 135,729	\$ 277,293	\$ 194,997	\$ 249,619		
Total Expenditures	\$ 194,009	\$ 135,729	\$ 277,293	\$ 194,997	\$ 249,619		
Revenues Less Expenses						\$	26,279
Ending Fund Balance:						\$	311,122



Total Revenue



Operating Expenditures



Beginning Fund Balance :						\$	37,782
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Interest Earnings	\$ 1,305	\$ 1,581	\$ -	\$ 1,372	\$ 580		
Grants/Reimbursements/Contributions	\$ 3,052	\$ 8,105	\$ -	\$ 7,963	\$ 15,300		
Total Revenues	\$ 4,357	\$ 9,686	\$ -	\$ 9,335	\$ 15,880		
Services and Utilities	\$ -	\$ 12,500	\$ 21,300	\$ 6,000	\$ 15,300		
Operating Expenditures	\$ -	\$ 12,500	\$ 21,300	\$ 6,000	\$ 15,300		
Total Expenditures	\$ -	\$ 12,500	\$ 21,300	\$ 6,000	\$ 15,300		
Revenues Less Expenses						\$	580
Ending Fund Balance :						\$	38,362



625 Huntsville Beautification/KHB

Total Revenue

Beginning Fund Balance :						\$	-
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Interest Earnings	\$ 1,010	\$ 1,124	\$ -	\$ 188	\$ -		
Total Revenues	\$ 1,010	\$ 1,124	\$ -	\$ 188	\$ -		
Transfers	\$ -	\$ 21,314	\$ -	\$ -	\$ -		
Transfers	\$ -	\$ 21,314	\$ -	\$ -	\$ -		
Total Expenditures	\$ -	\$ 21,314	\$ -	\$ -	\$ -		
Revenues Less Expenses						\$	-
Ending Fund Balance:						\$	-



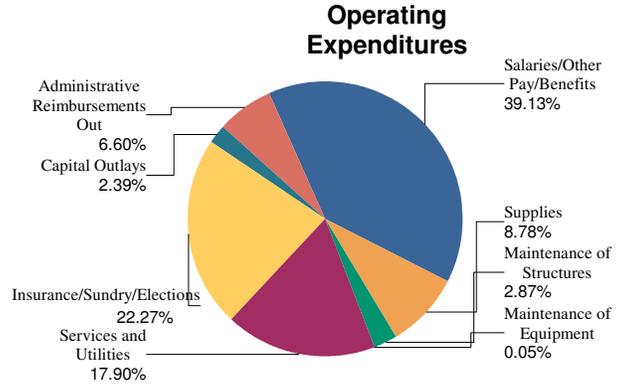
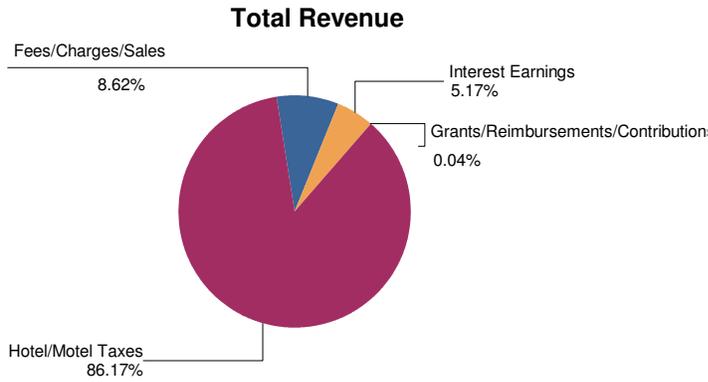
Total Revenue

Beginning Fund Balance :						\$	-		
	22-23		23-24		24-25		24-25		25-26
	Actuals		Actuals		Budget		Actuals		Budget
Property Taxes	\$ 333,511	\$	333,012	\$	-	\$	-	\$	-
Interest Earnings	\$ 1,972	\$	2,389	\$	-	\$	2,072	\$	-
Total Revenues	\$ 335,483	\$	335,401	\$	-	\$	2,072	\$	-
Revenues Less Expenses								\$	-
Ending Fund Balance:								\$	-



Adopted Budget
FY 2025-26

663 H/M Tax- Tourism & Visitors Cntr



Beginning Fund Balance :						\$	1,462,929
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Fees/Charges/Sales	\$ 95,839	\$ 100,959	\$ 98,000	\$ 98,354	\$ 100,000		
Interest Earnings	\$ 45,047	\$ 58,859	\$ 30,000	\$ 46,476	\$ 60,000		
Grants/Reimbursements/Contributions	\$ 1,111	\$ 1,742	\$ 500	\$ 782	\$ 500		
Other Revenues	\$ 7,291	\$ 168	\$ 200	\$ 6	\$ -		
Hotel/Motel Taxes	\$ 807,444	\$ 925,637	\$ 850,000	\$ 819,917	\$ 1,000,000		
Total Revenues	\$ 956,732	\$ 1,087,365	\$ 978,700	\$ 965,535	\$ 1,160,500		
Salaries/Other Pay/Benefits	\$ 298,243	\$ 361,935	\$ 402,471	\$ 373,148	\$ 409,396		
Supplies	\$ 78,217	\$ 100,320	\$ 96,150	\$ 88,321	\$ 91,900		
Maintenance of Structures	\$ 6,243	\$ 9,194	\$ 10,000	\$ 9,617	\$ 30,000		
Maintenance of Equipment	\$ 229	\$ 80	\$ 2,750	\$ 213	\$ 500		
Services and Utilities	\$ 104,004	\$ 141,532	\$ 203,282	\$ 215,522	\$ 187,290		
Insurance/Sundry/Elections	\$ 138,169	\$ 123,109	\$ 167,710	\$ 163,905	\$ 232,950		
Capital Outlays	\$ -	\$ -	\$ 25,000	\$ 9,350	\$ 25,000		
Administrative Reimbursements Out	\$ 65,260	\$ 68,446	\$ 83,128	\$ 83,128	\$ 69,079		
Operating Expenditures	\$ 690,366	\$ 804,617	\$ 990,491	\$ 943,204	\$ 1,046,115		
Transfers	\$ 68,054	\$ 29,980	\$ 17,943	\$ 17,943	\$ 19,924		
Transfers	\$ 68,054	\$ 29,980	\$ 17,943	\$ 17,943	\$ 19,924		
Total Expenditures	\$ 758,420	\$ 834,597	\$ 1,008,434	\$ 961,147	\$ 1,066,039		
Revenues Less Expenses						\$	94,461
Ending Fund Balance:						\$	1,557,390



665 Hotel/Motel Tax - Statue Contrib

Total Revenue

Operating
Expenditures

Beginning Fund Balance :						\$	-
	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget		
Interest Earnings	\$ 2,897	\$ 3,509	\$ -	\$ 3,044	\$ -		
Grants/Reimbursements/Contributions	\$ 1,780	\$ 1,995	\$ -	\$ 3,808	\$ -		
Total Revenues	\$ 4,677	\$ 5,504	\$ -	\$ 6,851	\$ -		
Programs/Projects	\$ 105	\$ -	\$ -	\$ 288	\$ -		
Operating Expenditures	\$ 105	\$ -	\$ -	\$ 288	\$ -		
Total Expenditures	\$ 105	\$ -	\$ -	\$ 288	\$ -		
Revenues Less Expenses						\$	-
Ending Fund Balance:						\$	-



Our Goals and Effectiveness

The City of Huntsville's leadership is intensely committed to our community and exercises great diligence in planning for the future of Huntsville. The Huntsville Horizon Plan, the first comprehensive plan for the City of Huntsville, was completed in fiscal year 2006-2007. The Comprehensive Plan is designed as a framework for the future development of the City and its two-mile planning jurisdiction over the next 20 years and beyond. It is intended to guide the community's decisions regarding its future physical, economic, and social development. The Comprehensive Plan plays a significant role in the development of goals and guided the Council's ongoing strategic planning process.

The strategic planning process provides the City Council the opportunity to determine their vision for the long-term future of Huntsville and set goals to accomplish that vision. The City periodically conducts a citizen's survey to allow the Council to focus on our citizen's priorities and interests. Equipped with the results of the citizen survey and the Comprehensive Plan, the City Council and senior staff engage in yearly strategic planning sessions in order to plan for the future of Huntsville. The plans and goals that result from these sessions guide the entire organization not only in decisions pertaining to special projects and programs, but also in daily operations.

Each department of the City seeks to fulfill the City Council's strategic plan and the Huntsville Horizon Comprehensive Plan through every service they perform. Each City department has outlined their major function and purpose and has aligned themselves with the Council goals over which they have especially significant and vital influence. In order to succeed in the fulfillment of these goals, department staff has identified intermediate operational objectives for the coming year. Department staff has also identified key measures to determine the effectiveness of their services in achieving their purposes, goals, and objectives. When coupled with prior year accomplishments, these objectives and measures help us mark our progress toward the achievement of the City Council's vision for the future of our City and our pursuit of excellence in service.



City Council Strategic Plan Goals

Public Safety – Create a community where all individuals feel safe and protected, where citizens trust the effectiveness of agencies through community engagement, technologies, and best practices. We strive to promote a culture of service, prevention and partnership.

Economic Development – Create an economic climate for the City of Huntsville that drives development of diverse industries and sectors, proving sustainable economic growth and improved living standars.

Quality of Life –Establish an environment where citizens can thrive and enjoy the city in which they live. Provide services that enhance the quality of life for all, with a focus on the full life cycle (children, students, families, and retirees)-by creating amenities that support physical, mental and social well-being. Support access to quality health services, education, housing, transportation, recreation and natural environment .

Infrastructure – Develop and maintain a comprehensive and well-planned infrastructure network that prepares for the challenges of the future and provides quality, modern and efficient, water, wastewater, drainage and transportation services.

Engagement – Build strong relationships within our organization and community with a focus on our culture of core values as expressed in Service, Trust, Accountability and Respect. Provide a welcoming and collaborative environment that fosters mutual partnership between city government, community organizations and our residents.

Establishing our Long-term Goals and Short-term Objectives

Long-term Goal



Create a community where all individuals feel safe and protected, where citizens trust the effectiveness of our agencies through community engagement, technologies, and best practices. We strive to promote a culture of service, prevention and partnership

FY 2025-26 Short-term Objective

- **Provide increased public safety staffing levels to further advance alignment with recognized national standards**
 - **Metric 1: Assess staffing levels for police & fire**
 - **Nationally recognized standard for Police is 85 police officers (based on population), Huntsville: 80%**
 - **Nationally recognized standard for Fire is 55 (based on area, response times, etc.), Huntsville: 56%**
- **Complete application for the Texas Fire Chief's Recommendation program for Best Practices**
 - **Metric 1: Assign an internal project manager to oversee the application**
 - **Metric 2: Work towards achieving compliance**
 - **Metric 3: Submit draft documentation for internal review**
 - **Metric 4: Submit completed application**
- **Continue public safety personnel participation in community events, to include fire prevention and community safety activities**
 - **Metric 1: Establish an annual event participation calendar**
 - **Metric 2: Maintain public safety presence throughout the calendar year**
 - **Metric 3: Track the number of participants engaged at each event**

Long-term Goal



Create an economic climate for the City of Huntsville that drives development of diverse industries and sectors, providing sustainable economic growth and improved living standards.

FY 2025-26 Short-term Objective

- **Aggressively pursue future economic development activities of the City of Huntsville**
 - **Metric 1: Continue to implement the 2040 Comprehensive Plan**
 - **Metric 2: Elevate Huntsville's profile to generate leads**
 - **Metric 3: Track the number of new leads, projects, and business expansion**
- **Complete the downtown strategies plan and consider recommendations for implementation**
 - **Metric 1: Complete draft of the Downtown Strategies Plan**
 - **Metric 2: Present plan to Council**
 - **Metric 3: Finalize and implement the plan**

- **Continue implementation of the 2020 adopted Airport Master Plan to include runway improvements and the support of additional private investment in facilities**
 - **Metric 1: Implement engineering and design plans for key airport infrastructure projects**
 - **Metric 2: Secure and manage funding commitment for capital improvement projects**
 - **Metric 3: Expand airport operational capacity**

Long-term Goal



Establish an environment where citizens can thrive and enjoy the city in which they live. Provide services that enhance the quality of life for all, with a focus on the full life cycle (children, students, families, and retirees)-by creating amenities that support physical, mental and social well-being. Support access to quality health services, education, housing, transportation, recreation and natural environment

FY 2025-26 Short-term Objective

- **Consider amendments to the Development Code to include additional zoning districts**
 - **Metric 1: Identify needed zoning districts through stakeholder and staff input**
 - **Metric 2: Draft proposed Development Code amendments**
 - **Metric 3: Conduct public hearings and gather feedback**
 - **Metric 4: Present final recommendation for Council for adoption**
- **Complete the updates to the Parks Master Plan and review recommendations for implementation**
 - **Metric 1: Complete public engagement for Parks Master Plan update**
 - **Metric 2: Draft and finalize updated Parks Master Plan**
 - **Metric 3: Present plan to Council for adoption**
 - **Metric 4: Identify top projects for implementation**
- **Enhance walkability through improvements identified in the transportation and parks master plans**
 - **Metric 1: Prioritize key walkability projects in the Transportation and Parks Master Plan**
 - **Metric 2: Complete design walkability improvements annually**
 - **Metric 3: Secure funding for priority projects**
 - **Metric 4: Construct and open new walkability amenities**
- **Review and consider policies and programs to assist in affordable housing development**
 - **Metric 1: Identify needed zoning districts through stakeholder and staff input**
 - **Metric 2: Draft proposed Development Code amendment**
 - **Metric 3: Conduct public hearings and gather feedback**
 - **Metric 4: Present final recommendation for Council adoption**

- **Increase Code Enforcement efforts through enhanced enforcement of existing codes and ordinances**
 - **Metric 1: Audit current code enforcement caseload and performance**
 - **Metric 2: Develop an enhanced enforcement strategy with staffing needs**
 - **Metric 3: Increase the number of proactive inspections**
 - **Metric 4: Track code compliance resolution rate quarterly**

Long-term Goal



Develop and maintain a comprehensive and well-planned infrastructure network that prepares for the challenges of the future and provides quality, modern and efficient, water, wastewater, drainage and transportation services.

FY 2025-26 Short-term Objective

- **Continue to advance water and wastewater projects, including the provision of appropriate staffing levels, to ensure adequate capacity and reliability**
 - **Metric 1: Identify and prioritize water/wastewater capital projects**
 - **Metric 2: Secure project funding**
 - **Metric 3: Complete construction milestones on schedule**
- **Complete the drainage fee study and implement recommendations to fund identified drainage improvements**
 - **Metric 1: Finalize and present drainage fee study to Council**
 - **Metric 2: Adopt a drainage fee structure**
 - **Metric 3: Establish a dedicated drainage fund**
- **Identify and prioritize new roadway construction projects for potential placement on a future debt issuance**
 - **Metric 1: Conduct roadway needs assessment**
 - **Metric 2: Prioritize projects**
 - **Metric 3: Present project list for Council consideration**
 - **Metric 4: Package projects into the Capital Improvement Projects (CIP) program**
- **Complete construction of City Hall, consolidation of staff in the new facility, demolition of the old Service Center, and disposition of the current City Hall location (Old PD)**
 - **Metric 1: Complete City Hall construction to certificate of occupancy standards**
 - **Metric 2: Move all departments into the new facility**
 - **Metric 3: Demolish old Service Center building**
 - **Metric 4: Determine and execute disposition of the current City Hall**

Long-term Goal



Build strong relationships within our organization and community with a focus on our culture of core values as expressed in Service, Trust, Accountability and Respect (STAR). Provide a welcoming and collaborative environment that fosters mutual partnership between city government, community organizations and our residents.

FY 2025-26 Short-term Objective

- **Monitor and determine participation for inclusion in the HGAC Metropolitan Planning Organization (MPO) or other alternatives for future transportation planning**
 - **Metric 1: Collaborate with Walker County to determine an MPO within Walker County or the Houston-Galveston Area Council (HGAC)**
 - **Metric 2: Determine what is needed to successfully execute a Walker County MPO**
 - **Metric 3: Determine steps and requirements to join HGAC MPO**
 - **Metric 4: Utilize impact data to present options to the City Council and Walker County Commissioners Court**
 - **Metric 5: Ratify resolutions**
- **Receive a presentation on the impact of reaching 50,000 population and provide direction on preparing for the milestone**
 - **Metric 1: Schedule and hold the presentation for Council**
 - **Metric 2: Council discusses and provides specific direction**
 - **Metric 3: Staff develops an action plan based on Council input**
- **Promote programs, such as the 311 system, through a variety of means to inform the public of our actions**
 - **Metric 1: Establish 311 Infrastructure and Carrier Services**
 - **Metric 2: Public Outreach**
 - **Metric 3: Maintain 311 Usage Reporting**
- **Implement the STAR program with City employees to promote the core values adopted in the strategic plan**
 - **Metric 1: Develop STAR program materials and training**
 - **Metric 2: Conduct training sessions for new hires**
 - **Metric 3: Recognize outstanding STAR employees quarterly**
 - **Metric 4: Conduct an engagement survey to gauge STAR program impact**

Performance Measures & Measuring our Effectiveness



Human Resources Department

Human Resources



- % Baseline Employee Engagement
- Hold or Reduce cost for Employee Benefit Plans
- Employee Turnover Rate
- Address employee relations claims by reducing # of Litigious events
- Risk response to all call-out incidents within one hour

Municipal Court



- Average fine & costs collected per case disposed
- Clearance rate

Information Technology Department

Information Technology



- Average Time to Resolve Help Desk Requests

Finance Department

Finance



- % of Monthly Financial Reports Released On-Schedule
- GFOA's Distinguished Budget Presentation Award Received
- GFOA's Excellence in Financial Reporting Award Received
- Unqualified Audit Opinion Received
- City of Huntsville's General Obligation Bond Rating
- City of Huntsville's Waterworks and Sewer System Bond Rating

Purchasing



- External Satisfaction Survey
- Internal Satisfaction Survey

Utility Billing



- % of Monthly Bills Posted to Customer Accounts On-Time
- Number of Billing Adjustments to Correct Meter Reading and/or Billing Errors
- % of Utility Accounts With Balances More Than 30 Days Past Due
- Uncollectible Account Charge-Offs as a % of Total Dollars Billed

Parks & Leisure Department

Parks Maintenance



- Number of Sports Field Rentals
- Number of Park/Gazebo Rentals
- Number of MLK Community Center Rentals

Aquatic Center



- Average Participant Per Day in Aquatic Center Activities
- Number of Private Pool Rentals

Building Services



- Number of work orders submitted for Building Maintenance

Fire Department

Fire Services



- Average number of drills attended by part time firefighters -volunteer
- Average Number of drills attended by Full time and Part Time firefighters
- Percent of Main Alarm incidents responded to by Volunteers

Engineering Department

GIS



- Number of Mapping Requests Completed
- % of Time Spent on Special Projects

Engineering

- % of Utility Permits reviewed within 10 days
- % of CIP projects completed Within Budget
- % of CIP projects completed on schedule

Performance Measures & Measuring our Effectiveness



Public Works Department

Water Services



- Number of fire Hydrants maintained
- % of Total water loss in distribution system

Wastewater Services



- Service Complaints as a % of total Customer Accounts
- Number of Sanitary Sewer Overflows
- Miles of sewer lines Inspected by CCTV

Solid Waste Services



- Service Complaints as a % of total Customer Accounts
- Ratio of Tons of Waste Transferred to Tons of Waste Recycled
- % of Citizens Rating Solid Waste Services as Good or Excellent

Environmental Services



- % of Bacteriological Proficiency Tests Performed with Acceptable Scores of 90% or better with no false negatives
- % of Discharge Monitoring Report Quality Assurance Proficiency Tests for Wastewater Analysis Performed with Acceptable Scores of 9
- Number of "Required Action" Result Received from EPA and TCEQ laboratory and pretreatment program audits and inspections

Street Services/Drainage



- % of Annual Lane Mile Scheduled Maintenance Completed
- % of Emergency Calls Responded to Within 4 Hours

Development Services Department

Support Services



- % of customers service work orders requests routed within 2 hours of receipt
- % of email correspondence responded to within 2 hours of receipt

Planning and Zoning



- % of Development Permit Applications Completed in 5-7 Business Days
- % of Plats Returned with Staff Comments with in 10 Business Days

Central Inspection



- % of Inspections Performed Within 24 hours of Request
- % of Complaints Investigated Within 24 hours of Receipt
- % of Plan review Comments Provided within 7 Business Days

Health Inspection



- % of Complaints investigated within 24 hours of request
- % of total food establishments receiving a minimum of two inspections
- Number of reinspections required as a % of total food establishments

Economic Development & Tourism Services

Tourism, Visitor Center & Main Street



- % Increase (Decrease) in Visitors to Visitor Center

Cultural Services



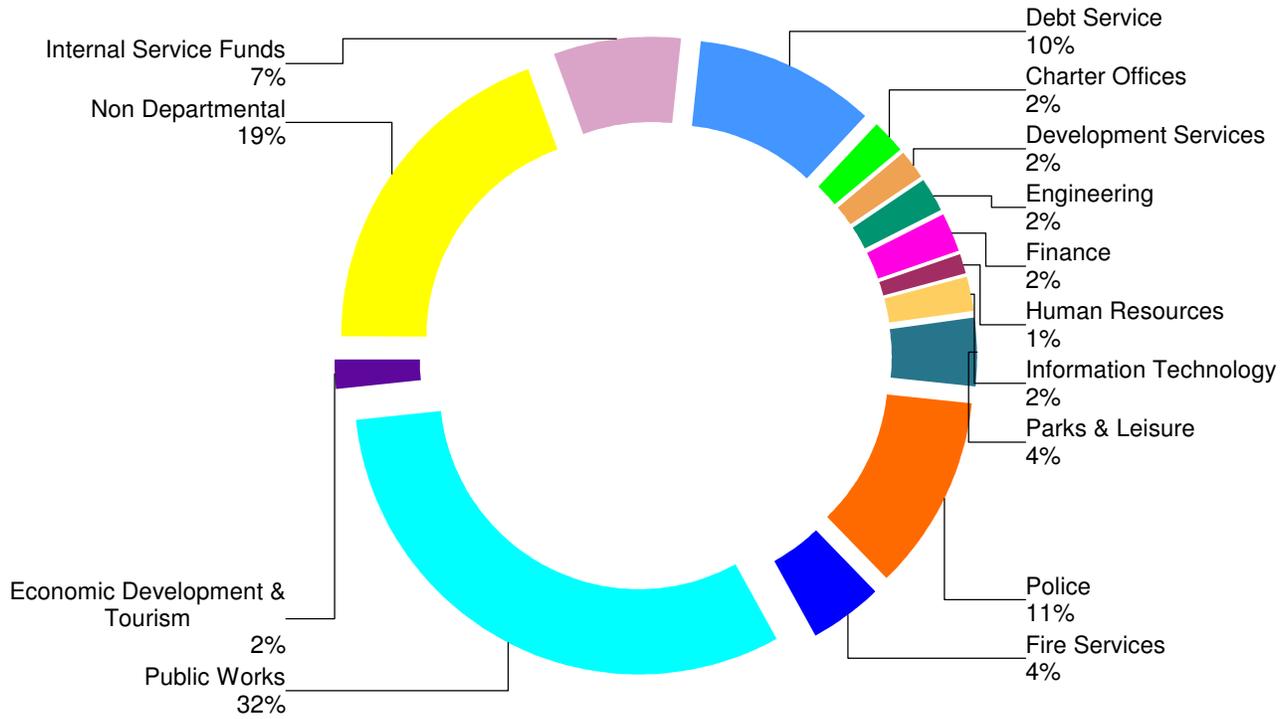
- % Increase (Decrease) in Visitors to Wynne Home
- % Increase (Decrease) in Attendance at Art/Cultural Events (Arts Contracts)
- % Increase (Decrease) in Number of Events/Activities Held (offered by Wynne Home)

Main Street



- % of Occupancy in the Downtown District
- Average Reach per Social Media Post (measured in users)
- % of Increase (Decrease) in Participants in Main Street Events/Programs

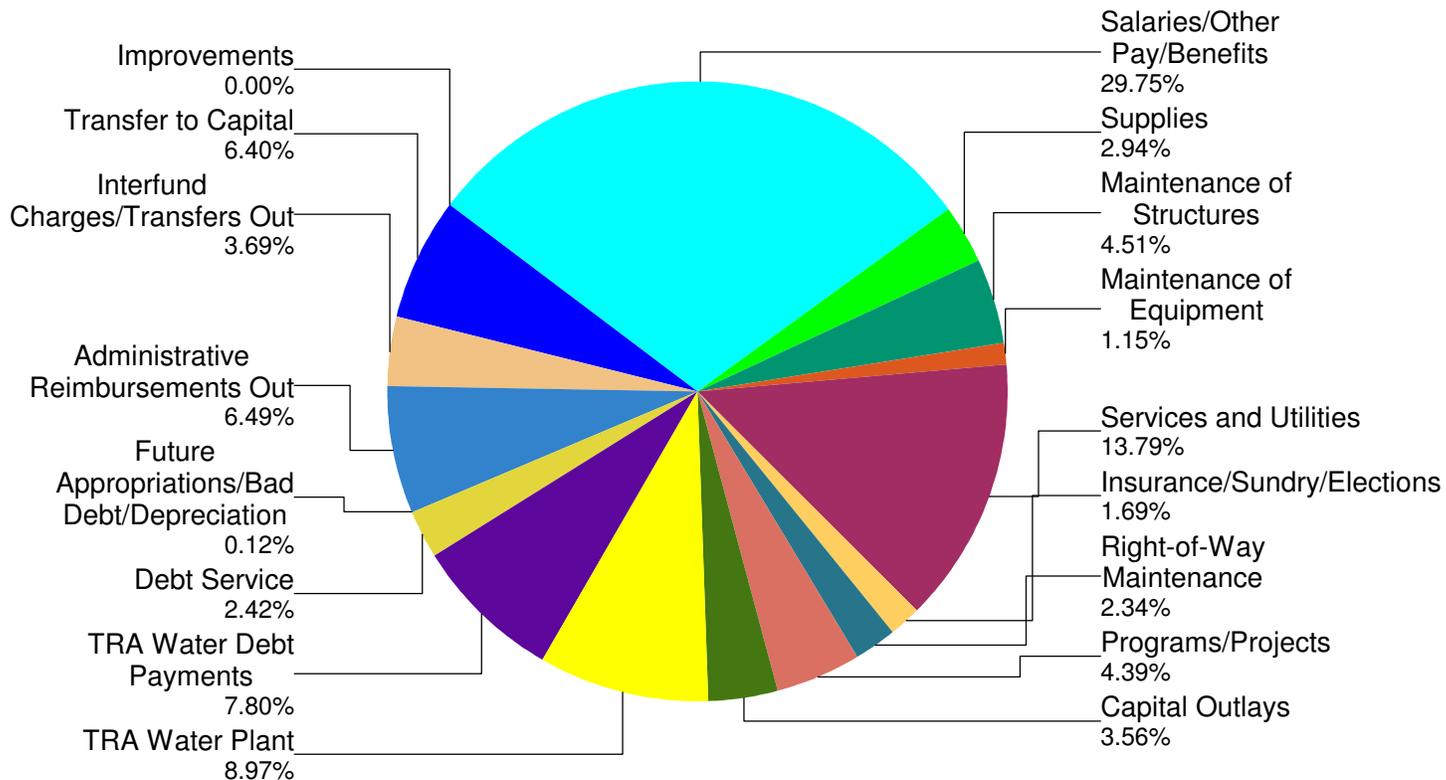
City of Huntsville
Summary of Adopted Expenses by Department
FY 2025-26



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Charter Offices	\$ 1,573,783	\$ 1,444,984	\$ 1,616,308	\$ 1,609,635	\$ 2,107,423
Development Services	\$ 1,446,645	\$ 2,301,408	\$ 1,748,207	\$ 1,572,728	\$ 1,841,310
Engineering	\$ 1,565,752	\$ 1,765,237	\$ 1,875,523	\$ 1,483,581	\$ 1,997,908
Finance	\$ 1,952,388	\$ 1,690,258	\$ 2,108,572	\$ 2,199,218	\$ 2,395,385
Human Resources	\$ 1,018,865	\$ 1,169,420	\$ 1,204,658	\$ 1,129,435	\$ 1,175,895
Information Technology	\$ 1,442,323	\$ 1,629,079	\$ 1,739,753	\$ 1,718,350	\$ 1,992,559
Parks & Leisure	\$ 3,036,403	\$ 3,442,384	\$ 3,615,468	\$ 3,695,563	\$ 4,169,197
Police	\$ 9,622,097	\$ 9,520,991	\$ 10,429,797	\$ 10,235,778	\$ 11,781,110
Fire Services	\$ 2,525,697	\$ 3,979,973	\$ 3,753,302	\$ 3,436,008	\$ 4,297,962
Public Works	\$ 24,834,806	\$ 27,647,752	\$ 30,411,669	\$ 27,156,145	\$ 33,518,182
Economic Development & Tourism	\$ 1,221,856	\$ 1,313,193	\$ 1,608,432	\$ 1,421,470	\$ 1,736,533
Non Departmental	\$ 32,762,528	\$ 28,168,680	\$ 21,402,279	\$ 19,608,135	\$ 20,589,580
Internal Service Funds	\$ 4,885,377	\$ 7,609,934	\$ 7,690,578	\$ 9,419,723	\$ 7,805,362
Debt Service	\$ 6,312,509	\$ 6,795,292	\$ 7,279,059	\$ 7,595,241	\$ 10,864,991
Total Expenses of all Departments	\$ 94,201,031	\$ 98,478,585	\$ 96,483,605	\$ 92,281,011	\$ 106,273,397

City of Huntsville
Summary of Adopted Expenditures by Category
FY 2025-26

Percent of Budget



Account	22-23 Actuals	23-24 Actuals	25-25 Budget	24-25 Actuals	25-26 Budget
Salaries/Other Pay/Benefits	\$ 24,305,605	\$ 25,775,455	\$ 30,124,356	\$ 27,408,003	\$ 31,613,736
Supplies	\$ 2,488,159	\$ 3,131,288	\$ 3,217,048	\$ 2,928,105	\$ 3,123,398
Maintenance of Structures	\$ 4,813,044	\$ 4,255,541	\$ 4,452,925	\$ 3,471,485	\$ 4,787,760
Maintenance of Equipment	\$ 994,418	\$ 1,016,480	\$ 1,052,138	\$ 909,965	\$ 1,223,623
Services and Utilities	\$ 10,562,759	\$ 10,616,014	\$ 11,794,158	\$ 11,115,862	\$ 14,649,839
Insurance/Sundry/Elections	\$ 1,412,326	\$ 1,634,887	\$ 1,636,450	\$ 1,604,542	\$ 1,793,500
Right-of-Way Maintenance	\$ 1,399,358	\$ 1,627,020	\$ 1,897,707	\$ 1,897,707	\$ 2,488,091
Programs/Projects	\$ 3,777,557	\$ 4,404,926	\$ 5,351,050	\$ 5,146,073	\$ 4,670,236
Capital Outlays	\$ 1,388,373	\$ 4,815,318	\$ 4,125,609	\$ 4,307,883	\$ 3,787,492
TRA Water Plant	\$ 6,441,134	\$ 8,458,313	\$ 9,516,390	\$ 8,217,234	\$ 9,531,605
Utility Fund Debt Payments	\$ 3,751,859	\$ 3,931,606	\$ 4,409,080	\$ 4,725,164	\$ 8,293,359
Debt Service	\$ 2,634,857	\$ 3,031,572	\$ 2,869,979	\$ 3,065,905	\$ 2,571,632
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 250,000	\$ -	\$ 125,880
Administrative Reimbursements Out	\$ 6,577,243	\$ 6,744,126	\$ 7,182,719	\$ 7,182,719	\$ 6,897,643
Interfund Charges/Transfers Out	\$ 9,152,498	\$ 11,310,567	\$ 2,693,557	\$ 3,655,290	\$ 3,916,238
Transfer to Capital	\$ 14,491,173	\$ 7,130,981	\$ 5,908,939	\$ 5,908,939	\$ 6,797,865
Improvements	\$ 10,668	\$ 490	\$ 1,500	\$ 736,137	\$ 1,500
Land	\$ -	\$ 684,334	\$ -	\$ -	\$ -
Total	\$ 94,201,031	\$ 98,478,585	\$ 96,483,605	\$ 92,281,011	\$ 106,273,397

City of Huntsville

Adopted Budget FY 2025-26 1000 - Charter Offices



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
112 City Council					
Salaries/Other Pay/Benefits	\$ 2,252	\$ 2,163	\$ 2,610	\$ 2,089	\$ 2,610
Supplies	\$ 8,013	\$ 15,954	\$ 10,550	\$ 8,425	\$ 17,300
Services and Utilities	\$ 196,295	\$ 118,284	\$ 144,050	\$ 102,440	\$ 209,635
Total City Council	\$ 206,560	\$ 136,402	\$ 157,210	\$ 112,954	\$ 229,545
113 Office of City Manager					
Salaries/Other Pay/Benefits	\$ 506,396	\$ 581,042	\$ 586,343	\$ 712,483	\$ 998,693
Supplies	\$ 4,058	\$ 4,463	\$ 7,500	\$ 4,643	\$ 7,500
Services and Utilities	\$ 166,488	\$ 98,792	\$ 95,055	\$ 107,676	\$ 87,210
Total Office of City Manager	\$ 676,942	\$ 684,298	\$ 688,898	\$ 824,802	\$ 1,093,403
114 Office of City Secretary					
Salaries/Other Pay/Benefits	\$ 217,880	\$ 269,093	\$ 278,768	\$ 287,818	\$ 331,338
Supplies	\$ 4,584	\$ 3,584	\$ 2,350	\$ 1,009	\$ 7,232
Services and Utilities	\$ 18,064	\$ 18,521	\$ 29,893	\$ 23,900	\$ 33,505
Insurance/Sundry/Elections	\$ 617	\$ 18,570	\$ 32,000	\$ 37,629	\$ 49,500
Total Office of City Secretary	\$ 241,145	\$ 309,768	\$ 343,011	\$ 350,356	\$ 421,575
115 Office of City Attorney					
Salaries/Other Pay/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 176,864
Services and Utilities	\$ 377,896	\$ 238,772	\$ 350,000	\$ 230,474	\$ 109,110
Total Office of City Attorney	\$ 377,896	\$ 238,772	\$ 350,000	\$ 230,474	\$ 285,974
117 Office of City Judge					
Salaries/Other Pay/Benefits	\$ 70,703	\$ 75,035	\$ 75,484	\$ 22,330	\$ -
Services and Utilities	\$ 536	\$ 710	\$ 1,705	\$ 68,719	\$ 76,926
Total Office of City Judge	\$ 71,239	\$ 75,744	\$ 77,189	\$ 91,049	\$ 76,926
1000 - Charter Offices Totals	\$ 1,573,783	\$ 1,444,984	\$ 1,616,308	\$ 1,609,635	\$ 2,107,423

Our Purpose

The purpose of the Office of City Manager is to provide plans, controls, direction, and coordination to the activities and functions of all City departments, resources, personnel, capital and projects of the City on behalf of the City Council, employees of the City and the citizens of Huntsville so they can be informed, provide and receive needed services and enjoy a safe and productive place to live and work.

Description of our Services

The City Manager exercises leadership in maintaining effective communication between the City Council, City employees, and the citizens of Huntsville. As the City's Chief Executive Officer, the City Manager helps develop the City's mission, implements policies, and oversees legislative processes. The City Manager also formulates, reviews, and submits the annual budget to the City Council for adoption. This office helps to preserve and enhance the quality of life for the Citizens of Huntsville by actively seeking economic and community development opportunities and by observing the City's guiding principles. The City Manager also performs other duties as assigned by the City Council.

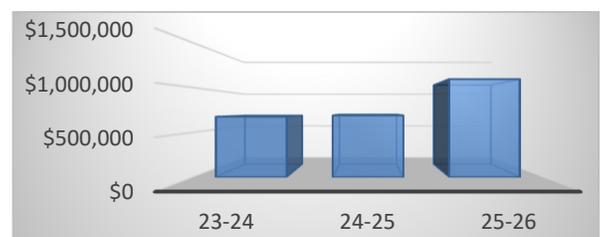
City of Huntsville - Strategic Goals / Priorities	
1. Public Safety 2. Economic Development 3. Quality of Life	4. Infrastructure 5. Engagement

Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	Complete City Hall Construction Project	4	Complete and finalize the Service Center/City Hall Projects
5	Strategic Plan Initiatives	5	Strategic Plan Relevance and Implementation
5	Implement Employee Compensation Study	3 & 4	Investigate opportunities for Public-Private Partnership

Personnel

Division	22-23	23-24	24-25	25-26
Office of City Manager	3.00	3.00	3.00	5.00
Total	3.00	3.00	3.00	5.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Council Meetings Attended	24	24	24	24
Training Events Attended	6	6	2	4
Director Meetings (Weekly)	54	54	54	26
Community Engagement (2 per Week)	104	100	104	100

Our Purpose

The City Secretary is one of four Charter Officers (along with the City Manager, City Attorney, and the City Judge) appointed by and directly reporting to the Mayor and City Council.

The Office of City Secretary provides support, assistance, and information and serves as Parliamentarian, in an advisory role to the City Council. The office is responsible for agendas and minutes for City Council meetings and ensures compliance with the Texas Open Meetings Act. As the Records Management Officer, the City Secretary is custodian of all official records of the City including minutes, contracts, agreements, ordinances, resolutions, deeds, and other historical documents. The office receives and processes all Public Information Requests, in compliance with the Texas Public Information Act. The City Secretary is the Public Information Officer, and the Election official for the City. The office is responsible for the processing of alcoholic beverage applications and licenses in compliance with the Texas Alcohol and Beverage Commission. The Office of City Secretary also holds and maintains the City Seal.

Description of our Services

The Office of the City Secretary's areas of responsibility include:

- Prepares and maintains agendas, agenda packets, and meeting minutes,
- Ensures Open Meetings Act compliance and serves as Parliamentarian in an advisory role to the Council,
- Oversees City elections, ensuring integrity and voter education,
- Receives and processes public information requests,
- Handles public information for the City to include; media communications, social media, press releases, publications and digital signs,
- Implementing the City's records schedule, creating and filing active records, storing inactive records, imaging, purging, and preserving records,
- Manages and serves as a liaison for the City's boards, commissions and committees,
- Processes City alcoholic beverage applications and licenses in compliance with the Texas Alcohol and Beverage Commission

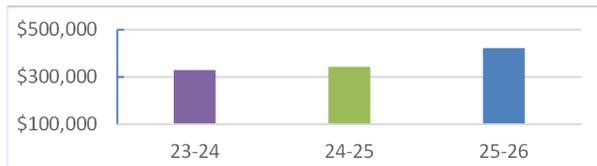
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
2	Continue to enhance City Council's and City Secretary's webpages on the City's website to be more user-friendly and transparency.	2	Website redesign - transform our organization's digital presence through a comprehensive website redesign that enhances user experience
5	Participate in continuing education for Municipal Clerks to stay up to date with State Code for Elections, PIA, TOMA, and Liquor Licensing.	5	Maintain current knowledge of State Election Code, Public Information Act (PIA), Texas Open Meetings Act (TOMA), and Liquor Licensing regulations through ongoing Municipal Clerk professional development.
5	Implement a Boards and Commission solution that provides an online application that integrates with the Boards and Commission database.	5	Identify and pursue funding opportunities to convert municipal records into digital format, ensuring preservation and improved accessibility of records
2	Continue implementation of an electronic contract management system.		

Personnel

Division	22-23	23-24	24-25	25-26
Office of City Secretary	2.50	3.00	3.00	3.50
Total	2.50	3.00	3.00	3.50

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Municipal elections held	1	2	2	1
City Council & Council Committee agendas/notices posted	62	69	72	71
Public Information Requests processed* (HPD & Court not included)	275	283	464	680
Ordinances processed for & adopted by City Council	34	36	44	40
Resolutions processed for & adopted by City Council	26	27	48	35
Board & Commission agendas prepared and/or posted	122	125	134	128
Liquor permits issued (most licenses/permits are two-year)	105	124	130	130
Proclamations prepared	30	32	30	31

Our Purpose

The purpose of the Office of City Judge is to administer effective and impartial justice for citizens in matters related to Class “C” offenses filed within the city limits of the City of Huntsville in order to provide due process and enhance public safety.

Description of our Services

The City Judge presides over the City of Huntsville’s municipal court proceedings. The City Judge conducts trials for Class “C” Misdemeanors which include: traffic violations, Class “C” Penal violations, parking violations, City Ordinance violations, Texas Alcoholic Beverage Code violations, Texas Health & Safety Code violations and Texas Education Code violations.

City of Huntsville - Strategic Goals / Priorities

- 1. Public Safety
- 2. Economic Development
- 3. Quality of Life

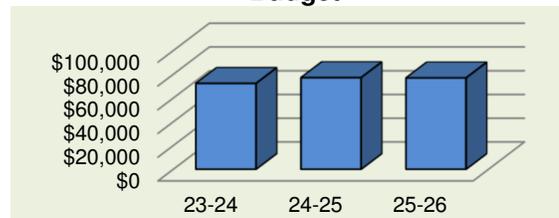
- 4. Infrastructure
- 5. Engagement

Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
3	Administer effective and impartial justice for citizens in matters related to class C offenses filed within the city limits of the city of Huntsville.	3	Administer effective and impartial justice for citizens in matters related to Class C offenses filed within the city limits of the City of Huntsville.

Personnel

Division	22-23	23-24	24-25	25-26
City Judge	1.00	1.00	0.0	0.0
Total	1.00	1.00	0.0	0.0

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Budget
Number of cases scheduled for court appearance	9,023	8,565	9,000	9,000
Number of cases filed	11,507	10,640	11,500	12,000
Number of cases adjudicated/closed	11,348	11,100	11,500	11,500
Number of cases appealed	3	3	2	2
Number of warrants issued	4,024	3,306	3,600	3,600

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of Total Cases Appealed ²	.05%	.03%	.02%	.02%

2- Calculated as a % of total cases adjudicated/closed

City of Huntsville

Adopted Budget
FY 2025-26

1500 - Development Services



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
395 RAMP Grant					
Maintenance of Structures	\$ 8,110	\$ 58,850	\$ 95,000	\$ 10,952	\$ 95,000
Services and Utilities	\$ 1,708	\$ 1,288	\$ 1,800	\$ 1,376	\$ 1,800
Total RAMP Grant	\$ 9,819	\$ 60,139	\$ 96,800	\$ 12,328	\$ 96,800
399 Airport SRF					
Supplies	\$ 1,043	\$ 1,029	\$ 4,250	\$ 362	\$ 1,700
Maintenance of Structures	\$ 11,920	\$ 19,034	\$ 51,000	\$ 20,506	\$ 28,000
Services and Utilities	\$ 6,013	\$ 8,688	\$ 26,700	\$ 7,877	\$ 27,684
Land/Easement Acquisition	\$ -	\$ 684,334	\$ -	\$ -	\$ -
Total Airport SRF	\$ 18,976	\$ 713,086	\$ 81,950	\$ 28,746	\$ 57,384
715 Support Services					
Salaries/Other Pay/Benefits	\$ 184,370	\$ 179,738	\$ 189,850	\$ 169,294	\$ 211,756
Supplies	\$ 2,676	\$ 2,029	\$ 5,050	\$ 1,166	\$ 10,470
Services and Utilities	\$ 825	\$ 1,222	\$ 4,000	\$ 3,508	\$ 3,675
Total Support Services	\$ 187,870	\$ 182,989	\$ 198,900	\$ 173,969	\$ 225,901
716 Planning					
Salaries/Other Pay/Benefits	\$ 247,751	\$ 263,814	\$ 270,727	\$ 226,053	\$ 246,412
Supplies	\$ 3,358	\$ 5,566	\$ 4,700	\$ 2,071	\$ 4,700
Services and Utilities	\$ 3,693	\$ 6,870	\$ 8,945	\$ 8,748	\$ 8,875
Insurance/Sundry/Elections	\$ 1,093	\$ 1,052	\$ 1,500	\$ 687	\$ 1,100
Total Planning	\$ 255,895	\$ 277,301	\$ 285,872	\$ 237,560	\$ 261,087
724 Inspections					
Salaries/Other Pay/Benefits	\$ 749,071	\$ 828,815	\$ 837,568	\$ 873,149	\$ 917,091
Supplies	\$ 18,012	\$ 17,090	\$ 21,951	\$ 19,197	\$ 25,991
Maintenance of Equipment	\$ 1,500	\$ 1,718	\$ 3,110	\$ 3,161	\$ 3,076
Services and Utilities	\$ 34,494	\$ 32,242	\$ 24,336	\$ 22,880	\$ 25,838
Programs/Projects	\$ -	\$ 38,960	\$ 40,000	\$ 42,575	\$ 50,000
Interfund Charges/Transfers Out	\$ 36,201	\$ -	\$ -	\$ -	\$ -
Total Inspections	\$ 839,279	\$ 918,825	\$ 926,965	\$ 960,963	\$ 1,021,996
725 Health					
Salaries/Other Pay/Benefits	\$ 127,335	\$ 140,926	\$ 142,877	\$ 150,635	\$ 165,877
Supplies	\$ 2,745	\$ 3,279	\$ 8,092	\$ 3,208	\$ 5,050
Maintenance of Equipment	\$ 769	\$ 201	\$ 1,000	\$ 505	\$ 1,000
Services and Utilities	\$ 3,957	\$ 4,662	\$ 5,751	\$ 4,815	\$ 6,215
Total Health	\$ 134,805	\$ 149,069	\$ 157,720	\$ 159,162	\$ 178,142
1500 - Development Services Totals	\$ 1,446,645	\$ 2,301,408	\$ 1,748,207	\$ 1,572,728	\$ 1,841,310

Our Purpose

The Support Services Division/Call Center is the gateway to the City of Huntsville as we are committed to achieving the highest level of customer satisfaction. Our mission is to exceed customer expectations by providing accurate information that is communicated in an efficient and effective manner through the integration of people and technology.

Description of our Services

The Support Service Division offers readily accessible customer service professionals who are focused on providing quality customer service through phone, electronic, and personal interactions. The division provides "one-stop-shop" opportunities for those who live, work, and visit the City of Huntsville with easy access to all City services and information.

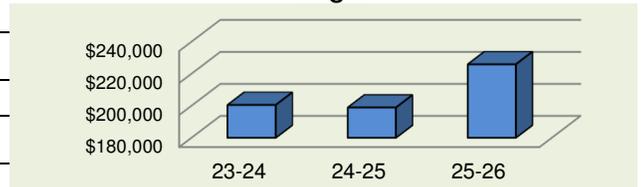
By calling central numbers, citizens can talk to customer service representatives who process requests for services, provide information and respond to citizen complaints for water line damage, water meter problems, wastewater line problems, solid waste dump request, potholes in streets, sidewalk problems, drainage problems, permitting, planning and zoning, illegal dumping, junk vehicles, substandard housing issues, vacant lot clean-up, building inspection requests, food service establishment complaints, street lighting and signage, etc. Additionally, the Support Services Division serves as a collection site for revenues including fees for building permits, trade permits, planning and zoning, contractor licensing, food establishments, daycare facilities, swimming pools/spa, water and wastewater taps, driveway culverts, recreation programs, cemetery lot sales, etc.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
5	Evaluate and streamline the division's record management.	5	Update procedures manual to reflect all CivicGov permitting processes.
5	Prepare the division for relocation of records and staff to the new City Hall without disruption of services.	5	Support Public Works and Parks and Leisure in managing public interactions during and after the transition from the Service Center to the new City Hall.
5	Facilitate interdepartmental collaboration with the Engineering Department to streamline civil plan submittal and review.	5	Continue assisting the Engineering Department with tracking submittals and processes in CivicGov, including the documentation of approvals, permits, and forms.

Personnel

Division	22-23	23-24	24-25	25-26
Support Services	3.0	3.0	3.0	3.0
Total	3.0	3.0	3.0	3.0

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Service Requests/Inspection Requests Generated	8,555	8,874	10,352	10,641
Permits Processed	3,538	3,294	3,992	4,071
Number of Incoming/Outgoing Calls	19,067/14,151	21,858/14,427	17,803/14,703	18,112/14,812
Number of Financial Transactions Processed	6,023	6,022	6,781	6,916

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of customer service work order requests routed within 2 hours of receipt.	100%	100%	100%	100%
% of email correspondence responded to within 2 hours of receipt.	100%	100%	100%	100%

Our Purpose

The purpose of the Planning Division is to implement the Comprehensive Plan and ensuring development activities are in compliance with local and state laws.

The Planning Division also helps coordinate all pre-development and pre-construction activities for new builders. The Division attempts to facilitate development by being a “one stop shop” for all development and permitting coordination. The staff has also worked within the Harnessing Huntsville’s Potential plan to understand rural development strategies to incorporate within the City.

Description of our Services

The Planning Division is responsible for guiding customers through the development process; reviews development plans and issues Certificates of Compliance; ensures that plats meet the minimum requirements; processes zoning change requests, zoning verification requests, annexation requests, variance requests, and amendments to the Huntsville *Development Code* and other ordinances and plans.

The Planning Division is responsible for providing support to the Planning Commission (PC) and the Board of Adjustment (BOA).

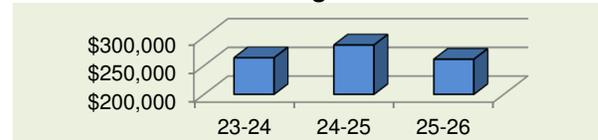
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
5	Educate the public about the proposed zoning districts	2	Continue to assist and advise prospective developers on city processes to support the city's growth.
2	Update and expand the current Development Districts (Zoning) from 4 to 8.	5	Update the Division website and residential and commercial quick guides to provide fast and clear guidelines and information.
5	Continue to help citizens, developers, and surveyors with the development process through pre-development meetings	3	Develop a Standard Operating Procedure for all processes and applications within the Division to ensure consistency and uniformity.
5	Continue to provide training opportunities for the Planning Commission, especially the new members	5	Monitor and develop processes and procedures in preparedness regarding the 50,000-population milestone and MPO planning.
3	Work on updating and revising the Development Code and the Development Code website as needed in certain sections so it will be easier for citizens to understand and staff to use	5	Continue updating and revising the Development Code to ensure it remains current and aligns with the city's goals and objectives.

Personnel

Division	22-23	23-24	24-25	25-26
Planning	2.5	3.0	3.0	3.0
Total	2.5	3.0	3.0	3.0

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Certificate of Compliances Issued	505	439	546	561
Number of Plats Received	49	49	61	65
Number of Variance Requests heard by PC and BOA	14	10	16	21
Number of Zone Change & Conditional Use Permit Requests	2	1	4	7

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of Development Permit Applications Completed in 5 Business Days	98%	98%	100%	100%
% of Plats Returned with Staff Comments Within 10 Business Days	95%	100%	100%	100%

Our Purpose

The purpose of Central Inspections is to provide inspection services of private development and code enforcement of existing buildings and property to the citizens developers, contractors, property owners, and visitors of Huntsville so they can occupy properties and buildings that are constructed and maintained for the health and life safety of occupants as directed by the codes, laws, and good engineering practices adopted by the State of Texas and the City of Huntsville.

Description of our Services

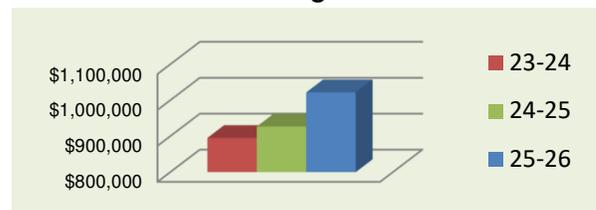
Central Inspections is responsible for the administration of building permits as well as the inspection of private construction development. Central Inspections is also responsible for code enforcement and for investigating code enforcement complaints. Central Inspections reviews plans for private and public improvements, inspects and permits all public swimming pools and on-site sewer facilities in the city limits of Huntsville.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
2	Maintain emphasis on increased customer service and helping citizens understand the city's codes and ordinances.	2	Maintain active partnerships with local and regional contractors and developers, focusing on supporting economic development and facilitating project completion.
1	Increased focus on code compliance on the main thoroughfare to enhance the city's Historical looks.	1	Review the 2024 International Code and present to the City Council for consideration of adoption.
1	Increasing Code Compliance on all substandard properties and debris accumulation.	1	Collaborate with the City Attorney to draft an ordinance addressing dilapidated and vacant commercial buildings, with the goal of improving enforcement and promoting revitalization.
5	Keeping the Department well-trained and maintaining a high standard for the Development Department.	5	Implement an electronic plan review process to include digitized markups as a tool to increase communication with designers.

Personnel

Division	22-23	23-24	24-25	25-26
Central Inspections	8.5	9.0	9.0	9.0
Total Personnel	8.5	9.0	9.0	9.0

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Permits Issued	4,102	3,294	4,566	5,732
Number of Inspections Performed	8,563	8,017	8,194	9,452
Number of Code Enforcement Cases Investigated	1,324	1,398	1,556	1,863

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of Inspections Performed Within 24 hours of Request	99%	99%	100%	100%
% of Complaints Investigated Within 24 hours of Receipt	98%	99%	100%	100%
% of Plan Review Comments Provided Within 10 Business Days	97%	100%	100%	100%

Our Purpose

The purpose of Health Inspections is to provide health inspection services of all food service establishments to the citizens and visitors of Huntsville so they can eat and purchase meals and food products that are produced and sold under the State and local laws designed to protect the health and life safety of the public.

Description of our Services

Health Inspections is responsible for the inspection in accordance with State law of all Huntsville food service establishments such as restaurants, schools, groceries, convenience stores, mobile food units and bakeries. Health Inspections investigates all health related complaints and provides training and education for food service personnel.

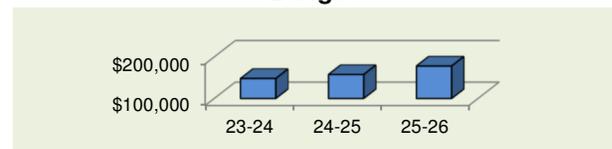
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
5	Expand professional credentials in the food retail health industry to better serve our community	1	Organize a presentation for the City Council on the updated TFER code of 2026 for adoption
1	Coach food establishments on the top 5 most common violations to improve health scores	1	Work to obtain certifications and other training that will elevate our ability to conduct inspections and mentor establishment operators
5	Continue to attain knowledge and training via FDA online classes. Update our knowledge on current FDA food code to improve our ability to perform inspections	5	Continue to refine the food safety circular for local food establishments that incorporate the updated TFER code
5	Develop a quarterly food safety circular for local food establishments in English and Spanish in an effort to keep them current on health code updates	5	Work with our software provider to improve, revamp, polish our current health inspection system and create the required reports our department needs to operate

Personnel

Division	22-23	23-24	24-25	25-26
Health Inspection	2.0	2.0	2.0	2.0

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Establishment Inspections Performed	626	640	600	640
Number of Re-Inspections Performed	9	4	4	5
Number of Complaints Investigated	55	40	33	40
Number of Courtesy Warnings Issued	7	8	8	10
Number of Follow-up Inspections	192	373	282	300

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of Complaints investigated within 24 hours of request	100%	100%	100%	100%
% of total food establishments receiving a minimum of two inspections	100%	100%	100%	100%
Number of re-inspections performed as a % of total food establishments	1.15%	1.3%	1.7%	1.15%

City of Huntsville

Adopted Budget

FY 2025-26

7500 - Engineering



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
642 GIS					
Salaries/Other Pay/Benefits	\$ 257,626	\$ 272,501	\$ 273,945	\$ 201,335	\$ 285,760
Supplies	\$ 7,721	\$ 7,680	\$ 12,250	\$ 24,613	\$ 14,150
Services and Utilities	\$ 2,725	\$ 1,739	\$ 7,830	\$ 325	\$ 4,355
Total GIS	\$ 268,072	\$ 281,920	\$ 294,025	\$ 226,274	\$ 304,265
717 Engineering and Mapping					
Salaries/Other Pay/Benefits	\$ 921,664	\$ 1,097,806	\$ 1,150,723	\$ 918,520	\$ 1,200,949
Supplies	\$ 19,218	\$ 14,965	\$ 29,850	\$ 18,953	\$ 23,150
Maintenance of Equipment	\$ 3,713	\$ 2,265	\$ 3,500	\$ 3,985	\$ 3,800
Services and Utilities	\$ 34,202	\$ 76,424	\$ 97,334	\$ 55,410	\$ 97,171
Interfund Charges/Transfers Out	\$ 36,201	\$ -	\$ -	\$ -	\$ -
Total Engineering and Mapping	\$ 1,014,997	\$ 1,191,460	\$ 1,281,407	\$ 996,868	\$ 1,325,070
719 Survey					
Salaries/Other Pay/Benefits	\$ 266,664	\$ 278,337	\$ 274,519	\$ 242,301	\$ 271,910
Supplies	\$ 9,665	\$ 6,499	\$ 14,700	\$ 11,447	\$ 12,286
Maintenance of Equipment	\$ 2,308	\$ 2,639	\$ 3,450	\$ 716	\$ 3,450
Services and Utilities	\$ 4,045	\$ 4,382	\$ 7,422	\$ 5,976	\$ 12,207
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 68,720
Total Survey	\$ 282,683	\$ 291,857	\$ 300,091	\$ 260,439	\$ 368,573
7500 - Engineering	Totals	\$ 1,565,752	\$ 1,765,237	\$ 1,875,523	\$ 1,483,581
		\$ 1,997,908			

Our Purpose

The purpose of the GIS Division is to manage the City of Huntsville's Geographic Information System (GIS) to best serve our citizens, utility customers, staff, and developers so they have the data they need to make informed decisions. The GIS Division provides leadership, strategic planning, coordination, and support of GIS technology for all departments and entities within the City. The GIS Division facilitates data creation, develops new applications, integrates existing applications, and maintains critical data and processes.

Description of Services

Geographic Information System (GIS) is a tool for relating and displaying graphic spatial data with tabular data. The data is an amalgamation of spatial information such as political boundaries, transportation networks, utilities, addresses, property, etc. with attribution. This relationship between graphic and attribute allows the user to view what details are contained within a given point, line, or polygon. From this integration the user can manipulate, store, query, and analyze information using statistics, formulas, and algorithms to best view the results spatially within a mapping environment. This visualization of the data in relation to spatial objects enhances our understanding of the data in a way that would be difficult to see using only tabular data. Some examples include mapping crime and fire trends, managing utility usage and utilizing it to visualize and develop street maintenance plans.

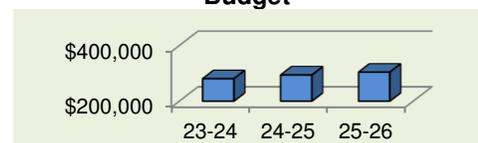
City of Huntsville - Strategic Goals / Priorities

<ol style="list-style-type: none"> 1. City Appearance 2. Communications 3. Economic Development 4. Infrastructure 		<ol style="list-style-type: none"> 5. Resource Development 6. Finance 7. Public Safety 8. Resiliency 	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	Continual development of data portal for engineers and consultants to view GIS data for projects and contract work from https://www.huntsvilletx.gov/438/City-Maps	4	Continual maintenance and data structuring for GIS servers.
3	Continual updates to City projects story map.	2	Provide GIS data and maps for COH departments and the public.
2	Continue to develop a comprehensive GIS utility dataset in coordination with the Surveying Division.	4	Continue updating the City's utility survey data.
5	Continue supporting CityWorks and CivicsGov permitting software.	5	Continue support of CityWorks and CivicsGov permitting software.
5	Continue supporting HPD's GIS web application.	5	Continue support of HPD's web mapping and reports.
3 & 4	Provide on-going support for property/deed research, addressing, easements, and right-of-way acquisition.	3 & 4	Continue updating and providing GIS property, easements, setbacks, deeds, etc.
4	Implemented GIS airport inspections app and viewer for the Planning Department.	4	Continual development of data portal for engineers and consultants to view GIS data for projects and contract work from https://www.huntsvilletx.gov/438/City-Maps
4	Updated ESRI (GIS) suite of tools citywide.	3	Update and revise City Projects story map for city and citizen use.

Personnel

Division	22-23	23-24	24-25	25-26
GIS	3.00	3.00	3.00	2.00
Total	3.00	3.00	3.00	2.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Survey Points Entered	3312	1976	3500	3500
Number of Addresses Assigned	331	180	1,000	1,000

Measuring our Effectiveness

	Performance Measure			
	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Number of Mapping/GIS Data Requests Completed	315	403	500	100
% of Time Spent on Special Projects	95%	95%	95%	95%

Our Purpose

The purpose of Engineering and Surveying divisions of the Engineering Department is to provide comprehensive Engineering design which includes survey, construction administration and inspection services for Capital Improvement Program (CIP) projects, bond projects, private development and identified special projects. The divisions also provide floodplain administration and traffic engineering services. The divisions ensure proper, safe, high-quality infrastructure improvements designed and constructed by the private development sector and the City. Divisions make every effort to provide timely response to the private development community. Greater importance will be given to oversee, inspect and ensure design and construction compliance with local/state/federal rules and regulations to achieve the overall Comprehensive Plan and Program of the City of Huntsville. Finally, resolve all citizen inquiries and complaints in an effective and timely manner.

Description of our Services

These divisions are responsible for the survey data, plan review, design, contract administration, construction inspection, and as-built data of public infrastructure improvements. As a collective team, these divisions work together to ensure a well-planned and constructed infrastructure system for the City. All public infrastructure improvement projects are designed/reviewed, inspected, and as-builts are maintained to ensure compliance with the project design and specifications. Develop and prioritize projects to include in capital improvement program (CIP) for implementation in the future years. Develop design, prepare easement acquisition documents, negotiate and acquire easements and rights-of-ways, administer construction contracts, provide daily inspections, and develop as-builts for all funded projects.

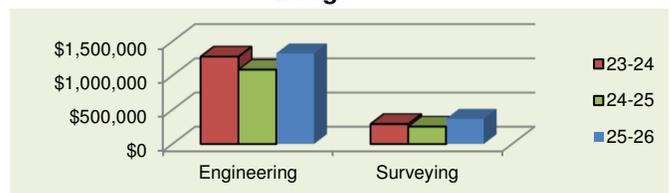
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	Continue towards achieving efficient and expedited delivery of the design and construction of the Capital Improvement Program (CIP) Project.	4	Continue towards achieving efficient and expedited delivery of the design and construction of the Capital Improvement Program (CIP) Project.
4	Administer 2016 Bond Proposition No. 2 – City Hall & Service Center Buildings construction.	4	Administer Bond Project for wastewater and drainage program.
4	Continue towards providing timely support to private development projects by review of plans, plats and providing guidance on the need for improvements to the City’s water, sanitary sewer, street, and drainage infrastructure	4	Continue towards providing timely support to private development projects by review of plans, plats, and providing guidance on the need for improvements to the City’s water, sanitary sewer, street, and drainage infrastructure
4	Support major drainage studies for the City	4	Support major drainage studies for the City
4	Continue to interact with TxDOT on issues of common interest specific to all phases of the IH-45 Widening Project through the City limits to minimize adverse impact during Construction.	4	To minimize adverse impact during construction, we will continue to interact with TxDOT on issues of common interest specific to all phases of the IH-45 Widening Project through the City limits. Relocating impacted City infrastructure

Personnel

Division	22-23	23-24	24-25	25-26
Engineering	11.00	11.00	11.00	11.00
Surveying	3.00	3.00	3.00	3.00
Total	14.00	14.00	14.00	14.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Utility placement permits administered	60	60	168	170
Number of CIP projects administered	55	55	58	65
Number of Development projects administered	155	160	150	300
Number of Public Improvement Permits reviewed & approved for permitting	18	18	18	18
Number of Plat Reviews	82	85	85	60
Number of Floodplain Reviews	20	25	25	10

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of Utility Permits reviewed within 10 Business Days	100%	100%	70%	100%
% of CIP projects completed within budget	90%	85%	95%	100%
% of CIP projects completed on schedule	100%	100%	100%	100 %

City of Huntsville

Adopted Budget

FY 2025-26

2000 - Finance



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
210 Finance					
Salaries/Other Pay/Benefits	\$ 683,927	\$ 752,281	\$ 823,982	\$ 838,793	\$ 768,110
Supplies	\$ 7,039	\$ 12,642	\$ 13,800	\$ 9,629	\$ 14,800
Services and Utilities	\$ 337,765	\$ 317,648	\$ 320,242	\$ 382,732	\$ 403,093
Insurance/Sundry/Elections	\$ -	\$ -	\$ -	\$ 1,129	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 25	\$ -
Total Finance	\$ 1,028,730	\$ 1,082,571	\$ 1,158,024	\$ 1,232,307	\$ 1,186,003
212 Utility Billing					
Salaries/Other Pay/Benefits	\$ 448,236	\$ 67,246	\$ 361,021	\$ 375,011	\$ 433,102
Supplies	\$ 68,504	\$ 61,117	\$ 64,000	\$ 92,995	\$ 77,670
Maintenance of Equipment	\$ 165	\$ -	\$ 500	\$ -	\$ 500
Services and Utilities	\$ 164,791	\$ 196,473	\$ 206,700	\$ 211,974	\$ 224,700
Total Utility Billing	\$ 681,696	\$ 324,835	\$ 632,221	\$ 679,980	\$ 735,972
216 Office Services					
Supplies	\$ 25,179	\$ 28,587	\$ 38,200	\$ 28,543	\$ 38,950
Services and Utilities	\$ 46,126	\$ 57,701	\$ 59,000	\$ 61,646	\$ 63,500
Total Office Services	\$ 71,304	\$ 86,288	\$ 97,200	\$ 90,189	\$ 102,450
234 Purchasing					
Salaries/Other Pay/Benefits	\$ 95,477	\$ 101,291	\$ 102,794	\$ 104,612	\$ 204,492
Supplies	\$ 67	\$ 239	\$ 400	\$ 36	\$ 400
Services and Utilities	\$ 1,938	\$ 1,635	\$ 1,900	\$ 1,727	\$ 45,580
Insurance/Sundry/Elections	\$ 2,477	\$ 3,382	\$ 3,500	\$ 6,065	\$ 3,500
Total Purchasing	\$ 99,959	\$ 106,547	\$ 108,594	\$ 112,440	\$ 253,972
718 Grants Management					
Salaries/Other Pay/Benefits	\$ 67,398	\$ 85,078	\$ 104,233	\$ 79,480	\$ 110,108
Supplies	\$ -	\$ 920	\$ 1,100	\$ 187	\$ 550
Services and Utilities	\$ 3,300	\$ 4,019	\$ 5,700	\$ 4,636	\$ 5,830
Insurance/Sundry/Elections	\$ -	\$ -	\$ 1,500	\$ -	\$ 500
Total Grants Management	\$ 70,698	\$ 90,017	\$ 112,533	\$ 84,302	\$ 116,988
2000 - Finance Totals	\$ 1,952,388	\$ 1,690,258	\$ 2,108,572	\$ 2,199,218	\$ 2,395,385

Our Purpose

The purpose of the Finance Division is to provide financial reporting and analysis, assurance of internal controls, employee and vendor payments, and timely and accurate information to the City Council, City Staff, Vendors, and Citizens of Huntsville so that they may manage their resources, effectively administer their programs and projects, and make informed decisions.

Description of our Services

The Finance Division is responsible for the administration and supervision of all financial affairs of the City, the accurate and timely recording of the collection of City funds, the disbursement of City funds, and purchasing, recording and reporting in accordance with State laws, City policies, and Generally Accepted Accounting Principles (GAAP). The Finance Division advises the City Manager and departments regarding proper procedures and internal controls to other City departments in order to ensure accurate fiscal management. The Finance Division also conducts internal auditing as needed. The department consists of Accounting, Budget, Treasury, Utility Billing, Purchasing, and Grant Management.

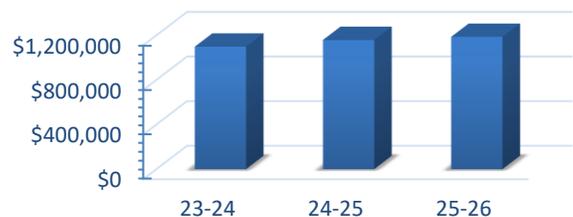
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	Obtain 50 th Comprehensive Annual Financial Report Award from the GFOA	4	Obtain 51 th Comprehensive Annual Financial Report Award from the GFOA
4	Obtain 38 th Distinguished Budget Presentation Award from the GFOA	4	Obtain 39 th Distinguished Budget Presentation Award from the GFOA
4	Continue to work with the City Manager and the City Council on the implementation of the water and wastewater rate studies to keep the data updated	4	Continue to work with the City Manager and the City Council on the implementation of Solid waste rate studies to keep the data updated, and update the prior water and wastewater rate study
4	Secured debt for \$34,365,000 for the 2025 Series Wastewater projects in support of the City's infrastructure	4	Secure the debt for the Water/Wastewater, Drainage, and other projects needed in support of the City's infrastructure

Personnel

Division	22-23	23-24	24-25	25-26
Finance	7.00	7.00	7.00	6.00
Total	7.00	7.00	7.00	6.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Invoices Processed	10,500	11,000	11,000	11,000
Number of Vendor Payments Issued	3,780	3,780	3,785	3,800
Number of Employee Payments Issued	9,600	9,700	9,875	9,900
Number of Purchasing Card Transactions	3,700	3,700	3,775	3,500
Number of Monthly Financial Reports Released	12	12	12	12
Number of Receivable Invoices Mailed	90	90	95	100
Number of Official Budget Documents Prepared	1	1	1	1
Number of Comprehensive Annual Financial Reports Prepared	1	1	1	1

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Target
% of Monthly Financial Reports Released On-Schedule	100%	100%	100%	100%
GFOA's Distinguished Budget Presentation Award Received	36 th	37 th	38 th	39 th
GFOA's Excellence in Financial Reporting Award Received	48 th	49 th	50 th	51 st
Unqualified Audit Opinion Received	✓	✓	✓	
City of Huntsville's General Obligation Bond Rating -				
Standard & Poor's	AA-	AA-	AA-	AA-
Fitch	AA	AA	AA	AA
City of Huntsville WW and SS Revenue Bonds Rating -				
Standard & Poor's	AA-	AA-	AA-	AA-
Fitch	AA	AA	AA	AA

Our Purpose

The purpose of Purchasing Services is to provide a systematic and efficient procurement and surplus disposition for all City operations so that City employees can have the equipment and supplies they need to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

Purchasing Services provides procurement assistance to City departments for goods and services through bidding and contracts and works to ensure the best possible combination of price, quality and timeliness while maintaining a reputation of fairness and integrity. Purchasing Services also manages the City's disposal of surplus property. Along with managing shared departmental core administrative purchases.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
6	Sponsor the HUB Vendor Show 2025	6	Sponsor the HUB Vendor Show 2026
6	Conducting training in purchasing policy and procurement card policy, attending solicitation meetings, and assisting in developing specifications and scope of works.	6	Update Procurement Manual and conduct training in purchasing policy and procurement card policy, attending solicitation meetings, and assisting in developing specifications and scope of works.
6	Should we receive E-Procurement software, provide support in implementing new system for City Purchasing.	6	Should we receive E-Procurement software, provide support in implementing new system for City Purchasing.
6	Renew and establish new City Wide multiyear contracts to support City needs.	6	Review, renew and establish new City Wide multiyear contracts to support City needs.
6	Continue to gain Continuing Education to sustain Certified Contract Developer certification and obtain Certified Texas Contract Manager certification.	6	Continue to gain Continuing Education to sustain Certified Contract Developer certification and obtain Certified Texas Contract Manager certification.

Personnel

Division	22-23	23-24	24-25	25-26
Purchasing	1.00	1.00	1.00	2.0
Total	1.00	1.00	1.00	2.0

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Active Annual Contracts	35	40	45	72
Purchase Orders Issued	576	513	400	400
Formal Bids Issued	30	33	37	35

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
External Satisfaction Survey	90%	95%	N/A	97%
Internal Satisfaction Survey	98%	95%	97%	97%

- Not conducted due to vendor information

Our Purpose

The purpose of the Grants Management Division is to develop and coordinate grant-funded programs to supplement local annual budget allocations. The Division is responsible to assist in the mission of the City of Huntsville’s goal of maintaining and improving the social and economic well-being of its citizens, and the sustainability of the community.

Description of Services

The Grants Management Division works with other city departments to determine the projects that might be fundable through alternate means (i.e. - grants and/or contributions). Once a funding source is identified, the Division staff discusses program requirements with administrative personnel and confers with personnel to develop program goals and objectives. The Division develops and submits grant proposals with Council approval.

The Division works with other departments to ensure that all local, state and federal grant guidelines, policies, and reporting is maintained

Functional Responsibilities

The Grants Management Division is responsible for writing, directing, and coordinating the evaluation or monitoring of grant funded programs. The Division also writes the specifications for evaluation or monitoring of programs by outside agencies. Staff, with the assistance of other City Department personnel, writes and submits periodic reports to comply with grant requirements. Staff maintains master files for grants and monitors paperwork connected with grant-funded programs. The Division establishes and adheres to procedures required by funding agencies. The Division maintains the budgets of the funded projects and submits the reimbursement requests to the funding agencies. The Division coordinates community outreach activities associated with grants.

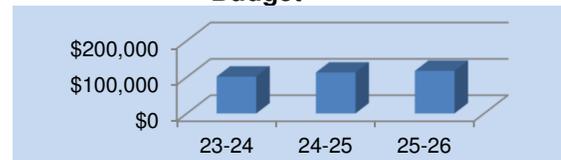
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
3	To secure over \$500,000 in outside funding	3	To secure over \$500,000 in outside funding
3	To receive award of at least 75% of grant applications submitted	3	To receive award of at least 75% of grant applications submitted
3	To hold 1 community outreach workshop	3	To hold 1 community outreach workshop

Personnel

Division	22-23	23-24	24-25	25-26
Grants Management	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
# of Grants Submitted	10	10	12	10
# of Grants Received	7	8	10	10
# of Active Grant Projects	7	1	1	1
# of Completed Grant Projects (by fiscal year end)	3	7	7	7

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of Grants Awarded	70%	75%	75%	.80
Amount of Grant Funds Awarded	\$1,000,000	\$300,000	\$500,000	500000

Our Purpose

The purpose of Utility Billing is to provide billing and revenue collection services to both City utility customers and other City departments in order to provide excellent service to our utility customers and accurately record and receipt revenues for the City of Huntsville.

Description of our Services

Utility Billing ensures that utility customers are billed in accordance with the rate structure established by City Council and are treated equitably in compliance with ordinances and policies. Utility Billing performs a wide variety of functions including billing and collection; customer requests for connects, disconnects, and transfers of service; bad debt and non-payment issues; assisting customers with payment options and arrangements; and answering questions regarding billing and services. The division also acts as a central collection point for monies received by other City departments.

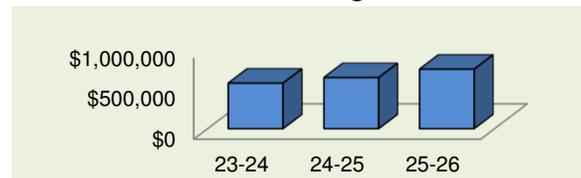
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
3	Continue efforts to minimize utility accounts charge-offs with a than 5% of dollars billed	3	Continue efforts to minimize utility accounts charge-offs with a target of less than 5% of dollars billed.
3	Implement a collection agency for bad debt accounts.	3	Implement a collection agency for bad debt accounts.
3	Implement new water rates	3	Implement new water rates.

Budget

Personnel

Division	22-23	23-24	24-25	25-26
Utility Billing	5.50	5.50	5.50	6.00
Total	5.50	5.50	5.50	6.00



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Utility Account Bills Generated	121,782	128,784	129,106	130,000
Number of Utility Payments Received	139,435	143,616	145,188	150,000
Number of Other Cash Collections Received	35,540	31,164	37,200	37,500
Meter Reading Service Orders Generated	9,577	10,700	10,760	10,800
Number of Penalties Processed	17,266	19,670	18,816	18,000
Number of Billing Adjustments Made ¹	11	31	14	11
Number of Other Adjustments Made ²	9,196	9,709	7,086	7,000

1- Billing Adjustments are adjustments made to utility accounts and consumption data because of meter misreads or other billing errors.

2- Other Adjustments include adjustments made to utility accounts because of leaks, waiving of penalties, service fees, reinstate fees, tamper fees, etc. No adjustment is made to consumption data.

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of Monthly Bills Posted to Customer Accounts On-Time	100%	100%	100%	100%
Number of Billing Adjustments to Correct Meter Reading and/or Billing Errors	.01%	.01%	.01%	.01%
% of Utility Accounts With Balances More Than 30 Days Past Due	.50%	.50%	.50%	.50%
Uncollectible Account Charge-Offs as a % of Total Dollars Billed	.19%	.13%	.10%	.09%

City of Huntsville
Adopted Budget
FY 2025-26
3000 - Human Resources



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
150 Human Resources					
Salaries/Other Pay/Benefits	\$ 395,280	\$ 544,738	\$ 585,609	\$ 529,118	\$ 527,898
Supplies	\$ 40,371	\$ 48,820	\$ 65,900	\$ 46,848	\$ 69,000
Maintenance of Equipment	\$ -	\$ 402	\$ 800	\$ 138	\$ -
Services and Utilities	\$ 114,317	\$ 117,938	\$ 62,600	\$ 58,616	\$ 63,450
Insurance/Sundry/Elections	\$ 9,087	\$ 35,815	\$ 42,200	\$ 30,478	\$ 41,000
Total Human Resources	\$ 559,054	\$ 747,713	\$ 757,109	\$ 665,199	\$ 701,348
231 Municipal Court					
Salaries/Other Pay/Benefits	\$ 387,519	\$ 344,451	\$ 371,265	\$ 378,353	\$ 391,689
Supplies	\$ 6,673	\$ 8,651	\$ 10,352	\$ 9,677	\$ 10,100
Services and Utilities	\$ 34,103	\$ 35,168	\$ 31,896	\$ 40,712	\$ 39,340
Total Municipal Court	\$ 428,294	\$ 388,270	\$ 413,513	\$ 428,743	\$ 441,129
433 Court Technology Division					
Services and Utilities	\$ 31,516	\$ 33,437	\$ 34,036	\$ 35,493	\$ 33,418
Total Court Technology Division	\$ 31,516	\$ 33,437	\$ 34,036	\$ 35,493	\$ 33,418
3000 - Human Resources Totals	\$ 1,018,865	\$ 1,169,420	\$ 1,204,658	\$ 1,129,435	\$ 1,175,895

149Our Purpose

The purpose of the Human Resources (HR) Department is to recruit and retain a high-performing workforce, and to create an environment for employees to become life-long learners, while promoting performance of duties in a safe manner. This is done through innovation and continuous improvement efforts to provide outstanding customer service to our employees, leading to a high level of service to our citizens.

Description of our Services

The City of Huntsville seeks to attract and develop a diverse group of talented people who share a commitment to our core values of professionalism, respect, results, teamwork and partnerships and who will provide the highest quality of service to our citizens. The Human Resources Department provides support to city departments in human resource planning, recruitment, and selection, and acts as a consultant to the departments on a variety of HR issues.

Human Resources also works to ensure all personnel policies are administered in a consistent manner and is responsible for advising the department supervisors regarding legal compliance, as well as resolving all employee relations concerns. Human Resources is responsible for all functions related to Risk Management to include worker’s compensation, liability insurance and claims, and safety training.

The department also conducts job analysis and administers and maintains the city’s classification, compensation and pay plan system. Human Resources is responsible for management of both retirement and benefits programs. Human Resources ensures equal employment to all individuals without regard to race, color, religion, sex, national origin, age or disability and strives to provide every employee the opportunity to advance and realize their maximum potential, by providing professional development opportunities to all employees.

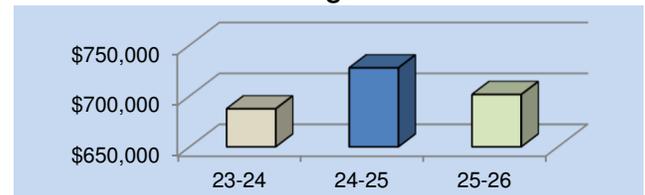
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
5	Roll out S T A R program	5	S T A R Continue establishing qtr. Review of Challenge Coin Awards
5	Implement and train on Comp Study is currently in process	2,5	Roll out way of the Shepherd to Executive Team and Fire Leadership
5	Work with other employees on Employee Engagement Committee to look at areas of enhancement for S T A R	5	Introduce Engagement Survey
5	Succession Planning is in process		Continued Succession Planning

Personnel

Division	22-23	23-24	24-25	25-26
Human Resources	4.0	5.0	5.0	4.0
Total	4.0	5.0	5.0	4.0

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Average days to fill vacancies Rosa	N/A	N/A	30	20
Average Number of Applicants per Recruitment	10	13	27	17
# of Employee Relations Investigations (these are major – taking up to 3-6 months of work)	N/A	3	1	0
Total Engagement Trainings S.T.A.R. (hours are HR only)	N/A	N/A	120	100
Assess benefit vendors at a minimum of 2 full Reviews / Year	N/A	2	3	2
Number of Benefit Outreach Sessions Offered	10	10	15	6
Total Contact Safety Training Hours by HR (Risk)	1700	1500	1500	150

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% Baseline Employee Engagement - Brian	N/A	N/A	70%	80%
Hold or reduce cost for Employee Benefit Plans - Brian	Reduced	Hold	Reduce	Hold
Employee Turnover Rate	20%	23%	10%	10%
Roll out of Leadership Trainings Completed	N/A	N/A	N/A	100%
Roll out and Train on Engagement Survey	N/A	N/A	N/A	100%

Our Purpose

The purpose of the Municipal Court is to provide a forum for citizens to be heard in a professional and courteous environment in matters related to Class “C” misdemeanor offenses filed within the city limits of the City of Huntsville so that the law may be administered in a fair and efficient manner.

Description of our Services

The Municipal Court provides administrative support for the City of Huntsville’s municipal court proceedings. The Municipal Court is responsible for the collection of fines, fees, and State costs: filing citations/complaints; court scheduling; issuing, tracking, and clearing warrants; updating and maintaining court records; and reporting collections, convictions, and statistical data to the appropriate State agencies.

City of Huntsville - Strategic Goals / Priorities

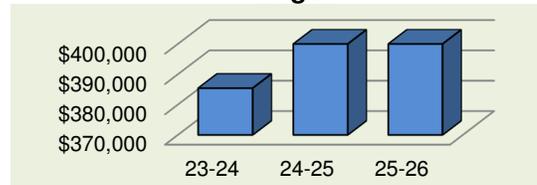
<p>1. Public Safety 2. Economic Development 3. Quality of Life</p>	<p>4. Infrastructure 5. Engagement</p>
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Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
5	Becoming more involved in PR events with other departments and agencies within the city.	5	Continue to work together with our newly appointed judge's and prosecutor for an effective court process.
5	Continue the purge process on closed cases to maintain only 5 yrs of records in the system as per records retention.	5	Continue to maintain public trust by operating transparently, efficiently and with integrity.
5	Cross train Deputy Court Clerks on appeals and expunction process.	5	Successfully cross train all Deputy Court Clerks with jail traffic process.

Personnel

Division	22-23	23-24	24-25	25-26
Municipal Court	5.50	5.50	5.50	5.50
Total	5.50	5.50	5.50	5.50

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of cases filed	11,507	10,640	11,500	12,000
Number of cases scheduled for court appearance	9,023	8,565	9,000	9,000
Number of cases adjudicated/closed	11,348	11,100	11,500	11,500
Number of warrants issued	4,024	3,306	3,600	3,600
Number of warrants cleared	3,867	3,558	3,800	3,800
Number of translations of Spanish speaking persons	820	938	950	950
Number of incoming phone calls to main office number	18,058	18,523	19,000	19,000

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Average fine & costs collected per case disposed	\$137	\$144	\$144	\$144
Clearance Rate	101%	100%	100%	100%

City of Huntsville

Adopted Budget

FY 2025-26

3500 - Information Technology



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
640 Information Technology					
Salaries/Other Pay/Benefits	\$ 564,849	\$ 654,522	\$ 676,725	\$ 715,326	\$ 759,389
Supplies	\$ 43,193	\$ 46,594	\$ 40,400	\$ 32,256	\$ 40,700
Maintenance of Equipment	\$ -	\$ 337	\$ 1,000	\$ 485	\$ 1,000
Services and Utilities	\$ 834,280	\$ 927,627	\$ 1,021,628	\$ 970,283	\$ 1,191,470
Total Information Technology	\$ 1,442,323	\$ 1,629,079	\$ 1,739,753	\$ 1,718,350	\$ 1,992,559
3500 - Information Technology Totals	\$ 1,442,323	\$ 1,629,079	\$ 1,739,753	\$ 1,718,350	\$ 1,992,559

Our Purpose

The purpose of Information Technology is to provide all City departments with the technical support and equipment necessary to deliver their services efficiently and effectively to the citizens of Huntsville.

Description of our Services

The Information Technology department is responsible for planning, developing, and administering systems and voice communications to provide citizen-oriented and cost-effective services to City departments. It provides quality hardware and application support to all City employees, maintains its technical infrastructure lifecycle, and guides City departments regarding technology implementations.

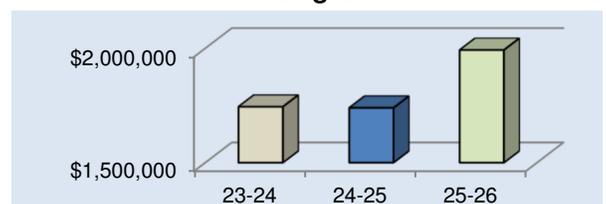
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	City Hall & Service Center Technology Buildout	4	Copper Line Decommissioning to Cellular Transition
4	IP Telephony Redundancy	4	Document Management System Upgrade
4	Mainstreet Fiber Integration	4	VMware DR Server/Storage Replacement
1	NB Davidson Network Redundancy	4	Remote VPN Site Redundancy
4	Access Point Refresh	4	Enterprise Server Operating System Refresh

Personnel

Division	22-23	23-24	24-25	25-26
Information Technology	6.0	7.0	7.0	7.0
Total	6.0	7.0	7.0	7.0

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Current	25-26 Target
Help Desk Requests Completed	1722	2049	1650	1750
Technical Projects Completed	124	136	146	150
Total IT Equipment Supported	1450	1461	1475	1520
Total Applications Supported	729	948	950	951
Help Desk Requests to IT Staff Ratio	312:1	312:1	256:1	271:1
Workstations/Equipment to IT Staff Ratio	242:1	209:1	214:1	217:1

Measuring Our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Current	25-26 Target
Average Time to Resolve Help Desk Requests				
High Priority – <i>Resolve within 4 hours</i>	1 Hours	0.62 Hours	4 Hours	4 Hours
Medium Priority – <i>Resolve within 1 day</i>	6.75 Hours	3.1 Hours	11 Hours	1 Day
Low Priority – <i>Resolve within 3 business days.</i>	16.5 Hours	11.6 Hours	10.8 Hours	3 Days
Customer Satisfaction				
Response Time		90%	100%	95%
Resolution		86.67%	100%	95%
Overall Satisfaction		90.86%	98%	95%

City of Huntsville

Adopted Budget

FY 2025-26

4000 - Parks & Leisure



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
420 Parks & Leisure Administration					
Salaries/Other Pay/Benefits	\$ 225,256	\$ 240,911	\$ 238,679	\$ 250,953	\$ 291,393
Supplies	\$ 3,910	\$ 6,610	\$ 6,730	\$ 4,799	\$ 12,600
Services and Utilities	\$ 40,507	\$ 38,240	\$ 41,813	\$ 33,615	\$ 36,532
Total Parks & Leisure Administration	\$ 269,674	\$ 285,761	\$ 287,222	\$ 289,367	\$ 340,525
421 Recreation					
Supplies	\$ 6,927	\$ 15,202	\$ 12,002	\$ 11,956	\$ 26,352
Services and Utilities	\$ 28,781	\$ 36,832	\$ 39,075	\$ 39,218	\$ 39,600
Programs/Projects	\$ 22,614	\$ 26,837	\$ 28,350	\$ 22,928	\$ 30,000
Capital Outlays	\$ 16,235	\$ -	\$ -	\$ -	\$ -
Total Recreation	\$ 74,556	\$ 78,871	\$ 79,427	\$ 74,103	\$ 95,952
422 Parks Maintenance					
Salaries/Other Pay/Benefits	\$ 703,793	\$ 740,918	\$ 796,572	\$ 778,096	\$ 889,244
Supplies	\$ 65,743	\$ 71,674	\$ 76,328	\$ 81,213	\$ 74,070
Maintenance of Structures	\$ 55,239	\$ 67,279	\$ 70,000	\$ 75,161	\$ 70,000
Maintenance of Equipment	\$ 33,431	\$ 62,766	\$ 40,500	\$ 32,689	\$ 37,500
Services and Utilities	\$ 107,541	\$ 108,372	\$ 113,831	\$ 101,889	\$ 118,321
Capital Outlays	\$ 11,425	\$ 24,345	\$ -	\$ -	\$ -
Total Parks Maintenance	\$ 977,173	\$ 1,075,354	\$ 1,097,231	\$ 1,069,048	\$ 1,189,135
424 Aquatic Center Operations					
Salaries/Other Pay/Benefits	\$ 143,978	\$ 162,324	\$ 200,357	\$ 191,796	\$ 189,257
Supplies	\$ 39,055	\$ 47,903	\$ 47,900	\$ 53,733	\$ 49,650
Maintenance of Structures	\$ 23,294	\$ 85,774	\$ 23,500	\$ 26,451	\$ 134,500
Maintenance of Equipment	\$ 2,662	\$ 2,577	\$ 2,500	\$ 3,984	\$ 1,000
Services and Utilities	\$ 21,036	\$ 17,542	\$ 26,700	\$ 22,283	\$ 27,200
Programs/Projects	\$ 110	\$ -	\$ 200	\$ -	\$ 200
Total Aquatic Center Operations	\$ 230,136	\$ 316,120	\$ 301,157	\$ 298,247	\$ 401,807
430 Community Service Asst. Groups					
Supplies	\$ 18,617	\$ 18,494	\$ 20,200	\$ 18,348	\$ 20,500
Maintenance of Equipment	\$ 142	\$ 768	\$ 2,000	\$ 2,726	\$ 2,000
Total Community Service Asst. Groups	\$ 18,759	\$ 19,262	\$ 22,200	\$ 21,073	\$ 22,500
440 Library SRF					
Supplies	\$ -	\$ 998	\$ -	\$ -	\$ -
Programs/Projects	\$ (745)	\$ 3,040	\$ -	\$ 80,499	\$ 68,667
Total Library SRF	\$ 745	\$ 4,038	\$ -	\$ 80,499	\$ 68,667
444 Building Maintenance					
Salaries/Other Pay/Benefits	\$ 344,734	\$ 283,907	\$ 269,037	\$ 268,594	\$ 365,555
Supplies	\$ 18,818	\$ 13,337	\$ 14,773	\$ 17,247	\$ 21,420

City of Huntsville

Adopted Budget

FY 2025-26

4000 - Parks & Leisure



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Maintenance of Structures	\$ 34,791	\$ 28,196	\$ 50,000	\$ 43,551	\$ 45,000
Maintenance of Equipment	\$ 54,470	\$ 82,718	\$ 61,000	\$ 53,146	\$ 66,000
Services and Utilities	\$ 259,952	\$ 469,275	\$ 571,612	\$ 601,762	\$ 638,980
Total Building Maintenance	\$ 712,765	\$ 877,434	\$ 966,422	\$ 984,300	\$ 1,136,955
460 Cemetery					
Salaries/Other Pay/Benefits	\$ 73,710	\$ 76,023	\$ 74,973	\$ 74,411	\$ 77,162
Supplies	\$ 5,586	\$ 6,673	\$ 8,475	\$ 6,272	\$ 7,875
Maintenance of Structures	\$ 1,717	\$ 3,151	\$ 5,000	\$ 4,615	\$ 3,500
Maintenance of Equipment	\$ 3,232	\$ 1,721	\$ 4,900	\$ 2,279	\$ 4,900
Services and Utilities	\$ 3,909	\$ 34,976	\$ 39,756	\$ 36,334	\$ 39,256
Programs/Projects	\$ -	\$ 1,684	\$ 3,500	\$ 1,400	\$ 2,000
Total Cemetery	\$ 88,154	\$ 124,228	\$ 136,604	\$ 125,311	\$ 134,693
647 Library Services					
Salaries/Other Pay/Benefits	\$ 154,787	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 4,937	\$ 1,981	\$ 9,000	\$ 2,798	\$ 6,000
Maintenance of Structures	\$ -	\$ 611	\$ 5,536	\$ 9,502	\$ 10,000
Maintenance of Equipment	\$ 755	\$ (34,998)	\$ -	\$ -	\$ 36,000
Services and Utilities	\$ 483,503	\$ 650,942	\$ 662,669	\$ 600,243	\$ 677,736
Programs/Projects	\$ 133	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ 21,817	\$ 42,782	\$ 48,000	\$ 46,007	\$ 49,227
Total Library Services	\$ 665,931	\$ 661,318	\$ 725,205	\$ 658,550	\$ 778,963
4000 - Parks & Leisure Totals	\$ 3,036,403	\$ 3,442,384	\$ 3,615,468	\$ 3,600,497	\$ 4,169,197

Our Purpose

The purpose of Parks Maintenance is to provide quality maintenance of City-owned parks, cemeteries, and recreational facilities to citizens and visitors so they can enjoy and safely utilize park facilities.

Description of our Services

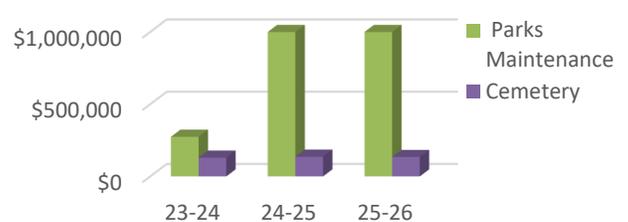
Parks Maintenance is responsible for maintaining the City parks, baseball, softball, soccer, and other recreation-related facilities, such as the Martin Luther King Center and Oakwood Cemetery. Major City-owned parks include Eastham-Thomason Park, Kate Barr Ross Park, and Emancipation Park. Other pocket or neighborhood parks are scattered throughout the City. Parks Maintenance also provides groundskeeping services at City facilities such as City Hall, the City Service Center, the Huntsville Police Department, and the Huntsville Public Library.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement 6. Financial Implications	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
3	Completed Parks and Recreation Master Plan	3	Complete installation of new restroom facility at Emancipation park.
3	Field 4 renovation completed for Adult Slow Pitch	3	Install Fence at KBR Park
3	Completed renovation for Disc Golf Course	3	New roof for KBR Park Gazebo and Fourplex concession stand.
4	Purchased approved restroom at Emancipation Park	4	Replace soccer concession/restroom facility
3	Replaced lighting at Bush Miller Park	3	Replace goals at KBRP Football fields.
3	Repaired gates at Mayes Cemetery	3	Install new parking lot for KBRP Football fields.
3	Implemented new way of marking graves with Funeral Home Directors	3	Rehab Emancipation Park Pavilion and KBRP Gazebo
3	Rehab completed for Amphitheater at Eastham-Thomason Park	4	Repair damaged fence at Oakwood Cemetery and paint
3	Installed new kiosks in 2 parks for citizens to receive departmental/city information	3	Demo old HISD Baseball building at Fourplex

Personnel

Division	22-23	23-24	24-25	25-26
Parks Maintenance	12.75	12.75	12.75	13.75
Cemetery	1.00	1.00	1.00	1.00
Total	13.75	13.75	13.75	14.75

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Acres of Parks/Grounds Maintained	400	400	394	394
Hours Spent Maintaining Existing Parks/Recreation Facilities	26,000	26,500	26,500	26,500
Improvement projects to park/recreation facilities	19	25	30	45
Number of Cemetery Plots sold	27	45	30	25

Performance Measures	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Number of leagues/teams utilizing our fields (includes HISD* and SHSU**)	15* **	15* **	15* **	15* **
Number of participants in youth sports leagues	1591	1910	1950	2200
Number of participants in adult sports leagues	114	122	120	140
Number of Sports Field Rentals	80	58	60	60
Number of Park/Gazebo Rentals	15	30	35	35
Number of MLK Community Center Rentals	0	66	75	90

Our Purpose

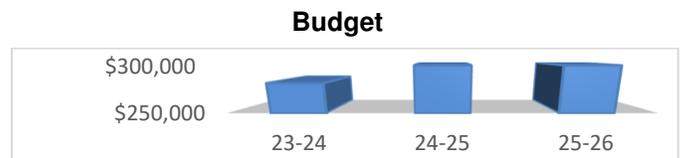
The Aquatics Center's purpose is to provide water-related activities to citizens and visitors so they may enjoy safe swimming.

Description of our Services

The Aquatic Center Division is responsible for operating and maintaining the aquatic facility. This division coordinates and provides recreational swimming time as well as swim lessons to the youth. Aquatic Center staff coordinates with the Huntsville Independent School District Swim Team and the Huntsville Lakers Swim Team to allow for practices and meets. Other programming will be explored and provided to meet community needs.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
3	Replaster splashpad and replace expansion joints	3	Replaster rec pool and comp pool
3	Replace roof on office and restrooms	3	Paint water sprays
3	Replace additional picnic tables	3	Add additional picnic tables

Division	22-23	23-24	24-25	25-26
Aquatic Center	2.5	2.5	2.5	2.5
Total	2.5	2.5	2.5	2.5



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Hours Operated	2,000	2,500	2,500	2,500
Number of Swim Meets Held	12	10	10	10
Number of Lessons Held	80	90	96	96
Number of Programs Held	4	4	6	10

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Average Participant Per Day in Aquatic Center Activities (Peak Season)	350	400	450	450
Average Participant Per Day at the Aquatic Center (Non-Peak Season)	80	75	100	150
Number of Private Pool Rentals	45	55	50	60
Number of leagues/teams utilizing the Aquatic Center	3	4**	4**	4**

**HISD's Mance Park Middle School started bringing their gym class over this fiscal year.

Our Purpose

The purpose of Building Services is to provide safe, comfortable, and well-maintained city-owned buildings and facilities so that City employees are supplied with a safe environment that allows them to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

Building Services is responsible for the maintenance, repair, and improvements to all city-owned buildings and facilities. Building Services also performs internal projects, community projects, and oversees various contractual projects.

City of Huntsville - Strategic Goals / Priorities

- 1. Public Safety
- 2. Economic Development
- 3. Quality of Life

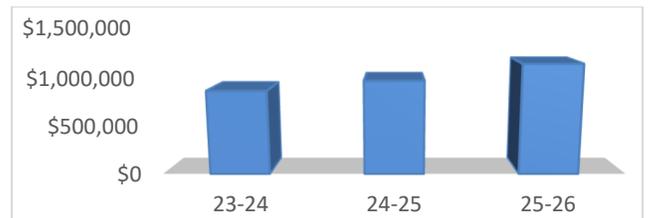
- 4. Infrastructure
- 5. Engagement

Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
3	Rehab HVAC system at HPL – worked with contractor on purchase, preparation and installation.	3	Level Hodges Building at Statue/Visitor Center.
3	Replaced 3 more smaller HVAC units at other City facilities.	3	Assist with installation of the new restroom facility at Emancipation Park.
3	Improved exterior lighting at the Huntsville Public Library.	3	New City Hall operations – familiarize staff with new facility operations and controls
3	Identified gas leak at Huntsville Police Department and worked with contractors on solution.	3	Installation of new fence to secure the alleyway between the library and the property to the east.
3	Reframed the piping structure in the pump room at the Aquatic Center to improve support .		
3	Assisted with roof project for the office and restroom at the Aquatic Facility.		

Personnel

Division	22-23	23-24	24-25	25-26
Building Maintenance	6.0	4.0	4.00	5.00
Total	6.0	4.0	4.00	5.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Total Square Footage of Buildings and Facilities Maintained	295,643	305,000	373,925	373,925
Number of Building and Facilities Maintained	80	81	84	85
Special Projects Completed*	3	1*	1*	1*

*This item only identifies projects moved through this department. All other special projects have been moved to the respective department's budget.

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Number of work orders submitted for Building Maintenance	N/A*	294*	300*	300*
Number of work orders submitted requiring an outside contractor	N/A	N/A	15**	15**

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Number of contracted services	1	2	2	2
Number of on-call contractors for additional services	2	2	2	2

*Numbers are estimates due to switching work order software.

**Not all maintenance calls come in through Building Maintenance. This number only represents the amount of times Building Maintenance called for contract services. Another Department may have as well, but it will not be documented in these numbers.

City of Huntsville

Adopted Budget

FY 2025-26

4500 - Police



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
550 Police Administration					
Salaries/Other Pay/Benefits	\$ 282,950	\$ 296,831	\$ 294,065	\$ 319,978	\$ 333,314
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Services and Utilities	\$ 1,462,600	\$ 1,092,833	\$ 1,131,549	\$ 1,110,801	\$ 1,156,183
Programs/Projects	\$ 5,700	\$ -	\$ -	\$ -	\$ -
Total Police Administration	\$ 1,751,250	\$ 1,389,663	\$ 1,425,614	\$ 1,430,779	\$ 1,491,997
551 Police Services					
Salaries/Other Pay/Benefits	\$ 6,306,544	\$ 6,560,100	\$ 6,684,807	\$ 7,121,193	\$ 7,892,745
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 176,994	\$ -	\$ -
Supplies	\$ 320,009	\$ 278,176	\$ 352,976	\$ 331,020	\$ 365,985
Maintenance of Structures	\$ (14,044)	\$ 34,442	\$ 17,472	\$ 14,288	\$ 25,000
Maintenance of Equipment	\$ 54,998	\$ 74,929	\$ 68,990	\$ 69,160	\$ 71,500
Services and Utilities	\$ 119,215	\$ 120,156	\$ 199,687	\$ 125,934	\$ 160,670
Programs/Projects	\$ 494	\$ 290	\$ 500	\$ -	\$ 500
Capital Outlays	\$ -	\$ -	\$ 164,825	\$ 54,297	\$ 52,812
Interfund Charges/Transfers Out	\$ 38,000	\$ -	\$ -	\$ 104,013	\$ 245,026
Total Police Services	\$ 6,825,217	\$ 7,068,093	\$ 7,666,251	\$ 7,819,904	\$ 8,814,238
553 PD Fed Equitable Sharing SRF					
Supplies	\$ -	\$ -	\$ 102,761	\$ 29,035	\$ 183,670
Total PD Fed Equitable Sharing SRF	\$ -	\$ -	\$ 102,761	\$ 29,035	\$ 183,670
554 Police Forfeiture SRF					
Supplies	\$ 20,052	\$ -	\$ 80,208	\$ -	\$ 80,208
Services and Utilities	\$ 4,800	\$ 3,840	\$ 11,520	\$ 7,200	\$ 11,520
Capital Outlays	\$ 11,130	\$ -	\$ 100,000	\$ -	\$ 100,000
Total Police Forfeiture SRF	\$ 35,981	\$ 3,840	\$ 191,728	\$ 7,200	\$ 191,728
555 School Resource Officers					
Salaries/Other Pay/Benefits	\$ 705,684	\$ 714,966	\$ 715,634	\$ 737,767	\$ 773,641
Supplies	\$ 22,010	\$ 25,756	\$ 30,450	\$ 24,009	\$ 30,450
Maintenance of Equipment	\$ 8,265	\$ 9,534	\$ 11,200	\$ 5,550	\$ 11,200
Services and Utilities	\$ 10,044	\$ 9,619	\$ 15,440	\$ 9,219	\$ 15,440
Capital Outlays	\$ -	\$ 23,332	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326	\$ 44,326
Total School Resource Officers	\$ 777,030	\$ 827,532	\$ 817,050	\$ 820,870	\$ 875,057
556 Victim Services					
Salaries/Other Pay/Benefits	\$ 69,432	\$ 73,350	\$ 75,467	\$ 75,252	\$ 79,494
Supplies	\$ 14,025	\$ 12,844	\$ 11,250	\$ 11,767	\$ 11,250
Services and Utilities	\$ 20,591	\$ 15,080	\$ 9,036	\$ 6,353	\$ 9,036
Total Victim Services	\$ 104,047	\$ 101,274	\$ 95,753	\$ 93,372	\$ 99,780

City of Huntsville

Adopted Budget

FY 2025-26

4500 - Police



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
558 LEOSE					
Services and Utilities	\$ -	\$ 12,500	\$ 21,300	\$ 6,000	\$ 15,300
Total LEOSE	\$ -	\$ 12,500	\$ 21,300	\$ 6,000	\$ 15,300
559 Police Grants					
Programs/Projects	\$ 128,571	\$ 118,088	\$ 109,340	\$ 28,618	\$ 109,340
Total Police Grants	\$ 128,571	\$ 118,088	\$ 109,340	\$ 28,618	\$ 109,340
4500 - Police	Totals	\$ 9,622,097	\$ 9,520,991	\$ 10,429,797	\$ 10,235,778
				\$ 11,781,110	

Our Purpose

The purpose of the Huntsville Police Department is to provide police services, general assistance, and educational opportunities to the citizens of Huntsville so that they feel safe and well protected from crime and disorder.

Description of our Services

The Huntsville Police Department provides law enforcement services to the citizens of Huntsville. The Uniformed Services Division responds to calls for service, conducts proactive

preventative patrols, enforces traffic laws and investigates motor vehicle crashes. Uniformed Services also provides School Resource Officer services to all HISD Campuses. Additional services include Animal Control, Parking Enforcement and City Marshal.

The Support Services Division conducts criminal investigations, undercover narcotics investigations and manages sex offender registration programs. Support Services also provides community-oriented programs, coordinates departmental training, enforces local codes and manages departmental records, information and reception services.

City of Huntsville - Strategic Goals / Priorities

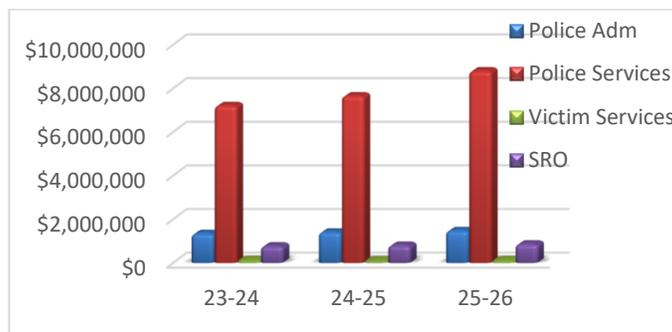
<p>1. Public Safety 2. Economic Development 3. Quality of Life</p>	<p>4. Infrastructure 5. Engagement</p>
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Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
1	Continue compliance with Texas Police Chief's Accreditation Program.	1	Work to increase staffing to get closer to the recommended levels and to keep up with the City's growth.
1	Work to increase staffing to get closer to the recommended levels and to keep up with the City's growth.	1	Renew our accreditation with the Texas Police Chief's Accreditation Program.
1	Rotate Command positions to prepare for future promotions.	1	Increase Public Safety Personnel participation in Community Events.
1	Continue Public Safety personnel participation in community events.	1	Replace and upgrade issued duty weapons and complete necessary training.
		1	Prioritize and repair building maintenance issues.

Personnel

Division	22-23	23-24	24-25	25-26
Sworn Police Officers	63.00	63.00	65.00	68.00
Civilian Personnel	10.00	10.00	10.00	10.00
Total Personnel	73.00	73.00	75.00	78.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Calls for Service Responded to by Police Department	47,268	49,631	50,394	52,914
Citizen Requested	23,814	25,005	21,078	22,132
Officer Initiate	23,454	24,627	29,316	30,782
Number of Arrests Made	2,002	2,102	1,974	2,073
Adult	1,827	1,918	1,814	1,905
Juvenile	175	184	160	168
Number of Traffic Contacts	16,293	17,108	22,390	23,510
Number of Citations Issued	6,676	7,010	10,216	10,727
Number of Accidents	1,078	1,132	1,142	1,199
Number of Offenses/Incidents Reported	2,015	2,116	2,150	2,259
Number of Offenses Cleared by Investigation	796	836	896	1,193
Number of Calls Responded to by School Resource Officers	1,559	1,637	896	941
Number of Complaints Investigated by Animal Control Officer	875	919	800	840
Number of Community Service Programs Conducted	52	55	86	90

City of Huntsville

Adopted Budget

FY 2025-26

4800 - Fire Services



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
552 Fire Services					
Salaries/Other Pay/Benefits	\$ 2,038,573	\$ 2,870,187	\$ 2,962,049	\$ 3,084,481	\$ 3,740,825
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 286,128	\$ -	\$ -
Supplies	\$ 177,459	\$ 178,594	\$ 229,169	\$ 212,840	\$ 263,590
Maintenance of Structures	\$ 15,178	\$ 61,814	\$ 25,392	\$ 18,588	\$ 26,060
Maintenance of Equipment	\$ 92,543	\$ 80,158	\$ 100,612	\$ (35,936)	\$ 98,900
Services and Utilities	\$ 97,214	\$ 118,353	\$ 146,552	\$ 153,401	\$ 165,187
Programs/Projects	\$ 3,011	\$ 2,168	\$ 3,400	\$ 2,633	\$ 3,400
Capital Outlays	\$ 101,719	\$ 668,699	\$ -	\$ -	\$ -
Total Fire Services	\$ 2,525,697	\$ 3,979,973	\$ 3,753,302	\$ 3,436,008	\$ 4,297,962
4800 - Fire Services	Totals	\$ 2,525,697	\$ 3,979,973	\$ 3,753,302	\$ 4,297,962

Our Purpose

The purpose of the Huntsville Fire Department is to provide fire suppression, prevention, and educational services to the citizens of Huntsville and Walker County so they can live and work in a safe environment where loss of life and property due to fire is reduced.

Description of our Services

The Huntsville Fire Department protects the citizens of Huntsville and their property through fire control and suppression activities, hazardous material incident response, and through support of on-scene emergency medical services (EMS) operations. The Department also enhances the quality of life of our citizens through a comprehensive program of educational services directed toward fire prevention and public awareness.

City of Huntsville - Strategic Goals / Priorities

<p>1. Public Safety 2. Economic Development 3. Quality of Life</p>	<p>4. Infrastructure 5. Engagement</p>
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Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
1	The SAFER grant request was denied, we added 3 additional personnel through the budget process	1	Continue to request personnel to meet ISO, and NFPA standards
1	Met with the ESD organizations in the County and began some joint company training	1	Continue to work with the County ESD's to maintain a positive working relationship and continue joint training efforts
1	Attempted to reclassify the Captains positions to allow for Battalion Chiefs in accordance with NFPA standards which was denied	1	Request the addition of 3 Lieutenants positions at Station 2.
1	Continue to seek a team approach as it pertains to Emergency Management for the City keeping in alignment with our STAR initiatives.	1	Pursue renovations at Station 4 to provide 24-hour staffing for Firefighters as well as improving EMS bunk facilities and administrative office space
1	Completed the training building at station 4, purchased a forcible entry prop, and continue to provide as much in house training as we can	1	Continue to seek improvement to our ISO required training grounds. This absolutely benefits us by being able to offer better in house training.

Personnel

Division	22-23	23-24	24-25	25-26
Fire Department ¹	23.00	25.00	28.00	31.00
Total	23.00	25.00	28.00	31.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Calls responded to by Fire Department	1894	2119	2371	2450
Inside City Limits	1658	1893	2161	2400
Outside City Limits	236	226	217	230
Number in West District	52	20	30	30
Number of Main Alarms Answered	243	184	180	200
Inside City Limits	166	129	150	180
Outside City Limits	77	55	65	70
Number in West District	10	1	20	20
Number of Burning Permits Issued	671	934	1200	1200
Number of Inspections Conducted	111	92	100	150
Number of Presentations Made	63	54	58	60

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Average Number of drills attended by volunteer firefighters	23%	20%	30%	50%
Average number of drills attended by full time firefighters	33%	30%	N/A	N/A
Percent of Main Alarm incidents responded to be Volunteers	10%	10%	12%	25%

City of Huntsville

Adopted Budget FY 2025-26 5000 - Public Works



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
320 Public Works Administration					
Salaries/Other Pay/Benefits	\$ 412,491	\$ 438,324	\$ 446,532	\$ 430,023	\$ 261,253
Supplies	\$ 3,165	\$ 2,869	\$ 4,114	\$ 3,937	\$ 3,650
Services and Utilities	\$ 21,189	\$ 20,964	\$ 23,767	\$ 19,438	\$ 23,165
Total Public Works Administration	\$ 436,845	\$ 462,157	\$ 474,413	\$ 453,397	\$ 288,068
323 Streets					
Salaries/Other Pay/Benefits	\$ 791,405	\$ 801,288	\$1,004,360	\$ 894,934	\$ 1,268,898
Supplies	\$ 81,750	\$ 79,700	\$ 97,790	\$ 89,465	\$ 103,580
Maintenance of Structures	\$ 2,845,616	\$ 2,114,930	\$2,249,604	\$ 1,646,024	\$ 2,482,000
Maintenance of Equipment	\$ 52,368	\$ 107,520	\$ 75,950	\$ 95,800	\$ 100,000
Services and Utilities	\$ 349,637	\$ 349,441	\$ 424,216	\$ 430,360	\$ 423,531
Programs/Projects	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Capital Outlays	\$ 11,250	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 166,268	\$ -	\$ -	\$ -
Total Streets	\$ 4,132,026	\$ 3,619,148	\$ 3,856,920	\$ 3,156,583	\$ 4,378,009
360 Surface Water Plant					
TRA Water Plant	\$ 6,441,134	\$ 8,458,313	\$9,516,390	\$ 8,217,234	\$ 9,531,605
Improvements	\$ -	\$ -	\$ -	\$ 734,800	\$ -
Total Surface Water Plant	\$ 6,441,134	\$ 8,458,313	\$ 9,516,390	\$ 8,952,034	\$ 9,531,605
361 Water Production					
Salaries/Other Pay/Benefits	\$ 302,076	\$ 283,614	\$ 295,902	\$ 304,186	\$ 353,480
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 59,177	\$ -	\$ -
Supplies	\$ 103,507	\$ 114,564	\$ 195,328	\$ 96,825	\$ 183,275
Maintenance of Structures	\$ 520,547	\$ 527,719	\$ 301,000	\$ 508,661	\$ 301,000
Maintenance of Equipment	\$ 23,039	\$ 15,137	\$ 28,000	\$ 25,836	\$ 30,000
Services and Utilities	\$ 1,048,929	\$ 1,014,224	\$ 533,669	\$ 498,311	\$ 2,574,297
Capital Outlays	\$ -	\$ 140,000	\$ 491,055	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 16,500	\$ -	\$ -	\$ 45,972	\$ -
Total Water Production	\$ 2,014,599	\$ 2,095,258	\$ 1,904,131	\$ 1,479,790	\$ 3,442,052
362 Water Distribution					
Salaries/Other Pay/Benefits	\$ 950,484	\$ 1,061,000	\$1,172,658	\$ 1,121,333	\$ 1,264,934
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 59,177	\$ -	\$ -
Supplies	\$ 184,129	\$ 238,602	\$ 248,150	\$ 257,646	\$ 253,442
Maintenance of Structures	\$ 359,780	\$ 428,488	\$ 536,421	\$ 393,256	\$ 535,000
Maintenance of Equipment	\$ 143,413	\$ 148,949	\$ 160,570	\$ 160,471	\$ 186,570
Services and Utilities	\$ 29,050	\$ 24,534	\$ 31,015	\$ 28,346	\$ 28,851
Capital Outlays	\$ -	\$ 7,981	\$ 50,000	\$ 235	\$ -

City of Huntsville

Adopted Budget FY 2025-26 5000 - Public Works



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Interfund Charges/Transfers Out	\$ -	\$ 213,352	\$ -	\$ 45,972	\$ 585,000
Total Water Distribution	\$ 1,666,855	\$ 2,122,906	\$ 2,257,991	\$ 2,007,259	\$ 2,853,797
363 Wastewater Collection					
Salaries/Other Pay/Benefits	\$ 704,274	\$ 750,294	\$ 773,171	\$ 779,378	\$ 930,051
Supplies	\$ 86,780	\$ 89,583	\$ 117,605	\$ 71,707	\$ 97,314
Maintenance of Structures	\$ 345,813	\$ 456,423	\$ 475,000	\$ 305,874	\$ 465,000
Maintenance of Equipment	\$ 128,655	\$ 66,481	\$ 67,000	\$ 98,614	\$ 82,000
Services and Utilities	\$ 143,588	\$ 183,178	\$ 299,679	\$ 142,197	\$ 153,422
Capital Outlays	\$ -	\$ 111,539	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 269,104	\$ -	\$ -	\$ -
Total Wastewater Collection	\$ 1,409,110	\$ 1,926,602	\$ 1,732,455	\$ 1,397,771	\$ 1,727,787
364 A J Brown WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 257,171	\$ 297,514	\$ 302,101	\$ 286,221	\$ 322,046
Supplies	\$ 151,306	\$ 162,309	\$ 212,234	\$ 123,907	\$ 187,466
Maintenance of Structures	\$ 69,157	\$ 66,151	\$ 87,100	\$ 108,816	\$ 100,000
Maintenance of Equipment	\$ 13,571	\$ 6,935	\$ 10,000	\$ 7,087	\$ 9,000
Services and Utilities	\$ 404,306	\$ 363,307	\$ 528,541	\$ 377,476	\$ 1,066,782
Total A J Brown WW Treatment Plant	\$ 895,511	\$ 896,216	\$ 1,139,976	\$ 903,508	\$ 1,685,294
365 N B Davidson WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 186,626	\$ 222,309	\$ 259,883	\$ 226,612	\$ 274,139
Supplies	\$ 47,318	\$ 67,419	\$ 68,138	\$ 56,073	\$ 69,594
Maintenance of Structures	\$ 80,569	\$ 68,914	\$ 103,100	\$ 97,333	\$ 102,700
Maintenance of Equipment	\$ 6,428	\$ 4,309	\$ 7,283	\$ 4,014	\$ 6,283
Services and Utilities	\$ 147,044	\$ 142,894	\$ 185,170	\$ 134,065	\$ 167,470
Capital Outlays	\$ -	\$ 332,637	\$ -	\$ -	\$ -
Total N B Davidson WW Treatment Plant	\$ 467,984	\$ 838,483	\$ 623,574	\$ 518,097	\$ 620,186
366 Robinson Creek WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 268,559	\$ 254,332	\$ 255,050	\$ 237,231	\$ 264,008
Supplies	\$ 28,617	\$ 39,464	\$ 41,564	\$ 31,819	\$ 41,874
Maintenance of Structures	\$ 404,229	\$ 118,837	\$ 200,000	\$ 55,104	\$ 180,000
Maintenance of Equipment	\$ 1,432	\$ 4,950	\$ 6,800	\$ 10,857	\$ 6,300
Services and Utilities	\$ 350,103	\$ 341,085	\$ 424,165	\$ 560,820	\$ 387,366
Capital Outlays	\$ 632	\$ 165,003	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 57,000	\$ -	\$ -	\$ -
Total Robinson Creek WW Treatment Plant	\$ 1,053,572	\$ 980,671	\$ 927,579	\$ 895,831	\$ 879,548
367 Environmental Services					
Salaries/Other Pay/Benefits	\$ 218,895	\$ 162,258	\$ 219,170	\$ 188,547	\$ 240,553
Supplies	\$ 46,291	\$ 46,201	\$ 53,461	\$ 48,576	\$ 56,667

City of Huntsville

Adopted Budget
FY 2025-26
5000 - Public Works



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Maintenance of Structures	\$ 209	\$ 353	\$ 300	\$ 298	\$ -
Maintenance of Equipment	\$ 2,251	\$ 2,050	\$ 2,368	\$ 2,545	\$ 2,368
Services and Utilities	\$ 39,963	\$ 59,202	\$ 95,678	\$ 51,633	\$ 95,947
Total Environmental Services	\$ 307,609	\$ 270,064	\$ 370,977	\$ 291,599	\$ 395,535
368 Meter Reading					
Salaries/Other Pay/Benefits	\$ 178,816	\$ 225,944	\$ 276,954	\$ 254,077	\$ 282,949
Supplies	\$ 10,724	\$ 12,006	\$ 15,483	\$ 10,952	\$ 14,788
Maintenance of Equipment	\$ (195)	\$ 1,908	\$ 5,000	\$ 1,766	\$ 3,000
Services and Utilities	\$ 5,512	\$ 15,528	\$ 14,870	\$ 18,413	\$ 37,075
Interfund Charges/Transfers Out	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Total Meter Reading	\$ 194,857	\$ 300,386	\$ 312,307	\$ 285,207	\$ 337,812
373 Commercial Collection					
Salaries/Other Pay/Benefits	\$ 507,623	\$ 432,344	\$ 512,629	\$ 511,161	\$ 603,183
Supplies	\$ 226,205	\$ 184,725	\$ 221,221	\$ 178,949	\$ 203,141
Maintenance of Equipment	\$ 192,096	\$ 199,322	\$ 186,675	\$ 215,699	\$ 253,776
Services and Utilities	\$ 29,870	\$ 65,022	\$ 69,413	\$ 73,448	\$ 82,264
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Total Commercial Collection	\$ 955,794	\$ 881,414	\$ 989,938	\$ 979,257	\$ 1,372,364
374 Solid Waste Disposal					
Salaries/Other Pay/Benefits	\$ 273,980	\$ 287,963	\$ 293,687	\$ 329,971	\$ 350,000
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 31,233	\$ -	\$ -
Supplies	\$ 56,211	\$ 17,701	\$ 25,412	\$ 14,213	\$ 23,323
Maintenance of Structures	\$ 8,022	\$ 9,897	\$ 14,000	\$ 10,927	\$ 14,000
Maintenance of Equipment	\$ 3,396	\$ 4,290	\$ 5,800	\$ 6,756	\$ 8,500
Services and Utilities	\$ 2,511,493	\$ 2,619,211	\$ 2,987,821	\$ 2,735,751	\$ 3,128,100
Capital Outlays	\$ 14,108	\$ -	\$ -	\$ -	\$ -
Total Solid Waste Disposal	\$ 2,867,210	\$ 2,939,062	\$ 3,357,953	\$ 3,097,618	\$ 3,523,923
375 Residential Collection					
Salaries/Other Pay/Benefits	\$ 513,054	\$ 495,375	\$ 508,806	\$ 482,874	\$ 522,793
Supplies	\$ 129,115	\$ 124,755	\$ 153,537	\$ 111,382	\$ 124,572
Maintenance of Structures	\$ -	\$ -	\$ 1,000	\$ 85	\$ 1,000
Maintenance of Equipment	\$ 117,276	\$ 101,470	\$ 117,955	\$ 82,409	\$ 125,000
Services and Utilities	\$ 29,484	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ 779,906	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 765,776	\$ -
Total Residential Collection	\$ 788,929	\$ 721,600	\$ 1,561,204	\$ 1,442,525	\$ 773,365
377 Recycling					

City of Huntsville

Adopted Budget FY 2025-26 5000 - Public Works



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Salaries/Other Pay/Benefits	\$ 145,793	\$ (54,570)	\$ 52,363	\$ 40,591	\$ 60,136
Supplies	\$ 35,591	\$ 26,412	\$ 24,469	\$ 23,180	\$ 26,995
Maintenance of Equipment	\$ 35	\$ 78	\$ 300	\$ 227	\$ 500
Services and Utilities	\$ 108,720	\$ 78,941	\$ 111,150	\$ 97,003	\$ 111,150
Insurance/Sundry/Elections	\$ 316	\$ -	\$ 1,000	\$ 657	\$ 1,000
Programs/Projects	\$ 274	\$ 86	\$ 500	\$ 331	\$ 500
Capital Outlays	\$ -	\$ 11,758	\$ -	\$ -	\$ -
Improvements	\$ 10,668	\$ 490	\$ 1,500	\$ 1,337	\$ 1,500
Total Recycling	\$ 301,397	\$ 63,194	\$ 191,282	\$ 163,327	\$ 201,781
382 Street Sweeping					
Salaries/Other Pay/Benefits	\$ 123,501	\$ 132,305	\$ 133,498	\$ 135,169	\$ 142,809
Supplies	\$ 21,611	\$ 18,116	\$ 28,049	\$ 18,760	\$ 22,328
Maintenance of Equipment	\$ 27,467	\$ 33,620	\$ 35,000	\$ 25,532	\$ 30,000
Total Street Sweeping	\$ 172,578	\$ 184,041	\$ 196,547	\$ 179,460	\$ 195,137
384 Drainage Maintenance					
Salaries/Other Pay/Benefits	\$ 97,935	\$ 141,673	\$ 160,323	\$ 121,608	\$ 251,384
Supplies	\$ 2,778	\$ 3,171	\$ 6,265	\$ 4,406	\$ 7,895
Maintenance of Structures	\$ 30,876	\$ 80,948	\$ 115,000	\$ 99,945	\$ 115,000
Maintenance of Equipment	\$ 1,811	\$ 4,396	\$ 6,000	\$ 1,033	\$ 6,000
Services and Utilities	\$ 500	\$ 627	\$ 2,000	\$ 500	\$ 2,610
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 171,283
Total Drainage Maintenance	\$ 133,900	\$ 230,815	\$ 289,588	\$ 227,492	\$ 554,172
388 Warehouse					
Salaries/Other Pay/Benefits	\$ 66,307	\$ 70,922	\$ 69,821	\$ 70,240	\$ 73,243
Supplies	\$ 1,495	\$ 1,264	\$ 3,246	\$ 2,543	\$ 1,625
Services and Utilities	\$ 41	\$ 63	\$ 211	\$ 90	\$ 150
Total Warehouse	\$ 67,844	\$ 72,248	\$ 73,278	\$ 72,874	\$ 75,018
389 Garage/Fleet Services					
Salaries/Other Pay/Benefits	\$ 446,583	\$ 486,365	\$ 545,587	\$ 528,520	\$ 590,231
Supplies	\$ 44,369	\$ 54,479	\$ 54,570	\$ 52,968	\$ 56,250
Maintenance of Equipment	\$ 21,994	\$ 27,139	\$ 28,625	\$ 28,519	\$ 31,500
Services and Utilities	\$ 5,570	\$ 7,392	\$ 6,384	\$ 42,510	\$ 4,748
Capital Outlays	\$ 8,537	\$ 9,800	\$ -	\$ -	\$ -
Total Garage/Fleet Services	\$ 527,052	\$ 585,175	\$ 635,166	\$ 652,517	\$ 682,729
5000 - Public Works Totals	\$24,834,806	\$ 27,647,752	\$ 30,411,669	\$ 27,156,145	\$ 33,518,182

Our Purpose

The purpose of Street Services is to provide maintenance and construction of the City of Huntsville’s street infrastructure and storm-water collection system and keep the streets and storm-water collection system clean of debris so that the Citizens of Huntsville can have a clean, safe and drivable transportation system and that storm-water is conveyed away from their homes and businesses.

Description of our Services

The Streets Division is responsible for maintaining the over 200 miles of public streets in the City of Huntsville. Street Services targets on a rotating basis, approximately 14 centerline miles of

public streets for maintenance annually. The Street Division is responsible for the construction of new street infrastructure, sidewalks, and parking lots. The Street Division maintains the City of Huntsville’s roadway signage, pavement markings, traffic control devices, curbs, gutters, and public rights-of-way. The Street Division is also responsible for the construction and maintenance of the City of Huntsville’s stormwater collection system. The Street Sweeping Division is responsible for the removal of grass, leaves, and other debris from the City of Huntsville’s public streets and parking areas.

City of Huntsville - Strategic Goals / Priorities

- 1. Public Safety
- 2. Economic Development
- 3. Quality of Life

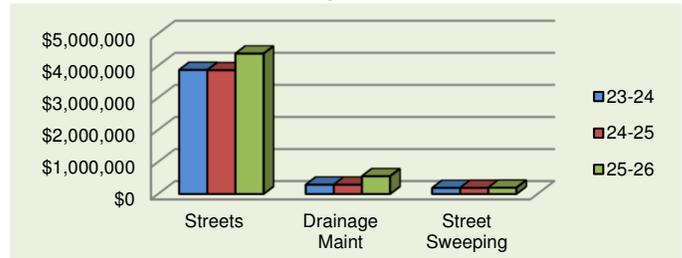
- 4. Infrastructure
- 5. Engagement

Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	Resurfaced 13.04 lane miles of City streets.	4	Resurface 15.00 lane miles of City streets.
4	Removed 1,378 tons of debris from City Streets.	4	Remove 1,400 tons of debris from City streets.
4	Replaced 198 signs on City streets.	4,1	Replace 225 signs on City streets.
4	Swept 4,242 miles of City streets.	4	Sweep 4,250 miles of City streets.

Personnel

Division	22-23	23-24	24-25	25-26
Streets	13.00	13.00	13.00	17.00
Drainage Maintenance	3.00	3.00	3.00	4.00
Street Sweeping	2.00	2.00	2.00	2.00
Total Personnel	18.00	18.00	18.00	23.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Street signs made and installed	297	223	198	225
Tons of HMAC Used for Street Repair Patches	1,629	1,566	1,600	1,600
Resurface lane miles of City Streets with Hot Mix or Crack Sealing	13.42	16.30	13.04	15.00
Pounds of Litter and Garbage Removed from Public Right-of-Ways	14,240	15,380	44,880	40,000
Tons of Brush removed from Public Right-of-Ways	889	500	384	400
Tons of Debris Removed by Street Sweeper	1,020	1,133	1,378	1,400

Our Purpose

The garage's purpose is to provide high-quality maintenance for the safe operation of City vehicles and equipment in a cost-effective and timely manner.

Description of our Services

Garage Operations is responsible for maintaining safe, efficient, dependable vehicles and equipment for City departments; reviewing new vehicle and equipment specifications; and providing recommendations on vehicle and equipment replacement schedules.

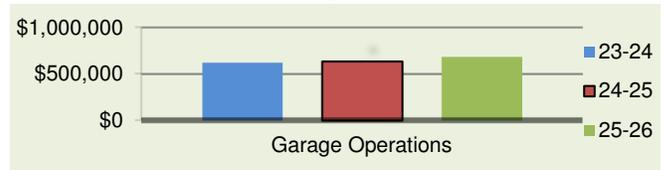
City of Huntsville - Strategic Goals / Priorities	
1. Public Safety 2. Economic Development 3. Quality of Life	4. Infrastructure 5. Engagement

Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	Updated the city asset replacement schedule to include revisions adopted in the 2024-2025 budget.	4	Update the city asset replacement schedule to include revisions adopted in the 2025-2026 budget.
4	Completed some of the acquisition of approved assets in the FY 24-25 replacement schedule.	4	Complete the acquisition of all approved assets in FY 24-25 and in the FY 25-26 replacement schedule.
4	Provided efficient, effective, and accountable municipal fleet services.	4	Provide efficient, effective, and accountable municipal fleet services.

Personnel

Division	22-23	23-24	24-25	25-26
Garage Operations	7.50	7.50	7.50	7.50
Total	7.50	7.50	7.50	7.50

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Vehicles and Equipment	886	895	910	919
Rolling Stock ¹	276	280	285	290
Non-rolling Stock ²	610	615	625	629
Fixed Asset to Mechanic Ratio (based on # of certified mechanics)	222:1	224:1	227:1	229:1
Number of Garage Work Orders Processed	3,120	3,200	3,250	3,255

1 – Includes autos, trucks, vans, dump trucks, sanitation trucks, specialty equip., riding mowers, backhoes, tractors, and fire vehicles.

2 – Includes generators, trailers, implements, and small equipment.

Our Purpose

The purpose of Water Services is to provide an adequate supply of safe, affordable, and dependable drinking water to the utility customers of Huntsville to meet consumption, fire suppression and other community needs.

Description of our Services

The Divisions of Water Services are responsible for water production and treatment, water distribution, and meter reading. Services are provided in accordance with standards established and governed by the Environmental Protection Agency (EPA) and the Texas Commission on Environmental Quality (TCEQ)

The Water Production division operates seven water wells and three water production plants. This division is charged with providing potable water to the City of Huntsville. Duties include water well maintenance, motor and pump maintenance, and chemical treatment.

The Water Distribution division maintains approximately 359 miles of water distribution lines in the City of Huntsville and surrounding rural areas. This division is charged with line maintenance, line construction, water and sewer taps, fire hydrant maintenance, utility locates, and water line repair.

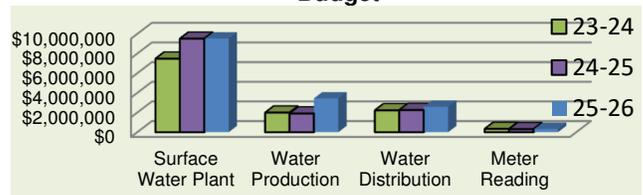
The Meter Reading division maintains approximately 12,847 water meters. This division is charged with meter maintenance, meter reading, meter testing, meter technology and customer service.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	Continued implementing Commercial and Industrial businesses on the City Web Portal.	4	Continue implementing Commercial and Industrial businesses on the City Web Portal.
4	Continued implementing a Valve exercise and tracking program.	4	Continue implementing a Valve exercise and tracking program.
4	Continued the Fire Hydrant maintenance program.	4	Continue the Fire Hydrant maintenance program.
4	Started inputting service line material data into the Lead and Copper Service Line Inventory report to TCEQ.	4	Continue inputting service line material data into the Lead and Copper Service Line Inventory report to TCEQ.
4	Completed & submitted the initial Service Line Inventory to TCEQ.	4	Complete Risk and Resilience Assessment.

Personnel

Division	22-23	23-24	24-25	25-26
Water Production	3.00	3.00	4.00	4.00
Water Distribution	16.00	16.00	17.00	17.00
Meter Reading	3.00	4.00	4.00	4.00
Total Personnel	22.00	23.00	25.00	25.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Customer Service Calls Performed by Meter Reading Crew.	9,723	11,150	11,000	11,000
Number of Total Coliform Rule samples taken.	856	827	850	850
Total Gallons of Water Produced.	3.03 Billion	3.06 Billion	3.10 Billion	3.10 Billion
Water leak service calls.	435	400	500	500
Number of Locates on the City's Underground Infrastructure.	5,476	5,296	5,500	6,000
Average After-Hour Water Plant Callouts Per Month.	8	18	12	12
New water and sewer tap connections.	376	324	450	450
Number of Water-Related Service Complaints Received.	728	702	800	800

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Number of Fire Hydrants maintained.	449	423	450	450
% Total Water Loss in distribution system.	8.29%	6.54%	5.71%	5.00

Our Purpose

The Wastewater Services Division's purpose is to provide wastewater collection infrastructure and treatment capacity for the utility customers of Huntsville and the State of Texas, thereby providing a clean and healthy waterway for domestic and recreational uses.

Description of our Services

Wastewater Services is responsible for collecting and treating the wastewater generated in Huntsville. This division's activities are conducted within the guidelines of the Texas Commission on Environmental Quality (TCEQ), the Environmental Protection Agency (EPA), and local ordinances.

The Wastewater Collection Division is responsible for maintaining the collection system infrastructure, including the gravity sewer lines, manholes, and lift stations.

The City of Huntsville uses a Supervisory Control and Data Acquisition (SCADA) computer system in the collection system for operational control and maintenance management. The computer system monitors various functions from the collection system, meter stations, and lift stations.

The Wastewater Collection staff cleans lines and works to reduce inflow and infiltration (I&I) in the system. The wastewater collected by the sewer system flows to and is treated at one of Huntsville's three wastewater treatment plants: AJ Brown Plant, N.B. Davidson Plant, and Robinson Creek Plant. The Wastewater Services Treatment staff is responsible for the operation and maintenance of each treatment facility. The city's wastewater treatment facilities play an integral role in the protection of our vital surface water resources by working to deliver quality effluent back to the environment.

City of Huntsville - Strategic Goals / Priorities

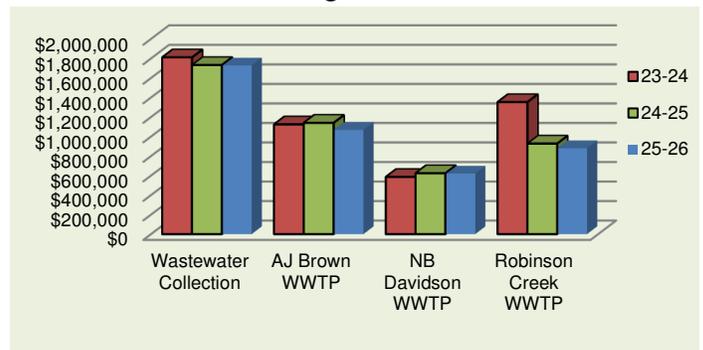
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Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	Identified and repaired sources of inflow and infiltration within the collection system.	4	Identify and repair sources of inflow and infiltration within the collection system.
4	Partnered with Engineering in completing the McGary Creek Lift Station Rehab construction.	4	Partner with Engineering to begin Construction at NB Davidson WWTF.
4	Partnered with Engineering during the design of the NB Davidson WWTF rehab.	4	Partner with Engineering during the construction of the Tanyard Creek Lift Station and the force main replacement.
4	Partnered with Engineering to complete the construction of the AJ Brown Basin 08 sewer rehab project.	4	Partner with Engineering on the Robinson Creek WWTF, McDonald Creek Lift Station design, and the associated force main.
4	Partnered with engineering on the RC-04 Basin Rehabilitation & Renewal Flow Monitoring, Smoke Testing, MH Inspections, for recommendations for rehabilitation (to reduce I/I) or upsizing.	4	Partner with Engineering in the design and construction of the AJ-09 sewer rehab.

Personnel

Division	22-23	23-24	24-25	25-26
Wastewater Collection	10.00	10.00	10.00	12.00
AJ Brown WWTP	5.00	5.00	5.00	5.00
NB Davidson WWTP	4.00	4.00	4.00	4.00
Robinson Creek WWTP	4.00	4.00	4.00	4.00
Total Personnel	23.00	23.00	23.00	25.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Total Gallons of Wastewater Treated	1.68 B	2.00 B	1.72 B	1.80 B
Wastewater Work Orders Performed	1,555	1,527	1,550	1,600
Hours Spent on ROW Maintenance	1,096 ¹	521	650	600
Number of Manholes Inspected and Serviced	772	1,198 ²	750	800
Average After Hour WW Plant Call-outs Per Month	5	7	7	8
Service Requests Completed	347	374	400	420
Approximate % of Solids Removed from Wastewater at WWTP	92.33%	83.1%	90.80%	92.00%

¹ Excessive rain/storms led to more ROW damage.

² Increased effort to locate Inflow and Infiltration.

Measuring Our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Wastewater Service Request as a % of total Customer Accounts	2.70%	2.91%	3.10%	3.20%
Number of Sanitary Sewer Overflows	13	30	30	20
Miles of Sewer Line Inspected by CCTV	3.24	4.25	8.00	10.00

Our Purpose

The purpose of Solid Waste & Recycling Services is to provide collection, disposal, and recycling services to the citizens of Huntsville, Texas, Department of Criminal Justice, Sam Houston State University, and areas throughout Walker County in order to have a clean and attractive environment.

Description of our Services

The Solid Waste & Recycling Services Division is responsible for collecting and disposing of solid waste in accordance with standards established by the Texas Commission on Environmental Quality, the United States Environmental Protection Agency, and City Ordinances.

The Commercial Collection division provides services for commercial customers through the use of dumpsters, open-top roll-off containers, and compacting roll-off containers. The containers are maintained through an in-house container maintenance shop.

The Solid Waste Disposal Division operates the scale house and performs container maintenance. The transfer station operation is outsourced and is the collection point for all municipal waste for the City, TDCJ, SHSU, and other areas throughout Walker County. The collected waste is transferred to the Security Landfill.

The Residential Waste division provides curbside garbage and recycling services to residential customers. Customers receive one garbage and one recycling collection each week, plus yard waste collection on the 1st, 3rd and 5th Wednesday of each month, and heavy trash/large yard waste collection on the 2nd and 4th Wednesday of each month on a call-in basis. All of this is a part of their standard residential service.

The Recycling Division encourages citizens to minimize waste through recycling and education. Programs such as E-Waste Recycling Day, Community Cleanup, and TIPS help to keep our city clean and reduce the amount of disposed waste.

City of Huntsville - Strategic Goals / Priorities

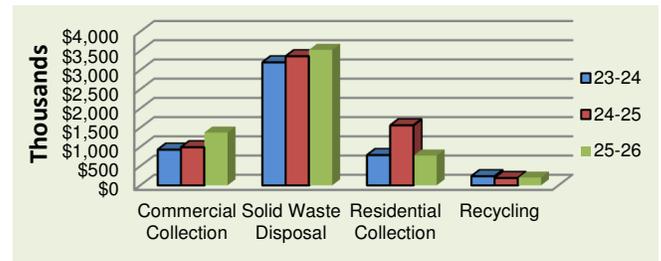
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| <ol style="list-style-type: none"> 1. City Appearance 2. Communications 3. Economic Development 4. Infrastructure | <ol style="list-style-type: none"> 5. Resource Development 6. Finance 7. Public Safety 8. Resiliency |
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Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
6	Reduced the amount of cardboard processed in commercial garbage by working with commercial customers on cardboard recycling.	6	Reduce the amount of cardboard processed in commercial garbage by working with commercial customers on cardboard recycling.
6	Continued to reduce the amount of water in commercial containers and residential carts by aggressively pursuing lid replacements, damaged carts, and containers throughout the city.	6	Work with Dr. Yawn from SHSU to hire an intern for the Recycling Internship to continue the study on the success or failure of recycling stickers on single-stream recycling containers and other efforts to improve recycling material.
5	Assisted low-income families and non-profit organizations by supplying construction materials from the Trash into Plowshares (TIP) Warehouse Program; promoted donations of construction and deconstruction materials.	5	Assist low-income families and non-profit organizations by supplying construction materials from the Trash into Plowshares (TIP) Warehouse Program; promote donations of construction and deconstruction materials.
5	Encouraged residents to properly dispose of their household hazardous waste by hosting a disposal event with a grant from TCEQ and HGAC.	5	Apply for a grant from TCEQ and HGAC to host a second household hazardous waste disposal event.
5	Encouraged residents and businesses to properly dispose of their e-waste and provide an Electronic Recycling Day in coordination with State, local, and private entities for the purpose of avoiding electronics going into the landfill.	5	Encourage residents and businesses to properly dispose of their e-waste and provide an Electronic Recycling Day in coordination with State, local, and private entities for the purpose of avoiding electronics going into the landfill.

Personnel

Division	22-23	23-24	24-25	25-26
Commercial Collection	7.00	7.00	7.00	8.00
Solid Waste Disposal	4.50	4.50	5.00	5.00
Residential Collection	8.00	8.00	8.00	8.00
Recycling	1.00	1.00	1.00	1.00
Total Personnel	20.50	20.50	21.00	22.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Tons of Commercial Waste Collected	27,627	28,304	29,900	31,500
Tons of Residential Waste Collected (curbside)	10,984	11,803	12,860	13,250
Tons of Waste Brought to Transfer Station	51,220	52,032	53,300	55,000
Tons of Waste Transferred to Landfill	48,740	49,985	51,200	54,000
Tons of Waste Recycled	4,349	4,633	5,125	5,500
Miles Traveled Collecting Commercial Waste	92,262	*113,224	+117,000	117,500
Miles Traveled Collecting Residential Waste	60,788	61,912	+64,800	65,000

*Miles increase due to a significant increase in roll-off pick-ups. Mainly in the amount of roll-offs and dumpsters picked up for the Texas Department of Criminal Justice

+ Miles increase due to construction throughout the city and additional pick-ups

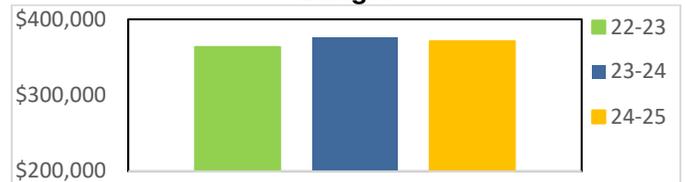
Our Purpose	Description of our Services
<p>The purpose of Environmental Services is to provide professional information, accurate and reliable data, and industrial oversight to City of Huntsville citizens, staff, and regulatory agencies in order for them to make informed decisions, maintain regulatory compliance, and protect public health and the environment.</p> <p>The Environmental Services Division is responsible for monitoring Wastewater Treatment Plant effluent in accordance with National Pollutant Discharge Elimination System (NPDES) permits for the City of Huntsville's three treatment plants.</p>	<p>In addition, this division performs process control analysis to assist in wastewater operations. The Environmental Services Division also monitors the biological sanitary conditions of the drinking water system, administers the Industrial Pretreatment program, and develops and maintains the Industrial Storm Water Permits. These programs are administered in accordance with the standards established by the United States Environmental Protection Agency (EPA), Texas Commission on Environmental Quality (TCEQ), National Environmental Laboratory Accreditation Conference (NELAC), and City Ordinances.</p>
City of Huntsville - Strategic Goals / Priorities	
<ol style="list-style-type: none"> 1. Public Safety 2. Economic Development 3. Quality of Life 	<ol style="list-style-type: none"> 4. Infrastructure 5. Engagement

Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
4	Obtained renewal of NELAP accreditation of the Microbiology Drinking Water Laboratory Program.	4	Obtain renewal of NELAP accreditation of the Microbiology Drinking Water Laboratory Program.
4	Provided reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.	4	Provide reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.
		4	Review and update Standard Operating Procedures used for the analysis of wastewater in the laboratory.
		4	Each member of the Environmental Services team will attend a class to obtain or maintain their required Wastewater Operator license.
		4	Review and update the laboratory's Quality System for the NELAP approved Bacteriological Drinking Water Program.

Personnel

Division	22-23	23-24	24-25	25-26
Environmental Services	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Bacteriological Analysis of Drinking Water Samples Conducted	897	850	900	900
Number of Conventional Wastewater Pollutant Analysis Conducted (Biochemical Oxygen Demand [BOD], Carbonaceous BOD, Total Suspended Solids, Ammonia, Chlorine Residual, Dissolved Oxygen, pH, etc.)	3,440	3,437	3,500	3,500
Number of Wastewater Samples Collected	1,569	1,565	1,600	1,600
Number of Industrial Samples Collected	6	6	6	6
Number of Whole Effluent Toxicity (Biomonitoring) Samples Analyzed by Contract Lab	25	23	23	32

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of Bacteriological Proficiency Tests Performed with Acceptable Scores of 90% or better with no false negatives	100%	100%	100%	100%
% of Discharge Monitoring Report Quality Assurance Proficiency Tests for Wastewater Analysis Performed with Acceptable Scores of 90% or better	100%	100%	100%	100%
Number of "Required Action" Result Received from EPA and TCEQ laboratory and pretreatment program audits and inspections	0	3	1	0



5500 - Economic Development & Tourism

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
830 Economic Development					
Salaries/Other Pay/Benefits	\$ 172,618	\$ 231,408	\$ 234,260	\$ 175,653	\$ 88,790
Supplies	\$ 4,880	\$ 755	\$ 1,900	\$ 841	\$ 900
Services and Utilities	\$ 40,459	\$ 61,341	\$ 66,005	\$ 42,865	\$ 27,500
Insurance/Sundry/Elections	\$ 6,095	\$ 10,146	\$ 15,000	\$ 12,500	\$ 10,000
Total Economic Development	\$ 224,052	\$ 303,649	\$ 317,165	\$ 231,858	\$ 127,190
839 Main Street					
Salaries/Other Pay/Benefits	\$ 69,359	\$ 70,560	\$ 82,559	\$ 84,148	\$ 253,888
Supplies	\$ 7,391	\$ 8,798	\$ 11,000	\$ 9,017	\$ 9,500
Services and Utilities	\$ 8,981	\$ 10,921	\$ 15,805	\$ 14,607	\$ 68,200
Insurance/Sundry/Elections	\$ 47,963	\$ 43,527	\$ 46,000	\$ 35,688	\$ 45,000
Programs/Projects	\$ 25,611	\$ 19,275	\$ 18,000	\$ 14,494	\$ 35,000
Total Main Street	\$ 159,306	\$ 153,081	\$ 173,364	\$ 157,953	\$ 411,588
840 Cultural Services					
Salaries/Other Pay/Benefits	\$ 75,971	\$ 63,906	\$ 108,773	\$ 103,157	\$ 112,296
Supplies	\$ 4,923	\$ 4,204	\$ 7,750	\$ 4,757	\$ 4,500
Maintenance of Structures	\$ 5,775	\$ 14,535	\$ 17,500	\$ 11,931	\$ 25,000
Maintenance of Equipment	\$ 200	\$ 110	\$ 1,000	\$ -	\$ 500
Services and Utilities	\$ 65,654	\$ 23,710	\$ 52,254	\$ 23,183	\$ 54,373
Insurance/Sundry/Elections	\$ 4,622	\$ 7,042	\$ 10,000	\$ 8,396	\$ 9,500
Programs/Projects	\$ 31,914	\$ 17,271	\$ 63,000	\$ 37,957	\$ 38,000
Total Cultural Services	\$ 189,059	\$ 130,779	\$ 260,277	\$ 189,381	\$ 244,169
881 Tourism					
Salaries/Other Pay/Benefits	\$ 146,097	\$ 158,925	\$ 160,411	\$ 162,913	\$ 167,451
Supplies	\$ 10,912	\$ 19,589	\$ 27,000	\$ 22,214	\$ 19,000
Maintenance of Structures	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Maintenance of Equipment	\$ 229	\$ 29	\$ 1,000	\$ 80	\$ -
Services and Utilities	\$ 57,098	\$ 74,602	\$ 149,322	\$ 83,386	\$ 79,000
Insurance/Sundry/Elections	\$ 113,003	\$ 99,923	\$ 149,246	\$ 145,441	\$ 210,000
Capital Outlays	\$ -	\$ -	\$ 25,000	\$ 9,350	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 12,700	\$ -	\$ -	\$ -
Total Tourism	\$ 327,340	\$ 365,767	\$ 511,979	\$ 423,383	\$ 495,451
882 Visitors Center					
Salaries/Other Pay/Benefits	\$ 152,145	\$ 203,010	\$ 210,787	\$ 210,235	\$ 241,445
Supplies	\$ 67,305	\$ 80,732	\$ 69,150	\$ 66,107	\$ 72,900
Maintenance of Structures	\$ 6,243	\$ 9,194	\$ 10,000	\$ 9,617	\$ 10,000
Maintenance of Equipment	\$ -	\$ 51	\$ 1,750	\$ 133	\$ 500
Services and Utilities	\$ 46,906	\$ 66,930	\$ 53,960	\$ 132,137	\$ 108,290
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Interfund Charges/Transfers Out	\$ 49,500	\$ -	\$ -	\$ -	\$ -

City of Huntsville

Adopted Budget

FY 2025-26

5500 - Economic Development & Tourism



Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Total	Visitors Center	\$ 322,099	\$ 359,917	\$ 345,647	\$ 418,228	\$ 458,135
5500 - Economic Development & Tourism Totals		\$ 1,221,856	\$ 1,313,193	\$ 1,608,432	\$ 1,420,804	\$ 1,736,533

Our Purpose

Huntsville is a Charter Member of the Texas Main Street program of the Texas Historical Commission, a program dedicated to the economic revitalization of downtown through historic preservation. Huntsville’s Main Street Program is recognized as an Accredited National Main Street City by the National Trust for Historic Preservation. The purpose of Main Street is to carry out a revitalization effort that creates a place people want to visit, businesses can thrive, and a community can come together. Through historic preservation, Main Street will attract tourists, encourage local business development, and enhance the overall community by preserving buildings, landmarks, and programs that make Huntsville unique and significant.

Description of our Services

Following National Main Street's Four Point Approach, Huntsville works to revitalize downtown using Economic Vitality, Design, Promotion, and Organization. Economic Vitality is achieved through making the most of its unique sense of place and existing historic assets, harnessing local economic opportunity, and creating a supportive business environment for small businesses. Design supports a community’s transformation by enhancing the physical elements of downtown while capitalizing on unique assets that set the commercial district apart. Through Promotion, downtown is positioned as the center of the community and hub of economic activity. The organization's strategy area mobilizes the resources and partners needed to show measurable outcomes from a Main Street revitalization effort effectively.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
2, 3	Completed the Downtown Action Plan	2, 3	Implementation of the Downtown Action Plan
2	Collected building data and entered it into the Downtown Texas registry for historical records and to market vacancies.	3	Focus on sidewalk improvements, pedestrian safety facilities, and amenities that enhance aesthetic appeal.
5	Increased social media presence and engagement to better market the downtown area	2, 5	Foster meaningful engagement with SHSU students and visitors.
2	Worked with the Main Street Advisory Board (MSAB) to continue implementing the four-point approach: Organization, Design, Promotion, and Economic Vitality.	3	Incorporate public art into the downtown landscape to establish a unique identity.
2	Received raving remarks and top scores on our accreditation scoring from the State. Hosted representatives from the State for the bi-annual program/tour evaluation.	5	Develop and distribute digital and physical maps clearly identifying all available public parking areas in the downtown district to improve accessibility and enhance visitor experience.

Personnel

Division	22-23	23-24	24-25	25-26
Main Street	1.0	1.0	1.0	1.0
Total Personnel	1.0	1.0	1.0	1.0

Budget



Our Workload

Workload Indicator	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Staff Planned Main Street Events/Programs Held	9	10	12	12
Board/Committee Meetings Held/Hosted	36	36	36	12
Promoting Downtown and Other Meetings Attended	46	46	40	42

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% of Occupancy in the Downtown District	98%	98%	98%	98%
Average Reach Per Social Media Post (measured in users)	813	900	1500	2000
% Increase (Decrease) in Participants in Main Street Events/Programs	20%	20%	25%	30%
Total Downtown Visitors	618.6K	628.2K	650K	700K
Total Unique Visitors to Downtown	170K	253.7K	275K	300K

Our Purpose

The purpose of the Cultural Services Division is to provide opportunities for citizens and visitors to create and observe art and to share in the celebration of our cultural and community heritage.

Description of our Services

1) The Division of Cultural Services operates The Wynne Home Arts and Visitor Center, which houses an art gallery with rotating exhibits, hosts speaker series, classes, workshops, tours of the historic home, space for community activities/rentals, special events, and visitor information.

2) The Cultural Services Division is responsible for developing, budgeting, and monitoring service contracts with local artists and organizations to conduct arts programs and projects designed to attract visitors and enhance the quality of life in Huntsville.

(3) The division is also responsible for special beautification projects, community partnerships such as the Huntsville Cultural District, grant application and administration of cultural projects, and maintenance of City-owned art, including Downtown Haas murals.

City of Huntsville - Strategic Goals / Priorities

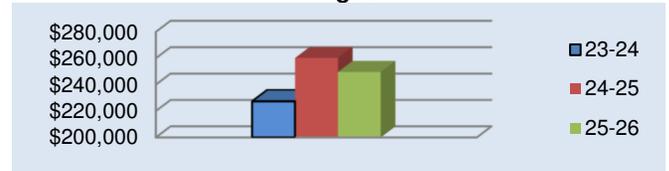
1. Public Safety 2. Economic Development 3. Quality of Life	4. Infrastructure 5. Engagement
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Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
5	Increased social media presence through posts, reels, videos, and additional content that engages current audiences and adds followers for a 10% increase over last year.	5	Continue engagement on social media channels with content that encourages audience participation at events. Increase followers by 10% over last year.
2	Planned and executed 230 classes, events, and activities that increase community visitation and participation and encourage out-of-town visitors to obtain local information.	3	Plan and execute over 240 classes, events, and activities that increase community visitation and participation. Increase the number of out-of-town visitors to stop and obtain local information.
5	Created and implemented a strategic marketing plan that raises awareness of The Wynne Home Arts & Visitor Center and the Huntsville Cultural Arts District.	5	Create and implement marketing strategies to increase awareness of the Huntsville Cultural Arts District.
3	Continued the cataloging and preserving of art and artifacts at The Wynne Home Arts & Visitor Center. Catalog all public art in the Cultural District.	5	Continue cataloging and preserving art and artifacts at The Wynne Home Arts & Visitor Center. Catalog all city-owned public art in the Cultural District and city-wide.
5	Worked with the Huntsville Arts Commission to define their goals and objectives.	3	Research and prepare a public art plan with the Huntsville Art Commission for consideration.

Personnel

Division	22-23	23-24	24-25	25-26
Cultural Services	1.5	1.5	1.5	1.5
Total	1.5	1.5	1.5	1.5

Budget



Our Workload

Workload Indicators	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Budget
Number of Visitors to the Wynne Home*	6,000	7,400	9,000	10,000
Estimated Number of Attendees at Arts and Cultural Events*	8,000	10,000	12,000	12,000
Number of Events/Activities Held at Wynne Home (planned by staff)	235	194	220	250
Board/Committee Meetings Held/Hosted/Attended	90	120	130	150

Measuring our Effectiveness

Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
% Increase (Decrease) in Visitors to Wynne Home	9%	8%	10%	25%
% Increase (Decrease) in Attendance at Art/Cultural Events	7%	2%	5%	20%
% Increase (Decrease) in Number of Events/Activities Held (offered by Wynne Home)	4%	9%	7%	10%
% Increase (Decrease) in social media reach/interactions	25%	25%	10%	25%

Our Purpose

The Tourism Division promotes the efficient use of Hotel/Motel Occupancy Tax revenues through the support of events and programs. Our purpose is to attract leisure and business travelers to the Huntsville area to experience and enjoy our history, culture, and attractions to create a positive economic impact.

Description of our Services

The Tourism Division promotes Huntsville as a tourist destination and provides information that encourages tourists to stop, shop, and stay within Huntsville and Walker County. We assist groups in planning their events, trips, and tours in Huntsville.

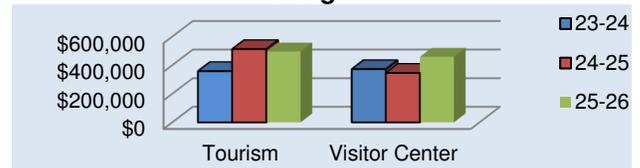
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 24-25 Accomplishments	Strategic Goal	FY 25-26 Objectives
3	Continued facility-related projects, including but not limited to, repairs to the Sam Houston Statue, irrigation system installation, tree removal, and landscaping.	2, 5	Collaborate with the Small Business Development Center to plan and execute hospitality training for hoteliers to build upon relationships.
2, 5	Created a Hotel Partner Handbook that includes information to keep hotels informed on the services provided by City staff, relevant business updates, points of contact, and best practices for customer service within the travel industry.	2, 5	Partner with HISD and SHSU to explore ways Huntsville can better promote Sports Tourism, including the new athletic complexes and Gibbs Ranch.
5	Celebrated the 30 th Anniversary of the building of the Sam Houston Statue with a formal reception.	2, 5	Create additional opportunities for engagement at the Visitor Center to encourage repeat visitation.
2, 5	Continued collaboration with the Walker County Historical Commission and SHSU to increase the General Sam Houston's Birthday Celebration and Baptized a Texan participation by 52%.	2, 3	Continue to collaborate with Main Street to promote Huntsville and downtown as tourist destinations, increasing economic vitality and creating a lively atmosphere that encourages visitors to return.
2, 5	Continued to promote Huntsville as a tourist destination through multiple advertising channels resulting in organic public relation opportunities with various publications.	2	Complete the Tourism Friendly Certified Community process through the Governor's Office for Economic Development and Tourism.

Personnel

Division	22-23	23-24	24-25	25-26
Tourism	2.0	2.0	2.0	2.0
Visitor Center	3.0	4.5	4.5	5.0
Total	5.0	6.5	6.5	7.0

Budget



Workload Indicator

	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Number of Visitors at the Visitor Center	51.7K*	59.1K	68.5K	75K
Social Media Following (Facebook Insights)	9.2K	13K	14.5K	15.5K
Reservations Booked at WHEB	18	23	24	24
Performance Measure	22-23 Actual	23-24 Actual	24-25 Estimate	25-26 Target
Hotel/Motel Tax Revenue	\$942,016	\$923,870	\$925,000	\$925,000
Travel Related Local Tax Revenues (lodging, F&B, retail, fuel)^	\$2.29M	\$2.36M	\$2.69M	\$2.8M
Gift Shop Revenue	\$92.3K	\$94.7K	\$95K	\$95K

*Decrease in visitor counts due to porch replacement and accessibility throughout the summer of 2023

^ Indicates data received from Office of the Governor, Economic Development & Tourism's Travel Texas Research Dashboard

City of Huntsville
Adopted Budget
FY 2025-26
6000 - Non Departmental



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
1101 Nondepartmental General Fund					
Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 1,511,381	\$ -	\$ 42,353
Supplies	\$ -	\$ 45,571	\$ -	\$ -	\$ -
Services and Utilities	\$ 39,893	\$ 37,346	\$ 40,000	\$ 38,030	\$ 40,000
Insurance/Sundry/Elections	\$ 839,208	\$ 776,194	\$ 853,431	\$ 844,797	\$ 829,000
Debt Service	\$ 74,206	\$ -	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 100,000	\$ -	\$ 25,880
Interfund Charges/Transfers Out	\$ 1,235,242	\$ 2,668,395	\$ 852,452	\$ 852,452	\$ 1,175,480
Transfer to Capital	\$ 1,658,250	\$ 1,045,170	\$ 265,000	\$ 265,000	\$ 500,000
Total Nondepartmental General Fund	\$ 3,846,800	\$ 4,572,676	\$ 3,622,264	\$ 2,000,280	\$ 2,612,713
1220 Nondepartmental Water					
Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 268,460	\$ -	\$ 3,540
Supplies	\$ -	\$ (46,545)	\$ -	\$ 117,898	\$ -
Services and Utilities	\$ -	\$ 22,750	\$ 50,000	\$ 43,755	\$ 50,000
Insurance/Sundry/Elections	\$ 115,599	\$ 335,460	\$ 175,371	\$ 175,371	\$ 185,200
Right-of-Way Maintenance	\$ 741,738	\$ 874,940	\$ 1,036,779	\$ 1,036,779	\$ 1,371,486
Debt Service	\$ -	\$ 167,886	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 100,000	\$ -	\$ 50,000
Administrative Reimbursements Out	\$ 2,955,467	\$ 3,329,984	\$ 3,536,219	\$ 3,536,219	\$ 3,308,037
Interfund Charges/Transfers Out	\$ 2,467,649	\$ 2,528,990	\$ 214,725	\$ 214,725	\$ 215,207
Transfer to Capital	\$ 5,177,628	\$ 3,096,290	\$ 3,095,213	\$ 3,095,213	\$ 2,245,982
Total Nondepartmental Water	\$ 11,458,081	\$ 10,309,756	\$ 8,476,767	\$ 8,219,960	\$ 7,429,452
1221 Nondepartmental Wastewater					
Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 32,775	\$ -	\$ 4,456
Supplies	\$ -	\$ 608,608	\$ -	\$ 82,407	\$ -
Services and Utilities	\$ -	\$ -	\$ 50,000	\$ 165,612	\$ 50,000
Insurance/Sundry/Elections	\$ 89,281	\$ 116,318	\$ 107,132	\$ 107,132	\$ 159,750
Right-of-Way Maintenance	\$ 400,000	\$ 446,620	\$ 526,520	\$ 526,520	\$ 682,500
Debt Service	\$ -	\$ -	\$ -	\$ 195,827	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Administrative Reimbursements Out	\$ 2,500,739	\$ 2,429,340	\$ 2,538,357	\$ 2,538,357	\$ 2,506,542
Interfund Charges/Transfers Out	\$ 2,590,218	\$ 2,369,319	\$ 553,928	\$ 553,928	\$ 370,975
Transfer to Capital	\$ 7,615,280	\$ 2,927,177	\$ 2,507,177	\$ 2,507,177	\$ 4,006,464
Total Nondepartmental Wastewater	\$ 13,195,518	\$ 8,897,382	\$ 6,365,889	\$ 6,676,960	\$ 7,830,687
1224 Nondepartmental Solid Waste Fund					
Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 100,948	\$ -	\$ 3,536

City of Huntsville
Adopted Budget
FY 2025-26
6000 - Non Departmental



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Insurance/Sundry/Elections	\$ 152,848	\$ 159,322	\$ 175,156	\$ 175,156	\$ 220,550
Right-of-Way Maintenance	\$ 257,620	\$ 305,460	\$ 334,408	\$ 334,408	\$ 434,105
Administrative Reimbursements Out	\$ 1,055,777	\$ 916,356	\$ 1,025,015	\$ 1,025,015	\$ 1,013,985
Interfund Charges/Transfers Out	\$ 1,013,777	\$ 1,069,470	\$ 1,010,183	\$ 1,010,183	\$ 858,679
Transfer to Capital	\$ 12,624	\$ 12,980	\$ 12,445	\$ 12,445	\$ 15,110
Total Nondepartmental Solid Waste Fund	\$ 2,492,646	\$ 2,463,589	\$ 2,658,155	\$ 2,557,207	\$ 2,545,965
1226 Nondepartmental-Stormwater Drain					
Salaries/OtherPay/Benefits-Adj 4	\$ -	\$ -	\$ -	\$ -	\$ 500
Step/COLA/Other PR Benefits					
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 338
Total Nondepartmental-Stormwater Drain	\$ -	\$ -	\$ -	\$ -	\$ 838
1306 Nondepartmental Capital Equipment Fund					
Interfund Charges/Transfers Out	\$ 1,412,802	\$ 1,614,756	\$ -	\$ -	-
Total Nondepartmental Capital Equipment Fund	\$ 1,412,802	\$ 1,614,756	\$ -	\$ -	-
1309 Nondepartmental Computer Equipment Replace					
Interfund Charges/Transfers Out	\$ 151,897	\$ 155,438	\$ -	\$ -	-
Total Nondepartmental Computer Equipment Replace	\$ 151,897	\$ 155,438	\$ -	\$ -	-
1402 Nondepartmental PEB Trust					
Programs/Projects	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Interfund Charges/Transfers Out	\$ 43,037	\$ 10,150	\$ -	\$ -	-
Total Nondepartmental PEB Trust	\$ 43,037	\$ 10,150	\$ 20,000	\$ -	\$ 20,000
1601 Nondepartmental Court Security					
Transfer to Capital	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309
Total Nondepartmental Court Security	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309
1602 Nondepartmental Court Technology Fund					
Supplies	\$ 8,534	\$ 3,022	\$ 7,500	\$ 140	-
Total Nondepartmental Court Technology Fund	\$ 8,534	\$ 3,022	\$ 7,500	\$ 140	-
1612 Nondept. PD School Res Offcr SRF					
Salaries/OtherPay/Benefits-Adj 4	\$ -	\$ -	\$ 54,776	\$ -	\$ 1,713
Step/COLA/Other PR Benefits					
Interfund Charges/Transfers Out	\$ 11,893	\$ -	\$ -	\$ -	-
Total Nondept. PD School Res Offcr SRF	\$ 11,893	\$ -	\$ 54,776	\$ -	\$ 1,713
1618 Nondep Wynne Home Operations SRF					
Salaries/OtherPay/Benefits-Adj 4	\$ -	\$ -	\$ 12,066	\$ -	\$ 500
Step/COLA/Other PR Benefits					
Insurance/Sundry/Elections	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950

City of Huntsville
Adopted Budget
FY 2025-26
6000 - Non Departmental



Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Total	Nondep Wynne Home Operations SRF	\$ 4,950	\$ 4,950	\$ 17,016	\$ 4,950	\$ 5,450
1663 Nondept-Tourism & Visitors Cntr						
	Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 31,273	\$ -	\$ 500
	Insurance/Sundry/Elections	\$ 25,166	\$ 23,186	\$ 18,464	\$ 18,464	\$ 22,950
	Administrative Reimbursements Out	\$ 65,260	\$ 68,446	\$ 83,128	\$ 83,128	\$ 69,079
	Interfund Charges/Transfers Out	\$ 18,554	\$ 17,280	\$ 17,943	\$ 17,943	\$ 19,924
Total	Nondept-Tourism & Visitors Cntr	\$ 108,980	\$ 108,912	\$ 150,808	\$ 119,535	\$ 112,453
6000 - Non Departmental Totals		\$32,762,528	\$ 28,168,680	\$ 21,402,279	\$ 19,608,135	\$ 20,589,580

City of Huntsville

Adopted Budget

FY 2025-26

6500 - Internal Service Funds



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
1302 Nondepartmental Medical Insurance Fund					
Supplies	\$ 75	\$ -	\$ 5,000	\$ 750	\$ 1,000
Programs/Projects	\$ 3,559,870	\$ 4,177,226	\$ 5,059,260	\$ 4,914,638	\$ 4,312,629
Total Nondepartmental Medical Insurance Fund	\$ 3,559,945	\$ 4,177,226	\$ 5,064,260	\$ 4,915,388	\$ 4,313,629
379 Fleet/Rolling Stock					
Capital Outlays	\$ 1,040,930	\$ 3,085,788	\$ 2,343,223	\$ 3,614,833	\$ 3,491,733
Total Fleet/Rolling Stock	\$ 1,040,930	\$ 3,085,788	\$ 2,343,223	\$ 3,614,833	\$ 3,491,733
655 IT Computer/Software Equipment					
Supplies	\$ 133,912	\$ 155,265	\$ 159,495	\$ 306,340	\$ -
Capital Outlays	\$ 150,590	\$ 191,654	\$ 123,600	\$ 583,162	\$ -
Total IT Computer/Software Equipment	\$ 284,502	\$ 346,920	\$ 283,095	\$ 889,503	\$ -
6500 - Internal Service Funds Totals	\$ 4,885,377	\$ 7,609,934	\$ 7,690,578	\$ 9,419,723	\$ 7,805,362

City of Huntsville

Adopted Budget

FY 2025-26

7000 - Debt Service



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
1161 Debt Payments-Debt Service					
Debt Service	\$ 2,363,704	\$ 2,657,179	\$2,662,454	\$ 2,662,553	\$ 2,363,832
Total Debt Payments-Debt Service	\$ 2,363,704	\$ 2,657,179	\$ 2,662,454	\$ 2,662,553	\$ 2,363,832
2201 Debt Payments-Water					
Utility Fund Debt Payments	\$ 2,851,058	\$ 2,937,189	\$3,407,530	\$ 3,723,614	\$ 4,225,338
Total Debt Payments-Water	\$ 2,851,058	\$ 2,937,189	\$ 3,407,530	\$ 3,723,614	\$ 4,225,338
2211 Debt Payments-Wastewater					
Utility Fund Debt Payments	\$ 900,801	\$ 994,417	\$1,001,550	\$ 1,001,550	\$ 3,117,531
Total Debt Payments-Wastewater	\$ 900,801	\$ 994,417	\$ 1,001,550	\$ 1,001,550	\$ 3,117,531
2241 Debt Payments-Solid Waste Fund					
Debt Service	\$ 196,947	\$ 206,507	\$ 207,525	\$ 207,525	\$ 207,800
Total Debt Payments-Solid Waste Fund	\$ 196,947	\$ 206,507	\$ 207,525	\$ 207,525	\$ 207,800
2261 Debt Payments-Drainage					
Utility Fund Debt Payments	\$ -	\$ -	\$ -	\$ -	\$ 950,490
Total Debt Payments-Drainage	\$ -	\$ -	\$ -	\$ -	\$ 950,490
7000 - Debt Service Totals	\$ 6,312,509	\$ 6,795,292	\$ 7,279,059	\$ 7,595,241	\$ 10,864,991
Total Expenses of all Funds	\$94,201,031	\$ 98,478,585	\$ 96,483,605	\$ 92,281,011	\$ 106,273,397

How do capital improvement projects impact the operating budget?

The City of Huntsville's capital improvement projects affect the operating budget in several ways. Many of the City's capital improvement projects are funded through transfers from operating funds. Certain capital improvement projects may provide potential new sources of revenue. Some capital improvement projects, once complete, may have associated day-to-day operational and maintenance costs, which would be included in the operating budget. Other projects may result in a reduction of costs through improved efficiency and operations or fewer maintenance requirements. The operating impacts of each capital improvement project are outlined in the individual project descriptions on the following pages. Besides the capital projects listed, the City updated and completed the City's comprehensive plan update 2040 in FY 2021. A Comprehensive Plan is a policy document that sets forth a city's long-range planning policies in order to reflect the aspirations and values of residents, property owners, businesses, and organizations within the community. The Comprehensive Plan is used by officials to make land use and planning-related decisions and serves as a resource the public may use to better understand the City's approach to development. In short, the Comprehensive Plan illustrates a community's vision for its future growth and development. The Comprehensive Plan serves as a guide to assist the City in planning future capital projects.

What is included in this year's capital improvement budget?

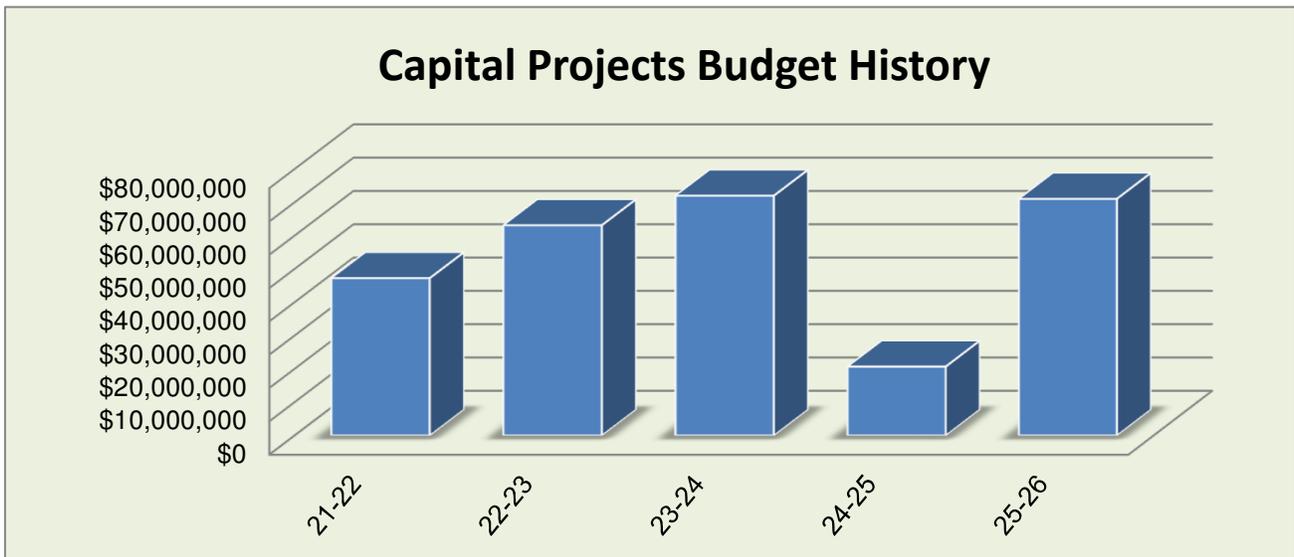
The City Council approved a capital improvements budget for FY 2025-26 of \$64,898,328, including \$6,150,000 in new projects for a total of \$71,048,328. The new projects include projects for the general fund, airport, water infrastructure, and wastewater infrastructure.

What can you find in this section?

The following tables show the total capital improvement budget for fiscal year 25-26 and the additions and funding sources for new projects. We have also included a list of current and new CIP projects, along with information regarding their expected completion dates and remaining/proposed amounts. The five-year CIP plan is also included in this section, along with descriptions of some of the major projects in each of the funds.

City of Huntsville
Capital Project Budget Summary
 Fiscal Year 2025-26

	Remaining Budget (September 30, 2025)	FY 25-26 Additions	Total CIP Budget
Water Capital Projects	4,190,456	450,000	4,640,456
Water Renewal & Replacement	545,106	2,600,000	3,145,106
Wastewater Capital Projects	41,309,111	2,600,000	43,909,111
Drainage Capital Projects	14,930,000		14,930,000
General	3,828,286	450,000	4,278,286
Sidewalks	95,369	50,000	145,369
Total Capital Project Budget*	64,898,328	6,150,000	71,048,328



Note:

2016 Bond Election Debt for Water and Wastewater Projects issued in FY 2018
 2016 Bond Election Debt for Police and Fire Station Projects issued in FY 2019
 2016 Bond Election Debt for City Hall and the Service Center Projects issued in FY 2020

City of Huntsville
FY 2025-2026 Capital Funding Additions and Sources

Utility CIP	Amount	Funding Sources
Old Colony Road (Goodrich to SH 19) Utility Rd Jeffro St Rhodes Dr	\$ 200,000	Utility Fund
Eastham (Elmwood to Royal Oaks) - Replace 6", Adding Elmwood Street from Peach Tree to Eastham (850'), Eastham from Royal Oaks to Hickory (350'), Boettcher from Huntsville Village to I-45 (1150'), Looping from Beto to Hardy to Turner (500')	\$ 900,000	Utility Fund
Mance Park Middle School Waterline Rehabilitation	\$ 750,000	Utility Fund
11th Street/Old Madisonville Rd	\$ 750,000	Utility Fund
Camellia from West Green Briar to 1894 Camellia upsize to 12" (1900')	\$ 70,000	Utility Fund
Veterans Memorial From FM1374 to Woodward 12" (3500')	\$ 110,000	Utility Fund
10th Street from Old Madisonville to Ave M. 6"&8" (2000')	\$ 70,000	Utility Fund
University Ave. from Thomason to FM 247/Ave M 8" (1200')	\$ 50,000	Utility Fund
Ave Q from 15th St to 17 St. 6" (1200')	\$ 50,000	Utility Fund
Developer Participation Agreements	\$ 100,000	Utility Fund
Hitchin' Post Lift Station and 5000' x 6" Force Main in the area	\$ 323,000	Utility Fund
Elkins Lake #2 (EL 2) Lift Sta Rehab + FM Replace	\$ 600,000	Utility Fund
AJ-08 Basin Rehabilitation and Renewal Additional Services, lines evaluation, MH testings.	\$ 200,000	Utility Fund
Elkins Lake #3 (EL 3) Lift Station Rehabilitation and Expansion	\$ 100,000	Utility Fund
Elkins Sewer line Rehabilitation - Various sizes. 27" SS at the Cliff of System C (Downstream of Woods Elkins Lake)	\$ 827,000	Utility Fund
Sewer Line at End of Ross St. 200' of 6" with MH crossing Town Creek. MH and Pipe eroded away. Erosion Control for the bank.	\$ 150,000	Utility Fund
Chlorine Room Repairs - AJ Brown Wastewater Treatment Plan	\$ 300,000	Utility Fund
Developer Participation Agreements	\$ 100,000	Utility Fund
TOTAL - Utility Fund CIP	\$ 5,650,000	
General - CIP		
	Amount	Funding Sources
Park Improvement Projects per Master Park Study	\$ 207,000	General Fund
Airport Road Relocation (TxDOT)	\$ 45,000	General Fund
Construction Ground Lease Aprons	\$ 180,000	General Fund
Runway 18-36 Mill and Overlay - Design	\$ 18,000	General Fund
Miscellaneous Sidewalk Improvements Including downtown	\$ 50,000	General Fund
Total General CIP	\$ 500,000	
Total Sources Summary		
	Amount	
Utility Fund Contributions	\$ 5,650,000	
General Fund Contributions	\$ 500,000	
25-26 Total Sources of Funds	\$ 6,150,000	



Current and New Capital Projects
(Balances as of September 30, 2025)

FY
Approved **Remaining/
Proposed Amt**

Water CIP

Current Projects

30" Transmission Main Continuous Improvement Plan	2015 - 2019	\$ 504,000
Water line extension - Cost participation for Development Projects	14 -15	\$ 63,090
Water Modeling Masterplan		\$ 66,381
TRA intrnl prelim admn -5 YR CIP		\$ 150,000
Boettcher Drive Waterline Rehab. -Construction	24-25	\$ 868,704
Mance Park Middle School Waterline Rehabilitation -Construction	24-25	\$ 160,000
11th Street / Hickory Drive Waterline Rehabilitation -Construction	24-25	\$ 1,334,980
Eastham (Elmwood to Royal Oaks) -Phase I Construction	24-25	\$ 246,651
Waterline Replacement - Ave C, Ave D, 9th		\$ 28,311
		\$ 3,422,117

Water - ARP Funds 2021

Fish Hatchery (1st Half) - Replace 2" with 6"		\$ 359,105
FY24 Misc. Water Lines -OCR,U Rd	23-24	\$ 409,234
		\$ 768,339

New Projects

Camellia from West Green Briar to 1894 Camellia upsize to 12" (1900')	25-26	\$ 70,000
Veterans Memorial From FM1374 to Woodward 12" (3500')	25-26	\$ 110,000
10th Street from Old Madisonville to Ave M. 6"&8" (2000')	25-26	\$ 70,000
University Ave. from Thomason to FM 247/Ave M 8" (1200')	25-26	\$ 50,000
Ave Q from 15th St to 17 St. 6" (1200')	25-26	\$ 50,000
Developer Participation Agreements	25-26	\$ 100,000
		\$ 450,000

Total Water Projects **\$ 4,640,456**

Water CIP R & R

14th Street (I to G) Replace 8" + Ave I (12 th to 14 th) Replace 10"	21-22	\$ 74,558
Miscellaneous Waterline Replacements (Birmingham - (Ave J to Ave H), University - (7 th St. to Thomason), Thomason (FM 247 to University Ave)	21-22	\$ 61,314
Goodrich to SH19) Utility Road, Jeffro Street, Rhodes Drive, Elm Ave (SH 30 E to Louis Davis Drive). Louis Davis Drive (Elm Ave to Hazel Ave)	24-25	\$ 409,234
		\$ 545,106

New Projects

Misc Water Lines (Old Colony Rd, Utility Rd, Jeffro St, and Rhodes Dr)	25-26	\$ 200,000
Eastham (Elmwood to Royal Oaks) - Replace 6", Adding Elmwood Street from Peach Tree to Eastham (850'), Eastham from Royal Oaks to Hickory (350'), Boettcher from Huntsville Village to I-45 (1150'), Looping from Beto to Hardy to Turner (500')	25-26	\$ 900,000
Mance Park Middle School Waterline Rehabilitation	25-26	\$ 750,000
11th Street/Old Madisonville Rd/Hickory	25-26	\$ 750,000
		\$ 2,600,000

Total Water Renewal and Replacement Fund CIP (R&R) Projects **\$ 3,145,106**



Current and New Capital Projects
(Balances as of September 30, 2025)

FY
Approved **Remaining/
Proposed Amt**

Wastewater CIP

Current Projects

Replace AJ-08 & AJ-10 Trunk Sewer lines	18-19	\$ 368,399
Sewer Line Extensions - Cost participation for Development Projects		\$ 69,253
BOT/TDCJ Area Interceptor		\$ 57,338
TX DOT I-45 Utility Relocation Phase 2 (engineering)	17-18	\$ 17,025
NB-06 Basin Rehabilitation and Renewal	19-20	\$ 433,382
MLK Jr. Blvd (7th St. to Nance Circle)	20-21	\$ 112,721
N.B Davidson Wastewater Treatment replacement/rehab	20-21	\$ 270,942
16th St (Sam Hou Ave to Ave M) - Wastewater Line	21-22	\$ 23,435
1726 Ave Q to 1711 Ave R (MH 1936 to MH 1939) - Wastewater Line	21-22	\$ 37,785
14th & Ave I	21-22	\$ 43,419
Wastewater Masterplan & Model Updates	21-22	\$ 11,408
18" Storm Sewer Replace on 17th (Ave M to Sam Hou) - Drainage	21-22	\$ 76,717
Open Ditch lining improvements - Drainage	21-22	\$ 55,500
Tanyard Creek Lift station Expansion	22-23	\$ 18,025
Drainage Impact Fee Study	22-23	\$ 81,170
1518 University -Storm Sewer Replacement	22-23	\$ 61,865
Misc Drainage - FY 23-24	23-24	\$ 93,160
Watson Cordone - Drainage	23-24	\$ 420,000

Miscellaneous Wastewater Line Replacements - 1502 to 1412 Sam Houston Ave, 608 Sam Houston Ave to 505 Ave. M, 16th Street (Sam Houston to Ave M), 1726 Ave Q to 1711 Ave Q (MH 1936 to MH 1939), 14th Street & Ave. I, 500 to 546 Normal Park Dr.		\$ 38,596
608 Sam Houston Ave to 505 Ave m		\$ 39,770
RC-04 Basin Rehabilitation & Renewal design		\$ 91,000
Dawson Creek Dam Phase 1, GLO 25% and Additional Services		\$ 12,128

Miscellaneous Wastewater Line Replacements - Sam Houston; 608 Sam Houston Ave to 505 Ave M.; 16th Street (Sam Houston to Ave M); 1726 Ave Q to 1711 Ave Q; 14th St. to Ave. I; 500 to 546 Normal Park Drive	24-25	\$ 39,770
Robinson Creek Wastewater Treatment Plant Rehab and Expansion Design and McDonald Creek Lift Station Replacement	24-25	\$ 200,000
AJ-09 Basin Replacement Preliminary - Design	24-25	\$ 383,000
RC-05 Basin Replacement Preliminary - Design	24-25	\$ 200,000
Pine Shadow Drive SS Relocation	24-25	\$ 300,000
		\$ 3,555,808

Grant Revenue

River Oaks Drive Improvements (GLO Grant)	20-21	\$ 124,266
		\$ 124,266

Wastewater Projects - Prop 3 Bonds

AJ-11 Basin Sanitary Sewer Improvement	21-Jul	\$ 292,613
		\$ 292,613

Wastewater - ARP Funds 2021

McGary Creek Lift Station Expansion		\$ 39,988
Water Model Update		\$ 50,000
Wtrln replc -Elm Ave & Louis Davis		\$ 20,400
Ave I / BK Marks wtrln Rehab		\$ 175,122
16 inch Sam Houston Ave wtrln		\$ 114,811
Palm Street 1MG GST Rehab		\$ 109,408
7 Various 6 inch waterline replacements - 5,430 feet		\$ 140,529
		\$ 650,258



Current and New Capital Projects

(Balances as of September 30, 2025)

	FY Approved	Remaining/ Proposed Amt
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Wastewater Revenue Bonds 2022

Replace 30" w/48" Trunk Sewer Line(construction)	21-22	\$ 475,938
Replace AJ-08 Sewer Seg A(construction)	21-22	\$ 478,254
Replace AJ-08 Sewer Line Seg B(construction)	21-22	\$ 455,062
Replace AJ-08 Sewer Line Seg C(construction)	21-22	\$ 433,011
Replace 24" w/42" AJ-10 Trunk Sewer(construction)	21-22	\$ 478,901
		\$ 2,321,166

Wastewater Revenue Bonds 2025

Robinson Creek WWTP Rehab & Expansion	24-25	\$ 5,500,000
AJ-09 Basin Replacement	24-25	\$ 3,700,000
NB Davidson WWTP	24-25	\$ 1,491,000
McDonald Creek Lift Station & Force Main	24-25	\$ 1,328,000
Tanyard Creek Lift Station Force Main	24-25	\$ 3,893,000
Tanyard Creek Lift Station Expansion	24-25	\$ 4,552,000
RC-05 Replacement of lines to McGary Creek	24-25	\$ 9,200,000
RC-04 Rehabilitation & Renewal Flow Monitoring	24-25	\$ 600,000
AJ-10 Basin Replacement & Renewal Additional Services	24-25	\$ 1,946,000
Replacement 10-36" Sewer in AJ-10 Basin	24-25	\$ 833,000
Replace 8/10" with 12/18" Sewer Lines in AJ-11 Basin	24-25	\$ 640,000
Replace 8" w/10 10/12" Sewer Line in AJ-10 Basin	24-25	\$ 250,000
AJ-11 Sewer shed Collection System	24-25	\$ 432,000
		\$ 34,365,000

Wastewater CIP cont.

New Projects

Hitchin' Post Lift Station and 5000' x 6" Force Main in the area	25-26	\$ 323,000
Elkins Lake #2 (EL 2) Lift Sta Rehab + FM Replace	25-26	\$ 600,000
AJ-08 Basin Rehabilitation and Renewal Additional Services, lines evaluation, MH testing's.	25-26	\$ 200,000
Elkins Lake #3 (EL 3) Lift Station Rehabilitation and Expansion	25-26	\$ 100,000
Elkins Sewer line Rehabilitation - Various sizes. 27" SS at the Cliff of System C (Downstream of Woods Elkins Lake)	25-26	\$ 827,000
Sewer Line at End of Ross St. 200' of 6" with MH crossing Town Creek. MH and Pipe eroded away. Erosion Control for the bank.	25-26	\$ 150,000
Chlorine Room Repairs - AJ Brown Wastewater Treatment Plan	25-26	\$ 300,000
Developer Participation Agreements	25-26	\$ 100,000
		\$ 2,600,000

Total Wastewater Projects

\$ 43,909,111

Drainage Projects

Stormwater Drainage Revenue Bonds 2025

Dawson Creek Dam (Design /Downstream Channel and Construction - TCEQ Grant \$1,650M - total project \$4,350,000)	24-25	\$ 2,700,000
Autumn Road (GLO Grant -\$566K -total project \$2,682M)	24-25	\$ 2,682,000
Drainage Masterplan (TWDB Grant of \$1,080M -total project \$3.6M)	24-25	\$ 2,520,000
Downstream Woods@ Elkins Lake Systems A, B & C	24-25	\$ 6,028,000
Miscellaneous Drainage Projects	24-25	\$ 250,000
Pine Street	24-25	\$ 750,000
		\$ 14,930,000

Total Drainage Projects

\$ 14,930,000



Current and New Capital Projects
(Balances as of September 30, 2025)

	FY Approved	Remaining/ Proposed Amt
General		
Current Project		
Fiber Loop - Veterans Memorial Parkway near Intersection with Woodward Drive to City Service Center	18-19	\$ 3,099
Kate Barr Ross (KBR) Parking Lot #9 and #10	18-19	\$ 233,913
Visitors Center Majors Repairs	18-19	\$ 3,606
Fencing for KBR Soccer & Football Fields	19-20	\$ 34,466
Bleacher Cover KBR Field #10 & 11	21-22	\$ 1,233
New Sports Complex Feasibility Study	21-22	\$ 1,728
Eastham Thomason Park Improvements	21-22	\$ 38,198
Aerial Mapping-Imagery, LiDAR, Planimetric & TOPO		\$ 991
Airport Apron and Runway	23-24	\$ 458,954
Park Improvement Projects Implementation per Masterplan	24-25	\$ 250,000
Police Station Repairs		\$ 97,545
Fire Station Repairs		\$ 88,261
Library HVAC Repairs		\$ 13,240
		\$ 1,225,234
City Hall & Service Center Bonds - 2016 Bond Prop 2 MLK Center and Animal Control Center	19-20	\$ 2,194,660
		\$ 408,392
		\$ 2,603,052
New Projects		
Park Improvement Projects per Master Park Study	25-26	\$ 207,000
Airport Road Relocation (TxDOT)	25-26	\$ 45,000
Construction Ground Lease Aprons	25-26	\$ 180,000
Runway 18-36 Mill and Overlay - Design	25-26	\$ 18,000
		\$ 500,000
Total General Funds Projects		\$ 4,328,286
Sidewalks CIP		
Current Projects		
Miscellaneous Sidewalk Improvements	20-21	\$ 21,419
Miscellaneous Sidewalk Improvements	21-22	\$ 23,950
Miscellaneous Sidewalk Improvements	22-23	\$ 50,000
		\$ 95,369
New Projects		
Miscellaneous Sidewalk Improvements	25-26	\$ 50,000
		\$ 50,000
Total Sidewalks Projects		\$ 145,369
Total Current Projects		\$ 64,898,328
Total New Projects		\$ 6,150,000
Total of all Projects		\$ 71,048,328

City of Huntsville
5 Yr Capital Improvement Projects

Note: values are in \$1,000s	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
Water CIP									
Old Colony Road (Goodrich to SH 19) Utility Rd Jeffro St Rhodes Dr	\$ 200	\$ -				\$ 200	\$ -	\$ -	\$ 200
Eastham (Elmwood to Royal Oaks) - Replace 6", Adding Elmwood Street from Peach Tree to Eastham (850'), Eastham from Royal Oaks to Hickory (350'), Boettcher from Huntsville Village to I-45 (1150'), Looping from Beto to Hardy to Turner (500')	\$ 900	\$ -				\$ 900	\$ -	\$ -	\$ 900
Mance Park Middle School Waterline Rehabilitation	\$ 750	\$ -				\$ 750		\$ -	\$ 750
11th Street/Old Madisonville Rd	\$ 750					\$ 750			\$ 750
West side of Dahlia Road (Timberwilde) - Replace 4" to 6"		\$ 270	\$ 1,230			\$ 1,500	\$ -	\$ -	\$ 1,500
Briar Meadow & Autumn Way (West of Tanglewood Dr) - Replace 4" to 6"		\$ 162	\$ 738			\$ 900	\$ -	\$ -	\$ 900
Josey Street / 11th Street Waterline Rehabilitation		\$ 1,159	\$ -			\$ 1,159	\$ -	\$ -	\$ 1,159
Avenue O / 17th Street Waterline Rehabilitation		\$ 1,232	\$ -			\$ 1,232	\$ -	\$ -	\$ 1,232
Camellia from West Green Briar to 1894 Camellia upsize to 12" (1900')	\$ 70	\$ 230				\$ 300			
Veterans Memorial From FM1374 to Woodward 12" (3500')	\$ 110	\$ 390				\$ 110			
10th Street from Old Madisonville to Ave M. 6"&8" (2000')	\$ 70	\$ 230				\$ 70			
University Ave. from Thomason to FM 247/Ave M 8" (1200')	\$ 50	\$ 150				\$ 50			
Ave Q from 15th St to 17 St. 6" (1200')	\$ 50	\$ 150				\$ 50			
12-inch Veterans Memorial Parkway Waterline		\$ 895				\$ 895	\$ -	\$ -	\$ 895
12-inch North SH 30 Waterline		\$ 500				\$ 500	\$ -	\$ -	\$ 500
FM 2821 / MLK Jr. Drive Waterline Rehabilitation		\$ 1,165				\$ 1,165	\$ -	\$ -	\$ 1,165
Avenue J / 21th St / 22nd St Waterline Rehabilitation		\$ 1,175				\$ 1,175	\$ -	\$ -	\$ 1,175
16" Sam Houston Ave Water Line		\$ 179	\$ 995			\$ 1,174			\$ 1,174
18" SH 75 South Phase 2 (Old Phelps Rd to Southwood Dr.)		\$ 360		\$ 2,044		\$ 2,404			\$ 2,404

City of Huntsville
5 Yr Capital Improvement Projects

<i>Note: values are in \$1,000s</i>	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
12" 9th St and Ave C (replace 6")		\$ 100	\$ 494			\$ 594			\$ 594
12" IH 45 (19th St to Crosstimbers St)		\$ 171	\$ 949			\$ 1,120			\$ 1,120
Pine Shadows Rehabilitation		\$ 187	\$ 1,019			\$ 1,206			\$ 1,206
Smith Hill Road / Mary Ave (Replace 2", 6", and 8")		\$ 101	\$ 563			\$ 664			\$ 664
Elkins Lake (Augusta Dr/Greenbriar Dr. (Replace 2",6" and 8")		\$ 192	\$ 1,066			\$ 1,258			\$ 1,258
Bearkat Village (Replace 2", 6", 8", 10" and 12")		\$ 187	\$ 1,043			\$ 1,230			\$ 1,230
Highland Townhomes (Replace 2",6" and 8")				\$ 192	\$ 1,062	\$ 1,254			\$ 1,254
Spring Drive/January Lane (Replace 2",6" and 8")				\$ 157	\$ 816	\$ 973			\$ 973
Developer Participation Agreements	\$ 100					\$ 100			
TOTAL - Water CIP	\$ 3,050	\$ 45,459	\$ 35,728	\$ 30,024	\$ 27,999	\$ 40,832	\$ -	\$ 120,310	\$ 160,562

City of Huntsville
5 Yr Capital Improvement Projects

Note: values are in \$1,000s	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
Wastewater CIP									
Sowell/gospel Hill Intersection to 98 Smith Hill		\$ 286				\$ 286	\$ -	\$ -	\$ 286
1798 Smith Hill to Roosevelt/Mary Int		\$ 248				\$ 248	\$ -	\$ -	\$ 248
Tanyard Creek Lift Station Force Main Design						\$ 103		\$ 310	\$ 516
Tanyard Creek Lift Station Force Main Construction								\$ 3,583	\$ 3,803
Robinson Creek WWTP Rehab and Expansion		\$ 29,000	\$ 29,000	\$ 21,500				\$ 5,500	\$ 87,200
McDonald Creek Lift Station Replacement								\$ 1,328	\$ 8,578
AJ-09 Basin- Replace 10" with 18" and 21" Gravity Lines in the AJ-09 Basin from HWY 19 to AJ- 08 (downstream of Taynard Creek LS)		\$ 500				\$ 340		\$ 3,700	\$ 4,540
Hitchin' Post Lift Station and 5000' x 6" Force Main in the area	\$ 323					\$ 323			\$ 1,973
Project 23 for RC-05 replacement of 10", 12" and 18" to 24", 21" and 18" to McGary Creek LS, crossing I-45 to McGary Creek Design and Construction		\$ 500						\$ 9,200	\$ 9,950
Elkins Lake #2 (EL 2) Lift Sta Rehab + FM Replace	\$ 600	\$ 500				\$ 1,100	\$ -	\$ -	\$ 1,100
AJ-08 Basin Rehabilitation and Renewal Additional Services, lines evaluation, MH testings.	\$ 200	\$ 300	\$ 1,500			\$ 200	\$ -	\$ -	\$ 2,000
RC-04 Basin Rehabilitation & Renewal Flow Monitoring, Smoke Testing, MH Inspection, results for recommendation for renewal (to reduce I/I) or upsize. And Project design in the area based on flow testing recommendation.		\$ 5,000	\$ 300			\$ 240	\$ -	\$ 600	\$ 7,400
N. B. Davidson WWTP Rehabilitation Project (Phase 1 Design \$900K, Phase 2 Design \$1.03 M, Construction \$28M)		\$ 30,000				\$ 250	\$ 1,000	\$ 1,750	\$ 33,000
Elkins Lake #3 (EL 3) Lift Station Rehabilitation and Expansion	\$ 100	\$ 510	\$ -			\$ 610	\$ -	\$ -	\$ 610
Elkins Sewer line Rehabilitation - Various sizes. 27" SS at the Cliff of System C (Downstream of Woods Elkins Lake)	\$ 827	\$ 877	\$ 3,500			\$ 5,204	\$ -		\$ 8,204
Fiber - Robinson Creek WWTP, Elkins Lake Dam LS, Status Vistor Center, and Lift Stations at Park Rod, Bayes, McCoy's and Sterlingbrook		\$ 230	\$ 475	\$ 200		\$ 905			\$ 905

City of Huntsville
5 Yr Capital Improvement Projects

<i>Note: values are in \$1,000s</i>	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
Fiber - Fire Station #4, Tanyard Creek Lift Station, Simmons St. LS, and McDonalk Creek LS; Airport and Hitching Post airport LSs, McGary Creek, TxDot #1, #2		\$ 275	\$ 200	\$ 450		\$ 925			\$ 925
Moffett Springs Rd Area Sewer Line Extension (Septic Tank is out)		\$ 100	\$ 500			\$ 600	\$ -	\$ -	\$ 600
Elkins Lake Equestrian Center Lift Station Rehab		\$ 371				\$ 371	\$ -	\$ -	\$ 371
AJ-10 Basin Rehabilitation and Renewal Additional Services, Lines evaluation MH testing and design.		\$ -					\$ -	\$ 1,946	\$ 1,946
Bayes (BA) Lift Station Rehabilitation		\$ 574					\$ -	\$ -	\$ 574
13th St (Ave O to Ave M)		\$ 220					\$ -	\$ -	\$ 220
Replace 10-36" Sewer Lines in AJ-10 Basin		\$ 3,487				\$ -	\$ -	\$ 833	\$ 4,320
Replace 8/10" w/ 12/18" Sewer Lines in AJ-11 Basin		\$ 1,920				\$ -	\$ -	\$ 640	\$ 2,560
Replace 8" w/ 10/12" Sewer Line in AJ-10 Basin		\$ 750				\$ -	\$ -	\$ 250	\$ 1,000
AJ-11 Basin Rehabilitation & Renewal		\$ 1,295					\$ -	\$ 432	\$ 1,727
Replace 8-12" w/ 10-21" Sewer Line RC-03 Basin	\$ -	\$ 2,740					\$ -	\$ -	\$ 2,740
Rehab/Expand Hitching Post LS (.15 TO .30 MGD)	\$ -	\$ 247				\$ 247	\$ -	\$ -	\$ 247
Replace 8" w/ 10" Sewer Line in AJ-12 Basin	\$ -	\$ 846				\$ -	\$ -		\$ 846
Sewer Line at End of Ross St. 200' of 6" with MH crossing Town Creek. MH and Pipe eroded away. Erosion Control for the bank.	\$ 150					\$ 150			\$ 150
Simmons Street (SS) Lift Station Rehabilitation	\$ -	\$ 284				\$ 284	\$ -	\$ -	\$ 284
McCoy's (MC) Lift Station Rehabilitation	\$ -	\$ 234				\$ 234	\$ -	\$ -	\$ 234
ROW at Bill Fick/Toyota; MH 696 to 655	\$ -	\$ 257				\$ 257	\$ -	\$ -	\$ 257
Consolidation of lines and manhole placement - two 15" lines on Ave. M from Thomason to 11th Street	\$ -	\$ -	\$ 1,000			\$ 1,000	\$ -	\$ -	\$ 1,000

City of Huntsville
5 Yr Capital Improvement Projects

<i>Note: values are in \$1,000s</i>	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
Consolidate the 24" & 12" lines on 9th street between Ave M & Ave N, & the 10" & 24" between Ave M & Sam Houston Ave.	\$ -	\$ 166				\$ 166	\$ -	\$ -	\$ 166
Consolidate the 10" & 18" lines on Ave M between 12th Street & 11th Street	\$ -	\$ -	\$ 733			\$ 733	\$ -	\$ -	\$ 733
Consolidate random 6", 10" & 24" lines running down Sam Houston Ave. between 9th Street & 11th	\$ -	\$ -	\$ 179			\$ 179	\$ -	\$ -	\$ 179
Consolidate dual 6" lines on Hickory between Crosstimbers & 620 Hickory.	\$ -	\$ -	\$ 287			\$ 287	\$ -	\$ -	\$ 287
Consolidate the 6" & 10" lines that flow opposite direction of each other on Angier, between Old Houston & McCollum.	\$ -	\$ -	\$ 127			\$ 127	\$ -	\$ -	\$ 127
Consolidate the 8" & 10" lines that run the opposite direction of each other on Old Houston Road from Angier to 3015 Old Houston Road	\$ -	\$ -	\$ 195			\$ 195	\$ -	\$ -	\$ 195
Consolidate the 6" & 12" lines on 21st Street between Ave M & Ave N and Ave M & Ave N-1/2. Clean up cluster of manholes at 21st & Ave N.	\$ -	\$ -	\$ 258			\$ 258	\$ -	\$ -	\$ 258
Consolidate the 8" & 12" line that runs through an easement from 21st St. to the middle of the Sam Houston Museum Property.	\$ -	\$ -	\$ 285			\$ 285	\$ -	\$ -	\$ 285
Consolidate the 8" & 15" line on 14th Street between Ave M & Sam Houston Ave. Clean up cluster of manholes & line at the Intersection of 14th & Ave M.	\$ -	\$ -	\$ 136			\$ 136	\$ -	\$ -	\$ 136
Upsize 6" to 15" at Eastham Thomason Park	\$ -	\$ 20	\$ 80			\$ 100	\$ -	\$ -	\$ 100
Abandon 10" line that runs from 1511 10th Street to Ave O.	\$ -	\$ 20	\$ 40			\$ 60	\$ -	\$ -	\$ 60
Tie 6" lines from Thomason, Mesquite & Cottonwood directly into the 24", Get rid of the line that parallels the 24" line between those streets.	\$ -		\$ 301			\$ 301	\$ -	\$ -	\$ 301
1648 Greenbriar Replacement of 6" and 27" Clay, and area washed out 800'		\$ 148	\$ 590			\$ 738			\$ 738
Hidden Valley Row 27" x 2570' Damaged due to Excessive Erosion		\$ 294	\$ 1,174			\$ 1,468			\$ 1,468
Catfish Place ROW 10" x 1600'		\$ 136	\$ 542			\$ 678			\$ 678
Stewart Elementary 6" and 12" of 1200'		\$ 80	\$ 313			\$ 393			\$ 393

City of Huntsville
5 Yr Capital Improvement Projects

<i>Note: values are in \$1,000s</i>	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
Normal Park-Mize (WW CIP #23) Upsize 8", 10", 12" to 10", 12", 15" & 21"		\$ 376	\$ 1,510			\$ 1,886			\$ 1,886
Elk ROW Upsize 6" to 8" 500'		\$ 54	\$ 219			\$ 273			\$ 273
Cherry Hills 6" of 1200'		\$ 101	\$ 406			\$ 507			\$ 507
Westridge @ HWY 30 area WW System		\$ 1,000				\$ 1,000			\$ 1,000
Chlorine Room Repairs -AJ Brown WWTP	\$ 300								
Developer Participation Agreements	\$ 100								
TOTAL - Wastewater CIP	\$ 2,600	\$ 83,946	\$ 43,850	\$ 22,150	\$ -	\$ 24,199	\$ 1,000	\$ 34,624	\$ 205,188

City of Huntsville
5 Yr Capital Improvement Projects

<i>Note: values are in \$1,000s</i>	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
CIP - General									
MLK Phase II		\$ 3,000				\$ -	\$ 3,000	\$ -	\$ 3,000
Pocket Park Improvements		\$ 100	\$ 100			\$ 200	\$ -	\$ -	\$ 200
New Lights for KBR 4-Plex		\$ 600				\$ 600	\$ -	\$ -	\$ 600
Trail Improvements Phase I (such as Town Creek)		\$ 100				\$ 100	\$ -	\$ -	\$ 100
Trail Improvements Phase II	\$ -	\$ 100				\$ 100	\$ -	\$ -	\$ 100
Eastham Thomason Park Improvements, Lighting/disc golf expansion / Pickle Ball		\$ 635				\$ 635	\$ -	\$ -	\$ 635
Kate Barr Ross Soccer Restroom/Concession Facility Replacement		\$ 350					\$ 350		\$ 350
Kate Barr Ross update to Fences Field 9&10		\$ 68				\$ 68			\$ 68
Kate Barr Ross (KBR) Fields10 Parking Lots		\$ 110				\$ 110	\$ -	\$ -	\$ 110
Park Improvement Projects per Master Park Study	\$ 207	\$ -				\$ 520	\$ -	\$ -	\$ 520
Fire Station #3		\$ 1,000	\$ 5,000					\$ 6,000	\$ 6,000
Fire Station #4		\$ 1,500						\$ 1,500	\$ 1,500
Total - General CIP	\$ 207	\$ 6,063	\$ 5,100	\$ -	\$ -	\$ 2,933	\$ 4,100	\$ 6,000	\$ 13,033

City of Huntsville
5 Yr Capital Improvement Projects

Note: values are in \$1,000s	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
Airport CIP									
Airport Road Relocation (TxDOT)	\$ 45					\$ 45	\$ 404		\$ 449
Construction Ground Lease Aprons	\$ 180					\$ 180	\$ 585		\$ 180
Runway 18-36 Mill and Overlay - Design	\$ 18					\$ 18	\$ 182		\$ 200
Runway 18-36 Extension - Design Packages			\$ 900			\$ 90	\$ 810		\$ 900
Airport Drainage and Utilities Improvements		\$ 333				\$ 33	\$ 300		\$ 333
Runway 18-35 Runway Extension - Grading				\$ 2,000		\$ 200	\$ 1,800		\$ 2,000
Total - Airport CIP	\$ 243	\$ 333	\$ 900	\$ 2,000	\$ -	\$ 1,026	\$ 8,221	\$ -	\$ 8,662
CIP - Sidewalk									
Miscellaneous Sidewalk Improvements Including downtown	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250	\$ -	\$ -	\$ 250
Sidewalk / Bike Lane along 7th Street	\$ -				\$ 350	\$ 350	\$ 1,050	\$ -	\$ 1,400
Downtown Sidewalk Improvements		\$ 225				\$ 225			\$ 225
Sidewalk / Bike Lane along University Ave	\$ -				\$ 500	\$ 500	\$ 2,050	\$ -	\$ 2,550
Total - Sidewalk CIP	\$ 50	\$ 275	\$ 50	\$ 50	\$ 900	\$ 1,325	\$ 3,100	\$ -	\$ 4,425

City of Huntsville
5 Yr Capital Improvement Projects

<i>Note: values are in \$1,000s</i>	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
CIP - Drainage									
Open Ditch lining improvements		\$ 50	\$ 50	\$ 50	\$ 50	\$ 350	\$ -	\$ -	\$ 350
Watershed Study - Prairie Branch Basin	\$ -	\$ -	\$ 100			\$ 100	\$ -	\$ -	\$ 100
Kevin Williams @ Airport Road Storm Sewer Replacement		\$ 120				\$ 200	\$ -	\$ -	\$ 200
Dawson Creek Dam first phase min 25% of GLO, and additional Service (Project#3.2)								\$ 100	\$ 100
Dawson Creek Dam Design, Survey, Geotechnical, Material Testing, Environmental, Permits (Bond or Drainage Fees) (Project #3)								\$ 500	\$ 500
Dawson Creek Dam Downstream Channel Design Design and Construction(Project #3.1) GLO potential Funding, City Share \$350K, GLO \$3.5 M							\$ 3,500	\$ 550	\$ 4,050
Dawson Creek Dam Construction (\$875K City Share) TCEQ funding \$1,625M (Project 3.3)							\$ 1,625		\$ 1,625
Dawson Creek Dam Construction (\$875K City Share) -TCEQ funding (Project 3.3)								\$ 875	\$ 875
Autumn Road Drainage Project, (Project #6) Design and Construction								\$ 816	\$ 816
Autumn Road Drainage Design Downstream Channel Reh (Project 6.2 Bond)								\$ 250	\$ 250
Autumn Road Drainage Construction Downstream Channel Reh (Project 6.3 Bond)								\$ 850	\$ 1,600
24" Low Flow Drainage Line Rehabilitation (SHSU intramural field)		\$ 100	\$ 400			\$ 500	\$ -	\$ -	\$ 500
Pine Shadow Storm System Culvert (Developer is not paying for this Culvert according to the Agreement)						\$ 750			\$ 750
Drainage Master Plan, Drainage Projects Design, Geotesting, TWDB PIF 2024 \$50K City Match		\$ 300				\$ 70	\$ 730	\$ 1,500	\$ 2,300
Drainage Plan Spring Lake - TWDB Master Plan and Drainage Projects Design PIF, City Share \$70K 2024 Submitted		\$ 2,700	\$ 1,000			\$ 75		\$ 500	\$ 7,600
Drainage Plan Elkins Lake - TWDB Master Plan and Drainage Projects Design PIF, City Share \$70K 2024 Submitted		\$ 2,000	\$ 4,000	\$ 2,000	\$ 1,000	\$ 75		\$ 500	\$ 10,200

City of Huntsville
5 Yr Capital Improvement Projects

Note: values are in \$1,000s	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
Drainage Master Plan for Town Branch, between SHSU amd Downtorn, Lower Town Branch, Trib A, Drainage Projects Design (GLO Grant Application Step 2 August 2025 for \$5.5 M . Also see item 227-229 for detail.		\$ 15,000	\$ 2,000					\$ 2,000	\$ 21,200
Downstream the Woods at Elkins Lake Drainage Design, Study, Survey, Permits (Drainage Fees Project #2) System A, Engineering \$920K, Construction \$1.8M								\$ 2,720	\$ 2,920
Downstream the Woods at Elkins Lake Drainage Design, Study, Survey, Permits (Drainage Fees Project #2)System B. Engineering \$128 K, Construction \$\$250,		\$ 75						\$ 353	\$ 428
Downstream the Woods at Elkins Lake Drainage Design, Study, Survey, Permits (Drainage Fees Project #2) System C Engineering \$1.165M, Construction \$2.1 M		\$ 250						\$ 3,265	\$ 3,515
Parie Branch Basin Drainage Study (Drainage Fees Project #5)		\$ 100							\$ 250
Parie Branch Basin Drainage Design, (Drainage Fees Project #5)		\$ 450							\$ 450
Parie Branch Basin Drainage Construction, (Drainage Fees Project #5)			\$ 2,500	\$ 1,000	\$ 500				\$ 4,000
Spring Lake Master Drainage Study(Drainage Fees Project #6)		\$ 500	\$ 100						\$ 600
Spring Lake Drainage System Design(Drainage Fees Project #6)		\$ 1,000	\$ 100						\$ 1,100
Spring Lake Drainage System Construction(Drainage Fees Project #6)			\$ 2,500	\$ 2,000	\$ 1,000				\$ 5,500
Central Huntsville Area In the Harmon Creek Master Drainage Study (Drainage Fees Project #7)			\$ 500	\$ 150					\$ 650
Central Huntsville Area In the Harmon Creek Drainage Design (Drainage Fees Project #7)				\$ 1,200	\$ 120				\$ 1,320
Central Huntsville Area In the Harmon Creek Drainage System Construction (Drainage Fees Project #7)					\$ 3,000				\$ 3,000
Robinson Creek-West Fork San Jacinto River Master Drainage Plan (Drainage Fees Project #8)				\$ 200	\$ 100				\$ 300
Robinson Creek-West Fork San Jacinto River Drainage System Design (Drainage Fees Project #8)				\$ 600	\$ 200				\$ 800
Robinson Creek-West Fork San Jacinto River Drainage System Construction(Drainage Fees Project #8)					\$ 1,000				\$ 1,000
Kevin William Airport Drainage Design (Drainage Fees Project #9)				\$ 100					\$ 100
Kevin William Airport Drainage Construction (Drainage Fees Project #9)					\$ 600				\$ 600

City of Huntsville
5 Yr Capital Improvement Projects

<i>Note: values are in \$1,000s</i>	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	City Funds	Grants/ Reimburs	Revenue Bonds 2025	TOTAL
McGary Creek Drainage Study and Design(Drainage Fees Project #10)					\$ 550				\$ 550
11 Street Drainage (Might be TxDOT)		\$ 300				\$ 300		\$ -	\$ 300
Total - Drainage CIP	\$ -	\$ 22,945	\$ 13,250	\$ 7,300	\$ 8,120	\$ 6,920	\$ 5,855	\$ 15,029	\$ 85,899

Capital Equipment Purchases

What is Capital Equipment?

The City of Huntsville considers equipment valued at \$5,000 or more and with a useful life of at least one year to be capital equipment. Most capital equipment purchases are of a recurring nature and are made out of the operating budget.

How are Capital Equipment Purchases Funded?

Capital equipment purchases made by the City of Huntsville typically falls into one of two categories: fleet and machinery inventory or technology equipment. Capital fleet and machinery is replaced based on a capital equipment replacement schedule. The City of Huntsville's capital equipment replacement schedule is prepared by dividing the cost of replacement for each piece of equipment by the equipment's expected useful life span. Each operating fund pays this calculated annual amount for their equipment into the Capital Equipment Replacement Fund. Based on the replacement schedule, purchases of replacement equipment are budgeted in the Capital Equipment Replacement Fund.

The replacement budget is reviewed and adopted annually by the City Council as part of the operating budget. For new fleet or equipment purchases, the operating fund typically transfers the entire cost of the purchase to the Capital Equipment Replacement Fund the first year. The equipment is then added to the replacement schedule and the operating fund pays only the calculated annual amount in each subsequent year. Capital technology equipment purchases are usually budgeted directly from the operating fund or in the Computer Equipment Replacement Internal Service Fund through a transfer from the operating fund purchasing the equipment.

Fund reservations for the General and Enterprise Funds are divided by contribution amounts. Purchase prices in the replacement schedule are reviewed each year.

How do Capital Equipment Purchases Impact the Operating Budget?

The City of Huntsville's capital equipment purchases affect the operating budget in several ways. Capital equipment purchases are made out of the operating budget. Often a piece of equipment is purchased in order to increase the efficiency of operations. For fleet and machinery purchases, the use of the capital equipment replacement schedule is designed to help stabilize the impact of the cost of capital equipment purchases from year-to-year and minimize erratic annual spending patterns.

Because the replacement schedule divides the total replacement cost by the estimated useful life span of the equipment, the operating funds are able to spread the cost of replacement out over the entire life of the equipment instead of having to absorb the full cost of replacement in a single year. This level of planning and management by City Council and staff helps to ensure that Huntsville's fleet and equipment inventory are maintained in a fiscally responsible manner that gives City staff the equipment they need to provide the citizens of Huntsville with excellent services. Maintaining a high-quality fleet and equipment inventory reduces inefficiency and employee down time due to equipment that is in disrepair. Aging equipment is often accompanied by excessive maintenance costs. Regular replacement of capital equipment helps to ensure increased efficiency and minimized maintenance costs.

What is Included in this Year's Capital Equipment Budget?

The City Council approved a total budget for the purchase of capital equipment in FY 2025-26 of \$3,466,733. Technology equipment for FY 2025-26 was purchased in FY 2025 to avoid the possible national tariffs that are in place. The table on the following pages shows the budget and fund for each FY 2025-26 equipment addition:

City of Huntsville
FY 2025-26
Capital Equipment Budget

Equipment

Fund

		General Fund	Utility Fund	Hotel / Motel Fund	Drainage Fund	Capital Equipment	Computer Equipment	Total All Funds
Fleet/Motor Vehicles	Dump truck -8 yard	R		-		138,000		138,000
	Dump truck -12 yard	R		-		143,394		143,394
	Zero Turn Mower	R		-		17,000		17,000
	Equinox (2)	R				58,786		58,786
	Marked Patrol Units (7)	R				378,000		378,000
	Marked Motorcycle	R				25,000		25,000
	Dozer	R				225,000		225,000
	Tractor	R				29,990		29,990
	Front Load Solid Waste Unit	R				470,212		470,212
	Side Load Solid Waste Unit	R				450,000		450,000
	CCTV Unit	N			171,283			171,283
	Hydro Excavation Truck	R		500,000				500,000
	Mini X Excavation and Trailer	R		85,000				85,000
	Accessories for police units (7)	R				300,042		300,042
	Unmarked CID Unit (Police) (1)	N	37,000					37,000
	Marked Patrol Unit (2)	N	208,026					208,026
	Commerical Roll Off Truck	N		230,000				230,000
	Subtotal Fleet / Motor Vehicles		245,026	815,000	-	171,283	2,235,424	
Computer Servers -Information Technology	R							-
Computer/Phone/Camera Replacements (City-wide)	R							-
Subtotal Technology							-	-
Total		245,026	815,000	-	171,283	2,235,424	-	3,466,733

Description of Debt

The City's total outstanding debt at October 1, 2025, is \$150,410,000. The below tables show total municipal debt by use:

**City of Huntsville
Summary of Total Municipal Debt by Use**

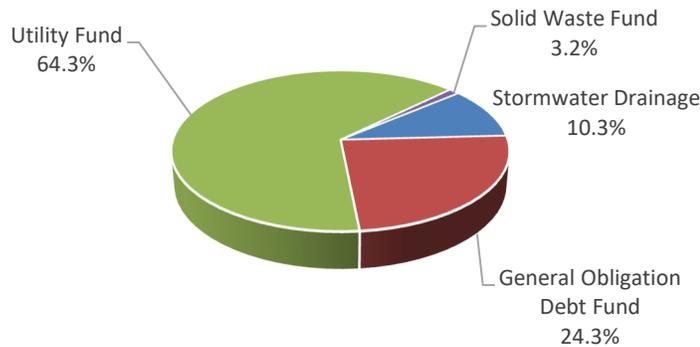
	General Obligation	Utility Fund	Solid Waste	Stormwater Drainage	Total
Series 2020, MLK / Animal Shelter	2,780,000				2,780,000
Series 2020, City Hall / Service Center	16,880,000				16,880,000
Series 2019, Police / Fire	17,160,000				17,160,000
Series 2023, City Hall	3,610,000				3,610,000
Series 2025, Stormwater Drainage				14,930,000	14,930,000
Enterprise Infrastructure 2018		37,385,000			37,385,000
Enterprise Infrastructure 2022		17,680,000			17,680,000
TRA Contract Revenue -2024		3,925,000			3,925,000
Enterprise Infrastructure 2025		34,365,000			34,365,000
Solid Waste			1,695,000		1,695,000
Total Municipal Debt	40,430,000	93,355,000	1,695,000	14,930,000	150,410,000

The below tables show total municipal debt service requirements for FY 25-26 by fund:

**City of Huntsville
Summary of FY 25-26 Debt Service Requirements**

	Current Outstanding Balance	Debt Service Requirement FY 2025-26		
		Principal	Interest	Total
General Obligation Fund	\$ 40,430,000	1,210,000	1,153,831	2,363,831
Utility Fund	\$ 93,355,000	2,555,000	4,273,894	6,828,894
Solid Waste Fund	\$ 1,695,000	140,000	67,800	207,800
Stormwater Drainage	\$ 14,930,000	195,000	755,490	950,490
Total Municipal Debt	\$ 145,220,000	4,100,000	6,251,015	10,351,015

**City of Huntsville
Summary of Total Municipal Debt Fund**



General Obligation Debt Service Fund

Debt Payable from Ad Valorem (Property) Taxes

The City's total outstanding General Obligation Debt, payable from ad valorem (property) taxes at October 1, 2025, is \$40,430,000. The table below shows the use of those funds:

**City of Huntsville
Outstanding General Obligation Debt**

Series 2020, MLK / Animal Shelter	2,780,000	Series 2023, City Hall	3,610,000
Series 2020, City Hall / Service Center	16,880,000		
Series 2019, Police / Fire	17,160,000		

Future Outlook and Impact

The City's legal debt limit for property tax-supported debt is 10% of Huntsville's assessed value. Based on the current assessed value of \$3,024,484,333, the legal debt limit is \$302,448,433. Council expects to be able to meet current outstanding debt payments with the adopted property tax rate .3475¢ per \$100 assessed tax rate. The debt portion of the property tax rate for FY 2026-26 is 4.24¢. The debt portion of the property tax rate for the prior fiscal year was 6.85¢.

In the November 2016 election, the voters approved Bond Proposition 1 for new Public Safety Facilities and Bond Proposition 2 for renovations to City Hall and the Service Center. The debt for the Public Safety Facilities was issued in August of 2019 in the amount of \$19,890,000. The 2019 Bond issue projects listed for both Public Safety facilities were completed in 2021. The debt for renovations to City Hall and the Service Center were issued in September of 2020 for \$19,115,000, with a scheduled completion date in 2026. Also in 2020, the City issued Certificates of Obligation in the amount of \$3,285,000 to fund renovations to the City community center and to build an Animal Control Facility. Lastly, in 2023, the City issued \$3,780,000 to add needed monies for the City Hall project due to increased costs from inflation since the COVID pandemic.

Utility Fund

Revenue bond covenants require that the net revenues of the combined water and wastewater utilities be equal to at least one and one-fourth times the average annual requirements for the payment of principal and interest on the City revenue bonds. The City has consistently met this requirement. Contract debt with the Trinity River Authority (TRA) is considered an operating expense.

Water Operations

Debt payments, comprising 19.54% of the total Utility Fund budget, consist of revenue bonds for water and wastewater capital projects.

In the November 2016 election, the voters approved Bond Proposition 3 for the issuance of waterworks and sewer system revenue bonds in an amount not to exceed \$73,000,000 for city waterworks and sewer system facilities. In May 2018, the City issued the debt on Proposition 3 in the amount of \$45,840,000. The City received a premium of \$1,545,000 on the issuance. Approximately \$700,000 of the bond proceeds were used to cover the costs of issuing the bonds. Estimated project costs were \$22,270,000 for Water projects and \$24,415,000 for Sewer projects

Bond Proposition 3 / 2018 Revenue Bonds - Water Projects are:

- Elevated Storage Tank -\$4,144,000
- Pump Stations and Ground Storage Tank -\$7,945,600
- Waterlines - \$10,180,400

These projects have been completed and will enhance control of water system pressure and fire flow, improve efficiency, decrease repair and maintenance needs, enable continuous superior treatment with expected growth, and provide a safe and efficient treatment process, ultimately increasing treatment capacity.

Wastewater/Sewer Operations

As discussed previously, the City issued debt in May 2018 in the amount of \$45,840,000, with approximately \$24,415,000 designated for Sewer projects. All of those projects were completed in FY 20-21.

The City issued debt in February 2022 in the amount of 19,575,000, designated for sewer projects for AJ-08 sewer trunk line upgrades and replacement of the sewer lines.

The City issued debt in March 2025 for \$34,365,000, allocated to 13 sewer capital projects, including major upgrades to several lift stations and two of the three wastewater treatment plants.

Solid Waste Fund

In September 2015, the City Council approved the issuance of \$2,900,000 in combination Tax and Revenue certificates of obligation to be used for the construction of a transfer station. Debt payments on these certificates of obligation account for approximately 2.7% of the Solid Waste Fund budget for FY 2022-2023.

Stormwater Drainage Fund

In July 2025, the City Council approved the issuance of \$14,930,000 in Tax and Revenue Certificates of Obligation to fund various stormwater drainage capital projects. Debt payments on these certificates of obligation account for approximately 1.58% of the Stormwater Drainage Fund budget for FY 2025-2026.

Computation of Legal Debt Margin (property tax supported debt)

	October 1, 2025
Assessed Value less Exemptions:	\$ 3,024,484,333
Debt Limit 10 Percent of Assessed Value	\$ 302,448,433
Amount of Debt Applicable to Debt Limit:	
General Obligation Debt:	
2010 Library Bonds	295,000
2019 Series	17,645,000
2020 Series	17,340,000
2020 Series	2,880,000
2023 Series	3,735,000
Net General Obligation Debt Payable from Ad Valorem Taxes	\$ 40,430,000
Interest & Sinking Fund Balance as of September 30	(623,277)
Total Net General Obligation Debt Payable from Ad Valorem Taxes	\$ 39,806,723
Ratio of Net General Obligation Debt to Taxable Assessed Valuation per \$100	1.32%

Financial Stewardship

The establishment and maintenance of appropriate reserves within the General Fund is critical to prudent financial management. The City’s financial policies and strong financial management have been recognized by the two major rating agencies through a strong credit profile.

City of Huntsville’s General Obligation Bond Rating -		
Standard & Poor’s		AA-
Fitch		AA
City of Huntsville WW and SS Revenue Bonds Rating -		
Standard & Poor’s		AA-
Fitch		AA

General Obligation Debt Service Fund Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2025-2026	38,230,000.00	1,210,000.00	1,153,831.28	2,363,831.28
2026-2027	37,020,000.00	1,255,000.00	1,109,131.28	2,364,131.28
2027-2028	35,765,000.00	1,305,000.00	1,062,731.28	2,367,731.28
2028-2029	34,460,000.00	1,350,000.00	1,014,381.28	2,364,381.28
2029-2030	33,110,000.00	1,405,000.00	964,331.28	2,369,331.28
2030-2031	31,705,000.00	1,440,000.00	917,731.28	2,357,731.28
2031-2032	30,265,000.00	1,490,000.00	872,481.28	2,362,481.28
2032-2033	28,775,000.00	1,540,000.00	825,581.28	2,365,581.28
2033-2034	27,235,000.00	1,580,000.00	777,031.28	2,357,031.28
2034-2035	25,655,000.00	1,630,000.00	733,431.28	2,363,431.28
2035-2036	24,025,000.00	1,670,000.00	688,331.28	2,358,331.28
2036-2037	22,355,000.00	1,720,000.00	641,931.28	2,361,931.28
2037-2038	20,635,000.00	1,770,000.00	594,031.28	2,364,031.28
2038-2039	18,865,000.00	1,815,000.00	546,831.28	2,361,831.28
2039-2040	17,050,000.00	1,860,000.00	498,331.28	2,358,331.28
2040-2041	15,190,000.00	1,910,000.00	448,581.28	2,358,581.28
2041-2042	13,280,000.00	1,965,000.00	397,431.28	2,362,431.28
2042-2043	11,315,000.00	2,015,000.00	344,731.28	2,359,731.28
2043-2044	9,300,000.00	1,780,000.00	290,481.28	2,070,481.28
2044-2045	7,520,000.00	1,825,000.00	246,175.02	2,071,175.02
2045-2046	5,695,000.00	1,690,000.00	200,712.52	1,890,712.52
2046-2047	4,005,000.00	1,735,000.00	156,925.00	1,891,925.00
2047-2048	2,270,000.00	1,780,000.00	111,962.50	1,891,962.50
2048-2049	490,000.00	1,830,000.00	65,781.26	1,895,781.26
2049-2050		860,000.00	18,275.02	878,275.02
Total		41,600,000.00	15,878,628.17	57,478,628.17

**City of Huntsville General Obligation
Police and Fire Stations Bonds, Series 2019, \$19,800,000**

Issue Date: 9/6/2019

Maturity Date: 8/15/2049

Payment Date	Principal	Interest	Total	Annual Total
2/15/2026		257,400.00	257,400.00	
8/15/2026	500,000.00	257,400.00	757,400.00	1,014,800.00
2/15/2027		249,900.00	249,900.00	
8/15/2027	515,000.00	249,900.00	764,900.00	1,014,800.00
2/15/2028		242,175.00	242,175.00	
8/15/2028	530,000.00	242,175.00	772,175.00	1,014,350.00
2/15/2029		234,225.00	234,225.00	
8/15/2029	545,000.00	234,225.00	779,225.00	1,013,450.00
2/15/2030		226,050.00	226,050.00	
8/15/2030	560,000.00	226,050.00	786,050.00	1,012,100.00
2/15/2031		217,650.00	217,650.00	
8/15/2031	575,000.00	217,650.00	792,650.00	1,010,300.00
2/15/2032		209,025.00	209,025.00	
8/15/2032	595,000.00	209,025.00	804,025.00	1,013,050.00
2/15/2033		200,100.00	200,100.00	
8/15/2033	615,000.00	200,100.00	815,100.00	1,015,200.00
2/15/2034		190,875.00	190,875.00	
8/15/2034	630,000.00	190,875.00	820,875.00	1,011,750.00
2/15/2035		181,425.00	181,425.00	
8/15/2035	650,000.00	181,425.00	831,425.00	1,012,850.00
2/15/2036		171,675.00	171,675.00	
8/15/2036	670,000.00	171,675.00	841,675.00	1,013,350.00
2/15/2037		161,625.00	161,625.00	
8/15/2037	690,000.00	161,625.00	851,625.00	1,013,250.00
2/15/2038		151,275.00	151,275.00	
8/15/2038	710,000.00	151,275.00	861,275.00	1,012,550.00
2/15/2039		140,625.00	140,625.00	
8/15/2039	730,000.00	140,625.00	870,625.00	1,011,250.00
2/15/2040		129,675.00	129,675.00	
8/15/2040	755,000.00	129,675.00	884,675.00	1,014,350.00
2/15/2041		118,350.00	118,350.00	
8/15/2041	775,000.00	118,350.00	893,350.00	1,011,700.00
2/15/2042		106,725.00	106,725.00	
8/15/2042	800,000.00	106,725.00	906,725.00	1,013,450.00
2/15/2043		94,725.00	94,725.00	
8/15/2043	825,000.00	94,725.00	919,725.00	1,014,450.00
2/15/2044		82,350.00	82,350.00	
8/15/2044	850,000.00	82,350.00	932,350.00	1,014,700.00
2/15/2045		69,600.00	69,600.00	
8/15/2045	875,000.00	69,600.00	944,600.00	1,014,200.00
2/15/2046		56,475.00	56,475.00	
8/15/2046	900,000.00	56,475.00	956,475.00	1,012,950.00
2/15/2047		42,975.00	42,975.00	
8/15/2047	925,000.00	42,975.00	967,975.00	1,010,950.00
2/15/2048		29,100.00	29,100.00	
8/15/2048	955,000.00	29,100.00	984,100.00	1,013,200.00
2/15/2049		14,775.00	14,775.00	
8/15/2049	985,000.00	14,775.00	999,775.00	1,014,550.00
Total	\$ 17,160,000.00	\$ 7,686,900.00		\$ 25,331,900.00

**City of Huntsville General Obligation
MLK Center and Animal Shelter C/O Series 2020, \$3,285,000**

Issue Date: 9/15/2020

Maturity Date: 9/30/2045

Payment Date	Principal	Interest	Total	Annual Total
2/15/2026		33,759.38	33,759.38	
8/15/2026	105,000.00	33,759.38	138,759.38	172,518.76
2/15/2027		31,659.38	31,659.38	
8/15/2027	110,000.00	31,659.38	141,659.38	173,318.76
2/15/2028		29,459.38	29,459.38	
8/15/2028	115,000.00	29,459.38	144,459.38	173,918.76
2/15/2029		27,159.38	27,159.38	
8/15/2029	120,000.00	27,159.38	147,159.38	174,318.76
2/15/2030		24,759.38	24,759.38	
8/15/2030	125,000.00	24,759.38	149,759.38	174,518.76
2/15/2031		22,259.38	22,259.38	
8/15/2031	125,000.00	22,259.38	147,259.38	169,518.76
2/15/2032		21,009.38	21,009.38	
8/15/2032	130,000.00	21,009.38	151,009.38	172,018.76
2/15/2033		19,709.38	19,709.38	
8/15/2033	135,000.00	19,709.38	154,709.38	174,418.76
2/15/2034		18,359.38	18,359.38	
8/15/2034	135,000.00	18,359.38	153,359.38	171,718.76
2/15/2035		17,009.38	17,009.38	
8/15/2035	140,000.00	17,009.38	157,009.38	174,018.76
2/15/2036		15,609.38	15,609.38	
8/15/2036	140,000.00	15,609.38	155,609.38	171,218.76
2/15/2037		14,209.38	14,209.38	
8/15/2037	145,000.00	14,209.38	159,209.38	173,418.76
2/15/2038		12,759.38	12,759.38	
8/15/2038	145,000.00	12,759.38	157,759.38	170,518.76
2/15/2039		11,309.38	11,309.38	
8/15/2039	150,000.00	11,309.38	161,309.38	172,618.76
2/15/2040		9,809.38	9,809.38	
8/15/2040	150,000.00	9,809.38	159,809.38	169,618.76
2/15/2041		8,309.38	8,309.38	
8/15/2041	155,000.00	8,309.38	163,309.38	171,618.76
2/15/2042		6,759.38	6,759.38	
8/15/2042	160,000.00	6,759.38	166,759.38	173,518.76
2/15/2043		5,159.38	5,159.38	
8/15/2043	160,000.00	5,159.38	165,159.38	170,318.76
2/15/2044		3,559.38	3,559.38	
8/15/2044	165,000.00	3,559.38	168,559.38	172,118.76
2/15/2045		1,806.25	1,806.25	
8/15/2045	170,000.00	1,806.25	171,806.25	173,612.50
Total	\$ 2,780,000.00	\$ 739,387.70		\$ 3,619,387.70

**City of Huntsville General Obligation
City Hall and Service Center Bonds, Series 2020, \$19,115,000**

Issue Date: 9/15/2020

Maturity Date: 9/30/2050

Payment Date	Principal	Interest	Total	Annual Total
2/15/2026		203,231.26	203,231.26	
8/15/2026	475,000.00	203,231.26	678,231.26	881,462.52
2/15/2027		193,731.26	193,731.26	
8/15/2027	495,000.00	193,731.26	688,731.26	882,462.52
2/15/2028		183,831.26	183,831.26	
8/15/2028	515,000.00	183,831.26	698,831.26	882,662.52
2/15/2029		173,531.26	173,531.26	
8/15/2029	535,000.00	173,531.26	708,531.26	882,062.52
2/15/2030		162,831.26	162,831.26	
8/15/2030	560,000.00	162,831.26	722,831.26	885,662.52
2/15/2031		154,431.26	154,431.26	
8/15/2031	575,000.00	154,431.26	729,431.26	883,862.52
2/15/2032		145,806.26	145,806.26	
8/15/2032	590,000.00	145,806.26	735,806.26	881,612.52
2/15/2033		136,956.26	136,956.26	
8/15/2033	605,000.00	136,956.26	741,956.26	878,912.52
2/15/2034		127,881.26	127,881.26	
8/15/2034	625,000.00	127,881.26	752,881.26	880,762.52
2/15/2035		121,631.26	121,631.26	
8/15/2035	640,000.00	121,631.26	761,631.26	883,262.52
2/15/2036		115,231.26	115,231.26	
8/15/2036	650,000.00	115,231.26	765,231.26	880,462.52
2/15/2037		108,731.26	108,731.26	
8/15/2037	665,000.00	108,731.26	773,731.26	882,462.52
2/15/2038		102,081.26	102,081.26	
8/15/2038	680,000.00	102,081.26	782,081.26	884,162.52
2/15/2039		95,281.26	95,281.26	
8/15/2039	690,000.00	95,281.26	785,281.26	880,562.52
2/15/2040		88,381.26	88,381.26	
8/15/2040	705,000.00	88,381.26	793,381.26	881,762.52
2/15/2041		81,331.26	81,331.26	
8/15/2041	720,000.00	81,331.26	801,331.26	882,662.52
2/15/2042		74,131.26	74,131.26	
8/15/2042	735,000.00	74,131.26	809,131.26	883,262.52
2/15/2043		66,781.26	66,781.26	
8/15/2043	745,000.00	66,781.26	811,781.26	878,562.52
2/15/2044		59,331.26	59,331.26	
8/15/2044	765,000.00	59,331.26	824,331.26	883,662.52
2/15/2045		51,681.26	51,681.26	
8/15/2045	780,000.00	51,681.26	831,681.26	883,362.52
2/15/2046		43,881.26	43,881.26	
8/15/2046	790,000.00	43,881.26	833,881.26	877,762.52
2/15/2047		35,487.50	35,487.50	
8/15/2047	810,000.00	35,487.50	845,487.50	880,975.00
2/15/2048		26,881.25	26,881.25	
8/15/2048	825,000.00	26,881.25	851,881.25	878,762.50
2/15/2049		18,115.63	18,115.63	
8/15/2049	845,000.00	18,115.63	863,115.63	881,231.26
2/15/2050		9,137.51	9,137.51	
8/15/2050	860,000.00	9,137.51	869,137.51	878,275.02
Total	\$ 16,880,000.00	\$ 7,354,659.92		\$ 26,469,659.92

**City of Huntsville General Obligation
City Hall Bonds, Series 2023, \$3,780,000**

Issue Date: 3/9/2023

Maturity Date: 8/15/2043

Payment Date	Principal	Interest	Total	Annual Total
2/15/2026		82,525.00	82,525.00	
8/15/2026	130,000.00	82,525.00	212,525.00	295,050.00
2/15/2027		79,275.00	79,275.00	
8/15/2027	135,000.00	79,275.00	214,275.00	293,550.00
2/15/2028		75,900.00	75,900.00	
8/15/2028	145,000.00	75,900.00	220,900.00	296,800.00
2/15/2029		72,275.00	72,275.00	
8/15/2029	150,000.00	72,275.00	222,275.00	294,550.00
2/15/2030		68,525.00	68,525.00	
8/15/2030	160,000.00	68,525.00	228,525.00	297,050.00
2/15/2031		64,525.00	64,525.00	
8/15/2031	165,000.00	64,525.00	229,525.00	294,050.00
2/15/2032		60,400.00	60,400.00	
8/15/2032	175,000.00	60,400.00	235,400.00	295,800.00
2/15/2033		56,025.00	56,025.00	
8/15/2033	185,000.00	56,025.00	241,025.00	297,050.00
2/15/2034		51,400.00	51,400.00	
8/15/2034	190,000.00	51,400.00	241,400.00	292,800.00
2/15/2035		46,650.00	46,650.00	
8/15/2035	200,000.00	46,650.00	246,650.00	293,300.00
2/15/2036		41,650.00	41,650.00	
8/15/2036	210,000.00	41,650.00	251,650.00	293,300.00
2/15/2037		36,400.00	36,400.00	
8/15/2037	220,000.00	36,400.00	256,400.00	292,800.00
2/15/2038		30,900.00	30,900.00	
8/15/2038	235,000.00	30,900.00	265,900.00	296,800.00
2/15/2039		26,200.00	26,200.00	
8/15/2039	245,000.00	26,200.00	271,200.00	297,400.00
2/15/2040		21,300.00	21,300.00	
8/15/2040	250,000.00	21,300.00	271,300.00	292,600.00
2/15/2041		16,300.00	16,300.00	
8/15/2041	260,000.00	16,300.00	276,300.00	292,600.00
2/15/2042		11,100.00	11,100.00	
8/15/2042	270,000.00	11,100.00	281,100.00	292,200.00
2/15/2043		5,700.00	5,700.00	
8/15/2043	285,000.00	5,700.00	290,700.00	296,400.00
Total	\$ 3,610,000.00	\$ 2,114,155.00		\$ 5,894,155.00

Utility Fund - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2025-2026	93,355,000.00	2,555,000.00	4,273,894.17	6,828,894.17
2026-2027	90,800,000.00	3,065,000.00	3,572,062.50	6,637,062.50
2027-2028	87,735,000.00	3,315,000.00	3,418,012.50	6,733,012.50
2028-2029	84,420,000.00	3,470,000.00	3,256,162.50	6,726,162.50
2029-2030	80,950,000.00	2,975,000.00	3,110,412.50	6,085,412.50
2030-2031	77,975,000.00	3,105,000.00	2,983,387.50	6,088,387.50
2031-2032	74,870,000.00	3,220,000.00	2,866,775.00	6,086,775.00
2032-2033	71,650,000.00	3,350,000.00	2,743,212.50	6,093,212.50
2033-2034	68,300,000.00	3,475,000.00	2,612,175.00	6,087,175.00
2034-2035	64,825,000.00	3,610,000.00	2,479,350.00	6,089,350.00
2035-2036	61,215,000.00	3,745,000.00	2,341,100.00	6,086,100.00
2036-2037	57,470,000.00	3,890,000.00	2,197,525.00	6,087,525.00
2037-2038	53,580,000.00	4,035,000.00	2,048,225.00	6,083,225.00
2038-2039	49,545,000.00	4,190,000.00	1,893,075.00	6,083,075.00
2039-2040	45,355,000.00	4,360,000.00	1,728,662.50	6,088,662.50
2040-2041	40,995,000.00	4,530,000.00	1,557,387.50	6,087,387.50
2041-2042	36,465,000.00	4,710,000.00	1,379,125.00	6,089,125.00
2042-2043	31,755,000.00	4,885,000.00	1,200,050.00	6,085,050.00
2043-2044	26,870,000.00	2,215,000.00	1,020,350.00	3,235,350.00
2044-2045	24,655,000.00	2,155,000.00	936,509.38	3,091,509.38
2045-2046	22,500,000.00	2,240,000.00	855,490.63	3,095,490.63
2046-2047	20,260,000.00	2,320,000.00	771,350.00	3,091,350.00
2047-2048	17,940,000.00	2,410,000.00	683,031.25	3,093,031.25
2048-2049	15,530,000.00	2,505,000.00	590,287.50	3,095,287.50
2049-2050	13,025,000.00	2,600,000.00	493,775.00	3,093,775.00
2050-2051	10,425,000.00	2,700,000.00	393,537.50	3,093,537.50
2051-2052	7,725,000.00	1,805,000.00	289,318.75	2,094,318.75
2052-2053	5,920,000.00	1,885,000.00	210,906.25	2,095,906.25
2053-2054	4,035,000.00	1,965,000.00	129,093.75	2,094,093.75
2054-2055	2,070,000.00	2,055,000.00	43,668.75	2,098,668.75
Total		95,315,000.00	54,328,825.43	141,260,837.93

Bond Debt Service Schedule

City of Huntsville Water & Wastewater System Revenue Bonds

Water & Wastewater Systems Revenue Bonds, Series 2018 , \$45,840,000

Issue Date: May 1,2018**Maturity Date:** 9/30/2043

Payment Date	Principal	Interest	Total	Annual Total
9/30/2026	1,460,000.00	1,396,862.50	2,856,862.50	2,856,862.50
9/30/2027	1,535,000.00	1,323,862.50	2,858,862.50	2,858,862.50
9/30/2028	1,610,000.00	1,247,112.50	2,857,112.50	2,857,112.50
9/30/2029	1,690,000.00	1,166,612.50	2,856,612.50	2,856,612.50
9/30/2030	1,760,000.00	1,099,012.50	2,859,012.50	2,859,012.50
9/30/2031	1,830,000.00	1,028,612.50	2,858,612.50	2,858,612.50
9/30/2032	1,885,000.00	971,425.00	2,856,425.00	2,856,425.00
9/30/2033	1,950,000.00	910,162.50	2,860,162.50	2,860,162.50
9/30/2034	2,015,000.00	844,350.00	2,859,350.00	2,859,350.00
9/30/2035	2,085,000.00	773,825.00	2,858,825.00	2,858,825.00
9/30/2036	2,160,000.00	700,850.00	2,860,850.00	2,860,850.00
9/30/2037	2,235,000.00	625,250.00	2,860,250.00	2,860,250.00
9/30/2038	2,310,000.00	547,025.00	2,857,025.00	2,857,025.00
9/30/2039	2,390,000.00	466,175.00	2,856,175.00	2,856,175.00
9/30/2040	2,480,000.00	379,537.50	2,859,537.50	2,859,537.50
9/30/2041	2,570,000.00	289,637.50	2,859,637.50	2,859,637.50
9/30/2042	2,660,000.00	196,475.00	2,856,475.00	2,856,475.00
9/30/2043	2,760,000.00	100,050.00	2,860,050.00	2,860,050.00
Total	\$ 37,385,000.00	\$ 15,533,200.00	\$ 54,308,200.00	\$ 54,308,200.00

Bond Debt Service Schedule

City of Huntsville Water & Wastewater System Revenue Bonds

Water & Wastewater Systems Revenue Bonds, Series 2022 , \$19,575,000

Issue Date: February 1,2022**Maturity Date:** 9/30/2051

Payment Date	Principal	Interest	Total	Annual Total
2/15/2026		284,975.00	284,975.00	
8/15/2026	430,000.00	284,975.00	714,975.00	999,950.00
2/15/2027		276,375.00	276,375.00	
8/15/2027	445,000.00	276,375.00	721,375.00	997,750.00
2/15/2028		267,475.00	267,475.00	
8/15/2028	465,000.00	267,475.00	732,475.00	999,950.00
2/15/2029		258,175.00	258,175.00	
8/15/2029	485,000.00	258,175.00	743,175.00	1,001,350.00
2/15/2030		248,475.00	248,475.00	
8/15/2030	500,000.00	248,475.00	748,475.00	996,950.00
2/15/2031		238,475.00	238,475.00	
8/15/2031	520,000.00	238,475.00	758,475.00	996,950.00
2/15/2032		228,075.00	228,075.00	
8/15/2032	545,000.00	228,075.00	773,075.00	1,001,150.00
2/15/2033		217,175.00	217,175.00	
8/15/2033	565,000.00	217,175.00	782,175.00	999,350.00
2/15/2034		205,875.00	205,875.00	
8/15/2034	585,000.00	205,875.00	790,875.00	996,750.00
2/15/2035		197,100.00	197,100.00	
8/15/2035	605,000.00	197,100.00	802,100.00	999,200.00
2/15/2036		188,025.00	188,025.00	
8/15/2036	620,000.00	188,025.00	808,025.00	996,050.00
2/15/2037		178,725.00	178,725.00	
8/15/2037	640,000.00	178,725.00	818,725.00	997,450.00
2/15/2038		169,125.00	169,125.00	
8/15/2038	660,000.00	169,125.00	829,125.00	998,250.00
2/15/2039		159,225.00	159,225.00	
8/15/2039	680,000.00	159,225.00	839,225.00	998,450.00
2/15/2040		149,025.00	149,025.00	
8/15/2040	700,000.00	149,025.00	849,025.00	998,050.00
2/15/2041		138,525.00	138,525.00	
8/15/2041	720,000.00	138,525.00	858,525.00	997,050.00
2/15/2042		127,725.00	127,725.00	
8/15/2042	745,000.00	127,725.00	872,725.00	1,000,450.00
2/15/2043		116,550.00	116,550.00	
8/15/2043	765,000.00	116,550.00	881,550.00	998,100.00
2/15/2044		105,075.00	105,075.00	
8/15/2044	790,000.00	105,075.00	895,075.00	1,000,150.00
2/15/2045		93,225.00	93,225.00	
8/15/2045	810,000.00	93,225.00	903,225.00	996,450.00
2/15/2046		81,075.00	81,075.00	
8/15/2046	835,000.00	81,075.00	916,075.00	997,150.00
2/15/2047		68,550.00	68,550.00	
8/15/2047	860,000.00	68,550.00	928,550.00	997,100.00
2/15/2048		55,650.00	55,650.00	
8/15/2048	885,000.00	55,650.00	940,650.00	996,300.00
2/15/2049		42,375.00	42,375.00	
8/15/2049	915,000.00	42,375.00	957,375.00	999,750.00
2/15/2050		28,650.00	28,650.00	
8/15/2050	940,000.00	28,650.00	968,650.00	997,300.00
2/15/2051		14,550.00	14,550.00	
8/15/2051	970,000.00	14,550.00	984,550.00	999,100.00
Total	\$ 17,680,000.00	\$ 8,863,050.00	\$ 26,958,050.00	\$ 26,958,050.00

Bond Debt Service Schedule

City of Huntsville Water & Wastewater System Revenue Bonds, Series 2025
 Water & Wastewater Systems Revenue Bonds, Series 2025 , \$34,365,000

Issue Date: March 4,2025

Maturity Date: 9/30/2055

Payment Date	Principal	Interest	Total	Annual Total
2/15/2026		1,342,856.67	1,342,856.67	
8/15/2026		774,725.00	774,725.00	2,117,581.67
2/15/2027	560,000.00	774,725.00	1,334,725.00	
8/15/2027		760,725.00	760,725.00	2,095,450.00
2/15/2028	590,000.00	760,725.00	1,350,725.00	
8/15/2028		745,975.00	745,975.00	2,096,700.00
2/15/2029	620,000.00	745,975.00	1,365,975.00	
8/15/2029		730,475.00	730,475.00	2,096,450.00
2/15/2030	650,000.00	730,475.00	1,380,475.00	
8/15/2030		714,225.00	714,225.00	2,094,700.00
2/15/2031	685,000.00	714,225.00	1,399,225.00	
8/15/2031		697,100.00	697,100.00	2,096,325.00
2/15/2032	720,000.00	697,100.00	1,417,100.00	
8/15/2032		679,100.00	679,100.00	2,096,200.00
2/15/2033	760,000.00	679,100.00	1,439,100.00	
8/15/2033		660,100.00	660,100.00	2,099,200.00
2/15/2034	795,000.00	660,100.00	1,455,100.00	
8/15/2034		640,225.00	640,225.00	2,095,325.00
2/15/2035	835,000.00	640,225.00	1,475,225.00	
8/15/2035		619,350.00	619,350.00	2,094,575.00
2/15/2036	880,000.00	619,350.00	1,499,350.00	
8/15/2036		597,350.00	597,350.00	2,096,700.00
2/15/2037	925,000.00	597,350.00	1,522,350.00	
8/15/2037		574,225.00	574,225.00	2,096,575.00
2/15/2038	970,000.00	574,225.00	1,544,225.00	
8/15/2038		549,975.00	549,975.00	2,094,200.00
2/15/2039	1,020,000.00	549,975.00	1,569,975.00	
8/15/2039		524,475.00	524,475.00	2,094,450.00
2/15/2040	1,075,000.00	524,475.00	1,599,475.00	
8/15/2040		497,600.00	497,600.00	2,097,075.00
2/15/2041	1,130,000.00	497,600.00	1,627,600.00	
8/15/2041		469,350.00	469,350.00	2,096,950.00
2/15/2042	1,190,000.00	469,350.00	1,659,350.00	
8/15/2042		439,600.00	439,600.00	2,098,950.00
2/15/2043	1,240,000.00	439,600.00	1,679,600.00	
8/15/2043		414,800.00	414,800.00	2,094,400.00
2/15/2044	1,295,000.00	414,800.00	1,709,800.00	
8/15/2044		388,900.00	388,900.00	2,098,700.00
2/15/2045	1,345,000.00	388,900.00	1,733,900.00	
8/15/2045		361,159.38	361,159.38	2,095,059.38
2/15/2046	1,405,000.00	361,159.38	1,766,159.38	
8/15/2046		332,181.25	332,181.25	2,098,340.63
2/15/2047	1,460,000.00	332,181.25	1,792,181.25	
8/15/2047		302,068.75	302,068.75	2,094,250.00
2/15/2048	1,525,000.00	302,068.75	1,827,068.75	
8/15/2048		269,662.50	269,662.50	2,096,731.25
2/15/2049	1,590,000.00	269,662.50	1,859,662.50	
8/15/2049		235,875.00	235,875.00	2,095,537.50
2/15/2050	1,660,000.00	235,875.00	1,895,875.00	
8/15/2050		200,600.00	200,600.00	2,096,475.00
2/15/2051	1,730,000.00	200,600.00	1,930,600.00	
8/15/2051		163,837.50	163,837.50	2,094,437.50
2/15/2052	1,805,000.00	163,837.50	1,968,837.50	
8/15/2052		125,481.25	125,481.25	2,094,318.75
2/15/2053	1,885,000.00	125,481.25	2,010,481.25	
8/15/2053		85,425.00	85,425.00	2,095,906.25
2/15/2054	1,965,000.00	85,425.00	2,050,425.00	
8/15/2054		43,668.75	43,668.75	2,094,093.75
2/15/2055	2,055,000.00	43,668.75	2,098,668.75	2,098,668.75
Total	\$ 34,365,000.00	\$ 28,539,325.43		\$ 62,904,325.43

Bond Debt Service Schedule

Huntsville Regional Water Supply System Project
 Trinity River Authority Contract Revenue Bonds, Series 2024, \$4,095,000

Issue Date: April 2024

Maturity Date: 8/1/2044

Payment Date	Principal	Interest	Total	Annual Total
2/1/2026		94,750.00	94,750.00	
8/1/2026	590,000.00	94,750.00	684,750.00	779,500.00
2/1/2027		80,000.00	80,000.00	
8/1/2027	615,000.00	80,000.00	695,000.00	775,000.00
2/1/2028		64,625.00	64,625.00	
8/1/2028	650,000.00	64,625.00	714,625.00	779,250.00
2/1/2029		48,375.00	48,375.00	
8/1/2029	675,000.00	48,375.00	723,375.00	771,750.00
2/1/2030		34,875.00	34,875.00	
8/1/2030	65,000.00	34,875.00	99,875.00	134,750.00
2/1/2031		33,250.00	33,250.00	
8/1/2031	70,000.00	33,250.00	103,250.00	136,500.00
2/1/2032		31,500.00	31,500.00	
8/1/2032	70,000.00	31,500.00	101,500.00	133,000.00
2/1/2033		29,750.00	29,750.00	
8/1/2033	75,000.00	29,750.00	104,750.00	134,500.00
2/1/2034		27,875.00	27,875.00	
8/1/2034	80,000.00	27,875.00	107,875.00	135,750.00
2/1/2035		25,875.00	25,875.00	
8/1/2035	85,000.00	25,875.00	110,875.00	136,750.00
2/1/2036		23,750.00	23,750.00	
8/1/2036	85,000.00	23,750.00	108,750.00	132,500.00
2/1/2037		21,625.00	21,625.00	
8/1/2037	90,000.00	21,625.00	111,625.00	133,250.00
2/1/2038		19,375.00	19,375.00	
8/1/2038	95,000.00	19,375.00	114,375.00	133,750.00
2/1/2039		17,000.00	17,000.00	
8/1/2039	100,000.00	17,000.00	117,000.00	134,000.00
2/1/2040		14,500.00	14,500.00	
8/1/2040	105,000.00	14,500.00	119,500.00	134,000.00
2/1/2041		11,875.00	11,875.00	
8/1/2041	110,000.00	11,875.00	121,875.00	133,750.00
2/1/2042		9,125.00	9,125.00	
8/1/2042	115,000.00	9,125.00	124,125.00	133,250.00
2/1/2043		6,250.00	6,250.00	
8/1/2043	120,000.00	6,250.00	126,250.00	132,500.00
2/1/2044		3,250.00	3,250.00	
8/1/2044	130,000.00	3,250.00	133,250.00	136,500.00
Total	\$ 3,925,000.00	\$ 1,447,150.00		\$ 5,542,150.00

Solid Waste Fund - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Annual Total
2025-2026	1,695,000.00	140,000.00	67,800.00	207,800.00
2026-2027	1,555,000.00	145,000.00	62,200.00	207,200.00
2027-2028	1,410,000.00	155,000.00	56,400.00	211,400.00
2028-2029	1,255,000.00	160,000.00	50,200.00	210,200.00
2029-2030	1,095,000.00	165,000.00	43,800.00	208,800.00
2030-2031	930,000.00	170,000.00	37,200.00	207,200.00
2031-2032	760,000.00	180,000.00	30,400.00	210,400.00
2032-2033	580,000.00	185,000.00	23,200.00	208,200.00
2033-2034	395,000.00	195,000.00	15,800.00	210,800.00
2034-2035	200,000.00	200,000.00	8,000.00	208,000.00
Total		1,830,000.00	467,525.00	2,297,525.00

Bond Debt Service Schedule

City of Huntsville Solid Waste

Combination Tax & Revenue Certificates of Obligation, Series 2015

Issue Date: 9/15/2015

Maturity Date: 8/15/2035

Payment Date	Principal	Interest	Total
2/15/2026	-	33,900.00	33,900.00
8/15/2026	140,000	33,900.00	173,900.00
2/15/2027	-	31,100.00	31,100.00
8/15/2027	145,000	31,100.00	176,100.00
2/15/2028	-	28,200.00	28,200.00
8/15/2028	155,000	28,200.00	183,200.00
2/15/2029	-	25,100.00	25,100.00
8/15/2029	160,000	25,100.00	185,100.00
2/15/2030	-	21,900.00	21,900.00
8/15/2030	165,000	21,900.00	186,900.00
2/15/2031	-	18,600.00	18,600.00
8/15/2031	170,000	18,600.00	188,600.00
2/15/2032	-	15,200.00	15,200.00
8/15/2032	180,000	15,200.00	195,200.00
2/15/2033	-	11,600.00	11,600.00
8/15/2033	185,000	11,600.00	196,600.00
2/15/2034	-	7,900.00	7,900.00
8/15/2034	195,000	7,900.00	202,900.00
2/15/2035	-	4,000.00	4,000.00
8/15/2035	200,000	4,000.00	204,000.00
Total	\$ 1,695,000.00	\$ 395,000.00	\$ 2,090,000.00

Bond Debt Service Schedule

City of Huntsville Combination Tax and Revenue Certificates of Obligation
Series 2025 , \$14,930,000

Issue Date: July 31,2025

Maturity Date: 2/15/2055

Payment Date	Principal	Interest	Total	Annual Total
2/15/2026	195,000.00	395,389.58	590,389.58	
8/15/2026		360,100.00	360,100.00	
9/30/2026				950,489.58
2/15/2027	235,000.00	360,100.00	595,100.00	
8/15/2027		354,225.00	354,225.00	
9/30/2027				949,325.00
2/15/2028	245,000.00	354,225.00	599,225.00	
8/15/2028		348,100.00	348,100.00	
9/30/2028				947,325.00
2/15/2029	260,000.00	348,100.00	608,100.00	
8/15/2029		341,600.00	341,600.00	
9/30/2029				949,700.00
2/15/2030	270,000.00	341,600.00	611,600.00	
8/15/2030		334,850.00	334,850.00	
9/30/2030				946,450.00
2/15/2031	285,000.00	334,850.00	619,850.00	
8/15/2031		327,725.00	327,725.00	
9/30/2031				947,575.00
2/15/2032	300,000.00	327,725.00	627,725.00	
8/15/2032		320,225.00	320,225.00	
9/30/2032				947,950.00
2/15/2033	315,000.00	320,225.00	635,225.00	
8/15/2033		312,350.00	312,350.00	
9/30/2033				947,575.00
2/15/2034	330,000.00	312,350.00	642,350.00	
8/15/2034		304,100.00	304,100.00	
9/30/2034				946,450.00
2/15/2035	350,000.00	304,100.00	654,100.00	
8/15/2035		295,350.00	295,350.00	
9/30/2035				949,450.00
2/15/2036	365,000.00	295,350.00	660,350.00	
8/15/2036		286,225.00	286,225.00	
9/30/2036				946,575.00
2/15/2037	385,000.00	286,225.00	671,225.00	
8/15/2037		276,600.00	276,600.00	
9/30/2037				947,825.00
2/15/2038	405,000.00	276,600.00	681,600.00	
8/15/2038		266,475.00	266,475.00	
9/30/2038				948,075.00
2/15/2039	425,000.00	266,475.00	691,475.00	
8/15/2039		255,850.00	255,850.00	
9/30/2039				947,325.00
2/15/2040	450,000.00	255,850.00	705,850.00	

Payment Date	Principal	Interest	Total	Annual Total
8/15/2040		244,600.00	244,600.00	
9/30/2040				950,450.00
2/15/2041	470,000.00	244,600.00	714,600.00	
8/15/2041		232,850.00	232,850.00	
9/30/2041				947,450.00
2/15/2042	495,000.00	232,850.00	727,850.00	
8/15/2042		220,475.00	220,475.00	
9/30/2042				948,325.00
2/15/2043	520,000.00	220,475.00	740,475.00	
8/15/2043		207,475.00	207,475.00	
9/30/2043				947,950.00
2/15/2044	550,000.00	207,475.00	757,475.00	
8/15/2044		193,725.00	193,725.00	
9/30/2044				951,200.00
2/15/2045	575,000.00	193,725.00	768,725.00	
8/15/2045		179,350.00	179,350.00	
9/30/2045				948,075.00
2/15/2046	605,000.00	179,350.00	784,350.00	
8/15/2046		165,737.50	165,737.50	
9/30/2046				950,087.50
2/15/2047	630,000.00	165,737.50	795,737.50	
8/15/2047		151,562.50	151,562.50	
9/30/2047				947,300.00
2/15/2048	660,000.00	151,562.50	811,562.50	
8/15/2048		136,712.50	136,712.50	
9/30/2048				948,275.00
2/15/2049	690,000.00	136,712.50	826,712.50	
8/15/2049		121,187.50	121,187.50	
9/30/2049				947,900.00
2/15/2050	725,000.00	121,187.50	846,187.50	
8/15/2050		104,875.00	104,875.00	
9/30/2050				951,062.50
2/15/2051	760,000.00	104,875.00	864,875.00	
8/15/2051		85,875.00	85,875.00	
9/30/2051				950,750.00
2/15/2052	795,000.00	85,875.00	880,875.00	
8/15/2052		66,000.00	66,000.00	
9/30/2052				946,875.00
2/15/2053	835,000.00	66,000.00	901,000.00	
8/15/2053		45,125.00	45,125.00	
9/30/2053				946,125.00
2/15/2054	880,000.00	45,125.00	925,125.00	
8/15/2054		23,125.00	23,125.00	
9/30/2054				948,250.00
2/15/2055	925,000.00	23,125.00	948,125.00	
9/30/2055				948,125.00
Total	\$ 14,930,000.00	\$ 13,520,289.58	\$ 28,450,289.58	\$ 28,450,289.58

ORDINANCE NO. 2025-22

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND CAPITAL IMPROVEMENTS BUDGET FOR THE CITY OF HUNTSVILLE, TEXAS, FOR THE PERIOD OCTOBER 1, 2025, THROUGH SEPTEMBER 30, 2026 RATIFYING AND APPROVING FISCAL AND BUDGETARY POLICIES; RATIFYING AND APPROVING THE INVESTMENT AND BANKING POLICIES; RATIFYING AND APPROVING VARIOUS FEES, RATES AND CHARGES; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

WHEREAS more than thirty days before the end of the City’s fiscal year and more than thirty days before the adoption of this ordinance, the City Manager of the City Huntsville, Texas, submitted a proposed budget for the ensuing fiscal year according to Section 11.05 of the Charter of the City of Huntsville, Texas, and Texas Local Government Code Section 102.005; and

WHEREAS the City Manager filed a copy of the proposed budget with the City Secretary and the budget was available for public inspection at least fifteen days before the budget hearing and tax levy for the fiscal year 2025-2026 [Texas Local Government Code § 102.006]; and

WHEREAS the itemized budget shows a comparison of expenditures between the proposed budget and the actual expenditures for the same or similar purposes for the preceding year and the estimated amount of money carried for each [Texas Local Government Code § 102.003(a)]; and

WHEREAS the budget contains financial information of the municipality that shows the outstanding obligations of the City, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget [Texas Local Government Code § 102.003(b)]; and

WHEREAS notification has been provided to the public concerning the public hearing for the fiscal year 2025-2026 budget [Texas Local Government Code § 102.0065]; and

WHEREAS the budget for the year October 1, 2025, through September 30, 2026 has been presented to the City Council, and the City Council has held a public hearing with all notice as required by law, and all comments and objections have been considered; and

WHEREAS the fees, rates and charges set out herein are reasonable and necessary and are established and set in the best interests of the City.

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

SECTION 1: City Council adopts the budget for the City of Huntsville, Texas, now before the City Council for consideration and attached, as the budget for the City for the period of October 1, 2025, through September 30, 2026.

SECTION 2: The appropriation for the ensuing fiscal year for operating expenses, debt service and capital outlay budgets shall be fixed and determined as shown in Exhibit A and by reference to the Fund Summaries with account classification totals in the City Secretary’s office.

SECTION 3: New projects described for fiscal year 2025-2026 in the Capital Improvements budget portion of the 2025-2026 budget are approved at the cost level indicated, subject to the availability of funding of project costs (Exhibit A1).

SECTION 4: City Council approves the monthly payment for an eligible employee to the City’s Medical Insurance Internal Service Fund of \$850.00 per month (\$10,200.00 annually), per employee electing coverage.

SECTION 5: City Council approves a budgeted TMRS rate established according to TMRS rates for the benefit levels elected by the City.

- SECTION 6:** City Council approves a transfer of an amount equal to five (5.0%) percent of the gross revenues received during Fiscal Year 2025-2026 from all water, wastewater, and solid waste customers, as a transfer to the General Fund to compensate the City for the use of streets and rights-of-way by the Water, Wastewater, and Solid Waste Funds.
- SECTION 7:** City Council hereby has reviewed and approves the Fiscal and Budgetary, and Purchasing Policies (Exhibit B).
- SECTION 8:** City Council has reviewed and approves the investment policies, strategies, and the Investment and Banking Policies and Investment Policy Statement for the Post-Employment Benefit Plan (Exhibit C).
- SECTION 9:** City Council approves and reauthorizes building permit fees and other fees, rates, charges and their associated revenue, which is incorporated into the budget; Exhibit D. Exhibit D authorizes water, wastewater, and solid waste rate increases as noted.
- SECTION 10:** The City Secretary is directed to maintain a copy of the adopted budget, to file a copy of it with the City Library and the County Clerk, and to publish a notice saying the budget is available for public inspection [Texas Local Government Code §§ 102.008 and 102.009(d)].
- SECTION 11:** Council may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures or for municipal purposes, provided, however, no obligation shall be incurred or any expenditure made except in conformity with the budget [Texas Local Government Code §§ 102.009-102.011; Huntsville City Charter §§ 11.06-11.07].
- SECTION 12:** The City Manager may, within the policies adopted within this budget, authorize transfers between budget line items; City Council may transfer any unencumbered appropriated balance or portion of it from one office, department, or agency to another at any time, or any appropriation balance from one expenditure account to another within a single office, department, or agency of the City [Huntsville City Charter §11.06.].
- SECTION 13:** City Council expressly repeals all previous budget ordinances and appropriations if in conflict with the provisions of this ordinance. If a court of competent jurisdiction declares any part, portion, or section of this ordinance invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.
- SECTION 14:** This ordinance shall take effect immediately after its passage.

PASSED AND APPROVED on this, the 16th day of September 2025



THE CITY OF HUNTSVILLE, TEXAS

[Handwritten signature of Russell Humphrey]

 Russell Humphrey, Mayor

ATTEST:

APPROVED AS TO FORM:

[Handwritten signature of Kristy Coll]

 Kristy Coll, City Secretary

[Handwritten signature of Leonard Schneider]

 Leonard Schneider, City Attorney

ORDINANCE NO. 2025-26

AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING TAXES FOR THE CITY OF HUNTSVILLE FOR THE 2025-2026 FISCAL YEAR UPON ALL TAXABLE PROPERTY LOCATED WITHIN AND SUBJECT TO TAXATION IN THE CITY; AND PROVIDING FOR THE EFFECTIVE DATE HEREOF.

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

SECTION 1: There is levied and assessed and shall be collected for the 2025-2026 fiscal year ending September 30, 2026, an ad valorem tax of NO AND 34.75/100 (\$0.3475) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed value of property located within the city limits of Huntsville, Texas on January 1, 2025, made taxable by law, which when collected, shall be apportioned among funds and departments of the city government of the City of Huntsville for these purposes:

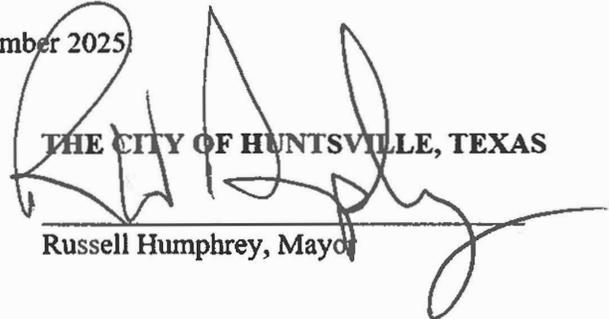
General Fund Operations	\$0.3051
Debt Service for Payment of General Obligations Indebtedness	<u>\$0.0424</u>
	\$0.3475

SECTION 2: All property upon which tax is levied shall be assessed on the basis of 100 percent of its appraised value [Property Tax Code § 26.02].

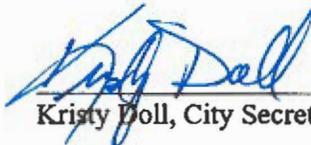
SECTION 3: This ordinance shall take effect from and after its passage by City Council.

PASSED AND APPROVED on this 16th day of September 2025



THE CITY OF HUNTSVILLE, TEXAS

Russell Humphrey, Mayor

ATTEST:



Kristy Doll, City Secretary

APPROVED AS TO FORM:



Leonard Schneider, City Attorney

Fiscal and Budgetary Policies

I. STATEMENT OF PURPOSE

The purpose of the Fiscal and Budgetary Policies is to identify and present an overview of policies dictated by state law, the City Charter, City ordinances, and administrative policies. The aim of these policies is to achieve long-term stability and a positive financial condition. These policies provide guidelines to the administration and finance staff in planning and directing the City's day-to-day financial affairs and in developing financial recommendations to the City Council. These policies set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist in the decision-making process. These policies provide guidelines for evaluating both current activities and proposals for future programs.

These policies represent long-standing principles, traditions and practices which have guided the City in the past and have helped maintain financial stability. An important aspect of the policies is the application of budget and fiscal policies in the context of a long-term financial approach. The scope of these policies span accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management and debt management.

The City Council and/or Finance Committee annually review and approve the Fiscal and Budgetary Policies as part of the budget process.

II. BASIS OF ACCOUNTING

A. **Accounting in Accordance With GAAP.** The City's finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board.

1. **Organization of Accounts.** The accounts of the City shall be organized and operated on the basis of funds. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions
2. **Fund Structure.** The City of Huntsville uses the following fund groups:

Governmental Funds:

General Fund
General Obligation Debt Service Fund
Capital Projects Funds

Special Revenue Funds:

Municipal Court Special Revenues
Library Special Revenues
Airport Special Revenues
Police Special Revenues
Hotel/Motel Tax & Arts

Proprietary Funds:

Enterprise Funds:

Utility Fund (Water & Wastewater operations)
Solid Waste Fund
Drainage Fund

Internal Service Funds:

Medical Insurance
Equipment Replacement
Computer Replacement

Permanent Funds:

Library Endowment
Oakwood Cemetery Endowment

Trust Funds:

Retiree PEB Trust –Medical
Scholarship Fund
Employee Assistance Fund

3. **Governmental Fund Types.** Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, General Obligation Debt Service and Capital Project funds. Governmental fund types shall use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.
4. **Proprietary Fund Types.** Proprietary fund types are used to account for the City's business type activities (e.g., activities that receive a significant portion of their funding through user charges). The City has two types of proprietary funds: Enterprise Funds and Internal Service Funds. The City's Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Enterprise funds receive their revenues primarily through user charges for service. Internal Service funds receive their revenues primarily from the other funds of the City.
5. **Permanent Funds.** The Library Endowment Fund and Oakwood Cemetery Endowment Fund are used to account for endowments received by the City. Money available for expenditures in these funds are the accumulated interest earnings.
6. **Trust Funds.** The PEB Trust for retirees is used to account for funds designated for use for retiree Health Insurance costs if needed. Monies in this Fund help to lessen the City's Unfunded Accrued Actuarial Liability (UAAL) that is the result of the City providing a health insurance benefit to certain retirees. The Employee Assistance

Fund is funded by contributions from City employees and monies are used to assist employees encountering catastrophic illness (examples – cancer, vehicle accidents, etc.) medical costs. The Scholarship Fund is also funded by contributions from employee. The monies are used to provide scholarships to graduating seniors of employees who will be continuing their education at a university, junior/community college, or a technical school.

7. **Encumbrance Accounting.** The City shall utilize encumbrance accounting under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

III. OPERATING BUDGET

A. BUDGET PROCESS.

1. **Proposed Budget.** Section 11.05 of the City Charter requires that the City Manager submit to the City Council a proposed budget at least 30 days prior to the end of the fiscal year that presents a complete financial plan for the ensuing year. Public hearings shall be held in the manner prescribed by the laws of the State of Texas relating to budgets in cities and towns. The Charter requires that no budget be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations. Past practice has been to present a draft budget to City Council at least six weeks prior to fiscal year end.
 - a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget (same level of service) for operations and maintenance costs, (3) decision packages for capital and other (non-capital) project costs, and (4) revenues.
 - b. The budget review process shall include City Council participation in the development of each of the four segments of the proposed budget.
 - c. The budget process will allow the opportunity for the City Council to address policy and fiscal issues.
 - d. A copy of the proposed budget shall be posted on the City's website when it is submitted to the City Council.
2. **Modified Incremental Approach.** The operating budget less prior year supplemental requests, shall serve as the starting point for budget estimates.
3. **Adoption.** Upon the presentation of a proposed budget document to the City Council, the City Council shall call and publicize a public hearing. The City Council shall subsequently adopt by Ordinance such budget, as it may have been amended, as the City's Annual Budget, effective for the fiscal year beginning October 1.

As required by Section 11.05 of the Charter, if the City Council takes no action to adopt a budget on or prior to September 27th, the budget as submitted by the City Manager, is deemed to have been finally adopted by the City Council.

4. **Government Finance Officers Association.** The annual budget shall be submitted to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Distinguished Budget Presentation Award.
 5. **Truth in Taxation.** Budget development procedures will be in conformance with State law, outlined in the Truth in Taxation process. In the event of a tax increase, at least two notices will be given and public hearings held.
- B. **PLANNING.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The budget planning process is for a five year period recognizing that budgets are influenced by decisions made in prior year budgets and that decisions made in the current year budgets serve a precursor to future budget requirements. The City shall recognize both short-term needs and objectives in relation to the long-term goals of the City.
- C. **PREPARATION.** The operating budget is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, internal service funds, and all special revenue funds of the City. An annual budget shall be prepared for all funds of the City, with the exception that capital projects will be budgeted on a project length basis, rather than an annual basis.
1. **Basis of Budget.** Operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, unmatured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.
 - a. Governmental Fund Types are budgeted on a modified accrual basis, with exceptions as noted above. Revenues are included in the budget in the year they are expected to become measurable and available. Expenditures are included in the budget when they are measurable, a liability is incurred, and the liability will be liquidated with resources included in the budget.
 - b. Capital project budgets are project length budgets and are budgeted on a modified accrual basis.
 - c. Proprietary fund types are budgeted generally on an accrual basis with exceptions as noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.
 2. **Legal Level of Control.** The budget shall be adopted at the "legal level of control," which is, by Division, within individual funds. The level at which management, without prior council approval, loses the ability to reapply budgeted resources from one use to another is known as the budgets' "legal level of control." The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the object and the line item.

Example:

Fund - General Fund
Department - Public Safety
Division - Police
Object - Salaries, Other Pay and Benefits
Line Item - Regular Salaries

In the above example, the legal level of control is the budget total for the Police Division. Department Heads may not exceed budget allocations at the object code level in controllable account without City Manager approval.

3. **Identify Available Funds.** The budget shall be sufficiently detailed to identify all available funds. The format will include estimated beginning funds, sources of funds, uses of funds, and estimated remaining funds at budget year-end. An actual prior year, estimated current year and proposed budget shall be presented.
 4. **Interfund Transfers/Charges.** A summary showing transfers and charges between funds will be provided during the budget process to explain the "double counting" of revenues and expenditures.
 5. **Periodic Reports.** In compliance with Section 11.02(e) of the Charter, the City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.
 6. **Self Sufficient Enterprise Funds.** Enterprise operations, Utility Fund, Solid Waste, are intended to be self-sufficient.
 7. **Administrative Cost Reimbursement.** Enterprise fund budgets shall include a reimbursement to the General Fund to pay a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council during the budget process.
 8. **Charges to Other Funds by Internal Service Funds.** Charges by internal service funds to user divisions and funds shall be documented as part of the budget process.
 9. **Appropriations Lapse.** Pursuant with Section 11.06 of the Charter, annual appropriations lapse at year end. Items purchased through the formal purchase order system (i.e., the encumbered portions), and not received by fiscal year end, are presented to City Council for re-appropriation in the subsequent fiscal year. To be eligible for automatic re-appropriation in a subsequent year, the goods or services must have been ordered in good faith and appropriated in the year encumbered.. The original budget is amended to include the re-appropriations. Capital projects budgets do not lapse at year-end.
 10. **Performance Indicators and Productivity Indicators.** The annual budget, where possible, will utilize performance measures and productivity indicators.
- D. **BALANCED BUDGET.** The budget shall be balanced using a combination of current revenues and available funds. Current year operating expenses shall be funded with current year generated revenues. No budget shall be adopted unless the total of

estimated revenues, income, and funds available is equal to or in excess of such budget.

- E. REPORTING. Periodic financial reports shall be prepared to enable the Department Heads to manage their budgets and to enable monitoring and control of the budget.
- F. CONTROL. Operating Expenditure Control is addressed in Section V of these Policies.
- G. CONTINGENT APPROPRIATION. The General Fund, Utility Fund, and Solid Waste Fund may have an adequate contingent appropriation. This contingent appropriation, titled "Reserve for Future Allocation", shall be disbursed only by transfer to another departmental appropriation. Transfers from this item shall be controlled as outlined in Section VI, D of these policies.
- H. EMPLOYEE BENEFITS. The City budget process shall include a review of employee benefits.
 - 1. Medical Insurance Fund - The Finance Committee shall review rates to be charged for employee and dependent coverage.
 - 2. Retirement Plan - The City is a member of the Texas Municipal Retirement System (TMRS). Employees working at least 1,000 hours per year shall contribute 7% to the TMRS plan. The City's match will be established according to TMRS rates for the benefit levels elected by the City. Any budgeted funds not spent can be deposited with TMRS to reduce the City's unfunded liability with Council's approval or will revert back to the unallocated monies in the appropriate fund.
 - 3. Workers Compensation Insurance - The City shall participate in the Texas Municipal League (TML) Workers Compensation Risk Pool. Rates for required coverage will be established by the Pool, adjusted for experience on an annual basis. Refunds that may be granted through the pool will be prorated between the City funds. Unspent monies will revert back to the appropriate fund.
 - 4. Social Security/Medicare - The City does not pay Social Security for employees. Medicare is paid for employees hired after March 31, 1986 or for those employees otherwise having access through the City.
 - 5. Recommendations for adjustments to the pay and classification system will be made annually in order to maintain external parity and internal equity. Recommendations will be built into the proposed basic budget.

IV. RESERVES/UNALLOCATED FUNDS

- A. OPERATING RESERVES/FUND BALANCES. The City shall maintain unallocated reserves in operating funds to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. Generally, unallocated reserves for all operating funds excluding, Internal Service Funds, Capital Projects, and Special Revenue Funds shall be maintained at a minimum amount of 25% of the annual budget (less transfers to capital projects) for each fund unless specifically identified in this section. Unallocated reserves shall not be used to support on-going operating expenditures. This reserve is defined as unreserved current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets.

B. FUND BALANCES USED FOR CAPITAL EXPENDITURES. Reserves shall be used for one time capital expenditures only if:

1. there are surplus balances remaining after all reserve and fund allocations are made; or
2. the City has made a rational analysis with justifying evidence that it has an adequate level of short and long-term resources.

C. SPECIFIC APPROPRIATION BY CITY COUNCIL. If fund balances are used to support one time capital and onetime non-operating expenditures, the funds must be specifically appropriated by the City Council.

D. CITY MANAGER'S AUTHORITY TO ASSIGN FUND BALANCE/UNALLOCATED RESERVES.

At times, the City may be in various planning stages of projects. Each project will undoubtedly have its own funding considerations and challenges. As a means of planning for projects and ensuring (when necessary and appropriate) the availability of Unallocated Reserves to pay for projects, the City Manager is hereby authorized to place certain Unallocated Reserves in each of the City's funds in "Assigned" status. The definition of the term Assigned is as follows: Assigned Unallocated Reserves includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed (as defined by GASB 54). When Unallocated Reserves are placed in the "Assigned" status, they are to be noted and reduced as part of the balance of Unallocated Reserves as calculated in the Fiscal and Budgetary Policies , Section IV, A. The City Manager may assign Unallocated Reserves under the following circumstances if the amount exceeds \$50,000:

1. Matching funds for grants applied for with approval from the City Council.
2. When the City Manager is presented with documentation illustrating an adopted Capital Improvement Project is expected to be in excess of budgeted funds.
3. When the City Manager has documented reason to believe that claims will exceed budgeted revenues in the City's Medical Insurance Fund.
4. When the City is engaged in litigation for which there is not expected to be third party insurance coverage.
5. For Economic Development Incentive Agreements and/or Developers Agreements approved by Council.
6. When the City Manager has documented reason to believe an amendment to the budget will be necessary for which Unallocated Reserves will be the most likely source of funds.
7. When the Council has approved a project and directed staff to proceed and the next sequential step in the project (feasibility study, programming, rate study, conceptual design, full design or construction) has not yet been identified for funding.

The City Manager and/or his designee shall update the Assigned Unallocated Reserve three times annually as follows:

1. As soon as practical after the Council has adopted the Budget.
2. As soon as practical after the Comprehensive Annual Financial Report is complete.
3. In conjunction with the annual budget adoption.

The updates described above will be reviewed, discussed and adopted by the Council Finance Committee.

- E. SPECIAL REVENUE FUNDS. Monies in the Special Revenue Funds shall be expended for their intended purposes, in accordance with an approved budget. There is no reserve requirement.
- F. CAPITAL PROJECT FUNDS. Monies in the Capital Projects Funds shall be expended in accordance with an approved budget. There is no reserve requirement.
- G. INTERNAL SERVICE FUNDS. Working capital in equipment replacement funds will vary to meet annual fluctuations in expenditures. Monies in the Internal Service Funds shall be expended for their intended purpose in conformance with the approved budget and approved replacement schedules. Additions to the Fleet or additional computer equipment will not be funded from replacement funds without council approval.
- H. GENERAL OBLIGATION DEBT SERVICE FUND AND INTEREST ACCOUNTS. Reserves in the General Obligation Debt Service Fund and Utility Fund's Interest and Sinking accounts shall be maintained as required by outstanding bond indentures. Reduction of reserves for debt shall be done only with City Council approval after the Council has conferred with the City's financial advisor to ensure there is no violation of bond covenants.
- I. DEBT COVERAGE RATIOS. Debt Coverage Ratios shall be maintained as specified by the bond covenants.
- J. MEDICAL INSURANCE FUND RESERVE. A reserve shall be established in the City's Health Insurance Fund to avoid potential shortages. The reserve amount shall be 6 months of budgeted claims for Medical and Dental claims. Such reserve shall be used for no purpose other than for financing losses under the insurance program.
- K. The City shall contract for an actuarial review once every two years related to its OPEB liability for retiree medical insurance benefit, in accordance with Government Accounting Standard Board pronouncements.

V. REVENUE MANAGEMENT

- A. CHARACTERISTICS OF THE REVENUE SYSTEM. The City strives for the following optimum characteristics in its revenue system:
 1. **Simplicity and Certainty.** The City shall strive to keep the revenue classification system simple to promote understanding of the revenue sources. The City shall describe its revenue sources and enact consistent collection policies to provide assurances that the revenues are collected according to budgets and plans.

2. **Equity.** The City shall make every effort to maintain equity in its revenue system structure. The City shall minimize all forms of subsidization between entities, funds, services, utilities, and customers.
 3. **Realistic and Conservative Estimates.** Revenues are to be estimated realistically. Revenues of volatile nature shall be budgeted conservatively.
 4. **Centralized Reporting.** Receipts will be submitted daily to the Finance Department for deposit and investment. Daily transaction reports and supporting documentation will be prepared.
 5. **Review of Fees and Charges.** The City shall review all fees and charges annually in order to match fees and charges with the cost of providing that service.
 6. **Aggressive Collection Policy.** The City shall follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e. turned off) for non-payment in accordance with established policies and ordinances. The attorney responsible for delinquent tax collection, through the central collection agency, shall be encouraged to collect delinquent property taxes using an established tax suit policy and sale of real and personal property to satisfy non-payment of property taxes. A warrant officer will aggressively pursue outstanding warrants, and the Court will use a collection agency to pursue delinquent fines.
- B. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues will be used only for one-time expenditures such as capital needs.
- C. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value based on the appraisal supplied by the Walker County Appraisal District. Reappraisal and reassessment is as provided by the Appraisal District. Property tax rates shall be maintained at a rate adequate to fund an acceptable service level. Based upon taxable values, rates may be adjusted to fund this service level. Collection services shall be contracted out with a central collection agency, currently the Walker County Appraisal District.
- D. **INTEREST INCOME.** Interest earned from investment of available monies, whether pooled or not, shall be distributed to the funds in accordance with the equity balance of the fund from which monies were invested.
- E. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset wholly or partially by a fee where possible. There shall be an annual review of fees and charges to ensure that the fees provide adequate coverage of costs of services. Full fee support for operations and debt service costs shall be required in the Proprietary Funds. Partial fee support shall be generated by charges for miscellaneous licenses and fines, sports programs, and from other parks, recreational, cultural activities, and youth programs.
- F. **UTILITY RATES.** The City shall review and adopt utility rates annually that generate revenues required to cover operating expenditures, meet the legal requirements of applicable bond covenants, and provide for an adequate level of working capital.

- G. COST REIMBURSEMENTS TO THE GENERAL FUND. The General Fund shall be reimbursed by other funds for a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council as part of the budget process.
- H. INTERGOVERNMENTAL REVENUES/GRANTS/SPECIAL REVENUES. Grant revenues and other special revenues shall be spent for the purpose(s) intended. The City shall review grant match requirements and include in the budget all grant revenues and expenditures.
- I. REVENUE MONITORING. Revenues actually received are to be regularly compared to budgeted revenues.
- J. REVENUE PROJECTIONS. Each existing and potential revenue source shall be re-examined annually.

VI. EXPENDITURE CONTROL

- A. APPROPRIATIONS. The responsibility for budgetary control lies with the Department Head. Department Heads may not approve expenditures that exceed monies available at the object code level. Capital expenditures are approved by the City Council on a per project basis.
- B. AMENDMENTS TO THE BUDGET. In accordance with the City Charter, the City Council may transfer any unencumbered appropriated balance or portion thereof from any office, department, or agency to another at any time.
- C. CITY MANAGER'S AUTHORITY TO AMEND BUDGET.
 - 1. **Reserve for Future Allocation.** The City Manager may authorize transfers of \$50,000 or less from the budgeted Reserve for Future Allocation. For authorizations of \$25,000 or less, the City Manager will report the use of Reserve for Future Allocation as an informational item. For authorizations between \$25,001 and \$50,000, the City Manager shall provide written notice to the Council of his/her intent to authorize a transfer of Reserve for Future Allocation in excess of \$25,000 (but not more than \$50,000), and allow seven (7) business days to pass without a request by a Councilmember to place the proposed expenditure on a City Council meeting agenda for full City Council consideration.
 - 2. **Transfer Between Line Items.** The City Manager may, without prior City Council approval, authorize transfers between budget line items within a Fund with the exception that:
 - a) Transfers from Salary and Benefit accounts shall stay within the Salary and Benefits account classification/object code.
 - b) Savings from City Council approved capital purchases may not be spent for other than their intended purpose;
 - c) Additions to the Fleet and additional computer equipment may not be purchased from equipment replacement funds

3. **Capital Project Budgets.** The City Manager shall have the authority to transfer amounts between line items of a capital project budget and to transfer monies from a project's Contingency Reserve to fund change orders on the project. The City Manager, without prior Council approval, may approve a change order to a construction or engineering contract in an amount not to exceed \$50,000, as long as the cumulative total of all change orders to the project do not exceed the State allowed maximum of 25% of the original contract price.

D. **PURCHASING.** All purchases shall be made in accordance with the Purchasing Procurement and Disposition Policies approved by the Finance Committee. Purchasing will review all bids before posting. The sealed bid requirement is \$50,000 if the anticipated bid is \$50,000 or greater. Purchases of \$50,000 and more in any one fiscal year from any one vendor whether a single purchase or separate or sequential purchases require city council approval. Purchases of less than \$50,000 from a single vendor added to purchases of less than \$50,000 from another vendor creating an asset of \$50,000 or more do not require Council approval. The following shows a summary of approval requirements for purchases.

APPROVAL REQUIREMENTS FOR PURCHASES

Dollar Figure	Supervisor Or Director Designee	Department Director	Purchasing Agent	City Manager	City Council
Less than \$3,000	✓				
\$3,000 to less than \$8,000 (Quotation Form and Purchase Order)	✓	✓	✓		
\$8,000 to less than \$50,000 (Purchase Order)	✓	✓	✓	✓	
\$50,000 or more		✓	✓	✓	✓

✓ Denotes signature approval

E. **CONTRACTS.** The City Manager, or Mayor as authorized by Council, shall be the signature authority on contracts above \$8,000 pursuant to the approval requirement for purchases as outlines after review by the City Attorney and Finance Director.

F. **PROMPT PAYMENT.** All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt, in accordance with the provisions of state law. Proper procedures shall be established that enables the City to take advantage of all purchase discounts, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

VII. CAPITAL IMPROVEMENTS PROGRAM AND THE CAPITAL BUDGET.

- A. PROGRAM PLANNING. The City shall develop and maintain a multi-year plan for capital improvements and make capital improvements in accordance with the approved plan. The Capital Improvements Program will be updated annually. The Capital Improvements Program (CIP) is a planning document and does not authorize or fund projects. The planning time frame for the capital improvements program will normally be five to ten years.
- B. BUDGET PREPARATION. The capital budget shall evolve from the Capital Improvements Program. Capital project expenditures must be appropriated in the capital budget. A funding source and resource availability shall be presented to the City Council at the time a project is presented for funding. The City's Capital Budget is to be prepared annually in conjunction with the operating budget on a fiscal year basis to ensure that capital and operating needs are balanced against each other. Projects approved for funding from the Capital Improvements Program will be included in the Capital Budget.
- C. PROJECT LENGTH BUDGET. A budget for a capital project shall be a project length budget. At the end of the fiscal year, the unspent budget of an approved capital project shall automatically carry forward to the subsequent fiscal year until the project is completed. At project end, funds shall be available for project reallocation or returned to the originating fund.
- D. BUDGET AMENDMENT. All budget amendments shall be in accordance with State law. City Manager authority to amend the budget is identified in Section VI - D.
- E. FINANCING PROGRAMS. Alternative financing sources will be explored. The term of the debt issue may not exceed the expected useful life of the asset.
- F. REPORTING. Periodic financial reports shall be prepared to enable the Department Heads to manage their capital budgets and to enable the Finance Department to monitor, report, and provide information about the capital budget.
- G. EVALUATION CRITERIA. Capital investments shall foster goals of economic vitality, neighborhood vitality, infrastructure preservation, provide service to areas lacking service and improve services in areas with deficient services. Evaluation criteria for selecting which capital assets and projects to include for funding shall include the following:
- mandatory projects
 - efficiency improvement
 - policy area projects
 - project's expected useful life
 - availability of state/federal grants
 - prior commitments
 - maintenance projects
 - project provides a new service
 - extent of usage
 - effect of project on operation and maintenance costs
 - elimination of hazards

VIII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. ACCOUNTING. The Finance Director is responsible for establishing the Chart of Accounts and for recording financial transactions.

B. AUDITING.

1. **Qualifications of the Auditor.** Section 11.16 of the City's Charter requires the City to be audited annually by independent accountants ("auditor"). The CPA firm must demonstrate that it has staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be licensed by the State of Texas.
2. **Responsibility of Auditor to City Council and Finance Committee.** The auditor is retained by and is accountable to the City Council. The auditor shall communicate directly with the Finance Committee as necessary to fulfill its legal and professional responsibilities. The auditor's report on the City's financial statements shall be completed within 120 days of the City's fiscal year end.
3. **Selection of Auditor.** The City shall request proposals for audit services at least once every three years. The City shall select the auditor by May 31, of each year. As required in Section 11.16 of the City Charter, the Auditor is appointed by the Mayor, with approval of the Council. The Certified Public Accountant shall have no personal interest, directly or indirectly, in the financial affairs of the City or any of its officers.
4. **Contract with Auditor.** The agreement between the independent auditor and the City shall be in form of a written contract. A time schedule for completion of the audit shall be included.
5. **Scope of Audit.** All general purpose statements, combining statements and individual fund and account group statements and schedules shall be subject to a full scope audit.
6. **Publication of Results of Audit.** As required by Section 11.16 of the City Charter, notice of the completion of the audit shall be published in a newspaper and copies placed in the office of the Director of Finance and the Huntsville Public Library. A copy will also be available in the office of the City Secretary.

C. FINANCIAL REPORTING.

1. **External Reporting.** As a part of the audit, the auditor shall assist with preparation of a written Annual Comprehensive Financial Report (ACFR) to be presented to the City Council. The ACFR shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be presented annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting.
2. **Availability of Reports.** The annual comprehensive financial report shall be made available to the elected officials, bond rating agencies, creditors and citizens.
3. **Internal Reporting.** The Finance Department shall prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs.

IX. INVESTMENTS AND CASH MANAGEMENT

- A. DEPOSITORY BANK. A Depository Bank shall be selected by the City Council for a five-year period, according to Local Government Code Chapter 105.017, and may be renewed in accordance with the Public Funds Investment Act. A request for proposal shall be used as the means of selecting a Depository Bank. The Depository Bank shall specifically outline safekeeping requirements.
- B. DEPOSITING OF FUNDS. The Finance Director shall promptly deposit all City funds with the Depository Bank in accordance with the provisions of the current Bank Depository Agreement and the City Council approved Investment Policies. Investments and reporting shall strictly adhere to the City Council approved Investment Policies.
- C. INVESTMENT POLICY. All funds shall be invested in accordance with the approved investment policy. Investment of City funds emphasizes preservation of principal. Objectives are, in order, safety, liquidity and yield. A procedures manual shall be approved by the Finance Committee.
- D. MONTHLY REPORT. A monthly cash and investment report shall be prepared.

X. ASSET MANAGEMENT

- A. FIXED ASSETS AND INVENTORY. A fixed asset of the City is defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, infrastructure addition, or addition to existing land, buildings, etc. A fixed asset's cost or value is \$5,000 or more, with an expected useful life greater than one year. Improvements and infrastructure values are \$25,000 or more in cost with a useful life or extension of five years.
- B. MAINTENANCE OF PHYSICAL ASSETS. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of fixed assets.
- C. OPERATIONAL PROCEDURES MANUAL. Records shall be purged that do not meet the capitalization criteria and operational procedures shall be in accordance with a fixed asset records procedure manual.
- D. SAFEGUARDING OF ASSETS. The City's fixed assets will be reasonably safeguarded and properly accounted for. Responsibility for the safeguarding of the City's fixed assets lies with the Department Head in whose department the fixed asset is assigned.
- F. MAINTENANCE OF RECORDS. The Finance Department shall maintain the records of the City's fixed assets including description, cost, department of responsibility, date of acquisition and depreciation where applicable. Records of land and rights-of-way shall be maintained in the Planning & Development Department.

- G. ANNUAL INVENTORY. An annual inventory of assets shall be performed and accounted for by each department using guidelines established by the Finance Department. Such inventory shall be performed by the Department Head or the designated agent. The Department Head shall use a detailed listing and shall be responsible for a complete review of assigned fixed assets. A signed inventory list shall be returned to the Finance Department.
- G. INFRASTRUCTURE MAINTENANCE. The City recognizes that deferred maintenance increases future capital costs. Funds shall be included in the budget each year to maintain the quality of the City's infrastructure. Replacement schedules should be developed in order to anticipate this inevitable ongoing and obsolescence of infrastructure.
- H. SCHEDULED REPLACEMENT OF ASSETS. As part of the ongoing replacement of assets, the City has established Equipment Replacement Funds. These funds charge the user funds, based on the estimated replacement cost and estimated life of the equipment. The City maintains fleet and computer replacement funds.

XI. DEBT MANAGEMENT

- A. DEBT ISSUANCE. The City shall issue debt when the use of debt is appropriate and specifically approved by the City Council and expenditure of such monies shall be in strict accordance with the designated purpose.
- B. ISSUANCE OF LONG-TERM DEBT. The issuance of long-term debt is limited to use for capital improvements or projects that cannot be financed from current revenues or resources and future citizens will receive a benefit from the improvement. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, street improvements, or construction projects to provide for the general good. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements.
- C. The City shall strive to schedule debt issues to take advantage of the small issuer status designation in regard to Federal Arbitrage laws.
- D. PAYMENT OF DEBT. When the City utilizes long-term debt financing it will ensure that the debt is financed soundly by realistically projecting the revenue sources that will be used to pay the debt; and financing the improvement over a period not greater than the useful life of the improvement.
- E. TYPES OF DEBT.
 - 1. **General Obligation Bonds (G.O.'s).** General obligation bonds shall be used only to fund capital assets of the general government, and not used to fund operating needs of the City. General obligation bonds are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a bond issue shall not exceed the useful life of the asset(s) funded by the bond issue. General obligation bonds must be authorized by a vote of the citizens of the City of Huntsville.
 - 2. **Revenue Bonds (R.B.'s).** Revenue bonds shall be issued as determined by City Council to provide for the capital needs of any activities where the capital requirements

are necessary for continuation or expansion of a service which produces revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue.

3. **Certificates of Obligation (C.O.'s).** Certificates of obligation may be used in order to fund capital assets. Debt service for C.O.'s may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. C.O.'s may be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. Infrastructure and building needs may also be financed with Certificates of Obligation, after evaluation of financing alternatives by the City's Financial Advisor. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue.
 4. **Tax Anticipation Notes.** Tax Anticipation Notes may be used to fund capital assets of the general government or to fund operating needs of the City. Tax Anticipation Notes are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a note issue shall not exceed the useful life of the asset(s) funded by the debt issued or seven years whichever is less.
 5. **Capital Lease.** Capital leases may be used to fund capital assets with shorter lives (generally less than 10 years) for vehicles, equipment and software. The term shall not exceed the useful life of the assets.
- F. **METHOD OF SALE.** The City shall use a competitive bidding process in the sale of bonds and certificates of obligation unless some other method is specifically agreed to by City Council.
- G. **FINANCIAL ADVISOR.** The Finance Committee will recommend to the City Council a financial advisor to oversee all aspects of any bond issue.
- H. **ANALYSIS OF FINANCING ALTERNATIVES.** Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.
- I. **DISCLOSURE.** Full disclosure of operations shall be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, shall prepare the necessary materials for presentation to the rating agencies, and shall aid in the production of Offering Statements.
- J. **DEBT STRUCTURING.** The City will generally issue debt for a term not to exceed 20 years. The City will exceed a 20-year term only upon recommendation of the City's Financial Advisor and in no case shall the term of the debt issue exceed the life of the asset acquired. The repayment schedule shall approximate level debt service unless operational matters dictate otherwise or if market conditions indicate a potential savings could result from modifying the level payment stream. Consideration of market factors, including tax-exempt qualification, and minimum tax alternatives will be given during the structuring of long-term debt instruments.
- K. **FEDERAL REQUIREMENTS.** The City will maintain procedures to comply with arbitrage

rebate and other Federal requirements.

- L. BIDDING PARAMETERS. The notice of the sale of bonds will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
- Limits between lowest and highest coupons
 - Coupon requirements relative to the yield curve
 - Method of underwriter compensation, discount or premium coupons
 - Use of bond insurance
 - Call provisions

XII. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES. Wherever possible, written procedures shall be established and maintained by the Finance Department for all functions involving cash handling and/or accounting throughout the City. These procedures shall embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. DEPARTMENT HEAD RESPONSIBILITIES. Each Department Head is responsible to ensure that good internal controls are followed throughout the Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.
- C. COMPUTER SYSTEM/DATA SECURITY. The City shall provide security of its computer system and data files through physical security and appropriate backup procedures. A disaster recovery plan shall be developed by the Information Services Department. Computer systems shall be accessible only to authorized personnel.

XIII. RISK MANAGEMENT

- A. RESPONSIBILITY. A risk manager is responsible for the general risk liability insurance risk management function of the City. Recommendations for deductibles, limits of coverage, etc. shall be presented to the Finance Committee for review.
- B. EMPLOYEE SAFETY. The City will aggressively pursue opportunities to provide for employee safety. The goal will be to minimize the risk of loss, with an emphasis on regularly scheduled safety programs.
- C. SELF INSURED HEALTH INSURANCE. A detailed annual report shall be given to the Finance Committee that includes available funds, expected payouts in the plan, reinsurance costs and a rate recommendation. The presentation shall include a proposed budget for a period coinciding with the City's fiscal year.

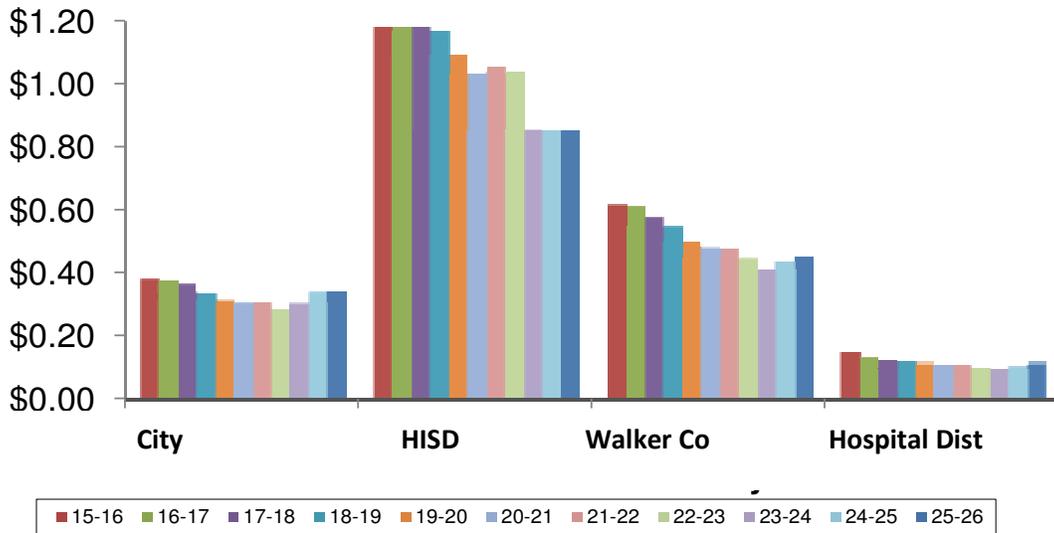
XIV. ROLE OF THE FINANCE COMMITTEE OF CITY COUNCIL

The finance committee appointed by City Council upon recommendation of the Mayor shall have responsibilities including:

- A. Monitoring and recommending changes to the Investment Policy;
- B. Managing the audit;
- C. Review of liability insurance coverage's.
- D. Oversight of budget and finances

Property Tax Rates All Overlapping Governments Ten Year Period and FY 25-26

Fiscal Year	City			Huntsville ISD	Walker County	Hospital District	Total
	General	Debt Service	Total				
2015-16	.2833	.1005	.3838	1.18	.6206	.1537	2.3381
2016-17	.2838	.0971	.3809	1.18	.6157	.1346	2.3112
2017-18	.2745	.0921	.3666	1.18	.5815	.1254	2.2535
2018-19	.2620	.0802	.3422	1.175	.5494	.1187	2.1853
2019-20	.2516	.0629	.3148	1.0980	.5018	.1162	2.0308
2020-21	.2399	.0663	.3062	1.0378	.4808	.1136	1.9384
2021-22	.2482	.0593	.3075	1.0599	.4799	.1136	1.9609
2022-23	.2385	.0541	.2926	1.0425	.4490	.1027	1.8868
2023-24	.2377	.0697	.3074	.8571	.4127	.0977	1.6749
2024-25	.2760	.0685	.3445	.8548	.4403	0.107	1.7466
2025-26	.3051	.0424	.3475	.8548	.4571	0.1168	1.7762



City of Huntsville
Summary of Budgeted Personnel (FTEs) by Fund and Department

General Fund	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
<u>Charter Offices/General Administration</u>					
City Manager	3.00	3.00	3.00	3.00	5.00
City Secretary	2.00	2.50	3.00	3.00	3.50
City Attorney	-	-	-	-	1.00
City Judge	1.00	1.00	1.00	-	-
Total	6.00	6.50	7.00	6.00	9.50
<u>Human Resources Department</u>					
Human Resources	4.00	4.00	5.00	4.00	4.00
Municipal Court	5.50	5.50	5.50	5.50	5.50
Total	9.50	9.50	10.50	9.50	9.50
<u>Information Technology Department</u>					
Information Technology	6.00	6.00	7.00	7.00	7.00
Total	6.00	6.00	7.00	7.00	7.00
<u>Finance Department</u>					
Finance	7.00	7.00	7.00	7.00	6.00
Purchasing	1.00	1.00	1.00	1.00	2.00
Municipal Court	-	-	-	-	-
Grants Management	1.00	1.50	1.00	1.00	1.00
Total	9.00	9.50	9.00	9.00	9.00
<u>Payroll moved from the Finance department to Human Resources in FY 23</u>					
<u>Finance added one position in FY 24</u>					
<u>Public Works Department</u>					
Public Works Administration	3.00	3.00	3.00	3.00	2.00
Street Department*	13.00	13.00	13.00	13.00	17.00
Garage Operations	7.50	7.50	7.50	7.50	7.50
Warehouse	1.00	1.00	1.00	1.00	1.00
Total	24.50	24.50	24.50	24.50	27.50
<u>Development Services</u>					
Planning	3.00	3.00	3.00	3.00	3.00
Customer Service - Service Center	3.00	3.00	3.00	3.00	3.00
Central Inspection	7.50	8.50	9.00	9.00	9.00
Health	2.00	2.00	2.00	2.00	2.00
Total	16.50	16.50	17.00	17.00	17.00

	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
<u>Engineering</u>					
Engineering	8.00	11.00	11.00	11.00	11.00
GIS	3.00	3.00	3.00	3.00	3.00
Survey	3.00	3.00	3.00	3.00	3.00
Total	14.00	17.00	17.00	17.00	17.00
<u>Parks & Leisure Department</u>					
Parks & Leisure Administration	2.00	2.00	2.00	2.00	2.50
Recreation	-	-	-	-	-
Parks Maintenance	12.75	12.75	12.75	12.75	13.75
Aquatic Center	2.50	2.50	2.50	2.50	2.50
Cemetery	1.00	1.00	1.00	1.00	1.00
Building Services	5.50	6.00	4.00	4.00	5.00
Library	9.16	9.16			
Total	32.91	33.41	22.25	22.25	24.75
<u>Economic Development & Tourism Department</u>					
Economic Development Admin.	1.00	2.00	2.00	2.00	1.00
Main Street	1.00	1.00	1.00	1.00	2.00
Total	2.00	3.00	3.00	3.00	3.00
<u>Public Safety Department</u>					
Public Safety Administration	2.00	2.00	2.00	2.00	2.00
Police	62.00	65.00	65.00	67.00	70.50
Total	64.00	67.00	67.00	69.00	72.50
<u>Fire Services</u>					
Fire	23.00	25.00	25.00	28.00	31.00
Total	23.00	25.00	25.00	28.00	31.00
<u>Total General Fund</u>	<u>206.41</u>	<u>217.91</u>	<u>209.25</u>	<u>212.25</u>	<u>227.75</u>
School Resource Officer Fund					
<u>Public Safety Department</u>					
School Resource Officer	6.00	6.00	6.00	6.00	6.00
Total	6.00	6.00	6.00	6.00	6.00
<u>Total School Resource Officer Fund</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
Utility Fund					
<u>**Public Works Department-Water</u>					
Water Production	3.00	3.00	3.00	4.00	4.00
Water Distribution	16.00	16.00	16.00	17.00	17.00
Meter Reading	3.00	3.00	4.00	4.00	4.00
Total	22.00	22.00	23.00	25.00	25.00
<u>**Finance Department -Water</u>					
Utility Billing	5.50	5.50	5.50	5.50	6.00
Total	5.50	5.50	5.50	5.50	6.00
<u>***Public Works Department -Wastewater</u>					
Wastewater Collection	10.00	10.00	10.00	10.00	12.00
AJ Brown WWTP	5.00	5.00	5.00	5.00	5.00
NB Davidson WWTP	4.00	4.00	4.00	4.00	4.00
Robinson Creek WWTP	4.00	4.00	4.00	4.00	4.00
Environmental Services	3.00	3.00	3.00	3.00	3.00
Street Sweeping	2.00	2.00	2.00	2.00	2.00
Drainage * Moved into own Fund FY 25*	3.00	3.00	3.00		
Total	31.00	31.00	31.00	28.00	30.00
<u>Total Utility Fund</u>	<u>58.50</u>	<u>58.50</u>	<u>59.50</u>	<u>58.50</u>	<u>61.00</u>
Solid Waste Fund					
<u>Public Works Department</u>					
Commercial Collection	7.00	8.00	8.00	8.00	9.00
Solid Waste Disposal	4.50	4.50	4.50	5.00	5.00
Residential Collection	7.00	7.00	7.00	7.00	7.00
Recycling	1.00	1.00	1.00	1.00	1.00
Total	19.50	20.50	20.50	21.00	22.00
<u>Total Solid Waste Fund</u>	<u>19.50</u>	<u>20.50</u>	<u>20.50</u>	<u>21.00</u>	<u>22.00</u>
Stormwater Drainage Fund					
<u>Public Works Department</u>					
Drainage				3.00	4.00
<u>Total Stormwater Drainage Fund</u>				<u>3.00</u>	<u>4.00</u>

	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
H/M Tax - Tourism & Visitors Center					
<u>Tourism & Cultural Services Department</u>					
Arts & Visitor Center	1.50	1.50	1.50	1.50	1.50
Tourism	1.00	1.00	1.00	1.00	1.00
Visitors Center	<u>4.00</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>6.00</u>
Total	6.50	8.00	8.00	8.00	8.50
<u>Total H/M Tax - Tourism & Visitors Center</u>	<u>6.50</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.50</u>
Total Full Time Equivalent	296.91	310.91	303.25	308.75	329.25

Summary of Personnel Changes for FY 2026

General Fund

City Manager's Office

City Managers office -Added two positions 2.00

City Secretary's Office

City Secretary's office -Added half of a position 0.50

City Attorney's Office

City Attorney's office -Added one position 1.00

Finance Department

Finance Department -Lost one position (1.00)

Purchasing Department

Purchasing Department -Added one position 1.00

Public Works Administration

Public Works Administration - Lost one position (1.00)

Street Department

Street Department - Added four positions 4.00

Parks & Leisure Administration

Parks & Leisure Administration - Added half of a position 0.50

Parks Department

Parks Department - Added one position 1.00

Building Maintenance Department

Building Maintenance Department - Added one position 1.00

Police Department

Police Department - Added three and a half positions 3.50

Fire Department

Fire Department - Added three positions 3.00

Economic Development

Economic Department - Lost one position (1.00)

Main Street

Main Street - Added one position 1.00

Net Position Additions/Deletions General Fund

15.50

Utility Fund

Utility Billing

Utility Billing Department - Added half of a position 0.50

Wastewater Collection

Wastewater Collection Department - Added two position 2.00

Net Position Additions/Deletions Utility Fund 2.50

Solid Waste Fund

Solid Waste Commercial

Solid Waste Commercial Collection Department - Added one position 1.00

Net Position Additions/Deletions Solid Waste Fund 1.00

Stormwater Drainage Fund

Drainage Department

Drainage Department - Added one position 1.00

Net Position Additions/Deletions Stormwater Drainage Fund 1.00

Hotel/Motel Fund

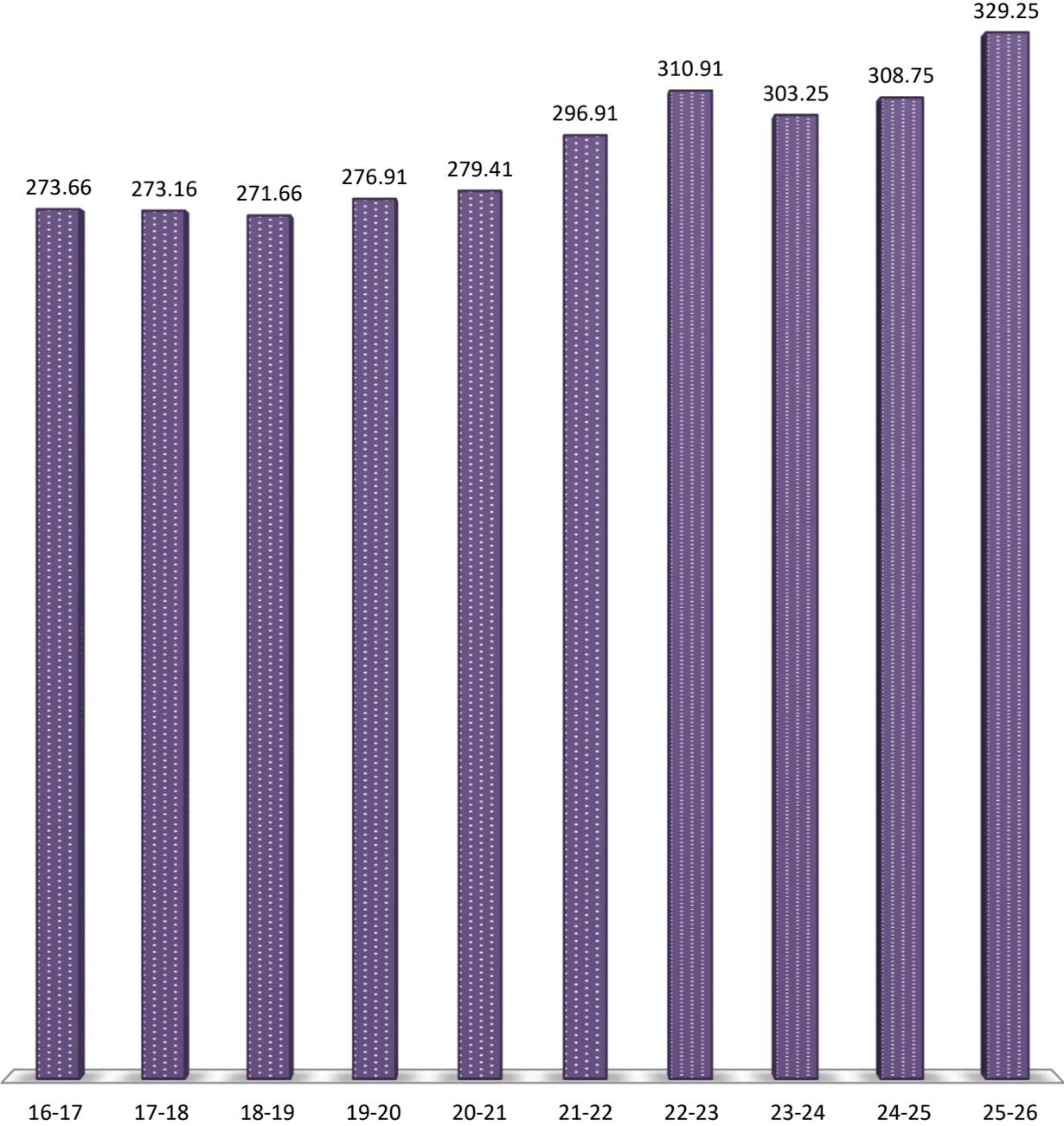
Visitor's Center

Visitors Center - Added half of a position 0.50

Net Position Additions/Deletions Hotel/Motel Fund 0.50

Net Position Additions/Deletions All Funds 20.50

City of Huntsville
Full Time Equivalents Count per Fiscal Year



Summary of Transfers and Internal Charges

Summary of Transfers

T O

	General Fund	General Fund - ROW Maint.	Debt Service	Police SRO SRF	Capital Equipment	Computer Equipment	Arts & Visitor Center SRF	CIP Projects	Total Out
F General Fund	\$ -	\$ -		\$ 166,489	\$ 891,852	\$ 362,165	\$ -	\$ 500,000	\$ 1,920,506
R Debt Service Fund	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O Utility Fund - Water	\$ 3,313,656	\$ 1,371,486	\$ 590,363		\$ 770,675	\$ 29,532			\$ 6,075,712
M Utility Fund - Wastewater	\$ 2,513,006	\$ 682,500		\$ -	\$ 337,921	\$ 33,054	\$ -	\$ 5,650,000	\$ 9,216,481
Solid Waste Fund	\$ 955,743	\$ 434,105		\$ -	\$ 1,067,399	\$ 21,280	\$ -	\$ -	\$ 2,478,527
SRO Fund	\$ -	\$ -		\$ -	\$ 44,326	\$ -	\$ -	\$ -	\$ 44,326
Stormwater Drainage Fund	\$ 338	\$ -		\$ -	\$ 171,283	\$ -	\$ -	\$ -	\$ 171,621
Arts Center SRF		\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Tourism & Visitors Cntr	\$ 69,248	\$ -		\$ -	\$ 10,649	\$ 9,106	\$ -		\$ 89,003
Court Security SRF	\$ 30,309	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,309
Total In	\$ 6,882,300	\$ 2,488,091	\$ 590,363	\$ 166,489	\$ 3,294,105	\$ 455,137	\$ -	\$ 6,150,000	\$ 20,026,485

Summary of Administrative Reimbursements

T O

	General Fund	Utility Fund	Total Out
F Utility Fund -Water	3,313,656	-	3,313,656
R Utility Fund - Wastewater	2,513,006		2,513,006
O Solid Waste Fund	955,743	73,352	1,029,095
M Street SRF		-	-
Tourism & Visitors Cntr	69,248		69,248
Court Security SRF	30,309		30,309
Total In	6,881,962	73,352	6,955,314

Summary of Payments to Medical Insurance Fund

T O

	Medical Insurance Fund	Total Out
F General Fund	2,102,442	2,102,442
R Utility Fund	513,210	513,210
O Solid Waste Fund	185,399	185,399
M SRO Fund	62,982	62,982
Tourism & Visitors Center	41,396	41,396
Arts & Visitors Center SRF	10,201	10,201
Stormwater Drainage Fund	41,163	41,163



Operating Summary -10 yrs

Fiscal Year	GENERAL FUND -4	Debt Service Fund	SPECIAL REVENUE FUNDS -1	UTILITY FUND -4 & -5	WATER FUND -4	WASTE- WATER FUND -4	SOLID WASTE FUND -4
2014-15	\$17,749,739	\$2,022,708	\$5,741,887		\$13,926,682	\$7,552,206	\$5,416,307
2015-16	\$19,608,113	\$1,828,788	\$5,685,361		\$13,848,359	\$7,223,036	\$5,308,870
2016-17	\$24,723,979	\$1,838,740	\$2,184,566		\$14,125,254	\$6,848,468	\$5,415,752
2017-18	\$24,218,064	\$1,838,059	\$2,284,147	\$21,393,201	\$0	\$0	\$5,553,403
2018-19	\$25,014,048	\$1,840,120	\$2,369,469	\$25,046,232	\$0	\$0	\$5,974,170
2019-20	\$26,324,890	\$2,126,160	\$2,246,894	\$25,344,149	\$0	\$0	\$6,078,315
2020-21	\$26,226,743	\$2,549,342	\$2,251,025	\$25,728,008	\$0	\$0	\$6,048,208
2021-22	\$29,575,653	\$2,393,113	\$2,220,206	\$25,085,910			\$6,868,223
2022-23	\$32,312,632	\$2,363,705	\$2,432,329	\$31,518,250			\$7,764,766
2023-24	\$35,006,746	\$2,659,755	\$2,534,039	\$36,309,156			\$7,644,898
2024-25	\$35,156,972	\$2,662,454	\$2,832,072	\$39,155,472			\$8,966,057
2025-26	\$37,966,728	\$2,363,832	\$2,979,044	\$45,007,733			\$8,625,198

Notes:

- Includes Court Security, Court Technology, Airport, Library, Police Forfeiture, School Resource Officers, Police
- 1 Safety Grants, Visitor & Arts Center, Huntsville Beautification, TIRZ, Hotel/Motel Tax – Tourism & Visitor Center and Statue Pavers. In the FY 2016 the Street fund moved to the General Fund.
- 2 Includes the Medical Insurance Fund and Equipment Replacement Funds.
- 3 Includes Library Endowment, Oakwood Cemetery Endowment Funds and PEB Trust-Medical.
- 4 Includes one time equity expenses -not meant to be an ongoing operating expense
- 5 FY 18 Combined Water and Wastewater Fund to create the "Utility Fund" for the FY 17-18 and going forward

Operating Summary -10 yrs

Fiscal Year	Stormwater Drainage Fund	INTERNAL SERVICE FUNDS -2	PERMANENT FUNDS -3	TOTAL	INTERFUND	NET BUDGET
2014-15		\$5,102,540	\$5,000	\$57,517,069	\$8,564,946	\$48,952,123
2015-16		\$4,288,664	\$39,427	\$57,830,618	\$9,851,000	\$47,979,618
2016-17		\$5,877,466	\$17,100	\$61,031,325	\$9,761,419	\$51,269,906
2017-18		\$4,922,346	\$300	\$60,209,520	\$8,143,836	\$52,065,684
2018-19		\$4,973,976	\$21,000	\$65,239,015	\$8,609,393	\$56,629,622
2019-20		\$5,756,321	\$23,000	\$67,899,729	\$9,350,187	\$58,549,542
2020-21		\$6,693,829	\$22,000	\$69,519,155	\$9,150,384	\$60,368,771
2021-22		\$5,965,920	\$22,000	\$72,131,025	\$10,432,914	\$61,698,111
2022-23		\$5,263,744	\$20,000	\$81,675,426	\$11,418,569	\$70,256,857
2023-24		\$7,521,311	\$20,000	\$91,695,905	\$12,259,423	\$79,436,482
2024-25		\$7,690,578	\$20,000	\$96,483,605	\$12,417,922	\$84,065,683
2025-26	\$1,505,500	\$7,805,362	\$20,000	\$106,273,397	\$19,343,554	\$86,929,843

City of Huntsville
Budget Detail History
FY 2025-26



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
101 General Fund					
41101 Current Property Taxes	\$ 6,348,451	\$ 6,807,648	\$ 8,422,900	\$ 8,051,944	\$ 9,200,000
41102 Delinquent Property Taxes	\$ 14,725	\$ 10,270	\$ 60,000	\$ 33,546	\$ 40,000
41103 Tax Penalty & Interest	\$ 55,642	\$ 59,870	\$ 40,000	\$ 64,063	\$ 60,000
41201 Sales Tax Revenue	\$ 12,367,534	\$ 12,543,849	\$ 12,200,000	\$ 13,260,925	\$ 13,500,000
41301 Franchise - Electrical	\$ 1,555,010	\$ 1,542,413	\$ 1,600,000	\$ 1,584,291	\$ 1,600,000
41302 Franchise - Telephone	\$ 147,861	\$ 117,100	\$ 150,000	\$ 117,314	\$ 110,000
41303 Franchise - Gas	\$ 261,936	\$ 197,734	\$ 270,000	\$ 212,549	\$ 230,000
41304 Franchise - Telecable	\$ 177,375	\$ 205,926	\$ 180,000	\$ 185,164	\$ 200,000
41305 Utility Fund - Use of Right of Way	\$ 1,141,738	\$ 1,321,560	\$ 1,563,299	\$ 1,563,299	\$ 2,053,986
41307 Solid Waste-Use of Right of Way	\$ 257,620	\$ 305,460	\$ 334,408	\$ 334,408	\$ 434,105
41501 Tax on Sale of Mixed Drinks	\$ 125,621	\$ 139,394	\$ 120,000	\$ 147,720	\$ 150,000
41503 Payment in Lieu of Taxes	\$ -	\$ 8,888	\$ 5,000	\$ -	\$ 5,000
41611 CoC - City Limits	\$ 10,870	\$ 10,370	\$ 12,500	\$ 11,495	\$ 10,000
41621 CoC - ETJ	\$ 7,945	\$ 8,415	\$ 8,000	\$ 10,215	\$ 8,000
41624 NonConform/Conditnl Use Permits	\$ 300	\$ -	\$ -	\$ -	\$ -
41631 Plats	\$ 9,841	\$ 12,686	\$ 10,000	\$ 13,950	\$ 15,000
41651 Variances	\$ 3,000	\$ 4,200	\$ 1,500	\$ 3,100	\$ 4,000
41661 Zoning Changes	\$ 245	\$ 850	\$ 300	\$ 1,700	\$ 1,000
41703 Beer, Liquor, Wine License	\$ 13,945	\$ 13,450	\$ 10,000	\$ 8,755	\$ 10,000
41704 Building Permits	\$ 387,035	\$ 385,917	\$ 400,000	\$ 365,472	\$ 420,000
41705 Electrical Permits	\$ 65,299	\$ 58,244	\$ 50,000	\$ 75,724	\$ 65,000
41706 Refrigeration Permits	\$ 58,161	\$ 42,045	\$ 40,000	\$ 37,329	\$ 45,000
41707 Plumbing Permits	\$ 81,662	\$ 54,999	\$ 50,000	\$ 56,865	\$ 50,000
41708 Miscellaneous Permits	\$ 65,667	\$ 304,455	\$ 250,000	\$ 758,140	\$ 275,000
41709 Wrecker/Taxi/Chaufer Permits	\$ 1,570	\$ -	\$ 1,000	\$ -	\$ 1,000
41710 Food Establishment Permits	\$ 76,280	\$ 67,980	\$ 75,000	\$ 68,995	\$ 65,000
41711 Construct Trade Registr Permits	\$ 12,060	\$ 13,920	\$ 9,000	\$ 15,060	\$ 15,000
41712 Public Improvement Permits - Application Fee	\$ -	\$ 13,080	\$ -	\$ -	\$ -
41713 Public Improvement Permits - Plans Review Fee	\$ -	\$ 21,630	\$ 25,000	\$ -	\$ -
41714 Private Development Permits - Application Fee	\$ -	\$ 60,570	\$ 30,000	\$ 4,010	\$ -
41715 Private Development Permits - Plans Review Fee	\$ -	\$ 780	\$ -	\$ -	\$ -
41716 ETJ Dis Annexation Application Fee	\$ -	\$ 500	\$ -	\$ 1,000	\$ 500
41801 Municipal Court Fines	\$ 854,954	\$ 792,080	\$ 800,000	\$ 1,089,582	\$ 950,000
41804 Municipal Court Extension Fee	\$ 245	\$ 173	\$ 500	\$ 143	\$ 150
41805 Juvenile Case Coordinator Fees	\$ 629	\$ 551	\$ 1,000	\$ 460	\$ 500
41808 Judicial Efficiency Fees	\$ 9,475	\$ 8,396	\$ 6,500	\$ 10,511	\$ 8,500
41809 TXSBLT Fees	\$ 60	\$ 625	\$ 800	\$ 1,477	\$ 1,000
41810 Omnibase F t A - City Revenue	\$ 1,783	\$ 2,088	\$ 1,700	\$ 2,455	\$ 2,000
41811 Local Youth Diversion Fee	\$ 31,054	\$ 28,559	\$ 25,000	\$ 39,705	\$ 30,000
41813 Municipal Jury Fees	\$ 619	\$ 569	\$ 350	\$ 792	\$ 500
41903 Library Card Fees	\$ 476	\$ 681	\$ 150	\$ 584	\$ 500

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget	
41905	Miscellaneous Fees	\$ 1,732	\$ 1,130	\$ 1,500	\$ 1,695	\$ 2,000
41907	Copier Fees	\$ 3,890	\$ 4,687	\$ 3,500	\$ 4,983	\$ 5,000
41908	Returned Check Fees	\$ 238	\$ 105	\$ 300	\$ -	\$ -
41909	Library Fines/Misc Fees	\$ 4,149	\$ 4,594	\$ 4,000	\$ 4,099	\$ 4,500
41910	Program Fees	\$ 20,819	\$ 22,953	\$ 15,000	\$ 24,810	\$ 25,000
41914	Alarm Revenue - Police	\$ 27,549	\$ 21,554	\$ 20,000	\$ 27,678	\$ 25,000
41915	Driveway & Culvert	\$ 303	\$ 12,514	\$ 5,000	\$ 3,335	\$ 5,000
41916	Use of City Equipment or Labor	\$ 70,737	\$ 86,821	\$ 60,000	\$ 58,104	\$ 60,000
41917	Building/Park Rentals	\$ 1,950	\$ 28,950	\$ 20,000	\$ 27,205	\$ 25,000
41924	Accident/Offense Reports	\$ 2,931	\$ 4,397	\$ 3,000	\$ 3,601	\$ 3,000
41925	Lease of City Property	\$ 30,404	\$ 31,908	\$ 25,000	\$ 32,690	\$ 35,000
41926	Health Reinspection	\$ 2,760	\$ 2,520	\$ 4,000	\$ 2,580	\$ 2,500
41927	Fingerprint Fees	\$ 950	\$ 956	\$ 1,000	\$ 735	\$ 500
41928	Sale of City Property	\$ -	\$ 80,599	\$ -	\$ 24,236	\$ -
41929	FD Svcs-Veh Extr, Haz Mat, etc.	\$ 1,493	\$ 4,847	\$ 4,000	\$ -	\$ -
41931	Inspection - Use City Labor	\$ 2,470	\$ 3,300	\$ 500	\$ 4,425	\$ 3,000
41935	Paid Parking Fees	\$ 171,844	\$ 155,942	\$ 200,000	\$ 160,401	\$ 160,000
41937	Swimming Fees & Passes	\$ 35,600	\$ 33,409	\$ 25,000	\$ 29,936	\$ 35,000
41938	Swimming Pool Rental	\$ 200	\$ 1,947	\$ 1,000	\$ 200	\$ 1,000
41939	Swim Pool Concessions & Vending	\$ 5,684	\$ 4,977	\$ 5,100	\$ 5,316	\$ 5,100
41948	Library Room Rental	\$ 1,041	\$ 2,337	\$ 1,000	\$ 1,117	\$ 500
41949	Tour Fees - "Adventure Guides"	\$ 57	\$ 58	\$ 100	\$ 88	\$ 100
41960	Sales - Cemetery Space	\$ 30,030	\$ 42,030	\$ 25,000	\$ 28,984	\$ 25,000
41961	Cemetery Filing Fees	\$ 4	\$ 43	\$ -	\$ 5	\$ -
41980	Card Processing Fees	\$ 27,013	\$ 26,462	\$ 25,000	\$ 37,190	\$ 30,000
42201	County (Fire Service)	\$ 246,487	\$ 246,487	\$ 246,492	\$ 267,028	\$ 246,487
42401	Administrative Reimbursement	\$ 2,783,896	\$ 2,796,419	\$ 3,287,374	\$ 3,287,374	\$ 3,272,153
42402	AdminCost Reimb - Fleet	\$ 473,603	\$ 405,987	\$ 356,516	\$ 356,516	\$ 371,215
42403	AdminCost Reimb-Planning&Develop	\$ 2,348,159	\$ 2,446,905	\$ 2,483,412	\$ 2,483,412	\$ 2,561,357
42404	AdminCost Reimb - Info Svcs	\$ 916,917	\$ 1,038,559	\$ 992,195	\$ 992,195	\$ 619,566
42602	Interest Income	\$ 552,336	\$ 781,567	\$ 400,000	\$ 633,570	\$ 700,000
42801	Grants	\$ 96,468	\$ 90,843	\$ 70,000	\$ 113,960	\$ 70,000
42905	Contributions	\$ 7,923	\$ -	\$ -	\$ 450	\$ -
42906	Contributions - Main Street	\$ -	\$ 420	\$ -	\$ -	\$ -
42910	Contributions - Library Dons.	\$ -	\$ 309	\$ -	\$ 368	\$ -
42918	Visitors Center - Donations	\$ 1,284	\$ 887	\$ 1,000	\$ 1,429	\$ -
43201	Miscellaneous Revenues	\$ 40,839	\$ 45,948	\$ 50,000	\$ 90,312	\$ 50,000
43202	Over/Short	\$ 120	\$ 40	\$ -	\$ 15	\$ -
43205	Mainstreet Fundraiser Revenues	\$ 5,415	\$ 7,307	\$ 13,500	\$ 3,379	\$ 5,000
43302	Bond/CO Premium Proceeds	\$ 83,098	\$ -	\$ -	\$ -	\$ -
43503	Transfer from Utility Fund	\$ 99,495	\$ 13,104	\$ 12,027	\$ 12,027	\$ 12,083
43505	Transfer from Solid Waste Fund	\$ 12,624	\$ 12,980	\$ 12,445	\$ 12,445	\$ 15,110
43509	Transfer from CIP	\$ 75,000	\$ 180,419	\$ -	\$ -	\$ -
43511	Transfer from H/M Tax-Tourism&Vis Cntr	\$ -	\$ -	\$ -	\$ -	\$ 169
43512	Transfer Stormwater Drain Fd	\$ -	\$ -	\$ -	\$ -	\$ 338
43532	Transfer - Court Security Fund	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309
43534	Transfer from HOME Grant Fund	\$ -	\$ 69,020	\$ -	\$ -	\$ -
43536	Transfer from PEB Trust - Medical Fund	\$ 39,735	\$ 10,150	\$ -	\$ -	\$ -
43537	Transfer from Huntsville Beautification SRF	\$ -	\$ 21,314	\$ -	\$ -	\$ -
Total Revenues		\$ 32,399,241	\$ 33,943,513	\$ 35,156,972	\$ 36,897,477	\$ 37,966,728

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
1101 Nondepartmental General Fund					
51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 1,511,381	\$ -	\$ 42,353
52280 Disaster - Materials/Supplies	\$ -	\$ 45,571	\$ -	\$ -	\$ -
55074 Paid Parking Adm Exps - MobileNOW	\$ 39,893	\$ 37,346	\$ 40,000	\$ 38,030	\$ 40,000
56010 Insurance Policies - other than Auto	\$ 169,753	\$ 205,699	\$ 306,631	\$ 256,886	\$ 315,000
56012 Insurance Policies - Auto	\$ 94,528	\$ 68,119	\$ 90,000	\$ 90,000	\$ 100,000
56060 Retiree Health Insur Premiums	\$ 417,950	\$ 416,850	\$ 391,800	\$ 391,800	\$ 402,000
56120 Miscellaneous Expense	\$ 156,977	\$ 85,527	\$ 65,000	\$ 106,112	\$ 12,000
88200 Debt Issue Costs	\$ 74,206	\$ -	\$ -	\$ -	\$ -
91230 Transfer to CIP Program	\$ 1,370,000	\$ 1,045,170	\$ 265,000	\$ 265,000	\$ 500,000
91260 Transfer to Debt Service	\$ 288,250	\$ -	\$ -	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ 614,691	\$ 1,344,190	\$ 400,510	\$ 400,510	\$ 646,826
94307 Transfer - Fire Equipment	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -
94309 Transfer - Computer Replace Fd	\$ 248,791	\$ 371,839	\$ 277,577	\$ 277,577	\$ 362,165
95220 Transfer to Utility Fund	\$ 32,103	\$ -	\$ -	\$ -	\$ -
95609 Transfer to Airport SRF	\$ 46,750	\$ 685,000	\$ -	\$ -	\$ -
95612 Transfer to Police SRO Fund	\$ 160,677	\$ 152,662	\$ 174,365	\$ 174,365	\$ 166,489
95618 Transfer to Arts & Visitor Center SRF	\$ 82,230	\$ 89,704	\$ -	\$ -	\$ -
99100 Future Appropriations	\$ -	\$ -	\$ 100,000	\$ -	\$ 25,880
Total	\$ 3,846,800	\$ 4,572,676	\$ 3,622,264	\$ 2,000,280	\$ 2,612,713
112 City Council					
51111 Salaries - Full Time	\$ 2,230	\$ 2,110	\$ 2,520	\$ 2,040	\$ 2,520
51204 Workers Comp Insur	\$ 3	\$ 2	\$ 9	\$ 2	\$ 9
51205 Medicare Tax	\$ 32	\$ 31	\$ 41	\$ 30	\$ 41
51206 Unemployment Comp Insur	\$ 14	\$ 20	\$ 40	\$ 17	\$ 40
52120 Reproduction & Printing	\$ -	\$ 7,892	\$ 850	\$ -	\$ 1,850
52129 Reception Expenses	\$ 739	\$ 197	\$ 2,500	\$ 319	\$ 7,250
52130 Other Supplies	\$ 648	\$ 2,316	\$ 1,000	\$ 232	\$ 2,000
52134 City Council Expenses	\$ 6,626	\$ 5,550	\$ 6,200	\$ 7,874	\$ 6,200
55034 Communication & Data Services	\$ -	\$ 187	\$ 720	\$ 455	\$ 720
55040 Electric	\$ 1,488	\$ 1,459	\$ 1,500	\$ 1,464	\$ 1,500
55070 Purchased Services/Contracts	\$ 88,750	\$ 93,019	\$ 98,250	\$ 67,943	\$ 122,300
55080 Travel & Training	\$ 12,776	\$ 8,768	\$ 22,000	\$ 10,934	\$ 46,000
55085 Community Relations	\$ 5,444	\$ 6,617	\$ 8,000	\$ 8,287	\$ 10,250
55090 Memberships/Subscriptions	\$ 7,837	\$ 8,218	\$ 13,430	\$ 13,358	\$ 28,715
55091 ARP - funding to other Organizations	\$ 80,000	\$ -	\$ -	\$ -	\$ -
55236 Public Communications/City Connection	\$ -	\$ 16	\$ 150	\$ -	\$ 150
Total	\$ 206,560	\$ 136,402	\$ 157,210	\$ 112,954	\$ 229,545
113 Office of City Manager					
51111 Salaries - Full Time	\$ 376,754	\$ 429,218	\$ 432,648	\$ 541,076	\$ 745,510
51121 Longevity	\$ 1,403	\$ 1,533	\$ 1,680	\$ 1,043	\$ 1,008
51124 Allowances-Clothing/Cell Phone	\$ 1,920	\$ 1,928	\$ 1,920	\$ 1,520	\$ 2,880
51125 Auto Allowance	\$ 8,900	\$ 12,728	\$ 12,600	\$ 12,100	\$ 24,600
51130 Overtime	\$ 355	\$ 168	\$ 500	\$ -	\$ 500
51200 MissionSquare FKA ICMA Retirement Expense	\$ 7,500	\$ 7,529	\$ 7,500	\$ 8,826	\$ 11,943
51201 TMRS Retirement	\$ 76,989	\$ 89,954	\$ 91,264	\$ 113,316	\$ 149,104
51202 Health Insurance	\$ 26,332	\$ 30,600	\$ 30,603	\$ 26,418	\$ 51,003
51203 Disability Insurance	\$ 187	\$ 300	\$ 188	\$ 412	\$ 188
51204 Workers Comp Insur	\$ 584	\$ 534	\$ 542	\$ 559	\$ 750

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51205	Medicare Tax	\$ 5,445	\$ 6,199	\$ 6,518	\$ 7,023	\$ 10,574
51206	Unemployment Comp Insur	\$ 27	\$ 351	\$ 380	\$ 189	\$ 633
52010	Office Supplies	\$ 4,058	\$ 4,433	\$ 4,000	\$ 4,348	\$ 4,000
52130	Other Supplies	\$ -	\$ 30	\$ 3,000	\$ 294	\$ 3,000
52610	Office Furnishings/Equip	\$ -	\$ -	\$ 500	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ 176	\$ 133	\$ 130	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 132,350	\$ 73,642	\$ 75,000	\$ 96,890	\$ 65,372
55080	Travel & Training	\$ 21,058	\$ 14,076	\$ 12,000	\$ 8,630	\$ 12,000
55085	Community Relations	\$ -	\$ -	\$ -	\$ -	\$ 2,250
55090	Memberships/Subscriptions	\$ 12,462	\$ 10,459	\$ 7,385	\$ 1,673	\$ 6,568
55195	Cellular Phone Charges	\$ 442	\$ 483	\$ 540	\$ 483	\$ 1,020
Total		\$ 676,942	\$ 684,298	\$ 688,898	\$ 824,802	\$ 1,093,403

114 Office of City Secretary

51111	Salaries - Full Time	\$ 164,120	\$ 193,492	\$ 206,066	\$ 212,013	\$ 251,729
51118	Salaries - Part Time	\$ -	\$ 5,816	\$ -	\$ -	\$ -
51121	Longevity	\$ 97	\$ 214	\$ 336	\$ 350	\$ 480
51125	Auto Allowance	\$ 4,800	\$ 4,820	\$ 4,800	\$ 5,600	\$ 7,200
51130	Overtime	\$ 113	\$ 281	\$ -	\$ 601	\$ -
51201	TMRS Retirement	\$ 33,444	\$ 40,133	\$ 42,897	\$ 44,617	\$ 46,303
51202	Health Insurance	\$ 12,750	\$ 20,844	\$ 20,994	\$ 20,489	\$ 20,402
51203	Disability Insurance	\$ -	\$ 103	\$ -	\$ 832	\$ 909
51204	Workers Comp Insur	\$ 254	\$ 245	\$ 255	\$ 220	\$ 229
51205	Medicare Tax	\$ 2,275	\$ 2,718	\$ 3,064	\$ 2,907	\$ 3,584
51206	Unemployment Comp Insur	\$ 27	\$ 427	\$ 356	\$ 189	\$ 502
52010	Office Supplies	\$ 2,115	\$ 1,765	\$ 1,650	\$ 912	\$ 3,882
52120	Reproduction & Printing	\$ -	\$ -	\$ 350	\$ 32	\$ 350
52130	Other Supplies	\$ 2,469	\$ 1,819	\$ 350	\$ 66	\$ 3,000
55030	Long Distance/Circuit Ch	\$ 84	\$ 47	\$ 100	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 10,483	\$ 9,596	\$ 14,450	\$ 13,320	\$ 17,000
55080	Travel & Training	\$ 4,446	\$ 4,564	\$ 9,300	\$ 6,208	\$ 9,300
55090	Memberships/Subscriptions	\$ 1,944	\$ 3,267	\$ 4,403	\$ 2,911	\$ 4,365
55195	Cellular Phone Charges	\$ 884	\$ 965	\$ 1,640	\$ 965	\$ 2,840
55510	Bank/Paying Agent Fees	\$ 223	\$ 82	\$ -	\$ 495	\$ -
56020	Elections	\$ -	\$ 18,097	\$ 27,500	\$ 35,939	\$ 45,000
56030	Legal Advertising	\$ 617	\$ 473	\$ 4,500	\$ 1,690	\$ 4,500
Total		\$ 241,145	\$ 309,768	\$ 343,011	\$ 350,356	\$ 421,575

115 Office of City Attorney

51111	Salaries - Full Time	\$ -	\$ -	\$ -	\$ -	\$ 135,135
51201	TMRS Retirement	\$ -	\$ -	\$ -	\$ -	\$ 29,181
51202	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ 10,200
51204	Workers Comp Insur	\$ -	\$ -	\$ -	\$ -	\$ 135
51205	Medicare Tax	\$ -	\$ -	\$ -	\$ -	\$ 2,069
51206	Unemployment Comp Insur	\$ -	\$ -	\$ -	\$ -	\$ 144
55030	Long Distance/Circuit Ch	\$ 9	\$ -	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 377,887	\$ 238,772	\$ 350,000	\$ 230,474	\$ 95,000
55080	Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ 7,000
55090	Memberships/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 250
55195	Cellular Phone Charges	\$ -	\$ -	\$ -	\$ -	\$ 6,860
Total		\$ 377,896	\$ 238,772	\$ 350,000	\$ 230,474	\$ 285,974

117 Office of City Judge

51111	Salaries - Full Time	\$ 69,581	\$ 73,760	\$ 74,202	\$ 21,975	\$ -
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Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51204	Workers Comp Insur	\$ 104	\$ 88	\$ 89	\$ 23	\$ -
51205	Medicare Tax	\$ 1,009	\$ 1,070	\$ 1,076	\$ 319	\$ -
51206	Unemployment Comp Insur	\$ 9	\$ 117	\$ 117	\$ 14	\$ -
55060	Attorney Fees/Court Costs	\$ -	\$ -	\$ 500	\$ -	\$ 500
55070	Purchased Services/Contracts	\$ 66	\$ 29	\$ 100	\$ 68,000	\$ 74,296
55080	Travel & Training	\$ 395	\$ 523	\$ 950	\$ 569	\$ 1,900
55090	Memberships/Subscriptions	\$ 75	\$ 158	\$ 155	\$ 150	\$ 230
Total		\$ 71,239	\$ 75,744	\$ 77,189	\$ 91,049	\$ 76,926

150 Human Resources

51111	Salaries - Full Time	\$ 262,460	\$ 362,264	\$ 380,818	\$ 349,894	\$ 360,839
51117	SHSU Intern/Student	\$ 25,363	\$ 41,880	\$ 55,695	\$ 44,706	\$ 30,000
51121	Longevity	\$ 870	\$ 1,004	\$ 1,248	\$ 1,104	\$ 1,584
51124	Allowances-Clothing/Cell Phone	\$ 1,311	\$ 1,564	\$ 1,680	\$ 990	\$ 960
51125	Auto Allowance	\$ 5,120	\$ 4,220	\$ 4,800	\$ 8,400	\$ 10,800
51126	License Pay (Certification/Bilingual)	\$ 1,970	\$ 2,410	\$ 2,400	\$ 2,400	\$ 2,400
51130	Overtime	\$ 403	\$ 664	\$ 1,000	\$ 305	\$ 1,000
51201	TMRS Retirement	\$ 53,860	\$ 75,032	\$ 79,607	\$ 74,119	\$ 73,002
51202	Health Insurance	\$ 39,192	\$ 49,110	\$ 50,773	\$ 40,568	\$ 40,572
51203	Disability Insurance	\$ 189	\$ 193	\$ 121	\$ 120	\$ 120
51204	Workers Comp Insur	\$ 495	\$ 552	\$ 518	\$ 412	\$ 389
51205	Medicare Tax	\$ 4,087	\$ 5,013	\$ 6,217	\$ 5,536	\$ 5,613
51206	Unemployment Comp Insur	\$ 40	\$ 833	\$ 732	\$ 565	\$ 619
52010	Office Supplies	\$ 2,610	\$ 1,772	\$ 3,100	\$ 1,857	\$ 2,500
52031	Clothing - Safety Gear	\$ 22,660	\$ 23,144	\$ 23,100	\$ 22,612	\$ 24,000
52040	Fuel	\$ -	\$ 1,057	\$ 1,200	\$ -	\$ -
52120	Reproduction & Printing	\$ -	\$ -	\$ 500	\$ -	\$ 500
52130	Other Supplies	\$ 672	\$ 575	\$ 2,000	\$ 1,185	\$ 2,000
52132	Safety Program Expenses	\$ 4,191	\$ 7,551	\$ 11,000	\$ 10,452	\$ 15,000
52200	Non Capital Equipment Purchases	\$ -	\$ 1,204	\$ -	\$ -	\$ -
52600	Employee Recognition	\$ 10,238	\$ 13,518	\$ 25,000	\$ 10,743	\$ 25,000
54040	Vehicle and Equipment Maintenance	\$ -	\$ 402	\$ 800	\$ 138	\$ -
55030	Long Distance/Circuit Ch	\$ 122	\$ 73	\$ 200	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 90,519	\$ 90,797	\$ 27,800	\$ 23,618	\$ 23,350
55080	Travel & Training	\$ 3,619	\$ 3,102	\$ 5,000	\$ 4,763	\$ 10,000
55081	Organization Training	\$ 4,325	\$ 5,018	\$ 7,500	\$ 3,732	\$ 7,500
55090	Memberships/Subscriptions	\$ 701	\$ 1,669	\$ 1,500	\$ 1,284	\$ 1,500
55130	Service Awards	\$ 4,110	\$ 4,966	\$ 5,000	\$ 4,175	\$ 5,500
55195	Cellular Phone Charges	\$ 381	\$ 508	\$ 600	\$ 483	\$ 600
55720	Employee Physicals/Testing	\$ 10,541	\$ 11,805	\$ 15,000	\$ 10,560	\$ 15,000
55941	Moving Expenses Reimbursement	\$ -	\$ -	\$ -	\$ 10,000	\$ -
56010	Insurance Policies - other than Auto	\$ -	\$ -	\$ -	\$ 7,598	\$ -
56015	Insurance Deductibles	\$ 948	\$ 25,376	\$ 25,000	\$ 9,536	\$ 25,000
56030	Legal Advertising	\$ 1,888	\$ 435	\$ 2,200	\$ 1,322	\$ 2,000
56050	Liability Claims Pd by City	\$ 3,250	\$ 4,004	\$ 5,000	\$ 5,022	\$ 5,000
56070	Tuition Reimbursement	\$ 3,000	\$ 6,000	\$ 10,000	\$ 7,000	\$ 9,000
Total		\$ 559,054	\$ 747,713	\$ 757,109	\$ 665,199	\$ 701,348

210 Finance

51111	Salaries - Full Time	\$ 501,008	\$ 551,841	\$ 603,903	\$ 624,834	\$ 570,830
51121	Longevity	\$ 3,101	\$ 3,402	\$ 3,744	\$ 3,200	\$ 3,984
51125	Auto Allowance	\$ -	\$ 5,020	\$ 4,800	\$ 4,800	\$ 7,200
51130	Overtime	\$ 1,489	\$ 1,159	\$ 2,000	\$ 15	\$ 500

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51201	TMRS Retirement	\$ 100,353	\$ 113,386	\$ 124,798	\$ 126,640	\$ 112,379
51202	Health Insurance	\$ 68,453	\$ 65,200	\$ 72,237	\$ 67,095	\$ 61,981
51203	Disability Insurance	\$ 1,875	\$ 3,121	\$ 1,951	\$ 2,509	\$ 1,951
51204	Workers Comp Insur	\$ 758	\$ 673	\$ 742	\$ 638	\$ 552
51205	Medicare Tax	\$ 6,827	\$ 7,659	\$ 8,913	\$ 8,621	\$ 7,972
51206	Unemployment Comp Insur	\$ 63	\$ 819	\$ 894	\$ 441	\$ 761
52010	Office Supplies	\$ 4,193	\$ 5,415	\$ 6,500	\$ 5,234	\$ 5,000
52120	Reproduction & Printing	\$ 2,806	\$ 3,242	\$ 5,800	\$ 3,493	\$ 5,800
52200	Non Capital Equipment Purchases	\$ 40	\$ 3,984	\$ 1,500	\$ 926	\$ 4,000
55030	Long Distance/Circuit Ch	\$ 77	\$ 66	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 51,953	\$ 9,064	\$ 3,000	\$ 1,455	\$ 5,000
55080	Travel & Training	\$ 6,321	\$ 3,039	\$ 7,900	\$ 9,364	\$ 12,000
55090	Memberships/Subscriptions	\$ 3,252	\$ 2,152	\$ 2,381	\$ 1,902	\$ 1,530
55195	Cellular Phone Charges	\$ 442	\$ 687	\$ 1,200	\$ 2,068	\$ 2,604
55510	Bank/Paying Agent Fees	\$ 2,200	\$ 2,700	\$ 2,000	\$ 3,288	\$ 3,500
55520	Appraisal/Collection Contract	\$ 201,717	\$ 231,676	\$ 229,269	\$ 283,991	\$ 304,242
55575	Software - Support Services	\$ 539	\$ 80	\$ 2,282	\$ 718	\$ 2,007
55620	Annual Audit Contract	\$ 53,525	\$ 54,000	\$ 55,000	\$ 66,000	\$ 55,000
55770	Financial Services	\$ 17,740	\$ 14,185	\$ 17,210	\$ 13,945	\$ 17,210
56030	Legal Advertising	\$ -	\$ -	\$ -	\$ 1,129	\$ -
90312	Computers & Software	\$ -	\$ -	\$ -	\$ -	\$ -

Total		\$ 1,028,730	\$ 1,082,571	\$ 1,158,024	\$ 1,232,307	\$ 1,186,003
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216 Office Services

52010	Office Supplies	\$ 5,159	\$ 3,966	\$ 4,200	\$ 3,873	\$ 6,200
52020	Postage	\$ 18,490	\$ 24,218	\$ 30,000	\$ 24,440	\$ 25,000
52120	Reproduction & Printing	\$ 216	\$ 403	\$ 1,500	\$ 230	\$ 750
52130	Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ 4,500
52610	Office Furnishings/Equip	\$ 1,314	\$ -	\$ 2,500	\$ -	\$ 2,500
55011	Postage Meter	\$ 8,515	\$ 6,335	\$ 9,000	\$ 5,824	\$ 8,000
55170	Contract Printing	\$ 1,789	\$ 2,196	\$ 5,000	\$ 1,202	\$ 2,500
55562	Copier Contracts	\$ 23,616	\$ 34,426	\$ 30,000	\$ 34,153	\$ 38,000
55630	Rug Rental	\$ 12,206	\$ 14,743	\$ 15,000	\$ 20,467	\$ 15,000

Total		\$ 71,304	\$ 86,288	\$ 97,200	\$ 90,189	\$ 102,450
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231 Municipal Court

51111	Salaries - Full Time	\$ 256,561	\$ 219,200	\$ 235,600	\$ 247,385	\$ 261,121
51118	Salaries - Part Time	\$ 18,567	\$ 20,552	\$ 19,500	\$ 22,343	\$ 19,989
51121	Longevity	\$ 2,443	\$ 1,624	\$ 1,872	\$ 1,823	\$ 2,400
51126	License Pay (Certification/Bilingual)	\$ 4,185	\$ 4,105	\$ 4,200	\$ 4,363	\$ 4,500
51130	Overtime	\$ 1,574	\$ 1,052	\$ 3,900	\$ 1,441	\$ 3,900
51201	TMRS Retirement	\$ 52,105	\$ 45,586	\$ 49,880	\$ 52,040	\$ 53,248
51202	Health Insurance	\$ 47,600	\$ 47,967	\$ 51,365	\$ 44,562	\$ 41,392
51203	Disability Insurance	\$ 160	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 425	\$ 296	\$ 322	\$ 279	\$ 285
51205	Medicare Tax	\$ 3,841	\$ 3,346	\$ 3,848	\$ 3,739	\$ 4,069
51206	Unemployment Comp Insur	\$ 57	\$ 723	\$ 778	\$ 378	\$ 785
52010	Office Supplies	\$ 5,382	\$ 6,384	\$ 7,000	\$ 6,724	\$ 7,000
52080	Educational	\$ -	\$ -	\$ 252	\$ -	\$ -
52120	Reproduction & Printing	\$ 1,291	\$ 2,267	\$ 2,500	\$ 2,528	\$ 2,500
52130	Other Supplies	\$ -	\$ -	\$ 600	\$ 425	\$ 600
55030	Long Distance/Circuit Ch	\$ 158	\$ 113	\$ 150	\$ -	\$ -
55034	Communication & Data Services	\$ 263	\$ -	\$ -	\$ -	\$ -

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55045	Bldg Overhead Justice Center	\$ 8,061	\$ 8,220	\$ 8,000	\$ 9,174	\$ 8,500
55060	Attorney Fees/Court Costs	\$ -	\$ -	\$ 600	\$ -	\$ 600
55061	Jury Costs	\$ 72	\$ 72	\$ 632	\$ 193	\$ 632
55070	Purchased Services/Contracts	\$ 1,127	\$ 611	\$ 2,164	\$ 1,612	\$ 2,258
55080	Travel & Training	\$ 2,763	\$ 3,312	\$ 4,500	\$ 3,126	\$ 4,500
55090	Memberships/Subscriptions	\$ 295	\$ 622	\$ 350	\$ 295	\$ 350
55510	Bank/Paying Agent Fees	\$ 21,363	\$ 22,217	\$ 15,500	\$ 26,313	\$ 22,500
Total		\$ 428,294	\$ 388,270	\$ 413,513	\$ 428,743	\$ 441,129

234 Purchasing

51111	Salaries - Full Time	\$ 69,067	\$ 73,213	\$ 74,507	\$ 76,714	\$ 150,835
51121	Longevity	\$ 74	\$ 123	\$ 192	\$ 168	\$ 192
51124	Allowances-Clothing/Cell Phone	\$ 720	\$ 723	\$ 720	\$ 90	\$ -
51201	TMRS Retirement	\$ 13,815	\$ 14,952	\$ 15,318	\$ 15,713	\$ 29,999
51202	Health Insurance	\$ 10,200	\$ 10,200	\$ 10,201	\$ 10,200	\$ 20,401
51203	Disability Insurance	\$ 549	\$ 879	\$ 550	\$ 549	\$ 550
51204	Workers Comp Insur	\$ 105	\$ 89	\$ 92	\$ 78	\$ 149
51205	Medicare Tax	\$ 938	\$ 996	\$ 1,094	\$ 1,037	\$ 2,129
51206	Unemployment Comp Insur	\$ 9	\$ 117	\$ 120	\$ 63	\$ 237
52010	Office Supplies	\$ 67	\$ 239	\$ 400	\$ 36	\$ 400
55030	Long Distance/Circuit Ch	\$ 14	\$ 17	\$ 50	\$ -	\$ -
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ 40,000
55080	Travel & Training	\$ 450	\$ 74	\$ 750	\$ -	\$ 4,000
55090	Memberships/Subscriptions	\$ 1,474	\$ 1,544	\$ 1,100	\$ 1,328	\$ 1,100
55195	Cellular Phone Charges	\$ -	\$ -	\$ -	\$ 399	\$ 480
56030	Legal Advertising	\$ 2,477	\$ 3,382	\$ 3,500	\$ 6,065	\$ 3,500
Total		\$ 99,959	\$ 106,547	\$ 108,594	\$ 112,440	\$ 253,972

320 Public Works Administration

51111	Salaries - Full Time	\$ 301,230	\$ 319,054	\$ 325,851	\$ 316,475	\$ 188,367
51121	Longevity	\$ 1,834	\$ 1,985	\$ 2,112	\$ 2,037	\$ 2,256
51124	Allowances-Clothing/Cell Phone	\$ 1,680	\$ 1,687	\$ 1,680	\$ 1,400	\$ 720
51125	Auto Allowance	\$ 8,400	\$ 9,063	\$ 9,000	\$ 8,000	\$ 7,200
51126	License Pay (Certification/Bilingual)	\$ 1,500	\$ 1,506	\$ 1,500	\$ 1,500	\$ 1,500
51130	Overtime	\$ -	\$ 1,140	\$ 500	\$ 541	\$ 500
51201	TMRS Retirement	\$ 62,220	\$ 67,523	\$ 69,186	\$ 67,346	\$ 36,702
51202	Health Insurance	\$ 30,627	\$ 30,600	\$ 30,603	\$ 27,200	\$ 20,402
51203	Disability Insurance	\$ 360	\$ 577	\$ 361	\$ 503	\$ 550
51204	Workers Comp Insur	\$ 472	\$ 401	\$ 411	\$ 332	\$ 181
51205	Medicare Tax	\$ 4,141	\$ 4,435	\$ 4,942	\$ 4,437	\$ 2,604
51206	Unemployment Comp Insur	\$ 27	\$ 351	\$ 386	\$ 252	\$ 271
52010	Office Supplies	\$ 2,854	\$ 2,632	\$ 3,150	\$ 3,414	\$ 3,150
52030	Clothing	\$ 311	\$ 237	\$ 964	\$ 523	\$ 500
55030	Long Distance/Circuit Ch	\$ 40	\$ 20	\$ 100	\$ 157	\$ -
55070	Purchased Services/Contracts	\$ 12,658	\$ 12,743	\$ 14,515	\$ 11,945	\$ 14,515
55080	Travel & Training	\$ 6,274	\$ 6,019	\$ 7,000	\$ 5,737	\$ 7,000
55090	Memberships/Subscriptions	\$ 2,217	\$ 2,183	\$ 2,152	\$ 1,598	\$ 1,650
Total		\$ 436,845	\$ 462,157	\$ 474,413	\$ 453,397	\$ 288,068

323 Streets

51111	Salaries - Full Time	\$ 516,418	\$ 531,142	\$ 628,051	\$ 590,730	\$ 826,032
51115	Seasonal	\$ 17,726	\$ -	\$ -	\$ 16,228	\$ 30,000
51118	Salaries - Part Time	\$ -	\$ -	\$ 44,275	\$ -	\$ -
51121	Longevity	\$ 5,109	\$ 4,823	\$ 5,376	\$ 4,291	\$ 4,704

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51124	Allowances-Clothing/Cell Phone	\$ 3,128	\$ 3,163	\$ 3,120	\$ 3,120	\$ 3,100
51126	License Pay (Certification/Bilingual)	\$ 5,605	\$ 6,376	\$ 6,300	\$ 7,875	\$ 9,900
51130	Overtime	\$ 7,491	\$ 18,466	\$ 22,000	\$ 9,541	\$ 22,000
51201	TMRS Retirement	\$ 106,360	\$ 113,878	\$ 135,035	\$ 125,671	\$ 171,129
51202	Health Insurance	\$ 109,124	\$ 103,515	\$ 134,295	\$ 119,218	\$ 174,395
51203	Disability Insurance	\$ 795	\$ 1,231	\$ 850	\$ 346	\$ 347
51204	Workers Comp Insur	\$ 11,827	\$ 9,499	\$ 12,945	\$ 8,317	\$ 12,321
51205	Medicare Tax	\$ 7,686	\$ 7,685	\$ 10,288	\$ 8,609	\$ 12,577
51206	Unemployment Comp Insur	\$ 137	\$ 1,512	\$ 1,825	\$ 988	\$ 2,393
52010	Office Supplies	\$ 138	\$ 332	\$ 350	\$ 210	\$ 350
52030	Clothing	\$ 8,072	\$ 6,820	\$ 9,032	\$ 7,099	\$ 8,000
52031	Clothing - Safety Gear	\$ 2,763	\$ 2,813	\$ 5,454	\$ 5,153	\$ 9,780
52040	Fuel	\$ 43,786	\$ 42,909	\$ 50,000	\$ 38,625	\$ 45,000
52050	Minor Tools/Instruments	\$ 1,054	\$ 664	\$ 1,600	\$ 642	\$ 1,000
52060	Cleaning Supplies	\$ 2,106	\$ 2,043	\$ 1,900	\$ 2,449	\$ 1,900
52070	Chemical Supplies	\$ 1,002	\$ 1,287	\$ 1,800	\$ 1,276	\$ 1,800
52100	Traffic Supplies	\$ 19,052	\$ 18,315	\$ 20,000	\$ 27,455	\$ 30,000
52130	Other Supplies	\$ 639	\$ 881	\$ 500	\$ 1,362	\$ 750
52200	Non Capital Equipment Purchases	\$ 3,138	\$ 3,635	\$ 7,154	\$ 5,196	\$ 5,000
53050	Maint-Street/Curbs/Gutters	\$ 161,313	\$ 110,647	\$ 227,604	\$ 167,780	\$ 225,000
53051	Street Infrastructure Project	\$ 2,670,729	\$ 1,995,568	\$ 2,000,000	\$ 1,470,488	\$ 2,250,000
53053	Street Lighting	\$ 1,264	\$ 2,441	\$ 4,000	\$ 950	\$ 4,000
53160	Sidewalks Maintenance	\$ 329	\$ 1,360	\$ 3,000	\$ 73	\$ 3,000
53170	Street Sign Replacement	\$ 11,982	\$ 4,913	\$ 15,000	\$ 6,733	\$ -
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ -	\$ 91	\$ -
54040	Vehicle and Equipment Maintenance	\$ 52,368	\$ 107,520	\$ 75,950	\$ 95,709	\$ 100,000
55010	Rental of Equipment	\$ -	\$ -	\$ 300	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 26	\$ 28	\$ 50	\$ -	\$ -
55034	Communication & Data Services	\$ 5,605	\$ 5,605	\$ 7,500	\$ 5,015	\$ 5,500
55040	Electric	\$ 271,549	\$ 276,156	\$ 311,278	\$ 296,480	\$ 320,000
55070	Purchased Services/Contracts	\$ 67,551	\$ 64,318	\$ 99,293	\$ 125,266	\$ 90,000
55080	Travel & Training	\$ 4,050	\$ 2,649	\$ 5,000	\$ 3,003	\$ 7,440
55090	Memberships/Subscriptions	\$ 292	\$ 298	\$ 315	\$ 229	\$ 315
55195	Cellular Phone Charges	\$ 563	\$ 388	\$ 480	\$ 368	\$ 276
57100	Street Light Installation	\$ -	\$ -	\$ 5,000	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ 11,250	\$ -	\$ -	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ 166,268	\$ -	\$ -	\$ -
Total		\$ 4,132,026	\$ 3,619,148	\$ 3,856,920	\$ 3,156,583	\$ 4,378,009

388 Warehouse

51111	Salaries - Full Time	\$ 43,471	\$ 45,991	\$ 45,469	\$ 47,100	\$ 48,725
51121	Longevity	\$ 400	\$ 450	\$ 480	\$ 493	\$ 528
51130	Overtime	\$ 1,448	\$ 2,562	\$ 2,000	\$ 1,001	\$ 2,000
51201	TMRS Retirement	\$ 8,962	\$ 9,892	\$ 9,740	\$ 9,919	\$ 10,050
51202	Health Insurance	\$ 10,200	\$ 10,200	\$ 10,201	\$ 10,200	\$ 10,201
51204	Workers Comp Insur	\$ 1,264	\$ 1,106	\$ 1,085	\$ 874	\$ 876
51205	Medicare Tax	\$ 552	\$ 604	\$ 696	\$ 591	\$ 713
51206	Unemployment Comp Insur	\$ 9	\$ 117	\$ 150	\$ 63	\$ 150
52010	Office Supplies	\$ 657	\$ 623	\$ 700	\$ 707	\$ 700
52030	Clothing	\$ 774	\$ 572	\$ 824	\$ 585	\$ 775
52031	Clothing - Safety Gear	\$ 64	\$ 69	\$ 222	\$ 121	\$ 150
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 1,500	\$ 1,130	\$ -
55030	Long Distance/Circuit Ch	\$ 41	\$ 63	\$ 61	\$ -	\$ -

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55080	Travel & Training	\$ -	\$ -	\$ 150	\$ 90	\$ 150
Total		\$ 67,844	\$ 72,248	\$ 73,278	\$ 72,874	\$ 75,018
389	Garage/Fleet Services					
51111	Salaries - Full Time	\$ 271,637	\$ 300,269	\$ 344,236	\$ 336,341	\$ 384,018
51118	Salaries - Part Time	\$ 26,782	\$ 29,876	\$ 27,009	\$ 28,924	\$ 27,009
51121	Longevity	\$ 1,326	\$ 1,286	\$ 1,584	\$ 1,486	\$ 1,824
51124	Allowances-Clothing/Cell Phone	\$ 720	\$ 723	\$ 720	\$ 855	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 2,865	\$ 2,788	\$ 3,000	\$ 3,275	\$ 3,600
51127	Tool Allowance	\$ 4,060	\$ 4,376	\$ 5,760	\$ 4,440	\$ 4,800
51130	Overtime	\$ 10,827	\$ 12,827	\$ 12,000	\$ 10,524	\$ 12,000
51201	TMRS Retirement	\$ 57,270	\$ 64,998	\$ 74,603	\$ 73,128	\$ 79,639
51202	Health Insurance	\$ 58,373	\$ 55,250	\$ 61,206	\$ 56,100	\$ 61,206
51203	Disability Insurance	\$ 955	\$ 1,529	\$ 956	\$ 1,685	\$ 1,930
51204	Workers Comp Insur	\$ 7,409	\$ 6,684	\$ 7,717	\$ 5,878	\$ 6,365
51205	Medicare Tax	\$ 4,287	\$ 4,815	\$ 5,722	\$ 5,310	\$ 6,043
51206	Unemployment Comp Insur	\$ 72	\$ 943	\$ 1,074	\$ 573	\$ 1,077
52010	Office Supplies	\$ 1,446	\$ 2,189	\$ 1,750	\$ 1,766	\$ 1,750
52030	Clothing	\$ 4,776	\$ 5,679	\$ 5,789	\$ 5,972	\$ 6,000
52031	Clothing - Safety Gear	\$ 2,565	\$ 3,680	\$ 3,816	\$ 2,781	\$ 3,500
52040	Fuel	\$ 8,900	\$ 10,799	\$ 11,000	\$ 12,392	\$ 12,000
52050	Minor Tools/Instruments	\$ 4,045	\$ 4,211	\$ 4,815	\$ 10,032	\$ 5,000
52060	Cleaning Supplies	\$ 5,326	\$ 5,623	\$ 5,500	\$ 4,841	\$ 5,500
52200	Non Capital Equipment Purchases	\$ 5,289	\$ 6,419	\$ 7,900	\$ -	\$ 7,500
52250	Garage Supplies	\$ 12,021	\$ 15,878	\$ 14,000	\$ 15,184	\$ 15,000
54040	Vehicle and Equipment Maintenance	\$ 20,835	\$ 27,134	\$ 27,125	\$ 27,259	\$ 30,000
54080	Maintenance of Pumps/Motors	\$ 1,159	\$ 5	\$ 1,500	\$ 1,260	\$ 1,500
55030	Long Distance/Circuit Ch	\$ 86	\$ 37	\$ 150	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 1,110	\$ 1,260	\$ 984	\$ 39,479	\$ -
55080	Travel & Training	\$ 1,877	\$ 3,622	\$ 2,500	\$ 485	\$ 2,000
55090	Memberships/Subscriptions	\$ 2,198	\$ 2,198	\$ 2,270	\$ 2,268	\$ 2,268
55195	Cellular Phone Charges	\$ 299	\$ 274	\$ 480	\$ 278	\$ 480
69020	Cap. Mach/Tools/Equip	\$ 8,537	\$ 9,800	\$ -	\$ -	\$ -
Total		\$ 527,052	\$ 585,175	\$ 635,166	\$ 652,517	\$ 682,729
420	Parks & Leisure Administration					
51111	Salaries - Full Time	\$ 156,672	\$ 167,549	\$ 164,040	\$ 176,881	\$ 209,281
51121	Longevity	\$ 1,355	\$ 1,456	\$ 1,536	\$ 1,542	\$ 1,632
51124	Allowances-Clothing/Cell Phone	\$ 1,080	\$ 1,085	\$ 1,080	\$ 1,080	\$ 1,080
51125	Auto Allowance	\$ 4,200	\$ 4,845	\$ 4,800	\$ 4,800	\$ 7,200
51126	License Pay (Certification/Bilingual)	\$ 600	\$ 603	\$ 600	\$ 600	\$ 600
51130	Overtime	\$ 4,262	\$ 4,416	\$ 6,000	\$ 3,433	\$ 6,000
51201	TMRS Retirement	\$ 33,255	\$ 36,297	\$ 36,164	\$ 38,444	\$ 40,937
51202	Health Insurance	\$ 20,440	\$ 20,400	\$ 20,402	\$ 20,400	\$ 20,402
51203	Disability Insurance	\$ 924	\$ 1,479	\$ 925	\$ 1,003	\$ 1,029
51204	Workers Comp Insur	\$ 252	\$ 216	\$ 216	\$ 190	\$ 188
51205	Medicare Tax	\$ 2,199	\$ 2,332	\$ 2,584	\$ 2,455	\$ 2,710
51206	Unemployment Comp Insur	\$ 18	\$ 234	\$ 332	\$ 126	\$ 334
52010	Office Supplies	\$ 750	\$ 1,036	\$ 1,300	\$ 874	\$ 1,250
52130	Other Supplies	\$ 2,030	\$ 3,887	\$ 3,630	\$ 2,539	\$ 3,980
52610	Office Furnishings/Equip	\$ 1,048	\$ 1,687	\$ 1,800	\$ 1,386	\$ 7,370
52700	P-Card & Warehouse Incomplete	\$ 82	\$ -	\$ -	\$ -	\$ -
55020	Lease of Land	\$ 4,713	\$ 4,770	\$ 4,938	\$ -	\$ -

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55030	Long Distance/Circuit Ch	\$ 70	\$ 58	\$ 40	\$ -	\$ -
55080	Travel & Training	\$ 5,454	\$ 3,327	\$ 5,840	\$ 2,953	\$ 5,640
55090	Memberships/Subscriptions	\$ 1,430	\$ 1,388	\$ 1,995	\$ 1,662	\$ 1,892
55240	HEAP/Youth Contract	\$ 28,840	\$ 28,696	\$ 29,000	\$ 29,000	\$ 29,000
Total		\$ 269,674	\$ 285,761	\$ 287,222	\$ 289,367	\$ 340,525
421 Recreation						
52120	Reproduction & Printing	\$ 1,082	\$ 2,576	\$ 6,352	\$ 6,241	\$ 6,352
52130	Other Supplies	\$ 5,845	\$ 12,626	\$ 5,650	\$ 5,715	\$ 4,250
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 15,750
55034	Communication & Data Services	\$ -	\$ 190	\$ -	\$ 456	\$ -
55070	Purchased Services/Contracts	\$ 3,781	\$ 6,642	\$ 8,075	\$ 7,762	\$ 7,600
55890	Fireworks Contract	\$ 25,000	\$ 30,000	\$ 31,000	\$ 31,000	\$ 32,000
57375	Youth and Recreation Programs	\$ 22,614	\$ 26,837	\$ 28,350	\$ 22,928	\$ 30,000
69020	Cap. Mach/Tools/Equip	\$ 16,235	\$ -	\$ -	\$ -	\$ -
Total		\$ 74,556	\$ 78,871	\$ 79,427	\$ 74,103	\$ 95,952
422 Parks Maintenance						
51111	Salaries - Full Time	\$ 411,490	\$ 435,424	\$ 453,555	\$ 468,944	\$ 530,642
51118	Salaries - Part Time	\$ 28,508	\$ 29,406	\$ 37,830	\$ 32,059	\$ 37,830
51121	Longevity	\$ 3,069	\$ 2,784	\$ 3,024	\$ 3,040	\$ 3,504
51124	Allowances-Clothing/Cell Phone	\$ 1,440	\$ 1,446	\$ 1,440	\$ 1,440	\$ 1,440
51126	License Pay (Certification/Bilingual)	\$ 5,425	\$ 4,350	\$ 3,600	\$ 6,000	\$ 6,000
51130	Overtime	\$ 40,446	\$ 37,363	\$ 48,000	\$ 30,457	\$ 48,000
51201	TMRS Retirement	\$ 96,969	\$ 101,711	\$ 111,194	\$ 110,622	\$ 123,378
51202	Health Insurance	\$ 103,611	\$ 114,629	\$ 122,959	\$ 112,704	\$ 122,826
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 450	\$ 602
51204	Workers Comp Insur	\$ 5,886	\$ 4,934	\$ 5,348	\$ 3,985	\$ 4,441
51205	Medicare Tax	\$ 6,814	\$ 7,073	\$ 7,944	\$ 7,474	\$ 8,753
51206	Unemployment Comp Insur	\$ 136	\$ 1,799	\$ 1,678	\$ 921	\$ 1,828
52010	Office Supplies	\$ 280	\$ 269	\$ -	\$ 50	\$ -
52030	Clothing	\$ 6,752	\$ 8,441	\$ 8,278	\$ 6,688	\$ 8,750
52031	Clothing - Safety Gear	\$ 3,866	\$ 4,425	\$ 3,500	\$ 5,065	\$ 4,000
52040	Fuel	\$ 29,303	\$ 26,879	\$ 30,000	\$ 25,603	\$ 30,000
52050	Minor Tools/Instruments	\$ 1,690	\$ 2,388	\$ 2,500	\$ 2,721	\$ 2,500
52060	Cleaning Supplies	\$ 12,089	\$ 16,017	\$ 10,500	\$ 18,227	\$ 16,000
52070	Chemical Supplies	\$ 502	\$ 681	\$ 2,500	\$ 2,628	\$ 1,000
52090	Botanical/Agricultural	\$ 3,667	\$ 2,082	\$ 6,750	\$ 6,233	\$ 4,000
52130	Other Supplies	\$ 1,072	\$ 507	\$ 2,000	\$ 2,949	\$ 2,000
52200	Non Capital Equipment Purchases	\$ 6,523	\$ 9,985	\$ 4,300	\$ 11,050	\$ 5,820
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 6,000	\$ -	\$ -
53080	Parks Maintenance	\$ 55,239	\$ 67,279	\$ 70,000	\$ 75,161	\$ 70,000
54020	Maint - Mach/Tools/Instruments	\$ 1,494	\$ 33,973	\$ 2,500	\$ 3,043	\$ 2,500
54040	Vehicle and Equipment Maintenance	\$ 21,810	\$ 16,966	\$ 18,000	\$ 22,016	\$ 17,000
54100	Recreation Equipment Maintenance	\$ 10,086	\$ 9,310	\$ 13,000	\$ 6,564	\$ 13,000
54150	Maint - Fence/Netting@Parks	\$ 41	\$ 2,517	\$ 7,000	\$ 1,066	\$ 5,000
55010	Rental of Equipment	\$ 913	\$ 1,044	\$ 4,000	\$ 3,080	\$ 4,000
55040	Electric	\$ 95,548	\$ 93,360	\$ 105,000	\$ 94,220	\$ 100,000
55070	Purchased Services/Contracts	\$ 6,485	\$ 10,556	\$ -	\$ 4,044	\$ 5,000
55080	Travel & Training	\$ 2,035	\$ 1,489	\$ 2,500	\$ 6,214	\$ 7,250
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 355	\$ 688	\$ 455
55180	Alarm Monitoring	\$ 336	\$ 590	\$ 536	\$ 540	\$ 536
55195	Cellular Phone Charges	\$ 2,224	\$ 1,333	\$ 1,440	\$ 1,166	\$ 1,080

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
69020	Cap. Mach/Tools/Equip	\$ 11,425	\$ 24,345	\$ -	\$ -	\$ -
Total		\$ 977,173	\$ 1,075,354	\$ 1,097,231	\$ 1,077,111	\$ 1,189,135
424 Aquatic Center Operations						
51111	Salaries - Full Time	\$ 55,026	\$ 43,575	\$ 43,514	\$ 47,118	\$ 51,567
51115	Seasonal	\$ 54,591	\$ 58,024	\$ 84,000	\$ 74,337	\$ 65,000
51118	Salaries - Part Time	\$ 8,710	\$ 34,943	\$ 42,506	\$ 42,971	\$ 43,223
51121	Longevity	\$ 48	\$ 97	\$ 144	\$ 142	\$ 192
51130	Overtime	\$ 3,398	\$ 1,692	\$ 5,000	\$ 2,424	\$ 3,500
51201	TMRS Retirement	\$ 8,614	\$ 9,140	\$ 9,884	\$ 10,115	\$ 10,825
51202	Health Insurance	\$ 10,200	\$ 10,200	\$ 10,201	\$ 10,200	\$ 10,201
51204	Workers Comp Insur	\$ 1,644	\$ 1,507	\$ 1,914	\$ 1,377	\$ 1,481
51205	Medicare Tax	\$ 1,698	\$ 1,936	\$ 2,542	\$ 2,347	\$ 2,615
51206	Unemployment Comp Insur	\$ 49	\$ 1,210	\$ 652	\$ 765	\$ 653
52010	Office Supplies	\$ 144	\$ 98	\$ 300	\$ 90	\$ 300
52030	Clothing	\$ 90	\$ 973	\$ 2,500	\$ 1,906	\$ 1,500
52031	Clothing - Safety Gear	\$ 902	\$ 316	\$ 1,000	\$ 239	\$ 1,000
52060	Cleaning Supplies	\$ 855	\$ 1,426	\$ 1,000	\$ 1,858	\$ 1,750
52070	Chemical Supplies	\$ 27,436	\$ 34,716	\$ 30,000	\$ 41,814	\$ 35,000
52130	Other Supplies	\$ 109	\$ 169	\$ 500	\$ 224	\$ 500
52139	Concession Supplies	\$ 8,159	\$ 5,559	\$ 8,100	\$ 4,835	\$ 5,100
52200	Non Capital Equipment Purchases	\$ 1,361	\$ 4,646	\$ 4,500	\$ 2,767	\$ 4,500
53010	Building Maintenance	\$ 3,129	\$ 15,061	\$ 7,500	\$ 11,311	\$ 7,500
53090	Special Maintenance Projects	\$ 20,165	\$ 70,713	\$ 16,000	\$ 15,140	\$ 127,000
54020	Maint - Mach/Tools/Instruments	\$ 2,662	\$ 2,577	\$ 2,500	\$ 3,984	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 9	\$ 7	\$ -	\$ -	\$ -
55040	Electric	\$ 18,096	\$ 18,340	\$ 18,000	\$ 16,580	\$ 18,000
55051	Gas Heating	\$ 398	\$ 1,783	\$ 5,000	\$ 4,148	\$ 5,000
55080	Travel & Training	\$ 1,792	\$ -	\$ 2,500	\$ 1,621	\$ 3,000
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 480	\$ 225	\$ 480
55195	Cellular Phone Charges	\$ 741	\$ 977	\$ 720	\$ 889	\$ 720
57375	Youth and Recreation Programs	\$ 110	\$ -	\$ 200	\$ -	\$ 200
Total		\$ 230,136	\$ 316,120	\$ 301,157	\$ 299,426	\$ 401,807
430 Community Service Asst. Groups						
52031	Clothing - Safety Gear	\$ 2,244	\$ 2,114	\$ 2,000	\$ 2,499	\$ 2,000
52040	Fuel	\$ 722	\$ 1,480	\$ 1,200	\$ 1,540	\$ 1,500
52130	Other Supplies	\$ 15,651	\$ 14,900	\$ 15,000	\$ 14,309	\$ 15,000
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
54040	Vehicle and Equipment Maintenance	\$ 142	\$ 768	\$ 2,000	\$ 2,726	\$ 2,000
Total		\$ 18,759	\$ 19,262	\$ 22,200	\$ 21,073	\$ 22,500
444 Building Maintenance						
51111	Salaries - Full Time	\$ 229,254	\$ 192,998	\$ 171,331	\$ 179,427	\$ 245,592
51121	Longevity	\$ 2,453	\$ 1,698	\$ 1,632	\$ 1,580	\$ 1,728
51125	Auto Allowance	\$ 1,800	\$ 2,585	\$ 2,400	\$ 2,400	\$ 2,400
51130	Overtime	\$ 13,998	\$ 13,359	\$ 17,000	\$ 9,643	\$ 14,000
51201	TMRS Retirement	\$ 48,943	\$ 41,126	\$ 39,071	\$ 39,403	\$ 53,024
51202	Health Insurance	\$ 40,152	\$ 25,802	\$ 31,378	\$ 31,015	\$ 41,218
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 4,591	\$ 3,059	\$ 2,826	\$ 2,179	\$ 3,078
51205	Medicare Tax	\$ 3,490	\$ 2,871	\$ 2,792	\$ 2,697	\$ 3,763
51206	Unemployment Comp Insur	\$ 54	\$ 409	\$ 607	\$ 252	\$ 752
52030	Clothing	\$ 2,617	\$ 2,650	\$ 2,223	\$ 2,806	\$ 2,600

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
52031	Clothing - Safety Gear	\$ 2,307	\$ 1,006	\$ 1,000	\$ 947	\$ 1,000
52040	Fuel	\$ 6,007	\$ 4,102	\$ 5,000	\$ 4,495	\$ 5,000
52050	Minor Tools/Instruments	\$ 3,207	\$ 2,130	\$ 2,300	\$ 2,600	\$ 8,070
52060	Cleaning Supplies	\$ 4,679	\$ 3,449	\$ 4,250	\$ 6,399	\$ 4,750
53010	Building Maintenance	\$ 33,951	\$ 28,140	\$ 50,000	\$ 43,551	\$ 45,000
53090	Special Maintenance Projects	\$ 840	\$ 56	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 3,635	\$ 3,269	\$ 3,000	\$ 1,645	\$ 4,000
54060	Heat/AC Maintenance	\$ 43,972	\$ 76,838	\$ 50,000	\$ 43,945	\$ 52,000
54140	Ice Machine Maintenance	\$ 6,863	\$ 2,612	\$ 8,000	\$ 7,556	\$ 10,000
55034	Communication & Data Services	\$ 170	\$ 101	\$ -	\$ -	\$ -
55040	Electric	\$ 209,394	\$ 233,993	\$ 225,000	\$ 340,121	\$ 275,000
55051	Gas Heating	\$ 25,668	\$ 22,150	\$ 26,000	\$ 18,760	\$ 26,000
55070	Purchased Services/Contracts	\$ -	\$ 193,270	\$ 291,112	\$ 259,416	\$ 306,000
55080	Travel & Training	\$ 543	\$ 1,295	\$ 2,000	\$ -	\$ 3,500
55160	Pest Control Services	\$ 6,840	\$ 9,732	\$ 10,000	\$ 12,775	\$ 15,500
55195	Cellular Phone Charges	\$ 452	\$ 793	\$ 1,080	\$ 966	\$ 1,560
55500	Janitorial Services	\$ 16,886	\$ 7,941	\$ 16,420	\$ -	\$ 11,420
Total		\$ 712,765	\$ 877,434	\$ 966,422	\$ 1,014,576	\$ 1,136,955

460 Cemetery

51111	Salaries - Full Time	\$ 47,725	\$ 45,826	\$ 46,364	\$ 47,173	\$ 48,561
51121	Longevity	\$ 680	\$ 707	\$ 768	\$ 751	\$ 816
51126	License Pay (Certification/Bilingual)	\$ 538	\$ 603	\$ 600	\$ 600	\$ 600
51130	Overtime	\$ 3,673	\$ 6,061	\$ 4,500	\$ 3,442	\$ 4,500
51201	TMRS Retirement	\$ 10,405	\$ 10,736	\$ 10,609	\$ 10,607	\$ 10,693
51202	Health Insurance	\$ 8,988	\$ 10,645	\$ 10,616	\$ 10,615	\$ 10,616
51203	Disability Insurance	\$ 243	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 710	\$ 579	\$ 571	\$ 431	\$ 430
51205	Medicare Tax	\$ 738	\$ 748	\$ 759	\$ 730	\$ 759
51206	Unemployment Comp Insur	\$ 10	\$ 117	\$ 186	\$ 63	\$ 187
52030	Clothing	\$ 1,017	\$ 870	\$ 1,025	\$ 598	\$ 1,025
52031	Clothing - Safety Gear	\$ 308	\$ 357	\$ 250	\$ 231	\$ 250
52040	Fuel	\$ 3,494	\$ 3,804	\$ 4,600	\$ 3,157	\$ 4,000
52050	Minor Tools/Instruments	\$ 106	\$ 1,058	\$ 300	\$ 287	\$ 300
52070	Chemical Supplies	\$ 75	\$ 23	\$ 150	\$ 59	\$ 150
52090	Botanical/Agricultural	\$ 86	\$ -	\$ 500	\$ -	\$ 500
52130	Other Supplies	\$ 198	\$ 411	\$ 250	\$ 215	\$ 250
52200	Non Capital Equipment Purchases	\$ 303	\$ 150	\$ 1,400	\$ 1,725	\$ 1,400
53080	Parks Maintenance	\$ 1,717	\$ 3,151	\$ 5,000	\$ 4,615	\$ 3,500
54020	Maint - Mach/Tools/Instruments	\$ 545	\$ -	\$ 400	\$ 64	\$ 400
54040	Vehicle and Equipment Maintenance	\$ 2,687	\$ 1,721	\$ 2,500	\$ 2,216	\$ 2,500
54150	Maint - Fence/Netting@Parks	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
55010	Rental of Equipment	\$ -	\$ -	\$ 500	\$ 108	\$ -
55034	Communication & Data Services	\$ 418	\$ 420	\$ 456	\$ 384	\$ 456
55070	Purchased Services/Contracts	\$ 3,153	\$ 34,080	\$ 38,080	\$ 35,360	\$ 38,080
55195	Cellular Phone Charges	\$ 338	\$ 476	\$ 720	\$ 483	\$ 720
57022	Improvements	\$ -	\$ 1,500	\$ 2,500	\$ 1,400	\$ 1,000
57110	Historical Markers	\$ -	\$ 184	\$ 1,000	\$ -	\$ 1,000
Total		\$ 88,154	\$ 124,228	\$ 136,604	\$ 125,311	\$ 134,693

550 Police Administration

51111	Salaries - Full Time	\$ 203,738	\$ 214,522	\$ 212,363	\$ 233,780	\$ 244,194
51121	Longevity	\$ 1,924	\$ 1,980	\$ 2,016	\$ 2,018	\$ 2,064

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51123	Incentive Pay (Degree/OIC)	\$ 1,200	\$ 1,705	\$ 1,200	\$ 1,200	\$ 1,200
51124	Allowances-Clothing/Cell Phone	\$ 1,220	\$ 1,225	\$ 1,221	\$ 1,220	\$ 1,221
51125	Auto Allowance	\$ 4,713	\$ 4,820	\$ 4,800	\$ 4,800	\$ 7,200
51126	License Pay (Certification/Bilingual)	\$ 1,800	\$ 1,808	\$ 1,800	\$ 1,800	\$ 1,800
51130	Overtime	\$ 65	\$ -	\$ 158	\$ -	\$ 300
51201	TMRS Retirement	\$ 42,448	\$ 45,630	\$ 45,406	\$ 49,977	\$ 49,903
51202	Health Insurance	\$ 20,879	\$ 20,978	\$ 20,994	\$ 20,992	\$ 20,994
51203	Disability Insurance	\$ 1,656	\$ 525	\$ 328	\$ 421	\$ 387
51204	Workers Comp Insur	\$ 322	\$ 271	\$ 271	\$ 246	\$ 246
51205	Medicare Tax	\$ 2,968	\$ 3,133	\$ 3,244	\$ 3,397	\$ 3,540
51206	Unemployment Comp Insur	\$ 18	\$ 234	\$ 264	\$ 126	\$ 265
52040	Fuel	\$ -	\$ -	\$ -	\$ -	\$ 2,500
55030	Long Distance/Circuit Ch	\$ 17	\$ 20	\$ 21	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 7,956	\$ 8,007	\$ 10,026	\$ 8,007	\$ 10,026
55540	Animal Control Facility	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
55905	WCPSCC-Dispatcher Contract	\$ 1,254,627	\$ 784,806	\$ 821,502	\$ 802,794	\$ 846,157
57464	Police Grant - Opioid Settlement \$	\$ 5,700	\$ -	\$ -	\$ -	\$ -
Total		\$ 1,751,250	\$ 1,389,663	\$ 1,425,614	\$ 1,430,779	\$ 1,491,997

551 Police Services

51111	Salaries - Full Time	\$ 4,354,735	\$ 4,517,274	\$ 4,602,356	\$ 4,975,610	\$ 5,585,436
51121	Longevity	\$ 26,113	\$ 25,412	\$ 27,552	\$ 27,167	\$ 30,240
51123	Incentive Pay (Degree/OIC)	\$ 51,478	\$ 52,248	\$ 51,700	\$ 55,900	\$ 62,400
51124	Allowances-Clothing/Cell Phone	\$ 11,798	\$ 13,724	\$ 14,075	\$ 14,458	\$ 14,578
51125	Auto Allowance	\$ 15,050	\$ 17,166	\$ 17,040	\$ 17,040	\$ 17,040
51126	License Pay (Certification/Bilingual)	\$ 68,390	\$ 67,376	\$ 66,900	\$ 73,200	\$ 78,300
51130	Overtime	\$ 117,643	\$ 155,288	\$ 153,500	\$ 141,738	\$ 164,240
51201	TMRS Retirement	\$ 918,474	\$ 978,742	\$ 1,001,942	\$ 1,082,643	\$ 1,149,060
51202	Health Insurance	\$ 592,227	\$ 584,934	\$ 596,589	\$ 598,370	\$ 637,490
51203	Disability Insurance	\$ 3,886	\$ 4,996	\$ 2,966	\$ 5,512	\$ 6,831
51204	Workers Comp Insur	\$ 83,038	\$ 69,151	\$ 70,903	\$ 53,245	\$ 56,707
51205	Medicare Tax	\$ 63,101	\$ 66,158	\$ 71,562	\$ 72,031	\$ 81,891
51206	Unemployment Comp Insur	\$ 612	\$ 7,632	\$ 7,722	\$ 4,279	\$ 8,532
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 176,994	\$ -	\$ -
52010	Office Supplies	\$ 7,004	\$ 6,257	\$ 7,000	\$ 6,493	\$ 7,000
52020	Postage	\$ 956	\$ 798	\$ 2,540	\$ 945	\$ 1,000
52030	Clothing	\$ 46,730	\$ 44,853	\$ 56,584	\$ 53,776	\$ 90,067
52040	Fuel	\$ 151,888	\$ 130,311	\$ 175,000	\$ 125,072	\$ 150,000
52050	Minor Tools/Instruments	\$ 17,663	\$ 14,736	\$ 18,400	\$ 13,840	\$ 18,400
52051	Ammunition and Supplies	\$ 40,424	\$ 35,475	\$ 36,148	\$ 81,582	\$ 36,148
52100	Traffic Supplies	\$ 500	\$ 500	\$ 500	\$ 492	\$ 500
52120	Reproduction & Printing	\$ 13,911	\$ 13,557	\$ 15,500	\$ 12,515	\$ 14,000
52130	Other Supplies	\$ 7,362	\$ 3,659	\$ 8,800	\$ 8,468	\$ 7,500
52200	Non Capital Equipment Purchases	\$ 27,741	\$ 22,574	\$ 25,704	\$ 21,610	\$ 34,570
52400	K-9 Program	\$ 2,200	\$ 1,922	\$ 2,300	\$ 2,212	\$ 2,300
52415	Animal Control Supplies	\$ 951	\$ 371	\$ 1,000	\$ 795	\$ 1,000
52420	Community Services Programs	\$ 2,678	\$ 3,162	\$ 3,500	\$ 3,223	\$ 3,500
53010	Building Maintenance	\$ 14,044	\$ 34,442	\$ 17,472	\$ 14,288	\$ 25,000
54020	Maint - Mach/Tools/Instruments	\$ 5,125	\$ 3,882	\$ 5,990	\$ -	\$ 4,500
54030	Radio Maintenance	\$ 3,753	\$ 3,961	\$ 5,000	\$ 3,493	\$ 5,000
54040	Vehicle and Equipment Maintenance	\$ 46,121	\$ 67,086	\$ 58,000	\$ 65,667	\$ 62,000
55030	Long Distance/Circuit Ch	\$ 1,265	\$ 1,069	\$ 1,100	\$ -	\$ -
55034	Communication & Data Services	\$ 23,028	\$ 24,269	\$ 22,344	\$ 28,360	\$ 22,750

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55070	Purchased Services/Contracts	\$ 17,059	\$ 13,145	\$ 26,612	\$ 20,968	\$ 27,332
55080	Travel & Training	\$ 43,165	\$ 42,892	\$ 49,135	\$ 49,685	\$ 57,003
55085	Community Relations	\$ 1,471	\$ 2,923	\$ 5,000	\$ 876	\$ 3,000
55090	Memberships/Subscriptions	\$ 1,664	\$ 807	\$ 1,975	\$ 1,439	\$ 2,425
55180	Alarm Monitoring	\$ 797	\$ 1,180	\$ 1,200	\$ 480	\$ 1,200
55195	Cellular Phone Charges	\$ 1,175	\$ 1,239	\$ 2,500	\$ 1,243	\$ 2,500
55570	Software Annual Maint Agreemnts	\$ 10,119	\$ 23,205	\$ 63,160	\$ 16,959	\$ 23,160
55720	Employee Physicals/Testing	\$ 12,148	\$ 4,471	\$ 13,800	\$ 3,508	\$ 13,800
55730	Investigation Testing Fees	\$ 7,323	\$ 4,954	\$ 10,861	\$ 2,415	\$ 7,500
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 2,000	\$ -	\$ -
57510	Police Reserve Program	\$ 494	\$ 290	\$ 500	\$ -	\$ 500
69020	Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ 469	\$ 500
69040	Motor Vehicles	\$ -	\$ -	\$ 60,312	\$ 53,828	\$ 52,312
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 104,513	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ 38,000	\$ -	\$ -	\$ 104,013	\$ 245,026
Total		\$ 6,825,217	\$ 7,068,093	\$ 7,666,251	\$ 7,819,904	\$ 8,814,238

552 Fire Services

51111	Salaries - Full Time	\$ 1,308,385	\$ 1,706,935	\$ 1,827,811	\$ 1,869,930	\$ 2,324,177
51112	Firefighters Pay	\$ 33,933	\$ 100,214	\$ 124,200	\$ 120,795	\$ 124,200
51121	Longevity	\$ 6,086	\$ 6,738	\$ 7,872	\$ 7,431	\$ 8,640
51123	Incentive Pay (Degree/OIC)	\$ 16,020	\$ 9,260	\$ 8,700	\$ 9,500	\$ 9,600
51124	Allowances-Clothing/Cell Phone	\$ 3,375	\$ 3,374	\$ 3,360	\$ 3,360	\$ 11,400
51125	Auto Allowance	\$ 8,400	\$ 9,138	\$ 9,000	\$ 9,000	\$ 9,000
51126	License Pay (Certification/Bilingual)	\$ 23,973	\$ 32,026	\$ 33,600	\$ 35,750	\$ 36,300
51130	Overtime	\$ 69,338	\$ 271,014	\$ 195,000	\$ 262,386	\$ 313,689
51201	TMRS Retirement	\$ 283,940	\$ 411,554	\$ 423,546	\$ 448,875	\$ 533,187
51202	Health Insurance	\$ 228,820	\$ 243,244	\$ 245,056	\$ 247,638	\$ 286,221
51203	Disability Insurance	\$ 1,358	\$ 2,148	\$ 1,343	\$ 5,499	\$ 5,955
51204	Workers Comp Insur	\$ 29,729	\$ 36,036	\$ 37,257	\$ 27,603	\$ 29,781
51205	Medicare Tax	\$ 19,851	\$ 29,337	\$ 32,052	\$ 31,726	\$ 39,620
51206	Unemployment Comp Insur	\$ 109	\$ 4,239	\$ 3,262	\$ 2,719	\$ 4,055
51210	Retirement-Parttime Firefighters	\$ 5,256	\$ 4,932	\$ 9,990	\$ 2,268	\$ 5,000
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 286,128	\$ -	\$ -
52010	Office Supplies	\$ 2,918	\$ 4,773	\$ 5,225	\$ 5,397	\$ 5,225
52030	Clothing	\$ 17,104	\$ 14,449	\$ 27,900	\$ 19,376	\$ 50,850
52040	Fuel	\$ 35,140	\$ 37,044	\$ 40,000	\$ 32,547	\$ 40,000
52050	Minor Tools/Instruments	\$ 5,269	\$ 3,227	\$ 6,000	\$ 3,393	\$ 6,000
52060	Cleaning Supplies	\$ 2,968	\$ 5,430	\$ 3,600	\$ 3,853	\$ 3,600
52070	Chemical Supplies	\$ 377	\$ 3,657	\$ 5,000	\$ 25	\$ 3,500
52080	Educational	\$ 3,863	\$ 5,319	\$ 6,050	\$ 6,933	\$ 6,500
52130	Other Supplies	\$ 1,652	\$ 6,557	\$ 1,700	\$ 2,157	\$ 1,700
52200	Non Capital Equipment Purchases	\$ 35,419	\$ 53,594	\$ 52,100	\$ 48,667	\$ 51,850
52240	Fire Gear / P.A.S.S.	\$ 64,708	\$ 43,175	\$ 81,594	\$ 90,493	\$ 94,365
52246	Exps re: Rescue/HazMat	\$ 8,040	\$ 1,369	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ 15,178	\$ 61,814	\$ 25,392	\$ 18,588	\$ 26,060
54020	Maint - Mach/Tools/Instruments	\$ 21,653	\$ 6,607	\$ 9,600	\$ 5,896	\$ 9,600
54030	Radio Maintenance	\$ 6,650	\$ 5,532	\$ 8,212	\$ 2,585	\$ 6,500
54040	Vehicle and Equipment Maintenance	\$ 64,240	\$ 60,805	\$ 70,000	\$ 47,378	\$ 70,000
54052	Air Pack Bottle Replacement	\$ -	\$ 7,213	\$ 12,800	\$ 2,960	\$ 12,800
55030	Long Distance/Circuit Ch	\$ 60	\$ 46	\$ 60	\$ -	\$ -
55034	Communication & Data Services	\$ 5,383	\$ 5,211	\$ 5,832	\$ 4,593	\$ 6,552
55050	Gas Heating	\$ 499	\$ 84	\$ 1,400	\$ 171	\$ 750

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55065	State Mandated Testing	\$ 30,396	\$ 44,589	\$ 38,746	\$ 40,261	\$ 46,564
55070	Purchased Services/Contracts	\$ 12,375	\$ 14,718	\$ 18,835	\$ 22,684	\$ 20,580
55080	Travel & Training	\$ 34,681	\$ 35,798	\$ 44,167	\$ 54,571	\$ 58,500
55090	Memberships/Subscriptions	\$ 5,140	\$ 6,394	\$ 7,100	\$ 5,322	\$ 7,100
55180	Alarm Monitoring	\$ 797	\$ 2,180	\$ 2,445	\$ 1,424	\$ 2,580
55195	Cellular Phone Charges	\$ 442	\$ 543	\$ 1,896	\$ 483	\$ 1,896
55570	Software Annual Maint Agreemnts	\$ 7,442	\$ 8,791	\$ 25,071	\$ 23,795	\$ 19,665
55720	Employee Physicals/Testing	\$ -	\$ -	\$ 1,000	\$ 98	\$ 1,000
57151	Emergency Management	\$ 3,011	\$ 2,168	\$ 3,400	\$ 2,633	\$ 3,400
69020	Cap. Mach/Tools/Equip	\$ 40,919	\$ 23,365	\$ -	\$ -	\$ -
69041	Fire Vehicles	\$ 60,800	\$ 645,334	\$ -	\$ -	\$ -
Total		\$ 2,525,697	\$ 3,979,973	\$ 3,753,302	\$ 3,436,008	\$ 4,297,962

556 Victim Services

51111	Salaries - Full Time	\$ 47,646	\$ 50,869	\$ 51,896	\$ 52,359	\$ 55,516
51121	Longevity	\$ 240	\$ 288	\$ 336	\$ 333	\$ 384
51130	Overtime	\$ 982	\$ 695	\$ 1,200	\$ 690	\$ 1,200
51201	TMRS Retirement	\$ 9,664	\$ 10,468	\$ 10,854	\$ 10,897	\$ 11,202
51202	Health Insurance	\$ 10,200	\$ 10,200	\$ 10,201	\$ 10,200	\$ 10,201
51204	Workers Comp Insur	\$ 73	\$ 62	\$ 66	\$ 54	\$ 57
51205	Medicare Tax	\$ 618	\$ 652	\$ 776	\$ 656	\$ 796
51206	Unemployment Comp Insur	\$ 9	\$ 117	\$ 138	\$ 63	\$ 138
52010	Office Supplies	\$ 7,017	\$ 6,233	\$ 5,000	\$ 4,475	\$ 5,000
52130	Other Supplies	\$ 6,099	\$ 6,611	\$ 6,250	\$ 6,611	\$ 6,250
52200	Non Capital Equipment Purchases	\$ 909	\$ -	\$ -	\$ 682	\$ -
55034	Communication & Data Services	\$ 836	\$ 912	\$ 960	\$ 839	\$ 960
55080	Travel & Training	\$ 10,242	\$ 7,605	\$ 5,072	\$ 5,031	\$ 5,072
55085	Community Relations	\$ 9,071	\$ 6,081	\$ 2,500	\$ -	\$ 2,500
55195	Cellular Phone Charges	\$ 442	\$ 483	\$ 504	\$ 483	\$ 504
Total		\$ 104,047	\$ 101,274	\$ 95,753	\$ 93,372	\$ 99,780

640 Information Technology

51111	Salaries - Full Time	\$ 404,966	\$ 468,807	\$ 485,623	\$ 518,738	\$ 554,554
51121	Longevity	\$ 2,241	\$ 2,539	\$ 2,832	\$ 2,838	\$ 3,168
51124	Allowances-Clothing/Cell Phone	\$ 5,760	\$ 6,468	\$ 6,720	\$ 6,720	\$ 6,720
51125	Auto Allowance	\$ -	\$ 5,020	\$ 4,800	\$ 4,800	\$ 7,200
51130	Overtime	\$ 4,142	\$ 3,828	\$ 4,000	\$ 2,720	\$ 4,000
51201	TMRS Retirement	\$ 82,482	\$ 98,289	\$ 102,360	\$ 109,384	\$ 112,126
51202	Health Insurance	\$ 58,730	\$ 61,200	\$ 61,206	\$ 61,200	\$ 61,206
51203	Disability Insurance	\$ 365	\$ 562	\$ 352	\$ 834	\$ 995
51204	Workers Comp Insur	\$ 626	\$ 584	\$ 610	\$ 540	\$ 553
51205	Medicare Tax	\$ 5,485	\$ 6,406	\$ 7,314	\$ 7,111	\$ 7,954
51206	Unemployment Comp Insur	\$ 54	\$ 819	\$ 908	\$ 441	\$ 913
52010	Office Supplies	\$ 1,425	\$ 1,180	\$ 1,500	\$ 3,269	\$ 1,700
52040	Fuel	\$ -	\$ -	\$ 400	\$ 636	\$ 500
52080	Educational	\$ -	\$ 30	\$ 500	\$ -	\$ 500
52140	Computer Supplies	\$ 41,769	\$ 45,383	\$ 38,000	\$ 28,351	\$ 38,000
54040	Vehicle and Equipment Maintenance	\$ -	\$ 337	\$ 1,000	\$ 485	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 139	\$ 90	\$ 200	\$ -	\$ -
55034	Communication & Data Services	\$ 58,312	\$ 129,398	\$ 149,150	\$ 118,052	\$ 131,770
55053	Microsoft Licenses	\$ 73,077	\$ 81,475	\$ 91,500	\$ 74,299	\$ 83,000
55070	Purchased Services/Contracts	\$ 25,920	\$ 10,628	\$ 33,500	\$ 36,070	\$ 26,000
55080	Travel & Training	\$ 6,008	\$ 19,357	\$ 14,400	\$ 16,062	\$ 15,000

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55090	Memberships/Subscriptions	\$ 515	\$ 350	\$ 1,225	\$ 35	\$ 175
55120	Mileage & Miscellaneous Meals	\$ 714	\$ 480	\$ 1,400	\$ 661	\$ 1,000
55195	Cellular Phone Charges	\$ 154	\$ 750	\$ 1,400	\$ 114	\$ 1,400
55570	Software Annual Maint Agreemnts	\$ 669,441	\$ 685,100	\$ 728,853	\$ 724,991	\$ 933,125
Total		\$ 1,442,323	\$ 1,629,079	\$ 1,739,753	\$ 1,718,350	\$ 1,992,559

642 GIS

51111	Salaries - Full Time	\$ 185,540	\$ 196,356	\$ 196,781	\$ 145,981	\$ 208,125
51121	Longevity	\$ 1,523	\$ 1,673	\$ 1,824	\$ 1,515	\$ 1,152
51130	Overtime	\$ -	\$ 267	\$ 500	\$ -	\$ 500
51201	TMRS Retirement	\$ 36,991	\$ 40,026	\$ 40,440	\$ 30,102	\$ 41,152
51202	Health Insurance	\$ 30,600	\$ 30,600	\$ 30,603	\$ 21,250	\$ 30,963
51203	Disability Insurance	\$ 281	\$ 450	\$ 282	\$ 323	\$ 371
51204	Workers Comp Insur	\$ 281	\$ 238	\$ 243	\$ 149	\$ 204
51205	Medicare Tax	\$ 2,383	\$ 2,540	\$ 2,890	\$ 1,890	\$ 2,920
51206	Unemployment Comp Insur	\$ 27	\$ 351	\$ 382	\$ 126	\$ 373
52010	Office Supplies	\$ 1,064	\$ 1,065	\$ 2,500	\$ 2,053	\$ 2,000
52080	Educational	\$ 99	\$ 28	\$ 750	\$ 750	\$ 750
52120	Reproduction & Printing	\$ 5,811	\$ 5,800	\$ 7,500	\$ 9,544	\$ 9,900
52200	Non Capital Equipment Purchases	\$ 747	\$ 787	\$ 1,500	\$ 12,267	\$ 1,500
55030	Long Distance/Circuit Ch	\$ 28	\$ 18	\$ 60	\$ -	\$ -
55080	Travel & Training	\$ 1,751	\$ 1,272	\$ 5,000	\$ 186	\$ 3,300
55090	Memberships/Subscriptions	\$ 385	\$ 100	\$ 770	\$ -	\$ 555
55590	Easements/Filing Fees	\$ 560	\$ 349	\$ 2,000	\$ 139	\$ 500
Total		\$ 268,072	\$ 281,920	\$ 294,025	\$ 226,274	\$ 304,265

647 Library Services

51111	Salaries - Full Time	\$ 88,550	\$ -	\$ -	\$ -	\$ -
51115	Seasonal	\$ 2,646	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 26,409	\$ -	\$ -	\$ -	\$ -
51121	Longevity	\$ 301	\$ -	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 16,723	\$ -	\$ -	\$ -	\$ -
51202	Health Insurance	\$ 17,882	\$ -	\$ -	\$ -	\$ -
51203	Disability Insurance	\$ 335	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 246	\$ -	\$ -	\$ -	\$ -
51205	Medicare Tax	\$ 1,667	\$ -	\$ -	\$ -	\$ -
51206	Unemployment Comp Insur	\$ 27	\$ -	\$ -	\$ -	\$ -
52010	Office Supplies	\$ 1,336	\$ 1,981	\$ 3,000	\$ 2,798	\$ 3,000
52120	Reproduction & Printing	\$ 1,404	\$ -	\$ -	\$ -	\$ -
52128	Library Program Expenses	\$ 643	\$ -	\$ -	\$ -	\$ -
52130	Other Supplies	\$ 566	\$ -	\$ -	\$ -	\$ -
52440	Library Process/Marc Rec	\$ 597	\$ -	\$ 6,000	\$ -	\$ 3,000
52700	P-Card & Warehouse Incomplete	\$ 390	\$ -	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ -	\$ 611	\$ 5,536	\$ 9,502	\$ 10,000
54010	Office Equipment Maintenance	\$ -	\$ 68	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ -	\$ 35,066	\$ -	\$ -	\$ 36,000
54110	Book Replacement	\$ 755	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 122	\$ 85	\$ -	\$ -	\$ -
55040	Electric	\$ 76,722	\$ 65,101	\$ 80,000	\$ 67,180	\$ 77,000
55051	Gas Heating	\$ 640	\$ 658	\$ 1,000	\$ 644	\$ 1,000
55070	Purchased Services/Contracts	\$ 400,720	\$ 582,059	\$ 577,984	\$ 584,964	\$ 595,536
55090	Memberships/Subscriptions	\$ 4,937	\$ 3,000	\$ 3,685	\$ 3,000	\$ 4,200
55195	Cellular Phone Charges	\$ 362	\$ 40	\$ -	\$ -	\$ -

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
57647	Literacy Project	\$ 133	\$ -	\$ -	\$ -	\$ -
69110	Reference Books	\$ 21,817	\$ 42,782	\$ 48,000	\$ 46,007	\$ 49,227
Total		\$ 665,931	\$ 661,318	\$ 725,205	\$ 714,096	\$ 778,963
715 Support Services						
51111	Salaries - Full Time	\$ 122,578	\$ 119,478	\$ 127,464	\$ 113,937	\$ 145,180
51121	Longevity	\$ 947	\$ 579	\$ 720	\$ 669	\$ 816
51130	Overtime	\$ 3,849	\$ 4,094	\$ 2,150	\$ 3,167	\$ 3,250
51201	TMRS Retirement	\$ 25,188	\$ 25,056	\$ 26,473	\$ 24,055	\$ 29,277
51202	Health Insurance	\$ 29,414	\$ 28,050	\$ 30,603	\$ 25,519	\$ 30,603
51203	Disability Insurance	\$ 502	\$ 340	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 191	\$ 149	\$ 158	\$ 118	\$ 146
51205	Medicare Tax	\$ 1,674	\$ 1,632	\$ 1,893	\$ 1,609	\$ 2,079
51206	Unemployment Comp Insur	\$ 27	\$ 360	\$ 389	\$ 220	\$ 405
52010	Office Supplies	\$ 746	\$ 1,224	\$ 1,700	\$ 696	\$ 2,000
52120	Reproduction & Printing	\$ -	\$ -	\$ 750	\$ 268	\$ 500
52130	Other Supplies	\$ -	\$ 216	\$ 1,100	\$ 180	\$ -
52200	Non Capital Equipment Purchases	\$ 1,930	\$ 589	\$ 1,500	\$ 22	\$ 7,970
55030	Long Distance/Circuit Ch	\$ 151	\$ 43	\$ 200	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 673	\$ 130	\$ 325	\$ 1,530	\$ -
55080	Travel & Training	\$ -	\$ 1,049	\$ 3,250	\$ 1,753	\$ 3,250
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 225	\$ 225	\$ 425
Total		\$ 187,870	\$ 182,989	\$ 198,900	\$ 173,969	\$ 225,901
716 Planning						
51111	Salaries - Full Time	\$ 177,433	\$ 190,172	\$ 195,616	\$ 166,565	\$ 183,380
51121	Longevity	\$ 95	\$ 219	\$ 384	\$ 395	\$ 528
51124	Allowances-Clothing/Cell Phone	\$ 720	\$ 690	\$ 720	\$ 240	\$ 720
51130	Overtime	\$ 1,507	\$ 359	\$ -	\$ 1,179	\$ 1,500
51201	TMRS Retirement	\$ 35,545	\$ 38,646	\$ 39,955	\$ 34,377	\$ 36,366
51202	Health Insurance	\$ 29,750	\$ 30,600	\$ 30,603	\$ 20,571	\$ 20,630
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 137	\$ 150
51204	Workers Comp Insur	\$ 270	\$ 230	\$ 238	\$ 169	\$ 180
51205	Medicare Tax	\$ 2,396	\$ 2,546	\$ 2,855	\$ 2,215	\$ 2,580
51206	Unemployment Comp Insur	\$ 34	\$ 351	\$ 356	\$ 204	\$ 378
52010	Office Supplies	\$ 160	\$ 688	\$ 600	\$ 420	\$ 600
52080	Educational	\$ -	\$ 1,200	\$ 300	\$ -	\$ 300
52120	Reproduction & Printing	\$ -	\$ 1,436	\$ 1,000	\$ 91	\$ 1,000
52130	Other Supplies	\$ 3,050	\$ 2,178	\$ 2,000	\$ 1,560	\$ 2,300
52200	Non Capital Equipment Purchases	\$ 148	\$ 64	\$ 800	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ 162	\$ 65	\$ 200	\$ -	\$ -
55080	Travel & Training	\$ 1,591	\$ 2,510	\$ 3,500	\$ 5,815	\$ 3,500
55085	Community Relations	\$ -	\$ 2,025	\$ 1,750	\$ 377	\$ 1,750
55090	Memberships/Subscriptions	\$ 479	\$ 665	\$ 775	\$ 381	\$ 1,325
55195	Cellular Phone Charges	\$ -	\$ 241	\$ 720	\$ -	\$ -
55570	Software Annual Maint Agreemnts	\$ -	\$ -	\$ -	\$ -	\$ 300
55590	Easements/Filing Fees	\$ 1,461	\$ 1,364	\$ 2,000	\$ 2,175	\$ 2,000
56030	Legal Advertising	\$ 1,093	\$ 1,052	\$ 1,500	\$ 687	\$ 1,100
Total		\$ 255,895	\$ 277,301	\$ 285,872	\$ 237,560	\$ 261,087
717 Engineering and Mapping						
51111	Salaries - Full Time	\$ 673,920	\$ 794,584	\$ 834,189	\$ 676,583	\$ 891,242
51121	Longevity	\$ 3,536	\$ 3,924	\$ 4,368	\$ 3,970	\$ 4,416
51124	Allowances-Clothing/Cell Phone	\$ 720	\$ 993	\$ 720	\$ 90	\$ -

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51125	Auto Allowance	\$ 6,600	\$ 7,405	\$ 7,200	\$ 6,100	\$ 7,200
51126	License Pay (Certification/Bilingual)	\$ 1,350	\$ 1,356	\$ 1,350	\$ 1,350	\$ 1,350
51130	Overtime	\$ 713	\$ 3,949	\$ 1,000	\$ 803	\$ 1,000
51201	TMRS Retirement	\$ 135,817	\$ 163,979	\$ 172,403	\$ 140,624	\$ 176,882
51202	Health Insurance	\$ 86,679	\$ 106,090	\$ 113,163	\$ 76,799	\$ 102,734
51203	Disability Insurance	\$ 604	\$ 960	\$ 600	\$ 600	\$ 600
51204	Workers Comp Insur	\$ 2,078	\$ 1,959	\$ 2,058	\$ 1,289	\$ 1,619
51205	Medicare Tax	\$ 9,556	\$ 11,313	\$ 12,315	\$ 9,659	\$ 12,548
51206	Unemployment Comp Insur	\$ 91	\$ 1,295	\$ 1,357	\$ 652	\$ 1,358
52010	Office Supplies	\$ 933	\$ 1,997	\$ 3,000	\$ 2,286	\$ 2,000
52030	Clothing	\$ 1,261	\$ 735	\$ 1,200	\$ 610	\$ 1,200
52040	Fuel	\$ 8,780	\$ 8,808	\$ 11,000	\$ 7,254	\$ 9,000
52050	Minor Tools/Instruments	\$ 16	\$ 271	\$ 400	\$ 105	\$ 400
52120	Reproduction & Printing	\$ 150	\$ 272	\$ 3,500	\$ 1,601	\$ 750
52130	Other Supplies	\$ 2,209	\$ 1,589	\$ 2,700	\$ 2,143	\$ 2,700
52160	Surveying Supplies	\$ 48	\$ -	\$ 100	\$ 97	\$ 100
52200	Non Capital Equipment Purchases	\$ 5,821	\$ 1,292	\$ 7,950	\$ 4,857	\$ 7,000
54040	Vehicle and Equipment Maintenance	\$ 3,713	\$ 2,265	\$ 3,500	\$ 3,985	\$ 3,800
55030	Long Distance/Circuit Ch	\$ 91	\$ 70	\$ 400	\$ -	\$ -
55034	Communication & Data Services	\$ 1,672	\$ 1,862	\$ 1,824	\$ 1,679	\$ 1,824
55070	Purchased Services/Contracts	\$ 12,267	\$ 52,490	\$ 72,120	\$ 28,560	\$ 72,000
55080	Travel & Training	\$ 15,712	\$ 17,949	\$ 15,000	\$ 20,041	\$ 15,000
55090	Memberships/Subscriptions	\$ 2,062	\$ 1,646	\$ 5,110	\$ 2,226	\$ 4,747
55195	Cellular Phone Charges	\$ 2,399	\$ 2,407	\$ 2,880	\$ 2,905	\$ 3,600
90300	New Vehicle & Equipment Purchases	\$ 36,201	\$ -	\$ -	\$ -	\$ -
Total		\$ 1,014,997	\$ 1,191,460	\$ 1,281,407	\$ 996,868	\$ 1,325,070

718 Grants Management

51111	Salaries - Full Time	\$ 49,937	\$ 63,478	\$ 77,004	\$ 58,750	\$ 82,303
51121	Longevity	\$ -	\$ 1	\$ 48	\$ 38	\$ 96
51201	TMRS Retirement	\$ 9,876	\$ 12,869	\$ 15,650	\$ 11,993	\$ 16,161
51202	Health Insurance	\$ 6,800	\$ 7,650	\$ 10,201	\$ 7,685	\$ 10,201
51203	Disability Insurance	\$ 2	\$ -	\$ -	\$ 72	\$ -
51204	Workers Comp Insur	\$ 75	\$ 76	\$ 94	\$ 59	\$ 81
51205	Medicare Tax	\$ 690	\$ 887	\$ 1,118	\$ 820	\$ 1,147
51206	Unemployment Comp Insur	\$ 18	\$ 117	\$ 118	\$ 63	\$ 119
52010	Office Supplies	\$ -	\$ 920	\$ 1,000	\$ 187	\$ 500
52020	Postage	\$ -	\$ -	\$ 100	\$ -	\$ 50
55030	Long Distance/Circuit Ch	\$ -	\$ 2	\$ 50	\$ -	\$ -
55080	Travel & Training	\$ -	\$ 517	\$ 1,000	\$ 454	\$ 1,000
55085	Community Relations	\$ -	\$ -	\$ 150	\$ -	\$ 100
55090	Memberships/Subscriptions	\$ 3,300	\$ 3,500	\$ 4,000	\$ 3,675	\$ 4,000
55120	Mileage & Miscellaneous Meals	\$ -	\$ -	\$ 500	\$ 107	\$ 250
55195	Cellular Phone Charges	\$ -	\$ -	\$ -	\$ 399	\$ 480
56030	Legal Advertising	\$ -	\$ -	\$ 1,500	\$ -	\$ 500
Total		\$ 70,698	\$ 90,017	\$ 112,533	\$ 84,302	\$ 116,988

719 Survey

51111	Salaries - Full Time	\$ 190,333	\$ 199,013	\$ 194,455	\$ 174,306	\$ 195,284
51121	Longevity	\$ 2,252	\$ 2,397	\$ 2,448	\$ 1,371	\$ 1,344
51124	Allowances-Clothing/Cell Phone	\$ 720	\$ 723	\$ 720	\$ 720	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 600	\$ 603	\$ 600	\$ 600	\$ 600
51130	Overtime	\$ 143	\$ -	\$ 1,000	\$ 30	\$ 1,000

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51201	TMRS Retirement	\$ 38,372	\$ 40,928	\$ 40,465	\$ 36,800	\$ 39,049
51202	Health Insurance	\$ 30,934	\$ 31,016	\$ 31,022	\$ 25,491	\$ 30,375
51204	Workers Comp Insur	\$ 621	\$ 526	\$ 521	\$ 365	\$ 385
51205	Medicare Tax	\$ 2,661	\$ 2,780	\$ 2,892	\$ 2,428	\$ 2,771
51206	Unemployment Comp Insur	\$ 27	\$ 351	\$ 396	\$ 189	\$ 382
52010	Office Supplies	\$ 119	\$ 237	\$ 300	\$ 230	\$ -
52030	Clothing	\$ 401	\$ 395	\$ 800	\$ 856	\$ 800
52031	Clothing - Safety Gear	\$ 183	\$ 20	\$ 300	\$ 76	\$ 300
52040	Fuel	\$ 4,591	\$ 4,248	\$ 5,500	\$ 4,182	\$ 5,000
52120	Reproduction & Printing	\$ 379	\$ -	\$ 500	\$ 408	\$ 586
52160	Surveying Supplies	\$ 281	\$ 623	\$ 1,300	\$ 629	\$ 800
52190	Minor Tools/Instruments/Survey	\$ 1,386	\$ 249	\$ 3,000	\$ 2,667	\$ 1,800
52200	Non Capital Equipment Purchases	\$ 2,326	\$ 726	\$ 3,000	\$ 2,399	\$ 3,000
54020	Maint - Mach/Tools/Instruments	\$ -	\$ 1,057	\$ 1,200	\$ 25	\$ 1,200
54040	Vehicle and Equipment Maintenance	\$ 2,308	\$ 1,582	\$ 2,250	\$ 691	\$ 2,250
55030	Long Distance/Circuit Ch	\$ 19	\$ 9	\$ 50	\$ -	\$ -
55034	Communication & Data Services	\$ 1,254	\$ 1,368	\$ 2,037	\$ 1,368	\$ 1,872
55080	Travel & Training	\$ 1,632	\$ 1,558	\$ 3,400	\$ 2,473	\$ 3,400
55090	Memberships/Subscriptions	\$ 400	\$ 600	\$ 975	\$ 939	\$ 975
55195	Cellular Phone Charges	\$ 741	\$ 848	\$ 960	\$ 965	\$ 960
55590	Easements/Filing Fees	\$ -	\$ -	\$ -	\$ 231	\$ 5,000
69020	Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ -	\$ 68,720

Total	\$ 282,683	\$ 291,857	\$ 300,091	\$ 260,439	\$ 368,573
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724 Inspections

51111	Salaries - Full Time	\$ 533,611	\$ 582,442	\$ 590,694	\$ 620,559	\$ 658,449
51121	Longevity	\$ 2,436	\$ 3,141	\$ 3,648	\$ 3,543	\$ 3,984
51124	Allowances-Clothing/Cell Phone	\$ 3,348	\$ 3,615	\$ 3,600	\$ 2,970	\$ 2,880
51125	Auto Allowance	\$ 4,200	\$ 4,845	\$ 4,800	\$ 4,800	\$ 7,200
51126	License Pay (Certification/Bilingual)	\$ 1,613	\$ 3,993	\$ 4,200	\$ 4,200	\$ 4,200
51130	Overtime	\$ 2,956	\$ 3,750	\$ 2,000	\$ 1,918	\$ 2,000
51201	TMRS Retirement	\$ 108,395	\$ 121,494	\$ 123,682	\$ 130,238	\$ 132,672
51202	Health Insurance	\$ 82,299	\$ 93,032	\$ 92,273	\$ 92,951	\$ 92,041
51203	Disability Insurance	\$ 1,151	\$ 2,100	\$ 1,313	\$ 1,761	\$ 1,913
51204	Workers Comp Insur	\$ 1,579	\$ 1,374	\$ 1,396	\$ 1,190	\$ 1,208
51205	Medicare Tax	\$ 7,395	\$ 7,977	\$ 8,835	\$ 8,453	\$ 9,413
51206	Unemployment Comp Insur	\$ 89	\$ 1,053	\$ 1,127	\$ 567	\$ 1,131
52010	Office Supplies	\$ 1,867	\$ 593	\$ 1,200	\$ 556	\$ 1,000
52030	Clothing	\$ 1,163	\$ 1,209	\$ 1,750	\$ 1,078	\$ 1,500
52040	Fuel	\$ 11,509	\$ 10,907	\$ 13,000	\$ 10,380	\$ 12,000
52050	Minor Tools/Instruments	\$ 332	\$ 331	\$ 500	\$ 215	\$ 500
52080	Educational	\$ 1,344	\$ 2,367	\$ 2,301	\$ 3,230	\$ 2,301
52200	Non Capital Equipment Purchases	\$ 1,798	\$ 1,683	\$ 3,200	\$ 3,738	\$ 8,690
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 76	\$ 36	\$ 76
54040	Vehicle and Equipment Maintenance	\$ 1,500	\$ 1,718	\$ 3,034	\$ 3,125	\$ 3,000
55030	Long Distance/Circuit Ch	\$ 121	\$ 92	\$ 150	\$ -	\$ -
55034	Communication & Data Services	\$ 3,728	\$ 4,067	\$ 3,893	\$ 3,964	\$ 4,000
55070	Purchased Services/Contracts	\$ 4,120	\$ 3,991	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 21,236	\$ 17,346	\$ 12,508	\$ 12,323	\$ 12,508
55090	Memberships/Subscriptions	\$ 3,103	\$ 4,252	\$ 5,115	\$ 3,288	\$ 6,000
55195	Cellular Phone Charges	\$ 2,188	\$ 2,494	\$ 1,920	\$ 2,756	\$ 1,920
55570	Software Annual Maint Agreemnts	\$ -	\$ -	\$ -	\$ -	\$ 660
55600	Condemnation Costs	\$ -	\$ -	\$ 750	\$ 550	\$ 750

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
57280	Demolition Program	\$ -	\$ 38,960	\$ 40,000	\$ 42,575	\$ 50,000
90300	New Vehicle & Equipment Purchases	\$ 36,201	\$ -	\$ -	\$ -	\$ -
Total		\$ 839,279	\$ 918,825	\$ 926,965	\$ 960,963	\$ 1,021,996

725 Health

51111	Salaries - Full Time	\$ 85,977	\$ 94,410	\$ 96,721	\$ 102,803	\$ 117,272
51121	Longevity	\$ 312	\$ 642	\$ 768	\$ 731	\$ 816
51126	License Pay (Certification/Bilingual)	\$ 1,200	\$ 1,205	\$ 1,200	\$ 1,200	\$ 1,200
51130	Overtime	\$ 1,172	\$ 1,957	\$ 1,000	\$ 1,483	\$ 1,000
51201	TMRS Retirement	\$ 17,533	\$ 19,826	\$ 20,249	\$ 21,684	\$ 22,499
51202	Health Insurance	\$ 19,283	\$ 20,314	\$ 20,402	\$ 20,400	\$ 20,402
51203	Disability Insurance	\$ 365	\$ 797	\$ 571	\$ 593	\$ 600
51204	Workers Comp Insur	\$ 293	\$ 255	\$ 261	\$ 225	\$ 233
51205	Medicare Tax	\$ 1,182	\$ 1,285	\$ 1,448	\$ 1,390	\$ 1,597
51206	Unemployment Comp Insur	\$ 18	\$ 234	\$ 257	\$ 126	\$ 258
52010	Office Supplies	\$ 691	\$ 187	\$ 1,200	\$ 559	\$ 750
52030	Clothing	\$ 396	\$ 377	\$ 400	\$ 356	\$ 400
52040	Fuel	\$ 1,069	\$ 1,289	\$ 3,092	\$ 1,167	\$ 1,500
52050	Minor Tools/Instruments	\$ 547	\$ 467	\$ 600	\$ 551	\$ 600
52060	Cleaning Supplies	\$ 42	\$ 175	\$ 200	\$ 52	\$ 200
52080	Educational	\$ -	\$ 399	\$ 600	\$ 418	\$ 600
52200	Non Capital Equipment Purchases	\$ -	\$ 386	\$ 2,000	\$ 106	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ 769	\$ 201	\$ 1,000	\$ 505	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 26	\$ 21	\$ 50	\$ -	\$ -
55080	Travel & Training	\$ 2,822	\$ 3,391	\$ 4,060	\$ 3,473	\$ 4,500
55090	Memberships/Subscriptions	\$ 225	\$ 285	\$ 676	\$ 255	\$ 750
55195	Cellular Phone Charges	\$ 884	\$ 965	\$ 965	\$ 1,087	\$ 965
Total		\$ 134,805	\$ 149,069	\$ 157,720	\$ 159,162	\$ 178,142

830 Economic Development

51111	Salaries - Full Time	\$ 124,665	\$ 165,162	\$ 167,613	\$ 126,634	\$ 64,263
51121	Longevity	\$ 1,584	\$ 1,613	\$ 1,632	\$ 1,595	\$ -
51124	Allowances-Clothing/Cell Phone	\$ 720	\$ 723	\$ 720	\$ 720	\$ -
51125	Auto Allowance	\$ 3,600	\$ 4,870	\$ 4,800	\$ 4,800	\$ -
51201	TMRS Retirement	\$ 25,818	\$ 34,800	\$ 35,495	\$ 27,291	\$ 12,856
51202	Health Insurance	\$ 13,600	\$ 20,400	\$ 20,402	\$ 11,900	\$ 10,561
51203	Disability Insurance	\$ 600	\$ 960	\$ 600	\$ 600	\$ -
51204	Workers Comp Insur	\$ 196	\$ 207	\$ 211	\$ 135	\$ 64
51205	Medicare Tax	\$ 1,817	\$ 2,440	\$ 2,536	\$ 1,908	\$ 913
51206	Unemployment Comp Insur	\$ 18	\$ 234	\$ 251	\$ 70	\$ 133
52010	Office Supplies	\$ 340	\$ 151	\$ 400	\$ 195	\$ 400
52120	Reproduction & Printing	\$ 508	\$ 604	\$ 1,500	\$ 646	\$ 500
52200	Non Capital Equipment Purchases	\$ 4,033	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 7	\$ 21	\$ 25	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 14,995	\$ 26,350	\$ 19,995	\$ -	\$ -
55080	Travel & Training	\$ 9,460	\$ 16,853	\$ 20,350	\$ 19,621	\$ 15,000
55085	Community Relations	\$ 668	\$ 6,616	\$ 2,500	\$ 2,797	\$ 2,500
55090	Memberships/Subscriptions	\$ 15,330	\$ 11,500	\$ 23,135	\$ 20,446	\$ 10,000
56031	Advertising	\$ 5,395	\$ 9,500	\$ 15,000	\$ 12,500	\$ 10,000
56100	Tourism Promotion	\$ 700	\$ 646	\$ -	\$ -	\$ -
Total		\$ 224,052	\$ 303,649	\$ 317,165	\$ 231,858	\$ 127,190

839 Main Street

51111	Salaries - Full Time	\$ 50,397	\$ 46,507	\$ 58,688	\$ 59,692	\$ 184,810
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Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51115 Seasonal	\$ -	\$ 5,620	\$ -	\$ -	\$ -
51121 Longevity	\$ 20	\$ -	\$ 48	\$ 33	\$ 1,680
51124 Allowances-Clothing/Cell Phone	\$ 300	\$ 543	\$ 720	\$ 720	\$ 6,240
51201 TMRS Retirement	\$ 10,030	\$ 9,469	\$ 12,076	\$ 12,339	\$ 36,785
51202 Health Insurance	\$ 7,650	\$ 7,498	\$ 9,973	\$ 10,143	\$ 20,402
51203 Disability Insurance	\$ 208	\$ -	\$ -	\$ 257	\$ 944
51204 Workers Comp Insur	\$ 76	\$ 63	\$ 73	\$ 61	\$ 181
51205 Medicare Tax	\$ 660	\$ 738	\$ 863	\$ 839	\$ 2,610
51206 Unemployment Comp Insur	\$ 18	\$ 123	\$ 118	\$ 63	\$ 236
52010 Office Supplies	\$ 707	\$ 983	\$ 1,500	\$ 1,681	\$ 1,000
52120 Reproduction & Printing	\$ 2,034	\$ 2,945	\$ 3,000	\$ 2,356	\$ 3,000
52130 Other Supplies	\$ 491	\$ 990	\$ 1,000	\$ 1,057	\$ 1,000
52135 Mainstreet Promo Expenses	\$ 3,125	\$ 2,391	\$ 4,000	\$ 2,238	\$ 3,000
52136 Main Street Meeting Expenses	\$ 1,034	\$ 1,489	\$ 1,500	\$ 1,685	\$ 1,500
55021 Lease of Buildings	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
55030 Long Distance/Circuit Ch	\$ 12	\$ 13	\$ 25	\$ -	\$ -
55070 Purchased Services/Contracts	\$ 360	\$ 2,000	\$ 6,125	\$ 5,507	\$ 59,000
55080 Travel & Training	\$ 1,972	\$ 2,254	\$ 3,000	\$ 3,397	\$ 3,000
55090 Memberships/Subscriptions	\$ 2,135	\$ 2,151	\$ 2,150	\$ 1,502	\$ 2,000
55180 Alarm Monitoring	\$ 302	\$ 302	\$ 305	\$ -	\$ -
56031 Advertising	\$ 8,613	\$ 9,134	\$ 11,000	\$ 10,097	\$ 10,000
56110 Event Funding	\$ 39,350	\$ 34,393	\$ 35,000	\$ 25,591	\$ 35,000
57839 Main St. Signage Grants	\$ 1,068	\$ 1,000	\$ 5,000	\$ 4,688	\$ 20,000
57900 Downtown Maint/Improvement	\$ 24,544	\$ 18,275	\$ 13,000	\$ 9,806	\$ 15,000
Total	\$ 159,306	\$ 153,081	\$ 173,364	\$ 157,953	\$ 411,588

Total Expenses General Fund	\$ 31,895,034	\$ 34,614,373	\$ 35,156,972	\$ 32,076,989	\$ 37,966,728
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116 Debt Service Fund

41101 Current Property Taxes	\$ 1,472,096	\$ 2,042,746	\$ 2,037,091	\$ 1,998,198	\$ 1,773,468
41102 Delinquent Property Taxes	\$ 3,791	\$ 2,440	\$ 10,000	\$ 16,422	\$ 10,000
41103 Tax Penalty & Interest	\$ 17,609	\$ 17,949	\$ 15,000	\$ 20,091	\$ 15,000
42602 Interest Income	\$ 46,674	\$ 40,412	\$ 10,000	\$ 21,431	\$ 10,000
43501 Transfer from General Fund	\$ 288,250	\$ -	\$ -	\$ -	\$ -
43503 Transfer from Utility Fund	\$ 593,413	\$ 590,363	\$ 590,363	\$ 590,363	\$ 590,363

Total Revenues	\$ 2,421,833	\$ 2,693,910	\$ 2,662,454	\$ 2,646,505	\$ 2,398,831
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1161 Debt Payments-Debt Service

81010 Bond Principal Payments	\$ 1,255,000	\$ 1,340,000	\$ 1,465,000	\$ 1,465,000	\$ 1,210,000
81020 Bond Interest Payments	\$ 1,108,704	\$ 1,317,179	\$ 1,197,454	\$ 1,197,553	\$ 1,153,832

Total	\$ 2,363,704	\$ 2,657,179	\$ 2,662,454	\$ 2,662,553	\$ 2,363,832
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Total Expenses Debt Service Fund	\$ 2,363,704	\$ 2,657,179	\$ 2,662,454	\$ 2,662,553	\$ 2,363,832
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Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
40101 Water Revenue	\$ 15,240,705	\$ 16,446,812	\$ 20,060,000	\$ 20,158,448	\$ 22,635,850
40102 Water Sales - Tenaska	\$ 1,426,215	\$ 1,495,606	\$ 1,300,000	\$ 1,479,267	\$ 1,935,672
40103 Water - Tenaska Raw Water Charge	\$ 638,481	\$ 638,481	\$ 700,000	\$ 638,481	\$ 735,000
40104 Water - Tenaska Fixed Payment	\$ 711,000	\$ 711,000	\$ 642,500	\$ 711,000	\$ 674,625
40142 Water Sales - Ellis/Estell	\$ 2,129,559	\$ 2,847,550	\$ 2,300,000	\$ 4,340,387	\$ 3,645,490
40201 Wastewater Revenue	\$ 10,225,961	\$ 11,189,113	\$ 13,000,000	\$ 13,336,713	\$ 14,844,075
40301 Water Taps	\$ 156,108	\$ 149,047	\$ 200,000	\$ 154,039	\$ 200,000
40302 Wastewater Taps	\$ 66,870	\$ 74,624	\$ 80,000	\$ 65,300	\$ 80,000
40801 Penalties - Water	\$ 87,061	\$ 118,170	\$ 76,000	\$ 99,109	\$ 90,000
40802 Penalties - Wastewater	\$ 63,644	\$ 85,940	\$ 53,000	\$ 81,848	\$ 85,000
41708 Miscellaneous Permits	\$ 100	\$ 400	\$ -	\$ 300	\$ -
41901 Reconnect Fees	\$ 88,770	\$ 102,240	\$ 60,000	\$ 99,780	\$ 100,000
41902 Service Connect Fees	\$ 46,150	\$ 41,145	\$ 48,000	\$ 43,435	\$ 45,000
41908 Returned Check Fees	\$ 1,900	\$ 4,440	\$ 2,000	\$ 3,710	\$ 2,000
41916 Use of City Equipment or Labor	\$ 18,009	\$ 17,537	\$ 4,000	\$ 92,545	\$ 18,000
41980 Card Processing Fees	\$ 141,962	\$ 160,804	\$ 174,000	\$ 191,940	\$ 175,000
41990 Portal Service	\$ 5,312	\$ 6,465	\$ 12,000	\$ 10,064	\$ 12,000
42602 Interest Income	\$ 486,190	\$ 618,569	\$ 300,000	\$ 134,735	\$ 300,000
42645 Interest - Nov '02 I&S	\$ 50,379	\$ 60,706	\$ 2,000	\$ 15,257	\$ 2,000
42647 Interest - Wtr 2007 I & S	\$ 20,283	\$ 24,441	\$ 7,500	\$ 6,143	\$ 7,500
42648 Interest - Wtr 2007 Reserve	\$ 2,852	\$ 3,437	\$ 1,250	\$ 864	\$ 1,250
42809 Tenaska Line Maintenance Reimb	\$ 7,587	\$ 10,805	\$ 20,000	\$ 10,144	\$ 10,000
42915 Contributions - Customers	\$ -	\$ -	\$ -	\$ 734,800	\$ -
43201 Miscellaneous Revenues	\$ 7,266	\$ 150,891	\$ 50,000	\$ 488,347	\$ 50,000
43202 Over/Short	\$ 31	\$ 21	\$ -	\$ 40	\$ -
43405 Charge to Solid Waste	\$ 54,668	\$ 56,256	\$ 63,222	\$ 63,222	\$ 73,352
43501 Transfer from General Fund	\$ 32,103	\$ -	\$ -	\$ -	\$ -
43509 Transfer from CIP	\$ 132,402	\$ 108,894	\$ -	\$ -	\$ -
Total Revenues	\$ 31,841,568	\$ 35,123,395	\$ 39,155,472	\$ 42,959,839	\$ 45,721,814

1220 Nondepartmental Water

51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 268,460	\$ -	\$ 3,540
52280 Disaster - Materials/Supplies	\$ -	\$ 46,545	\$ -	\$ 117,898	\$ -
55070 Purchased Services/Contracts	\$ -	\$ 22,750	\$ 50,000	\$ 43,755	\$ 50,000
56010 Insurance Policies - other than Auto	\$ 65,399	\$ 69,283	\$ 113,853	\$ 113,853	\$ 130,000
56012 Insurance Policies - Auto	\$ 10,000	\$ 16,309	\$ 16,368	\$ 16,368	\$ 15,000
56060 Retiree Health Insur Premiums	\$ 40,200	\$ 34,950	\$ 45,150	\$ 45,150	\$ 40,200
56120 Miscellaneous Expense	\$ -	\$ 214,918	\$ -	\$ -	\$ -
88200 Debt Issue Costs	\$ -	\$ 167,886	\$ -	\$ -	\$ -
89603 Franchise Fee for use of Streets	\$ 741,738	\$ 874,940	\$ 1,036,779	\$ 1,036,779	\$ 1,371,486
91230 Transfer to CIP Program	\$ 4,498,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 1,650,000
91240 Transfer to General Fund	\$ 86,215	\$ 5,927	\$ 4,850	\$ 4,850	\$ 5,619
91260 Transfer to Debt Service	\$ 593,413	\$ 590,363	\$ 590,363	\$ 590,363	\$ 590,363
91400 Depreciation Expense	\$ 2,245,975	\$ 2,252,434	\$ -	\$ -	\$ -
93170 Admin Cost Reimburse - General	\$ 1,262,087	\$ 1,476,747	\$ 1,692,279	\$ 1,692,279	\$ 1,607,285

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
93388	Admin Costs Fleet	\$ 103,315	\$ 93,947	\$ 92,264	\$ 92,264	\$ 93,987
93640	Admin Costs IT Operations	\$ 415,985	\$ 535,838	\$ 509,970	\$ 509,970	\$ 326,087
93720	Admin Costs Plan/Develop	\$ 1,174,080	\$ 1,223,452	\$ 1,241,706	\$ 1,241,706	\$ 1,280,678
94306	Transfer - Equip Replace Fund	\$ 187,704	\$ 224,404	\$ 186,366	\$ 186,366	\$ 185,675
94309	Transfer - Computer Replace Fd	\$ 33,970	\$ 52,152	\$ 28,359	\$ 28,359	\$ 29,532
99100	Future Appropriations	\$ -	\$ -	\$ 100,000	\$ -	\$ 50,000

Total		\$ 11,458,081	\$ 10,309,756	\$ 8,476,767	\$ 8,219,960	\$ 7,429,452
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1221 Nondepartmental Wastewater

51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 32,775	\$ -	\$ 4,456
52280	Disaster - Materials/Supplies	\$ -	\$ 608,608	\$ -	\$ 82,407	\$ -
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 50,000	\$ 165,612	\$ 50,000
56010	Insurance Policies - other than Auto	\$ 59,481	\$ 69,283	\$ 69,332	\$ 69,332	\$ 110,000
56012	Insurance Policies - Auto	\$ 10,000	\$ 17,035	\$ 18,000	\$ 18,000	\$ 25,000
56060	Retiree Health Insur Premiums	\$ 19,800	\$ 30,000	\$ 19,800	\$ 19,800	\$ 24,750
88200	Debt Issue Costs	\$ -	\$ -	\$ -	\$ 195,827	\$ -
89603	Franchise Fee for use of Streets	\$ 400,000	\$ 446,620	\$ 526,520	\$ 526,520	\$ 682,500
91230	Transfer to CIP Program	\$ 7,602,000	\$ 2,920,000	\$ 2,500,000	\$ 2,500,000	\$ 4,000,000
91231	Transfer Bond Proceeds to CIP	\$ -	\$ -	\$ -	\$ 35,002,938	\$ -
91240	Transfer to General Fund	\$ 13,280	\$ 7,177	\$ 7,177	\$ 7,177	\$ 6,464
91400	Depreciation Expense	\$ 2,224,052	\$ 1,914,417	\$ -	\$ -	\$ -
93170	Admin Cost Reimburse - General	\$ 932,955	\$ 818,405	\$ 960,653	\$ 960,653	\$ 1,003,153
93388	Admin Costs Fleet	\$ 57,944	\$ 48,116	\$ 46,641	\$ 46,641	\$ 48,798
93640	Admin Costs IT Operations	\$ 335,760	\$ 339,367	\$ 289,357	\$ 289,357	\$ 173,913
93720	Admin Costs Plan/Develop	\$ 1,174,080	\$ 1,223,452	\$ 1,241,706	\$ 1,241,706	\$ 1,280,678
94306	Transfer - Equip Replace Fund	\$ 313,549	\$ 410,420	\$ 521,030	\$ 521,030	\$ 337,921
94309	Transfer - Computer Replace Fd	\$ 52,617	\$ 44,482	\$ 32,898	\$ 32,898	\$ 33,054
99100	Future Appropriations	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000

Total		\$ 13,195,518	\$ 8,897,382	\$ 6,365,889	\$ 41,679,897	\$ 7,830,687
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212 Utility Billing

51111	Salaries - Full Time	\$ 235,260	\$ 239,616	\$ 243,060	\$ 254,225	\$ 292,777
51118	Salaries - Part Time	\$ 12,441	\$ 7,564	\$ 16,349	\$ 17,838	\$ 17,077
51121	Longevity	\$ 2,638	\$ 2,643	\$ 2,880	\$ 2,844	\$ 3,168
51126	License Pay (Certification/Bilingual)	\$ 1,200	\$ 1,205	\$ 1,200	\$ 1,200	\$ 1,200
51130	Overtime	\$ 727	\$ 747	\$ 1,000	\$ 403	\$ 1,000
51201	TMRS Retirement	\$ 384,524	\$ 4,670	\$ 50,400	\$ 52,779	\$ 60,687
51202	Health Insurance	\$ 192,377	\$ 184,334	\$ 41,219	\$ 41,215	\$ 51,419
51204	Workers Comp Insur	\$ 380	\$ 302	\$ 321	\$ 278	\$ 319
51205	Medicare Tax	\$ 3,387	\$ 3,439	\$ 3,839	\$ 3,797	\$ 4,554
51206	Unemployment Comp Insur	\$ 56	\$ 733	\$ 753	\$ 432	\$ 901
52010	Office Supplies	\$ 3,817	\$ 4,259	\$ 2,800	\$ 2,819	\$ 3,400
52020	Postage	\$ 64,366	\$ 56,727	\$ 58,000	\$ 89,516	\$ 65,000
52200	Non Capital Equipment Purchases	\$ 321	\$ 130	\$ 2,000	\$ 660	\$ 8,070
52410	Customer Education Supplies	\$ -	\$ -	\$ 1,200	\$ -	\$ 1,200
54010	Office Equipment Maintenance	\$ -	\$ -	\$ 500	\$ -	\$ 500
54180	Maint - Drive Thru Pymnt Window	\$ 165	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 21	\$ 24	\$ 100	\$ -	\$ 100
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 2,100	\$ 105	\$ 2,100
55080	Travel & Training	\$ -	\$ 150	\$ 2,500	\$ 90	\$ 1,500
55172	Bill Services Supp/Mail	\$ 15,955	\$ 14,546	\$ 14,000	\$ 22,001	\$ 22,000

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55236	Public Communications/City Connection	\$ 2,245	\$ 2,177	\$ 10,000	\$ 2,927	\$ 10,000
55510	Bank/Paying Agent Fees	\$ 146,570	\$ 179,576	\$ 174,000	\$ 186,851	\$ 185,000
55575	Software - Support Services	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
Total		\$ 681,696	\$ 324,835	\$ 632,221	\$ 679,980	\$ 735,972
2201 Debt Payments-Water						
80010	Series 2018 Principal	\$ 1,265,000	\$ 1,325,000	\$ 1,390,000	\$ -	\$ 1,460,000
80070	2024 TRA Contr Rev Bonds - Principal	\$ -	\$ -	\$ 170,000	\$ 170,000	\$ 590,000
80090	2025 TRA Contr Rev Bonds -Principal	\$ -	\$ -	\$ -	\$ -	\$ 175,000
80110	Series 2018 Interest	\$ 1,586,058	\$ 1,525,289	\$ 1,466,363	\$ -	\$ 1,396,863
80170	2024 TRA Contr Rev Bonds - Interest	\$ -	\$ 86,900	\$ 381,167	\$ 520,892	\$ 189,500
80190	2025 TRA Contr Rev Bonds - Interest	\$ -	\$ -	\$ -	\$ 176,359	\$ 215,975
80195	2026 TRA Contr Rev Bonds - Interest	\$ -	\$ -	\$ -	\$ -	\$ 198,000
Total		\$ 2,851,058	\$ 2,937,189	\$ 3,407,530	\$ 867,251	\$ 4,225,338
2211 Debt Payments-Wastewater						
80060	Rev Bonds, 2022 Series Wastewater - Principal	\$ 380,000	\$ 395,000	\$ 415,000	\$ -	\$ 430,000
80160	Rev Bonds, 2022 Series Wastewater - Interest	\$ 520,801	\$ 599,417	\$ 586,550	\$ -	\$ 569,950
80180	Rev Bonds, 2025 Series Wastewater - Interest	\$ -	\$ -	\$ -	\$ -	\$ 2,117,581
Total		\$ 900,801	\$ 994,417	\$ 1,001,550	\$ 0	\$ 3,117,531
360 Surface Water Plant						
68020	Improvements	\$ -	\$ -	\$ -	\$ 734,800	\$ -
79010	Plant Operations	\$ 4,737,367	\$ 6,631,040	\$ 7,816,390	\$ 6,285,999	\$ 7,831,605
79020	Raw Water Purchase	\$ 1,703,767	\$ 1,827,274	\$ 1,700,000	\$ 1,931,235	\$ 1,700,000
Total		\$ 6,441,134	\$ 8,458,313	\$ 9,516,390	\$ 8,952,034	\$ 9,531,605
361 Water Production						
51111	Salaries - Full Time	\$ 152,095	\$ 161,913	\$ 164,300	\$ 184,843	\$ 213,667
51121	Longevity	\$ 1,444	\$ 1,449	\$ 1,536	\$ 1,506	\$ 1,584
51124	Allowances-Clothing/Cell Phone	\$ 1,785	\$ 2,109	\$ 2,160	\$ 1,770	\$ 1,440
51126	License Pay (Certification/Bilingual)	\$ 1,950	\$ 1,958	\$ 1,950	\$ 1,950	\$ 1,950
51130	Overtime	\$ 65,873	\$ 39,334	\$ 45,000	\$ 33,371	\$ 45,000
51201	TMRS Retirement	\$ 44,128	\$ 41,729	\$ 43,657	\$ 45,616	\$ 51,724
51202	Health Insurance	\$ 27,633	\$ 28,900	\$ 30,603	\$ 28,900	\$ 30,603
51203	Disability Insurance	\$ 301	\$ 231	\$ 141	\$ 411	\$ 502
51204	Workers Comp Insur	\$ 3,761	\$ 2,831	\$ 2,948	\$ 2,436	\$ 2,735
51205	Medicare Tax	\$ 3,070	\$ 2,802	\$ 3,119	\$ 3,069	\$ 3,669
51206	Unemployment Comp Insur	\$ 36	\$ 357	\$ 488	\$ 315	\$ 606
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 59,177	\$ -	\$ -
52010	Office Supplies	\$ 483	\$ 1,737	\$ 1,200	\$ 1,649	\$ 1,500
52020	Postage	\$ -	\$ -	\$ 100	\$ 19	\$ 100
52030	Clothing	\$ 3,241	\$ 3,053	\$ 2,134	\$ 2,128	\$ 3,125
52031	Clothing - Safety Gear	\$ 790	\$ 1,667	\$ 1,494	\$ 1,608	\$ 1,800
52040	Fuel	\$ 15,268	\$ 17,464	\$ 20,000	\$ 13,881	\$ 18,000
52050	Minor Tools/Instruments	\$ 977	\$ 2,090	\$ 3,000	\$ 3,253	\$ 3,000
52060	Cleaning Supplies	\$ 875	\$ 1,094	\$ 750	\$ 933	\$ 1,000
52070	Chemical Supplies	\$ 81,101	\$ 83,513	\$ 161,900	\$ 71,408	\$ 150,000
52090	Botanical/Agricultural	\$ -	\$ -	\$ 500	\$ 555	\$ 500
52130	Other Supplies	\$ 8	\$ 48	\$ 250	\$ 217	\$ 250
52200	Non Capital Equipment Purchases	\$ 765	\$ 2,910	\$ 3,000	\$ 1,175	\$ 3,000
52410	Customer Education Supplies	\$ -	\$ 989	\$ 1,000	\$ -	\$ 1,000

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
53010	Building Maintenance	\$ -	\$ -	\$ 1,000	\$ 3,477	\$ 1,000
53060	Maint.-Wells/Tank/Booster	\$ 520,296	\$ 527,719	\$ 300,000	\$ 505,184	\$ 300,000
53070	Maint-Sewer Plant/Lift Station	\$ 252	\$ -	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 1,162	\$ 3,380	\$ 5,000	\$ 2,836	\$ 5,000
54040	Vehicle and Equipment Maintenance	\$ 5,675	\$ 11,682	\$ 8,000	\$ 12,206	\$ 10,000
54130	SCADA Maintenance	\$ 16,202	\$ 75	\$ 15,000	\$ 10,793	\$ 15,000
55030	Long Distance/Circuit Ch	\$ 17	\$ 45	\$ 80	\$ -	\$ -
55034	Communication & Data Services	\$ 1,385	\$ 1,301	\$ 2,300	\$ 1,238	\$ 3,048
55040	Electric	\$ 435,135	\$ 408,003	\$ 436,200	\$ 377,251	\$ 436,200
55050	Gas Heating	\$ 2,732	\$ 1,736	\$ 2,000	\$ 1,822	\$ 2,000
55070	Purchased Services/Contracts	\$ 534,452	\$ 520,603	\$ -	\$ -	\$ 2,039,960
55080	Travel & Training	\$ 1,131	\$ 2,676	\$ 1,675	\$ 2,688	\$ 1,675
55090	Memberships/Subscriptions	\$ 140	\$ -	\$ 244	\$ -	\$ 244
55137	Bluebonnet Water Conserv. Dist	\$ 14,996	\$ 18,527	\$ 24,840	\$ 17,789	\$ 24,840
55195	Cellular Phone Charges	\$ 1	\$ -	\$ 480	\$ -	\$ 480
55700	Testing - TCEQ Fees	\$ 58,939	\$ 61,333	\$ 65,850	\$ 60,757	\$ 65,850
69020	Cap. Mach/Tools/Equip	\$ -	\$ 140,000	\$ -	\$ -	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 491,055	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ 16,500	\$ -	\$ -	\$ 45,972	\$ -

Total		\$ 2,014,599	\$ 2,095,258	\$ 1,904,131	\$ 1,443,025	\$ 3,442,052
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362 Water Distribution

51111	Salaries - Full Time	\$ 599,973	\$ 651,719	\$ 732,399	\$ 686,447	\$ 831,863
51121	Longevity	\$ 2,958	\$ 3,056	\$ 3,840	\$ 3,236	\$ 3,936
51124	Allowances-Clothing/Cell Phone	\$ 2,340	\$ 2,892	\$ 2,880	\$ 3,420	\$ 2,880
51126	License Pay (Certification/Bilingual)	\$ 10,075	\$ 10,571	\$ 10,950	\$ 12,725	\$ 12,450
51130	Overtime	\$ 69,709	\$ 97,931	\$ 85,000	\$ 111,253	\$ 90,000
51201	TMRS Retirement	\$ 132,569	\$ 152,432	\$ 169,607	\$ 167,668	\$ 176,266
51202	Health Insurance	\$ 113,291	\$ 120,309	\$ 143,497	\$ 115,490	\$ 123,191
51203	Disability Insurance	\$ 1,029	\$ 1,311	\$ 706	\$ 1,281	\$ 1,577
51204	Workers Comp Insur	\$ 9,159	\$ 8,503	\$ 9,623	\$ 7,377	\$ 8,224
51205	Medicare Tax	\$ 9,200	\$ 10,301	\$ 12,117	\$ 11,147	\$ 12,506
51206	Unemployment Comp Insur	\$ 182	\$ 1,975	\$ 2,039	\$ 1,290	\$ 2,041
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 59,177	\$ -	\$ -
52010	Office Supplies	\$ 1,513	\$ 2,751	\$ 2,500	\$ 1,721	\$ 2,000
52030	Clothing	\$ 13,168	\$ 10,469	\$ 10,954	\$ 10,670	\$ 12,724
52031	Clothing - Safety Gear	\$ 7,179	\$ 8,458	\$ 7,776	\$ 9,671	\$ 8,298
52040	Fuel	\$ 41,614	\$ 40,982	\$ 45,000	\$ 38,586	\$ 45,000
52050	Minor Tools/Instruments	\$ 9,816	\$ 12,902	\$ 12,000	\$ 13,548	\$ 15,000
52060	Cleaning Supplies	\$ 2,992	\$ 4,249	\$ 2,500	\$ 4,402	\$ 3,000
52100	Traffic Supplies	\$ 1,656	\$ 2,860	\$ 1,500	\$ 1,206	\$ 1,500
52150	Water Tap Supplies	\$ 106,191	\$ 143,033	\$ 150,000	\$ 160,060	\$ 150,000
52200	Non Capital Equipment Purchases	\$ -	\$ 12,899	\$ 15,920	\$ 17,784	\$ 15,920
53020	Water Line Maintenance	\$ 277,793	\$ 301,978	\$ 350,000	\$ 302,610	\$ 375,000
53025	Tenaska Water Line Maintenance	\$ -	\$ 1,268	\$ 36,421	\$ 17,578	\$ 10,000
53050	Maint-Street/Curbs/Gutters	\$ 81,987	\$ 125,242	\$ 150,000	\$ 73,068	\$ 150,000
54020	Maint - Mach/Tools/Instruments	\$ 3,227	\$ 3,034	\$ 5,000	\$ 6,696	\$ 6,000
54040	Vehicle and Equipment Maintenance	\$ 18,986	\$ 41,740	\$ 45,570	\$ 44,591	\$ 45,570
54042	Meters - Change Out Program	\$ 300	\$ -	\$ -	\$ -	\$ -
54050	Maintenance of Meters	\$ 96,111	\$ 75,226	\$ 75,000	\$ 64,507	\$ 100,000
54070	Maintenance of Fire Hydrants	\$ 24,789	\$ 28,949	\$ 35,000	\$ 44,678	\$ 35,000
55030	Long Distance/Circuit Ch	\$ 11	\$ 8	\$ 20	\$ -	\$ -

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55034	Communication & Data Services	\$ 2,089	\$ 2,279	\$ 3,192	\$ 2,156	\$ 3,648
55080	Travel & Training	\$ 19,315	\$ 13,210	\$ 17,920	\$ 14,593	\$ 15,320
55090	Memberships/Subscriptions	\$ 5,112	\$ 6,300	\$ 7,963	\$ 8,771	\$ 7,963
55195	Cellular Phone Charges	\$ 2,522	\$ 2,736	\$ 1,920	\$ 2,827	\$ 1,920
69020	Cap. Mach/Tools/Equip	\$ -	\$ 7,981	\$ -	\$ 235	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 50,000	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ 213,352	\$ -	\$ 45,972	\$ 585,000
Total		\$ 1,666,855	\$ 2,122,906	\$ 2,257,991	\$ 2,007,259	\$ 2,853,797

363 Wastewater Collection

51111	Salaries - Full Time	\$ 474,377	\$ 497,443	\$ 516,821	\$ 527,851	\$ 634,969
51121	Longevity	\$ 2,808	\$ 2,848	\$ 3,360	\$ 2,998	\$ 3,408
51124	Allowances-Clothing/Cell Phone	\$ 1,800	\$ 1,808	\$ 1,800	\$ 1,800	\$ 1,800
51126	License Pay (Certification/Bilingual)	\$ 4,408	\$ 4,740	\$ 4,200	\$ 5,100	\$ 5,400
51130	Overtime	\$ 23,325	\$ 38,136	\$ 25,000	\$ 27,684	\$ 30,000
51201	TMRS Retirement	\$ 100,203	\$ 110,009	\$ 111,951	\$ 115,421	\$ 133,172
51202	Health Insurance	\$ 82,763	\$ 78,861	\$ 93,768	\$ 83,510	\$ 103,015
51203	Disability Insurance	\$ 1,180	\$ 1,889	\$ 1,181	\$ 1,736	\$ 1,648
51204	Workers Comp Insur	\$ 6,350	\$ 5,596	\$ 5,761	\$ 4,636	\$ 5,572
51205	Medicare Tax	\$ 6,944	\$ 7,495	\$ 7,998	\$ 7,752	\$ 9,447
51206	Unemployment Comp Insur	\$ 116	\$ 1,468	\$ 1,331	\$ 891	\$ 1,620
52010	Office Supplies	\$ 245	\$ 269	\$ 500	\$ 362	\$ 500
52030	Clothing	\$ 5,715	\$ 6,527	\$ 6,417	\$ 5,708	\$ 9,464
52031	Clothing - Safety Gear	\$ 2,995	\$ 5,276	\$ 3,888	\$ 4,198	\$ 3,500
52040	Fuel	\$ 47,111	\$ 48,457	\$ 57,000	\$ 41,170	\$ 50,000
52050	Minor Tools/Instruments	\$ 1,678	\$ 2,614	\$ 3,000	\$ 2,986	\$ 3,000
52060	Cleaning Supplies	\$ 1,236	\$ 2,466	\$ 1,600	\$ 1,997	\$ 2,500
52070	Chemical Supplies	\$ 6,778	\$ 2,977	\$ 6,800	\$ 4,780	\$ 5,100
52100	Traffic Supplies	\$ 138	\$ 28	\$ 400	\$ 61	\$ 250
52170	Sewer Tap Supplies	\$ 20,034	\$ 18,926	\$ 35,000	\$ 8,313	\$ 20,000
52200	Non Capital Equipment Purchases	\$ 850	\$ 2,043	\$ 3,000	\$ 2,132	\$ 3,000
53030	Sewer Line Maintenance	\$ 227,621	\$ 204,809	\$ 250,000	\$ 144,817	\$ 250,000
53070	Maint-Sewer Plant/Lift Station	\$ 118,193	\$ 251,614	\$ 225,000	\$ 161,057	\$ 215,000
54020	Maint - Mach/Tools/Instruments	\$ 6,610	\$ 3,417	\$ 7,000	\$ 3,261	\$ 7,000
54040	Vehicle and Equipment Maintenance	\$ 44,805	\$ 58,721	\$ 45,000	\$ 81,453	\$ 60,000
54130	SCADA Maintenance	\$ 77,239	\$ 4,343	\$ 15,000	\$ 13,900	\$ 15,000
55010	Rental of Equipment	\$ -	\$ 45,966	\$ 5,000	\$ 96	\$ 2,500
55030	Long Distance/Circuit Ch	\$ 7	\$ 15	\$ 20	\$ -	\$ -
55034	Communication & Data Services	\$ 2,431	\$ 2,719	\$ 3,216	\$ 3,543	\$ 7,104
55040	Electric	\$ 119,805	\$ 126,379	\$ 128,400	\$ 121,277	\$ 128,400
55070	Purchased Services/Contracts	\$ 11,826	\$ 1,054	\$ -	\$ -	\$ -
55080	Travel & Training	\$ 7,592	\$ 5,087	\$ 10,861	\$ 9,972	\$ 13,440
55090	Memberships/Subscriptions	\$ 879	\$ 711	\$ 742	\$ 757	\$ 742
55195	Cellular Phone Charges	\$ 1,047	\$ 1,248	\$ 1,440	\$ 1,243	\$ 1,236
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 150,000	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ -	\$ 111,539	\$ -	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ 269,104	\$ -	\$ -	\$ -
Total		\$ 1,409,110	\$ 1,926,602	\$ 1,732,455	\$ 1,392,461	\$ 1,727,787

364 A J Brown WW Treatment Plant

51111	Salaries - Full Time	\$ 157,297	\$ 185,007	\$ 189,885	\$ 189,226	\$ 207,783
51121	Longevity	\$ 308	\$ 490	\$ 720	\$ 619	\$ 768
51126	License Pay (Certification/Bilingual)	\$ 929	\$ 1,506	\$ 1,500	\$ 1,500	\$ 1,500

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51130	Overtime	\$ 18,700	\$ 24,408	\$ 20,000	\$ 13,770	\$ 20,000
51201	TMRS Retirement	\$ 35,047	\$ 42,647	\$ 43,081	\$ 41,868	\$ 45,119
51202	Health Insurance	\$ 39,433	\$ 36,950	\$ 40,216	\$ 33,772	\$ 40,576
51204	Workers Comp Insur	\$ 2,995	\$ 2,894	\$ 2,908	\$ 2,237	\$ 2,387
51205	Medicare Tax	\$ 2,410	\$ 2,914	\$ 3,079	\$ 2,856	\$ 3,201
51206	Unemployment Comp Insur	\$ 53	\$ 698	\$ 712	\$ 372	\$ 712
52010	Office Supplies	\$ 240	\$ 468	\$ 200	\$ 129	\$ 200
52030	Clothing	\$ 3,966	\$ 3,537	\$ 3,718	\$ 3,422	\$ 4,100
52031	Clothing - Safety Gear	\$ 2,573	\$ 2,657	\$ 2,466	\$ 2,829	\$ 2,466
52040	Fuel	\$ 6,414	\$ 9,013	\$ 7,500	\$ 5,647	\$ 7,000
52050	Minor Tools/Instruments	\$ 818	\$ 855	\$ 700	\$ 1,053	\$ 1,000
52060	Cleaning Supplies	\$ 1,789	\$ 1,927	\$ 1,200	\$ 1,700	\$ 1,200
52070	Chemical Supplies	\$ 134,401	\$ 143,296	\$ 194,950	\$ 107,786	\$ 170,000
52200	Non Capital Equipment Purchases	\$ 1,105	\$ 555	\$ 1,500	\$ 1,341	\$ 1,500
53010	Building Maintenance	\$ -	\$ 20	\$ 100	\$ -	\$ -
53070	Maint-Sewer Plant/Lift Station	\$ 69,157	\$ 66,131	\$ 87,000	\$ 108,816	\$ 100,000
54020	Maint - Mach/Tools/Instruments	\$ 64	\$ 227	\$ 1,000	\$ 297	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ 5,494	\$ 4,615	\$ 7,000	\$ 4,585	\$ 5,000
54130	SCADA Maintenance	\$ 8,013	\$ 2,093	\$ 2,000	\$ 2,205	\$ 3,000
55010	Rental of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ 22	\$ 8	\$ 10	\$ -	\$ -
55034	Communication & Data Services	\$ 456	\$ 486	\$ 480	\$ 456	\$ 456
55040	Electric	\$ 276,525	\$ 244,547	\$ 325,000	\$ 223,635	\$ 320,000
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 25,000	\$ 12,715	\$ 575,000
55080	Travel & Training	\$ 3,142	\$ 2,660	\$ 1,961	\$ 1,507	\$ 2,090
55090	Memberships/Subscriptions	\$ 280	\$ -	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 1,185	\$ 1,239	\$ 1,440	\$ 1,319	\$ 1,236
55580	Sludge Removal	\$ 92,179	\$ 85,995	\$ 122,500	\$ 88,932	\$ 122,500
55700	Testing - TCEQ Fees	\$ 30,517	\$ 28,373	\$ 51,650	\$ 28,373	\$ 45,000
Total		\$ 895,511	\$ 896,216	\$ 1,139,976	\$ 882,969	\$ 1,685,294

365 N B Davidson WW Treatment Plant

51111	Salaries - Full Time	\$ 113,613	\$ 132,178	\$ 159,641	\$ 149,689	\$ 171,673
51121	Longevity	\$ 341	\$ 421	\$ 576	\$ 536	\$ 720
51124	Allowances-Clothing/Cell Phone	\$ -	\$ 703	\$ 720	\$ 720	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 1,500	\$ 1,584	\$ 1,500	\$ 2,100	\$ 2,100
51130	Overtime	\$ 15,655	\$ 17,306	\$ 15,000	\$ 6,234	\$ 15,000
51201	TMRS Retirement	\$ 25,926	\$ 30,706	\$ 36,039	\$ 32,519	\$ 37,313
51202	Health Insurance	\$ 25,540	\$ 34,730	\$ 40,804	\$ 30,684	\$ 41,396
51203	Disability Insurance	\$ 37	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 2,216	\$ 2,081	\$ 2,434	\$ 1,736	\$ 1,974
51205	Medicare Tax	\$ 1,745	\$ 2,044	\$ 2,576	\$ 2,090	\$ 2,648
51206	Unemployment Comp Insur	\$ 53	\$ 556	\$ 593	\$ 304	\$ 595
52010	Office Supplies	\$ 126	\$ 217	\$ 150	\$ 143	\$ 150
52030	Clothing	\$ 2,572	\$ 2,104	\$ 2,894	\$ 3,628	\$ 3,200
52031	Clothing - Safety Gear	\$ 2,875	\$ 2,263	\$ 1,944	\$ 1,718	\$ 1,944
52040	Fuel	\$ 2,614	\$ 5,497	\$ 3,500	\$ 2,853	\$ 3,500
52050	Minor Tools/Instruments	\$ 404	\$ 658	\$ 350	\$ 343	\$ 350
52060	Cleaning Supplies	\$ 847	\$ 2,135	\$ 600	\$ 627	\$ 600
52070	Chemical Supplies	\$ 37,290	\$ 53,772	\$ 57,700	\$ 43,074	\$ 58,850
52200	Non Capital Equipment Purchases	\$ 589	\$ 773	\$ 1,000	\$ 3,688	\$ 1,000
53010	Building Maintenance	\$ -	\$ -	\$ 400	\$ -	\$ -

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
53070	Maint-Sewer Plant/Lift Station	\$ 80,569	\$ 68,914	\$ 102,700	\$ 97,333	\$ 102,700
54020	Maint - Mach/Tools/Instruments	\$ 1,219	\$ 471	\$ 400	\$ 394	\$ 400
54040	Vehicle and Equipment Maintenance	\$ 5,209	\$ 3,838	\$ 4,883	\$ 3,020	\$ 4,883
54130	SCADA Maintenance	\$ -	\$ -	\$ 2,000	\$ 601	\$ 1,000
55010	Rental of Equipment	\$ 90	\$ 500	\$ 500	\$ -	\$ 500
55020	Lease of Land	\$ 1,995	\$ 2,045	\$ 4,000	\$ 2,079	\$ 3,000
55030	Long Distance/Circuit Ch	\$ 2	\$ -	\$ 10	\$ -	\$ -
55034	Communication & Data Services	\$ -	\$ 190	\$ -	\$ 456	\$ 480
55040	Electric	\$ 109,834	\$ 111,306	\$ 130,000	\$ 89,183	\$ 115,000
55050	Gas Heating	\$ 3,727	\$ 1,863	\$ 4,000	\$ 2,068	\$ 3,000
55080	Travel & Training	\$ 1,697	\$ 1,771	\$ 1,550	\$ 867	\$ 1,550
55090	Memberships/Subscriptions	\$ 70	\$ 70	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 1,174	\$ 1,252	\$ 960	\$ 1,486	\$ 1,440
55580	Sludge Removal	\$ 14,059	\$ 10,085	\$ 20,000	\$ 14,053	\$ 20,000
55700	Testing - TCEQ Fees	\$ 14,396	\$ 13,813	\$ 24,150	\$ 14,663	\$ 22,500
69020	Cap. Mach/Tools/Equip	\$ -	\$ 332,637	\$ -	\$ -	\$ -
Total		\$ 467,984	\$ 838,483	\$ 623,574	\$ 508,888	\$ 620,186

366 Robinson Creek WW Treatment Plant

51111	Salaries - Full Time	\$ 173,725	\$ 162,250	\$ 168,461	\$ 150,946	\$ 178,706
51121	Longevity	\$ 1,577	\$ 1,438	\$ 1,824	\$ 991	\$ 1,152
51126	License Pay (Certification/Bilingual)	\$ 1,500	\$ 1,304	\$ 1,500	\$ 1,050	\$ 900
51130	Overtime	\$ 8,373	\$ 18,400	\$ 10,000	\$ 14,200	\$ 10,000
51201	TMRS Retirement	\$ 36,618	\$ 36,992	\$ 36,922	\$ 34,139	\$ 37,414
51202	Health Insurance	\$ 40,775	\$ 28,050	\$ 30,603	\$ 31,450	\$ 30,603
51203	Disability Insurance	\$ 306	\$ 386	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 3,130	\$ 2,511	\$ 2,492	\$ 1,818	\$ 1,979
51205	Medicare Tax	\$ 2,521	\$ 2,528	\$ 2,639	\$ 2,291	\$ 2,654
51206	Unemployment Comp Insur	\$ 36	\$ 473	\$ 609	\$ 345	\$ 600
52010	Office Supplies	\$ 138	\$ -	\$ 150	\$ 35	\$ 150
52030	Clothing	\$ 1,975	\$ 1,706	\$ 2,894	\$ 2,634	\$ 3,200
52031	Clothing - Safety Gear	\$ 1,590	\$ 1,284	\$ 1,940	\$ 1,114	\$ 1,944
52040	Fuel	\$ 4,893	\$ 3,140	\$ 4,500	\$ 4,897	\$ 4,500
52050	Minor Tools/Instruments	\$ 153	\$ 314	\$ 500	\$ 951	\$ 500
52060	Cleaning Supplies	\$ 1,240	\$ 870	\$ 800	\$ 1,074	\$ 800
52070	Chemical Supplies	\$ 17,028	\$ 31,911	\$ 29,780	\$ 19,397	\$ 29,780
52200	Non Capital Equipment Purchases	\$ 1,599	\$ 239	\$ 1,000	\$ 1,719	\$ 1,000
53070	Maint-Sewer Plant/Lift Station	\$ 404,229	\$ 118,837	\$ 200,000	\$ 55,104	\$ 180,000
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 300	\$ -	\$ 300
54040	Vehicle and Equipment Maintenance	\$ 1,432	\$ 4,950	\$ 4,500	\$ 4,397	\$ 3,000
54130	SCADA Maintenance	\$ -	\$ -	\$ 2,000	\$ 6,460	\$ 3,000
55010	Rental of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ 3	\$ 8	\$ 10	\$ -	\$ -
55034	Communication & Data Services	\$ -	\$ 190	\$ -	\$ 457	\$ 456
55040	Electric	\$ 273,929	\$ 225,516	\$ 337,454	\$ 246,060	\$ 300,000
55070	Purchased Services/Contracts	\$ -	\$ 48,376	\$ -	\$ 244,793	\$ -
55080	Travel & Training	\$ 255	\$ 1,212	\$ 1,061	\$ 971	\$ 1,070
55090	Memberships/Subscriptions	\$ 280	\$ -	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 1,326	\$ 1,448	\$ 1,440	\$ 1,370	\$ 1,440
55580	Sludge Removal	\$ 56,963	\$ 43,999	\$ 49,000	\$ 49,822	\$ 53,900
55700	Testing - TCEQ Fees	\$ 17,347	\$ 20,337	\$ 34,700	\$ 17,347	\$ 30,000
69020	Cap. Mach/Tools/Equip	\$ 632	\$ 165,003	\$ -	\$ -	\$ -

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
90300	New Vehicle & Equipment Purchases	\$ -	\$ 57,000	\$ -	\$ -	\$ -
Total		\$ 1,053,572	\$ 980,671	\$ 927,579	\$ 895,831	\$ 879,548
367	Environmental Services					
51111	Salaries - Full Time	\$ 152,736	\$ 112,386	\$ 150,761	\$ 132,448	\$ 169,735
51121	Longevity	\$ 623	\$ 602	\$ 672	\$ 681	\$ 768
51124	Allowances-Clothing/Cell Phone	\$ 720	\$ 723	\$ 720	\$ 720	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 600	\$ 603	\$ 600	\$ 600	\$ 600
51130	Overtime	\$ -	\$ 228	\$ 500	\$ 48	\$ 500
51201	TMRS Retirement	\$ 30,587	\$ 23,103	\$ 31,128	\$ 27,463	\$ 33,801
51202	Health Insurance	\$ 29,944	\$ 22,132	\$ 30,963	\$ 23,819	\$ 30,603
51204	Workers Comp Insur	\$ 1,584	\$ 683	\$ 1,235	\$ 732	\$ 1,058
51205	Medicare Tax	\$ 2,065	\$ 1,564	\$ 2,224	\$ 1,847	\$ 2,400
51206	Unemployment Comp Insur	\$ 36	\$ 234	\$ 367	\$ 189	\$ 368
52010	Office Supplies	\$ 673	\$ 414	\$ 650	\$ 557	\$ 650
52020	Postage	\$ 97	\$ 115	\$ 175	\$ 27	\$ 100
52030	Clothing	\$ 1,023	\$ 796	\$ 1,302	\$ 796	\$ 1,352
52031	Clothing - Safety Gear	\$ 612	\$ 345	\$ 969	\$ 470	\$ 1,200
52040	Fuel	\$ 1,923	\$ 2,485	\$ 2,500	\$ 2,051	\$ 2,500
52050	Minor Tools/Instruments	\$ 8,022	\$ 6,685	\$ 8,000	\$ 7,223	\$ 8,000
52060	Cleaning Supplies	\$ 535	\$ 657	\$ 665	\$ 398	\$ 665
52070	Chemical Supplies	\$ 29,250	\$ 29,590	\$ 33,500	\$ 32,323	\$ 36,500
52080	Educational	\$ 484	\$ -	\$ 500	\$ -	\$ 500
52130	Other Supplies	\$ 174	\$ 115	\$ 200	\$ 18	\$ 200
52200	Non Capital Equipment Purchases	\$ 3,500	\$ 5,000	\$ 5,000	\$ 4,713	\$ 5,000
53010	Building Maintenance	\$ 209	\$ 353	\$ 300	\$ 298	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 1,150	\$ 1,501	\$ 1,500	\$ 1,500	\$ 1,500
54040	Vehicle and Equipment Maintenance	\$ 1,101	\$ 549	\$ 868	\$ 1,045	\$ 868
55030	Long Distance/Circuit Ch	\$ 15	\$ 14	\$ 20	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 1,300	\$ 8,289	\$ 36,000	\$ 1,653	\$ 33,000
55080	Travel & Training	\$ 1,773	\$ 1,428	\$ 3,261	\$ 2,468	\$ 3,200
55090	Memberships/Subscriptions	\$ 779	\$ 342	\$ 672	\$ 479	\$ 672
55120	Mileage & Miscellaneous Meals	\$ 1,454	\$ 752	\$ 1,250	\$ -	\$ 800
55700	Testing - TCEQ Fees	\$ 34,641	\$ 48,377	\$ 54,475	\$ 47,032	\$ 58,275
Total		\$ 307,609	\$ 270,064	\$ 370,977	\$ 291,599	\$ 395,535
368	Meter Reading					
51111	Salaries - Full Time	\$ 113,043	\$ 144,057	\$ 173,328	\$ 170,561	\$ 188,512
51121	Longevity	\$ 1,060	\$ 1,146	\$ 1,248	\$ 1,271	\$ 1,440
51126	License Pay (Certification/Bilingual)	\$ 600	\$ 603	\$ 600	\$ 600	\$ 600
51130	Overtime	\$ 9,970	\$ 10,210	\$ 15,000	\$ 3,061	\$ 6,000
51201	TMRS Retirement	\$ 24,032	\$ 31,498	\$ 38,627	\$ 35,819	\$ 39,335
51202	Health Insurance	\$ 25,644	\$ 32,708	\$ 41,579	\$ 37,641	\$ 40,987
51203	Disability Insurance	\$ 589	\$ 960	\$ 600	\$ 600	\$ 600
51204	Workers Comp Insur	\$ 2,107	\$ 2,135	\$ 2,609	\$ 1,915	\$ 2,080
51205	Medicare Tax	\$ 1,739	\$ 2,154	\$ 2,761	\$ 2,322	\$ 2,791
51206	Unemployment Comp Insur	\$ 30	\$ 473	\$ 602	\$ 287	\$ 604
52030	Clothing	\$ 1,290	\$ 1,471	\$ 2,895	\$ 2,474	\$ 3,200
52031	Clothing - Safety Gear	\$ 562	\$ 876	\$ 1,088	\$ 825	\$ 1,088
52040	Fuel	\$ 7,249	\$ 8,475	\$ 10,000	\$ 6,827	\$ 9,000
52050	Minor Tools/Instruments	\$ 1,623	\$ 1,185	\$ 1,500	\$ 826	\$ 1,500
54040	Vehicle and Equipment Maintenance	\$ 195	\$ 1,908	\$ 5,000	\$ 1,766	\$ 3,000
55080	Travel & Training	\$ -	\$ -	\$ 950	\$ -	\$ 475

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55090	Memberships/Subscriptions	\$ 70	\$ -	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 442	\$ 483	\$ 1,920	\$ 483	\$ 2,400
55571	Software Project - Special	\$ 5,000	\$ 15,045	\$ 12,000	\$ 17,930	\$ 34,200
90300	New Vehicle & Equipment Purchases	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Total		\$ 194,857	\$ 300,386	\$ 312,307	\$ 285,207	\$ 337,812
382 Street Sweeping						
51111	Salaries - Full Time	\$ 79,398	\$ 83,535	\$ 84,844	\$ 87,743	\$ 93,377
51121	Longevity	\$ 310	\$ 407	\$ 528	\$ 497	\$ 624
51126	License Pay (Certification/Bilingual)	\$ 1,200	\$ 1,205	\$ 1,200	\$ 1,200	\$ 1,200
51130	Overtime	\$ 1,890	\$ 4,645	\$ 4,000	\$ 2,992	\$ 4,000
51201	TMRS Retirement	\$ 16,373	\$ 18,130	\$ 18,398	\$ 18,869	\$ 19,457
51202	Health Insurance	\$ 20,789	\$ 20,808	\$ 20,817	\$ 20,815	\$ 20,817
51204	Workers Comp Insur	\$ 2,376	\$ 2,081	\$ 2,103	\$ 1,629	\$ 1,657
51205	Medicare Tax	\$ 1,147	\$ 1,260	\$ 1,315	\$ 1,298	\$ 1,382
51206	Unemployment Comp Insur	\$ 18	\$ 234	\$ 293	\$ 126	\$ 295
52030	Clothing	\$ 1,117	\$ 1,377	\$ 1,448	\$ 1,294	\$ 1,600
52031	Clothing - Safety Gear	\$ 150	\$ 297	\$ 972	\$ 239	\$ 572
52040	Fuel	\$ 20,179	\$ 16,266	\$ 25,500	\$ 17,046	\$ 20,000
52060	Cleaning Supplies	\$ 166	\$ 177	\$ 129	\$ 180	\$ 156
54040	Vehicle and Equipment Maintenance	\$ 27,467	\$ 33,620	\$ 35,000	\$ 25,532	\$ 30,000
Total		\$ 172,578	\$ 184,041	\$ 196,547	\$ 179,460	\$ 195,137
384 Drainage Maintenance						
51111	Salaries - Full Time	\$ 61,258	\$ 90,809	\$ 104,147	\$ 2,515	\$ -
51121	Longevity	\$ 74	\$ 83	\$ 240	\$ -	\$ -
51126	License Pay (Certification/Bilingual)	\$ 828	\$ 1,580	\$ 1,800	\$ 50	\$ -
51130	Overtime	\$ 1,399	\$ 5,021	\$ 6,000	\$ -	\$ -
51201	TMRS Retirement	\$ 12,569	\$ 19,688	\$ 22,787	\$ 521	\$ -
51202	Health Insurance	\$ 19,089	\$ 20,583	\$ 20,685	\$ 1,670	\$ -
51203	Disability Insurance	\$ 7	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,824	\$ 2,260	\$ 2,603	\$ 60	\$ -
51205	Medicare Tax	\$ 860	\$ 1,285	\$ 1,628	\$ 32	\$ -
51206	Unemployment Comp Insur	\$ 27	\$ 363	\$ 433	\$ -	\$ -
52030	Clothing	\$ 1,185	\$ 1,064	\$ 2,271	\$ 24	\$ -
52031	Clothing - Safety Gear	\$ 484	\$ 448	\$ 1,494	\$ -	\$ -
52040	Fuel	\$ 586	\$ 1,063	\$ 1,000	\$ -	\$ -
52050	Minor Tools/Instruments	\$ 163	\$ 240	\$ 200	\$ -	\$ -
52060	Cleaning Supplies	\$ 302	\$ 226	\$ 250	\$ -	\$ -
52130	Other Supplies	\$ 58	\$ 130	\$ 100	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 950	\$ -	\$ -
53110	Drainage Maintenance	\$ 30,876	\$ 80,948	\$ 115,000	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 1,811	\$ 4,396	\$ 6,000	\$ -	\$ -
55080	Travel & Training	\$ 500	\$ 627	\$ 2,000	\$ -	\$ -
Total		\$ 133,900	\$ 230,815	\$ 289,588	\$ 4,872	\$ 0
Total Expenses Utility Fund		\$ 43,844,863	\$ 41,767,334	\$ 39,155,472	\$ 68,290,692	\$ 45,007,733

City of Huntsville
Budget Detail History
FY 2025-26



Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
224 Solid Waste Fund					
40601 Residential Collection	\$ 2,263,029	\$ 2,435,806	\$ 2,600,000	\$ 2,463,878	\$ 2,678,000
40602 Commercial Collection	\$ 2,472,645	\$ 2,498,656	\$ 2,750,000	\$ 2,507,791	\$ 2,832,500
40701 Solid Waste Disposal	\$ 834,941	\$ 860,123	\$ 735,000	\$ 873,310	\$ 757,000
40702 TDCJ - Waste Disposal	\$ 728,614	\$ 818,142	\$ 675,000	\$ 823,233	\$ 702,000
40703 SHSU - Waste Disposal	\$ 131,321	\$ 132,040	\$ 121,000	\$ 137,129	\$ 125,890
40704 Rolloffs	\$ 1,137,068	\$ 1,199,155	\$ 1,250,000	\$ 1,209,949	\$ 1,287,500
40803 Penalties - Solid Waste	\$ 64,843	\$ 78,398	\$ 52,000	\$ 72,511	\$ 65,000
41908 Returned Check Fees	\$ -	\$ 35	\$ -	\$ -	\$ -
41925 Lease of City Property	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
41980 Card Processing Fees	\$ 8,614	\$ 10,183	\$ 6,500	\$ 12,291	\$ 8,500
42602 Interest Income	\$ 190,830	\$ 342,334	\$ 135,000	\$ 205,895	\$ 185,000
42801 Grants	\$ -	\$ -	\$ -	\$ 14,136	\$ -
43201 Miscellaneous Revenues	\$ 34,646	\$ 62,176	\$ 35,000	\$ 32,635	\$ 40,000
43202 Over/Short	\$ -	\$ -	\$ -	\$ 1	\$ -
43536 Transfer from PEB Trust - Medical Fund	\$ 3,302	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,870,553	\$ 8,437,748	\$ 8,360,200	\$ 8,353,460	\$ 8,682,090
1224 Nondepartmental Solid Waste Fund					
51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 100,948	\$ -	\$ 3,536
56010 Insurance Policies - other than Auto	\$ 19,698	\$ 18,351	\$ 23,706	\$ 23,706	\$ 45,000
56012 Insurance Policies - Auto	\$ 58,000	\$ 65,821	\$ 66,100	\$ 66,100	\$ 80,000
56060 Retiree Health Insur Premiums	\$ 75,150	\$ 75,150	\$ 85,350	\$ 85,350	\$ 95,550
89603 Franchise Fee for use of Streets	\$ 257,620	\$ 305,460	\$ 334,408	\$ 334,408	\$ 434,105
91240 Transfer to General Fund	\$ 12,624	\$ 12,980	\$ 12,445	\$ 12,445	\$ 15,110
91400 Depreciation Expense	\$ 277,378	\$ 271,276	\$ -	\$ -	\$ -
93170 Admin Cost Reimburse - General	\$ 543,602	\$ 455,091	\$ 577,904	\$ 577,904	\$ 603,507
93230 Admin Costs Wtr Fd(Util Bill)	\$ 54,668	\$ 56,256	\$ 63,222	\$ 63,222	\$ 73,352
93388 Admin Costs Fleet	\$ 312,343	\$ 263,924	\$ 217,611	\$ 217,611	\$ 228,430
93640 Admin Costs IT Operations	\$ 145,164	\$ 141,085	\$ 166,278	\$ 166,278	\$ 108,696
94306 Transfer - Equip Replace Fund	\$ 707,344	\$ 769,106	\$ 989,982	\$ 989,982	\$ 837,399
94309 Transfer - Computer Replace Fd	\$ 29,055	\$ 29,088	\$ 20,201	\$ 20,201	\$ 21,280
Total	\$ 2,492,646	\$ 2,463,589	\$ 2,658,155	\$ 2,557,207	\$ 2,545,965
2241 Debt Payments-Solid Waste Fund					
82111 '15 SW Trnsfr Stn - Principal	\$ 130,000	\$ 130,000	\$ 135,000	\$ 135,000	\$ 140,000
82121 '15 SW Trnsfr Stn - Interest	\$ 66,947	\$ 76,507	\$ 72,525	\$ 72,525	\$ 67,800
Total	\$ 196,947	\$ 206,507	\$ 207,525	\$ 207,525	\$ 207,800
373 Commercial Collection					
51111 Salaries - Full Time	\$ 313,976	\$ 336,307	\$ 333,656	\$ 338,260	\$ 402,203
51121 Longevity	\$ 3,028	\$ 3,564	\$ 3,121	\$ 4,271	\$ 4,513
51126 License Pay (Certification/Bilingual)	\$ 4,615	\$ 4,770	\$ 4,800	\$ 4,775	\$ 5,400
51130 Overtime	\$ 6,906	\$ 11,758	\$ 11,500	\$ 7,478	\$ 12,000
51201 TMRS Retirement	\$ 128,908	\$ 58,106	\$ 71,714	\$ 73,139	\$ 81,510
51202 Health Insurance	\$ 34,861	\$ 2,248	\$ 72,414	\$ 70,205	\$ 83,029

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51203	Disability Insurance	\$ 600	\$ 960	\$ 600	\$ 600	\$ 600
51204	Workers Comp Insur	\$ 10,197	\$ 8,875	\$ 8,726	\$ 7,064	\$ 7,009
51205	Medicare Tax	\$ 4,459	\$ 4,845	\$ 5,123	\$ 4,885	\$ 5,782
51206	Unemployment Comp Insur	\$ 73	\$ 911	\$ 975	\$ 484	\$ 1,137
52010	Office Supplies	\$ 804	\$ 448	\$ 500	\$ 408	\$ 500
52030	Clothing	\$ 4,118	\$ 4,695	\$ 4,965	\$ 3,841	\$ 6,251
52031	Clothing - Safety Gear	\$ 3,365	\$ 3,225	\$ 3,438	\$ 2,948	\$ 3,510
52040	Fuel	\$ 125,843	\$ 121,148	\$ 154,500	\$ 115,898	\$ 135,000
52050	Minor Tools/Instruments	\$ 424	\$ 724	\$ 1,200	\$ 766	\$ 1,200
52060	Cleaning Supplies	\$ 812	\$ 1,249	\$ 1,450	\$ 579	\$ 1,450
52130	Other Supplies	\$ 292	\$ 769	\$ 800	\$ 537	\$ 800
52200	Non Capital Equipment Purchases	\$ 2,355	\$ 4,120	\$ 4,500	\$ 4,430	\$ 4,500
52220	Containers	\$ 88,191	\$ 48,349	\$ 49,868	\$ 49,543	\$ 49,930
54020	Maint - Mach/Tools/Instruments	\$ 16	\$ 127	\$ 500	\$ 115	\$ 500
54040	Vehicle and Equipment Maintenance	\$ 145,602	\$ 160,054	\$ 136,500	\$ 166,177	\$ 204,000
54120	Container Maintenance	\$ 46,478	\$ 39,140	\$ 49,675	\$ 49,407	\$ 49,276
55080	Travel & Training	\$ 386	\$ -	\$ -	\$ -	\$ -
55570	Software Annual Maint Agreeemnts	\$ 29,484	\$ 65,022	\$ 69,413	\$ 73,448	\$ 82,264
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Total		\$ 955,794	\$ 881,414	\$ 989,938	\$ 979,257	\$ 1,372,364

374 Solid Waste Disposal

51111	Salaries - Full Time	\$ 193,186	\$ 202,218	\$ 204,025	\$ 247,272	\$ 264,312
51118	Salaries - Part Time	\$ 12,058	\$ 12,996	\$ 15,559	\$ 643	\$ -
51121	Longevity	\$ 980	\$ 1,170	\$ 1,344	\$ 1,348	\$ 1,584
51126	License Pay (Certification/Bilingual)	\$ 3,411	\$ 3,314	\$ 3,300	\$ 3,300	\$ 3,300
51130	Overtime	\$ 2,125	\$ 1,792	\$ 2,000	\$ 909	\$ 2,000
51201	TMRS Retirement	\$ 39,306	\$ 42,083	\$ 42,790	\$ 51,616	\$ 53,222
51202	Health Insurance	\$ 19,556	\$ 20,400	\$ 20,402	\$ 20,400	\$ 20,402
51203	Disability Insurance	\$ 6	\$ -	\$ -	\$ 331	\$ 442
51204	Workers Comp Insur	\$ 317	\$ 266	\$ 355	\$ 255	\$ 329
51205	Medicare Tax	\$ 2,985	\$ 3,129	\$ 3,283	\$ 3,581	\$ 3,777
51206	Unemployment Comp Insur	\$ 50	\$ 597	\$ 629	\$ 315	\$ 632
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 31,233	\$ -	\$ -
52010	Office Supplies	\$ 1,228	\$ 745	\$ 2,000	\$ 1,009	\$ 2,000
52030	Clothing	\$ 1,714	\$ 1,896	\$ 1,804	\$ 1,499	\$ 2,242
52031	Clothing - Safety Gear	\$ 623	\$ 196	\$ 666	\$ 27	\$ 666
52040	Fuel	\$ 6,329	\$ 2,561	\$ 4,000	\$ 648	\$ 2,500
52050	Minor Tools/Instruments	\$ 516	\$ 214	\$ 500	\$ 259	\$ 500
52060	Cleaning Supplies	\$ 1,920	\$ 2,153	\$ 2,175	\$ 1,400	\$ 2,175
52070	Chemical Supplies	\$ 2,808	\$ 2,360	\$ 5,117	\$ 3,807	\$ 4,640
52090	Botanical/Agricultural	\$ 614	\$ 1,089	\$ 1,500	\$ 503	\$ 1,000
52130	Other Supplies	\$ 503	\$ 379	\$ 650	\$ 280	\$ 600
52200	Non Capital Equipment Purchases	\$ 39,957	\$ 6,109	\$ 7,000	\$ 4,782	\$ 7,000
53010	Building Maintenance	\$ 1,599	\$ 2,506	\$ 5,000	\$ 3,105	\$ 5,000
53050	Maint-Street/Curbs/Gutters	\$ -	\$ -	\$ 1,500	\$ 290	\$ 1,500
53100	Transfer Station Maintenance Costs	\$ 6,423	\$ 7,392	\$ 7,500	\$ 7,531	\$ 7,500
54020	Maint - Mach/Tools/Instruments	\$ 2,290	\$ 650	\$ 2,300	\$ 1,600	\$ 5,000
54040	Vehicle and Equipment Maintenance	\$ 1,106	\$ 3,640	\$ 3,500	\$ 5,156	\$ 3,500
55030	Long Distance/Circuit Ch	\$ 1	\$ -	\$ 100	\$ -	\$ -
55040	Electric	\$ 20,712	\$ 14,726	\$ 40,000	\$ 14,497	\$ 20,000
55070	Purchased Services/Contracts	\$ 43,796	\$ 10,720	\$ 23,500	\$ 73,635	\$ 22,900
55080	Travel & Training	\$ 550	\$ 1,696	\$ 1,800	\$ 1,548	\$ 1,800

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55090	Memberships/Subscriptions	\$ 843	\$ 960	\$ 1,861	\$ 887	\$ 1,965
55195	Cellular Phone Charges	\$ 884	\$ 965	\$ 960	\$ 965	\$ 960
55510	Bank/Paying Agent Fees	\$ 24,698	\$ 35,892	\$ 20,000	\$ 56,957	\$ 15,000
55550	Waste Disposal Contract	\$ 2,352,624	\$ 2,461,178	\$ 2,819,600	\$ 2,516,585	\$ 2,970,000
55650	Yard Waste Contract	\$ 67,385	\$ 93,074	\$ 80,000	\$ 70,678	\$ 95,475
69020	Cap. Mach/Tools/Equip	\$ 14,108	\$ -	\$ -	\$ -	\$ -
Total		\$ 2,867,210	\$ 2,939,062	\$ 3,357,953	\$ 3,097,618	\$ 3,523,923

375 Residential Collection

51111	Salaries - Full Time	\$ 340,851	\$ 332,391	\$ 336,443	\$ 324,299	\$ 353,714
51121	Longevity	\$ 3,406	\$ 2,137	\$ 2,976	\$ 1,514	\$ 1,776
51126	License Pay (Certification/Bilingual)	\$ 4,650	\$ 4,545	\$ 4,800	\$ 4,725	\$ 4,800
51130	Overtime	\$ 1,238	\$ 5,538	\$ 7,000	\$ 3,964	\$ 7,500
51201	TMRS Retirement	\$ 71,324	\$ 67,965	\$ 71,338	\$ 68,280	\$ 70,765
51202	Health Insurance	\$ 75,414	\$ 68,511	\$ 71,407	\$ 68,008	\$ 71,407
51203	Disability Insurance	\$ 209	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 11,001	\$ 8,311	\$ 8,679	\$ 6,583	\$ 6,752
51205	Medicare Tax	\$ 4,882	\$ 4,602	\$ 5,097	\$ 4,651	\$ 5,021
51206	Unemployment Comp Insur	\$ 80	\$ 1,374	\$ 1,066	\$ 851	\$ 1,058
52010	Office Supplies	\$ 167	\$ 258	\$ 350	\$ 282	\$ 350
52030	Clothing	\$ 4,209	\$ 5,896	\$ 4,999	\$ 6,214	\$ 5,534
52031	Clothing - Safety Gear	\$ 3,885	\$ 3,652	\$ 3,888	\$ 3,483	\$ 3,888
52040	Fuel	\$ 80,674	\$ 78,016	\$ 111,000	\$ 70,247	\$ 85,000
52060	Cleaning Supplies	\$ 1,053	\$ 622	\$ 1,450	\$ 1,441	\$ 1,000
52120	Reproduction & Printing	\$ 326	\$ -	\$ 400	\$ 276	\$ 400
52130	Other Supplies	\$ -	\$ 519	\$ 400	\$ 266	\$ 400
52200	Non Capital Equipment Purchases	\$ -	\$ 3,606	\$ 4,000	\$ 3,413	\$ 4,000
52220	Containers	\$ 38,800	\$ 32,185	\$ 27,050	\$ 25,761	\$ 24,000
53300	Driveway Repairs	\$ -	\$ -	\$ 1,000	\$ 85	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ 117,276	\$ 101,470	\$ 117,955	\$ 82,409	\$ 125,000
55570	Software Annual Maint Agreemnts	\$ 29,484	\$ -	\$ -	\$ -	\$ -
69040	Motor Vehicles	\$ -	\$ -	\$ 779,906	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ 765,776	\$ -
Total		\$ 788,929	\$ 721,600	\$ 1,561,204	\$ 1,442,525	\$ 773,365

377 Recycling

51111	Salaries - Full Time	\$ 37,261	\$ 27,232	\$ 32,698	\$ 30,444	\$ 39,118
51121	Longevity	\$ 138	\$ 2	\$ 48	\$ -	\$ 48
51126	License Pay (Certification/Bilingual)	\$ 443	\$ 50	\$ -	\$ -	\$ -
51130	Overtime	\$ 120	\$ 509	\$ 1,000	\$ 135	\$ 1,000
51201	TMRS Retirement	\$ 101,578	\$ 93,042	\$ 6,855	\$ 6,242	\$ 7,872
51202	Health Insurance	\$ 4,250	\$ 9,350	\$ 10,201	\$ 2,550	\$ 10,561
51203	Disability Insurance	\$ 142	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 1,306	\$ 772	\$ 939	\$ 680	\$ 847
51205	Medicare Tax	\$ 543	\$ 389	\$ 491	\$ 430	\$ 559
51206	Unemployment Comp Insur	\$ 13	\$ 169	\$ 131	\$ 110	\$ 131
52010	Office Supplies	\$ -	\$ -	\$ 250	\$ 97	\$ 250
52030	Clothing	\$ 672	\$ 651	\$ 824	\$ 770	\$ 900
52031	Clothing - Safety Gear	\$ 652	\$ 314	\$ 520	\$ 159	\$ 520
52060	Cleaning Supplies	\$ 207	\$ 53	\$ 150	\$ 69	\$ 150
52090	Botanical/Agricultural	\$ 228	\$ 670	\$ 1,000	\$ 989	\$ 1,000
52120	Reproduction & Printing	\$ 1,285	\$ 1,368	\$ 1,600	\$ 1,483	\$ 1,900
52130	Other Supplies	\$ 1,773	\$ 9,058	\$ 2,700	\$ 2,685	\$ 4,225

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
52220 Containers	\$ 30,774	\$ 14,298	\$ 17,425	\$ 16,928	\$ 18,050
54040 Vehicle and Equipment Maintenance	\$ 35	\$ 78	\$ 300	\$ 227	\$ 500
55070 Purchased Services/Contracts	\$ 108,720	\$ 78,941	\$ 111,150	\$ 97,003	\$ 111,150
56030 Legal Advertising	\$ 316	\$ -	\$ 1,000	\$ 657	\$ 1,000
57377 Bag Some Litter Project	\$ 274	\$ 86	\$ 500	\$ 331	\$ 500
68010 Building Improvements	\$ 10,668	\$ 490	\$ 1,500	\$ 1,337	\$ 1,500
69020 Cap. Mach/Tools/Equip	\$ -	\$ 11,758	\$ -	\$ -	\$ -
Total	\$ 301,397	\$ 63,194	\$ 191,282	\$ 163,327	\$ 201,781
Total Expenses Solid Waste Fund	\$ 7,602,923	\$ 7,275,366	\$ 8,966,057	\$ 8,447,458	\$ 8,625,198

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
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226 Stormwater Drainage Fund

40804	Penalties - Stormwater Drainage Fees	\$ -	\$ -	\$ -	\$ 4,272	\$ 500
40901	Stormwater Drainage Fees	\$ -	\$ -	\$ -	\$ 1,223,229	\$ 1,500,000
42602	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 5,000

Total Revenues	\$ 0	\$ 0	\$ 0	\$ 1,227,501	\$ 1,505,500
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1226 Nondepartmental-Stormwater Drain

51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ -	\$ -	\$ 500
95101	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 338

Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 838
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2261 Debt Payments-Drainage

80015	2025 Series - Principal	\$ -	\$ -	\$ -	\$ -	\$ 195,000
80115	2025 Series - Interest	\$ -	\$ -	\$ -	\$ -	\$ 755,490

Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 950,490
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384 Drainage Maintenance

51111	Salaries - Full Time	\$ -	\$ -	\$ -	\$ 75,085	\$ 162,206
51121	Longevity	\$ -	\$ -	\$ -	\$ 88	\$ 192
51126	License Pay (Certification/Bilingual)	\$ -	\$ -	\$ -	\$ 1,275	\$ 2,160
51130	Overtime	\$ -	\$ -	\$ -	\$ 2,122	\$ 6,000
51201	TMRS Retirement	\$ -	\$ -	\$ -	\$ 16,046	\$ 33,825
51202	Health Insurance	\$ -	\$ -	\$ -	\$ 19,550	\$ 41,163
51204	Workers Comp Insur	\$ -	\$ -	\$ -	\$ 1,367	\$ 2,862
51205	Medicare Tax	\$ -	\$ -	\$ -	\$ 1,041	\$ 2,400
51206	Unemployment Comp Insur	\$ -	\$ -	\$ -	\$ 186	\$ 576
52030	Clothing	\$ -	\$ -	\$ -	\$ 1,605	\$ 3,829
52031	Clothing - Safety Gear	\$ -	\$ -	\$ -	\$ 818	\$ 1,566
52040	Fuel	\$ -	\$ -	\$ -	\$ 739	\$ 1,000
52050	Minor Tools/Instruments	\$ -	\$ -	\$ -	\$ 210	\$ 200
52060	Cleaning Supplies	\$ -	\$ -	\$ -	\$ 40	\$ 250
52130	Other Supplies	\$ -	\$ -	\$ -	\$ 130	\$ 100
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ -	\$ 841	\$ 950
53110	Drainage Maintenance	\$ -	\$ -	\$ -	\$ 99,945	\$ 115,000
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ -	\$ 1,033	\$ 6,000
55080	Travel & Training	\$ -	\$ -	\$ -	\$ 500	\$ 2,610
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ 171,283

Total	\$ 0	\$ 0	\$ 0	\$ 222,620	\$ 554,172
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Total Expenses Stormwater Drainage Fund	\$ -	\$ -	\$ -	\$ 222,620	\$ 1,505,500
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302 Medical Insurance Fund

42602	Interest Income	\$ 169,236	\$ 215,760	\$ 125,000	\$ 163,672	\$ 125,000
43201	Miscellaneous Revenues	\$ 9,452	\$ 11,455	\$ -	\$ -	\$ -
43215	Tobacco Use Surcharge	\$ 26,525	\$ 23,675	\$ 22,000	\$ 27,975	\$ 36,000
43401	Charge to General Fund	\$ 1,861,938	\$ 1,900,967	\$ 1,991,325	\$ 1,858,120	\$ 2,102,859

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
43403	Charge to Utility Fund	\$ 475,616	\$ 465,240	\$ 534,754	\$ 448,965	\$ 513,210
43405	Charge to Solid Waste	\$ 170,244	\$ 169,062	\$ 174,424	\$ 161,163	\$ 185,388
43406	Charge to Stormwater Fund	\$ -	\$ -	\$ -	\$ 19,550	\$ 41,163
43415	Charges-Police SRO Fund	\$ 61,251	\$ 62,934	\$ 62,982	\$ 62,975	\$ 62,982
43418	Charge to Arts & Visitor Center Fund	\$ 7,650	\$ 4,250	\$ 10,201	\$ 10,200	\$ 10,201
43419	Charge to H/M Tax Tourism & Visitors Center	\$ 30,600	\$ 41,389	\$ 41,396	\$ 41,392	\$ 41,396
43632	Retiree - Paid by City	\$ 568,050	\$ 572,100	\$ 552,000	\$ 552,000	\$ 572,400
43633	Employee Health Contribution	\$ 714,904	\$ 753,028	\$ 716,775	\$ 779,277	\$ 683,712
43634	Retiree Health Contribution	\$ 160,638	\$ 167,191	\$ 160,415	\$ 166,904	\$ 143,688
Total Revenues		\$ 4,256,104	\$ 4,387,052	\$ 4,391,272	\$ 4,292,194	\$ 4,517,999

1302 Nondepartmental Medical Insurance Fund

52602	Wellness Program	\$ 75	\$ -	\$ 5,000	\$ 750	\$ 1,000
78981	Premiums-EAP, Vision & Post 65	\$ 358,529	\$ 366,833	\$ 398,925	\$ 428,228	\$ 400,000
78982	Dental Admin Costs	\$ 198,236	\$ 239,873	\$ 253,445	\$ 254,101	\$ 260,000
78983	Claims Disbursements - Medical	\$ 2,451,503	\$ 2,989,461	\$ 3,540,000	\$ 3,698,606	\$ 3,105,656
78984	Plan Admin Costs Med Stop Loss Rx Admin FSA Admin & Consult Fees	\$ 473,120	\$ 502,057	\$ 784,140	\$ 458,651	\$ 465,973
78985	PEB Trust Admin Costs	\$ 36,581	\$ 41,553	\$ 42,000	\$ 31,025	\$ 40,000
78986	Retirement Health Savings (RHS) Management Fees	\$ 2,202	\$ 3,049	\$ 4,550	\$ 3,226	\$ 5,000
78987	Health Savings Account	\$ 39,700	\$ 34,400	\$ 36,200	\$ 40,800	\$ 36,000
Total		\$ 3,559,945	\$ 4,177,226	\$ 5,064,260	\$ 4,915,388	\$ 4,313,629

Total Expenses Medical Insurance Fund		\$ 3,559,945	\$ 4,177,226	\$ 5,064,260	\$ 4,915,388	\$ 4,313,629
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306 Capital Equipment Fund

41913	Proceeds from Auction	\$ 166,440	\$ 223,225	\$ 50,000	\$ 180,900	\$ 50,000
42602	Interest Income	\$ 228,168	\$ 331,797	\$ 200,000	\$ 226,614	\$ 200,000
43201	Miscellaneous Revenues	\$ 31,005	\$ 55,575	\$ -	\$ 58,019	\$ -
43401	Charge to General Fund	\$ 545,265	\$ 1,013,315	\$ 400,510	\$ 400,510	\$ 646,826
43403	Charge to Utility Fund	\$ 501,253	\$ 634,824	\$ 707,396	\$ 707,396	\$ 523,596
43405	Charge to Solid Waste	\$ 707,344	\$ 769,106	\$ 989,982	\$ 989,982	\$ 837,399
43415	Charges-Police SRO Fund	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326	\$ 44,326
43419	Charge to H/M Tax Tourism & Visitors Center	\$ 2,716	\$ 8,300	\$ 10,649	\$ 10,649	\$ 10,649
43420	Charge to General Fund - Fire	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -
43501	Transfer from General Fund	\$ 179,828	\$ 497,143	\$ -	\$ 104,013	\$ 245,026
43503	Transfer from Utility Fund	\$ 16,500	\$ 584,456	\$ -	\$ 91,944	\$ 590,570
43505	Transfer from Solid Waste Fund	\$ -	\$ -	\$ -	\$ 765,776	\$ 230,000
43512	Transfer Stormwater Drain Fd	\$ -	\$ -	\$ -	\$ -	\$ 171,283
43520	Transfer from Police SRO	\$ 11,893	\$ -	\$ -	\$ -	\$ -
43526	Transfr from Other H/M Tax Funds	\$ 49,500	\$ 12,700	\$ -	\$ -	\$ -
Total Revenues		\$ 2,520,939	\$ 4,199,766	\$ 2,402,863	\$ 3,580,129	\$ 3,549,675

1306 Nondepartmental Capital Equipment Fund

91400	Depreciation Expense	\$ 1,412,802	\$ 1,614,756	\$ -	\$ -	\$ -
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Total		\$ 1,412,802	\$ 1,614,756	\$ 0	\$ 0	\$ 0
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379 Fleet/Rolling Stock

69020	Cap. Mach/Tools/Equip	\$ 137,941	\$ 926,586	\$ 164,000	\$ 213,878	\$ 1,028,273
69021	Fire Equipment	\$ 23,399	\$ -	\$ 25,000	\$ -	\$ 25,000

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
69040 Motor Vehicles	\$ 879,589	\$ 2,159,202	\$ 2,154,223	\$ 3,400,955	\$ 2,438,460
Total	\$ 1,040,930	\$ 3,085,788	\$ 2,343,223	\$ 3,614,833	\$ 3,491,733
Total Expenses Capital Equipment Fund	\$ 2,453,732	\$ 4,700,544	\$ 2,343,223	\$ 3,614,833	\$ 3,491,733

309 Computer Equip. Replacement Fund

42602 Interest Income	\$ 17,843	\$ 22,903	\$ -	\$ 17,508	\$ 11,000
43201 Miscellaneous Revenues	\$ -	\$ 850	\$ -	\$ -	\$ -
43401 Charge to General Fund	\$ 248,791	\$ 371,839	\$ 277,577	\$ 277,577	\$ 362,165
43403 Charge to Utility Fund	\$ 86,587	\$ 96,634	\$ 61,257	\$ 61,257	\$ 62,586
43405 Charge to Solid Waste	\$ 29,055	\$ 29,088	\$ 20,201	\$ 20,201	\$ 21,280
43419 Charge to H/M Tax Tourism & Visitors Center	\$ 15,838	\$ 8,980	\$ 7,294	\$ 7,294	\$ 9,106
Total Revenues	\$ 398,114	\$ 530,294	\$ 366,329	\$ 383,837	\$ 466,137

1309 Nondepartmental Computer Equipment Replacement

91400 Depreciation Expense	\$ 151,897	\$ 155,438	\$ -	\$ -	\$ -
Total	\$ 151,897	\$ 155,438	\$ 0	\$ 0	\$ 0

655 IT Computer/Software Equipment

52130 Other Supplies	\$ 29,097	\$ 39,002	\$ 12,270	\$ 20,994	\$ -
52200 Non Capital Equipment Purchases	\$ 104,815	\$ 116,264	\$ 147,225	\$ 285,346	\$ -
69020 Cap. Mach/Tools/Equip	\$ 150,590	\$ 191,654	\$ 123,600	\$ 583,162	\$ -
Total	\$ 284,502	\$ 346,920	\$ 283,095	\$ 889,503	\$ 0
Total Expenses Computer Equip. Replacement Fund	\$ 436,399	\$ 502,357	\$ 283,095	\$ 889,503	\$ -

402 PEB Trust - Medical Fund

42501 Unrealized Gains & Losses on Investments	\$ -	\$ 945,577	\$ -	\$ -	\$ -
42602 Interest Income	\$ 601,010	\$ 402,296	\$ -	\$ -	\$ -
Total Revenues	\$ 601,010	\$ 1,347,873	\$ 0	\$ 0	\$ 0

1402 Nondepartmental PEB Trust

78991 Payment to RHS	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
95101 Transfer to General Fund	\$ 39,735	\$ 10,150	\$ -	\$ -	\$ -
95224 Transfer to Solid Waste Fund	\$ 3,302	\$ -	\$ -	\$ -	\$ -
Total	\$ 43,037	\$ 10,150	\$ 20,000	\$ 0	\$ 20,000
Total Expenses PEB Trust - Medical Fund	\$ 43,037	\$ 10,150	\$ 20,000	\$ -	\$ 20,000

418 Library Endowment Fund

42602 Interest Income	\$ 5,855	\$ 7,092	\$ -	\$ 6,152	\$ 5,000
Total Revenues	\$ 5,855	\$ 7,092	\$ 0	\$ 6,152	\$ 5,000
Total Expenses Library Endowment Fund					

461 Oakwood Cemetery Endowment Fund

42602 Interest Income	\$ 15,782	\$ 19,087	\$ 5,000	\$ 16,584	\$ 5,000
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Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
Total Revenues	\$ 15,782	\$ 19,087	\$ 5,000	\$ 16,584	\$ 5,000
Total Expenses Oakwood Cemetery Endowment Fund					
601 Court Security SRF					
41806 Court Security Fees	\$ 30,696	\$ 28,219	\$ 30,000	\$ 39,110	\$ 30,000
42602 Interest Income	\$ 2,155	\$ 2,611	\$ 2,000	\$ 2,265	\$ 2,000
Total Revenues	\$ 32,852	\$ 30,830	\$ 32,000	\$ 41,375	\$ 32,000
1601 Nondepartmental Court Security					
91240 Transfer to General Fund	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309
Total	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309
Total Expenses Court Security SRF	\$ 27,391	\$ 28,050	\$ 29,104	\$ 29,104	\$ 30,309
602 Court Technology SRF					
41807 Court Technology Fees	\$ 25,258	\$ 23,211	\$ 25,000	\$ 32,076	\$ 25,000
42602 Interest Income	\$ 7,682	\$ 3,944	\$ 4,000	\$ 3,185	\$ 4,000
Total Revenues	\$ 32,939	\$ 27,155	\$ 29,000	\$ 35,261	\$ 29,000
1602 Nondepartmental Court Technology Fund					
52200 Non Capital Equipment Purchases	\$ 8,534	\$ 3,022	\$ 7,500	\$ 140	\$ -
Total	\$ 8,534	\$ 3,022	\$ 7,500	\$ 140	\$ 0
433 Court Technology Division					
55570 Software Annual Maint Agreemnts	\$ 31,516	\$ 33,437	\$ 34,036	\$ 35,493	\$ 33,418
Total	\$ 31,516	\$ 33,437	\$ 34,036	\$ 35,493	\$ 33,418
Total Expenses Court Technology SRF	\$ 40,050	\$ 36,459	\$ 41,536	\$ 35,633	\$ 33,418
609 Airport SRF					
41925 Lease of City Property	\$ 9,134	\$ 31,918	\$ 57,917	\$ 34,347	\$ 57,917
42602 Interest Income	\$ 676	\$ 759	\$ 500	\$ 658	\$ 500
42801 Grants	\$ -	\$ 48,015	\$ 90,000	\$ 58,945	\$ 90,000
42905 Contributions	\$ -	\$ -	\$ -	\$ 21,514	\$ -
43201 Miscellaneous Revenues	\$ -	\$ 120	\$ -	\$ 820	\$ -
43501 Transfer from General Fund	\$ 66,750	\$ 685,000	\$ -	\$ -	\$ -
Total Revenues	\$ 76,560	\$ 765,812	\$ 148,417	\$ 116,284	\$ 148,417
395 RAMP Grant					
53090 Special Maintenance Projects	\$ 7,425	\$ 58,627	\$ 95,000	\$ 5,500	\$ 95,000
53120 Airport Grounds Maintenance	\$ 685	\$ 223	\$ -	\$ 5,452	\$ -
55080 Travel & Training	\$ 1,708	\$ 1,288	\$ 1,800	\$ 1,376	\$ 1,800
Total	\$ 9,819	\$ 60,139	\$ 96,800	\$ 12,328	\$ 96,800
399 Airport SRF					
52120 Reproduction & Printing	\$ -	\$ -	\$ 1,250	\$ -	\$ 500
52130 Other Supplies	\$ 1,043	\$ 1,029	\$ 3,000	\$ 362	\$ 1,200
53010 Building Maintenance	\$ -	\$ -	\$ 5,000	\$ 1,787	\$ 3,000
53120 Airport Grounds Maintenance	\$ 11,920	\$ 19,034	\$ 46,000	\$ 18,719	\$ 25,000
55040 Electric	\$ 6,013	\$ 6,188	\$ 6,700	\$ 6,355	\$ 6,700

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
55070 Purchased Services/Contracts	\$ -	\$ 2,500	\$ -	\$ -	\$ 984
55910 Airport Masterplan Study	\$ -	\$ -	\$ 20,000	\$ 1,523	\$ 20,000
62251 Land/Easement Acquisition	\$ -	\$ 684,334	\$ -	\$ -	\$ -
Total	\$ 18,976	\$ 713,086	\$ 81,950	\$ 28,746	\$ 57,384
Total Expenses Airport SRF	\$ 28,795	\$ 773,224	\$ 178,750	\$ 41,074	\$ 154,184

610 Library SRF

41906 Friends of the Library	\$ 460	\$ 5	\$ -	\$ 100,042	\$ -
42602 Interest Income	\$ 3,891	\$ 4,712	\$ 3,000	\$ 4,089	\$ 3,000
42801 Grants	\$ 150	\$ -	\$ -	\$ -	\$ 60,000
42905 Contributions	\$ 3,398	\$ 20,508	\$ -	\$ 58	\$ -
42910 Contributions - Library Dons.	\$ 2,339	\$ 2,658	\$ 2,000	\$ 1,675	\$ 2,000
42911 Contributions - Library Memorial	\$ 257	\$ 20	\$ 100	\$ -	\$ 100
42912 Contributions - Book Replacement	\$ 2,313	\$ 1,416	\$ 2,000	\$ 1,624	\$ 2,000
43201 Miscellaneous Revenues	\$ -	\$ 6	\$ -	\$ -	\$ -
Total Revenues	\$ 12,808	\$ 29,314	\$ 7,100	\$ 107,488	\$ 67,100
440 Library SRF					
52130 Other Supplies	\$ -	\$ 998	\$ -	\$ -	\$ -
57037 Purchases - Special Monies	\$ 745	\$ 3,040	\$ -	\$ 80,499	\$ 68,667
Total	\$ 745	\$ 4,038	\$ 0	\$ 80,499	\$ 68,667
Total Expenses Library SRF	\$ 745	\$ 4,038	\$ -	\$ 80,499	\$ 68,667

611 Police Seizure & Forfeiture SRF

41913 Proceeds from Auction	\$ -	\$ 7,000	\$ -	\$ -	\$ -
41922 Forfeiture/Restitution	\$ 1,956	\$ 2,444	\$ -	\$ 34,800	\$ -
42602 Interest Income	\$ 10,039	\$ 12,209	\$ 5,000	\$ 10,542	\$ 5,000
Total Revenues	\$ 11,995	\$ 21,653	\$ 5,000	\$ 45,342	\$ 5,000
554 Police Forfeiture SRF					
52200 Non Capital Equipment Purchases	\$ 20,052	\$ -	\$ 80,208	\$ -	\$ 80,208
55015 Lease of Vehicles	\$ 4,800	\$ 3,840	\$ 11,520	\$ 7,200	\$ 11,520
69040 Motor Vehicles	\$ 11,130	\$ -	\$ 100,000	\$ -	\$ 100,000
Total	\$ 35,981	\$ 3,840	\$ 191,728	\$ 7,200	\$ 191,728
Total Expenses Police Seizure & Forfeiture SRF	\$ 35,981	\$ 3,840	\$ 191,728	\$ 7,200	\$ 191,728

612 PD School Resource Officer SRF

42209 HISD Payments - School Officers	\$ 611,678	\$ 606,782	\$ 653,135	\$ 653,135	\$ 655,955
42602 Interest Income	\$ 11,393	\$ 17,303	\$ 8,000	\$ 11,693	\$ 10,000
43201 Miscellaneous Revenues	\$ 150	\$ -	\$ -	\$ 2,973	\$ -
43204 HISD Vehicle Lease Pmt	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326	\$ 44,326
43501 Transfer from General Fund	\$ 160,677	\$ 152,662	\$ 174,365	\$ 174,365	\$ 166,489
Total Revenues	\$ 814,625	\$ 821,073	\$ 879,826	\$ 886,492	\$ 876,770
1612 Nondept. PD School Res Offcr SRF					
51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 54,776	\$ -	\$ 1,713

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
94306	Transfer - Equip Replace Fund	\$ 11,893	\$ -	\$ -	\$ -	\$ -
Total		\$ 11,893	\$ 0	\$ 54,776	\$ 0	\$ 1,713
555 School Resource Officers						
51111	Salaries - Full Time	\$ 489,329	\$ 491,347	\$ 488,717	\$ 516,467	\$ 539,454
51121	Longevity	\$ 4,546	\$ 4,092	\$ 4,272	\$ 4,259	\$ 4,464
51123	Incentive Pay (Degree/OIC)	\$ 7,500	\$ 6,628	\$ 6,600	\$ 6,600	\$ 6,600
51126	License Pay (Certification/Bilingual)	\$ 9,455	\$ 9,640	\$ 9,600	\$ 9,925	\$ 10,200
51130	Overtime	\$ 11,247	\$ 15,232	\$ 18,000	\$ 9,451	\$ 19,260
51201	TMRS Retirement	\$ 103,331	\$ 106,482	\$ 107,075	\$ 112,300	\$ 113,815
51202	Health Insurance	\$ 61,251	\$ 62,934	\$ 62,982	\$ 62,975	\$ 62,982
51203	Disability Insurance	\$ 1,321	\$ 2,114	\$ 1,322	\$ 1,545	\$ 1,622
51204	Workers Comp Insur	\$ 10,451	\$ 8,536	\$ 8,544	\$ 6,313	\$ 6,293
51205	Medicare Tax	\$ 7,201	\$ 7,259	\$ 7,648	\$ 7,553	\$ 8,074
51206	Unemployment Comp Insur	\$ 54	\$ 702	\$ 874	\$ 378	\$ 877
52010	Office Supplies	\$ 497	\$ 458	\$ 500	\$ 497	\$ 500
52030	Clothing	\$ 1,210	\$ 1,197	\$ 2,000	\$ 2,000	\$ 2,000
52040	Fuel	\$ 12,473	\$ 10,721	\$ 16,500	\$ 10,334	\$ 16,500
52050	Minor Tools/Instruments	\$ 2,050	\$ 1,999	\$ 2,000	\$ 1,480	\$ 2,000
52080	Educational	\$ 65	\$ 229	\$ 250	\$ -	\$ 250
52130	Other Supplies	\$ 96	\$ 231	\$ 250	\$ 231	\$ 250
52200	Non Capital Equipment Purchases	\$ 5,619	\$ 10,922	\$ 8,950	\$ 9,467	\$ 8,950
54020	Maint - Mach/Tools/Instruments	\$ 669	\$ 75	\$ 700	\$ 696	\$ 700
54030	Radio Maintenance	\$ 250	\$ 902	\$ 1,000	\$ -	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ 7,346	\$ 8,558	\$ 9,500	\$ 4,854	\$ 9,500
55034	Communication & Data Services	\$ 136	\$ 1,824	\$ 2,880	\$ -	\$ 2,880
55080	Travel & Training	\$ 7,846	\$ 5,843	\$ 9,200	\$ 7,529	\$ 9,200
55090	Memberships/Subscriptions	\$ 70	\$ 30	\$ 480	\$ 80	\$ 480
55195	Cellular Phone Charges	\$ 1,993	\$ 1,922	\$ 2,880	\$ 1,609	\$ 2,880
69040	Motor Vehicles	\$ -	\$ 23,332	\$ -	\$ -	\$ -
94306	Transfer - Equip Replace Fund	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326	\$ 44,326
Total		\$ 777,030	\$ 827,532	\$ 817,050	\$ 820,870	\$ 875,057
Total Expenses PD School Resource Officer SRF		\$ 788,923	\$ 827,532	\$ 871,826	\$ 820,870	\$ 876,770
613 PD Fed Equitable Sharing Fds SRF						
42602	Interest Income	\$ 824	\$ 998	\$ -	\$ 866	\$ 438
43211	Federal Equitable Sharing Revenue	\$ 22,261	\$ 15,628	\$ -	\$ 172,150	\$ 167,509
Total Revenues		\$ 23,085	\$ 16,626	\$ 0	\$ 173,016	\$ 167,947
553 PD Fed Equitable Sharing SRF						
52130	Other Supplies	\$ -	\$ -	\$ 94,226	\$ 29,035	\$ 175,135
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 8,535	\$ -	\$ 8,535
Total		\$ 0	\$ 0	\$ 102,761	\$ 29,035	\$ 183,670
Total Expenses PD Fed Equitable Sharing Fds SRF		\$ -	\$ -	\$ 102,761	\$ 29,035	\$ 183,670
614 Police Grants SRF						
42602	Interest Income	\$ 74	\$ 88	\$ -	\$ 78	\$ -
42801	Grants	\$ 115,667	\$ 155,752	\$ 109,340	\$ 15,898	\$ 109,340

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
43201	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 115,741	\$ 155,840	\$ 109,340	\$ 15,976	\$ 109,340
559 Police Grants						
57475	Grant Expenses	\$ 128,571	\$ 118,088	\$ 109,340	\$ 28,618	\$ 109,340
Total		\$ 128,571	\$ 118,088	\$ 109,340	\$ 28,618	\$ 109,340
Total Expenses Police Grants SRF		\$ 128,571	\$ 118,088	\$ 109,340	\$ 28,618	\$ 109,340
618 Arts & Visitor Center SRF						
41401	H/M Tax - Art	\$ 134,574	\$ 154,273	\$ 175,000	\$ 136,653	\$ 210,000
41910	Program Fees	\$ 2,213	\$ 5,237	\$ 6,000	\$ 6,809	\$ 6,000
41917	Building/Park Rentals	\$ 200	\$ 923	\$ 1,000	\$ -	\$ 1,000
41980	Card Processing Fees	\$ 23	\$ 160	\$ -	\$ -	\$ -
42602	Interest Income	\$ 5,063	\$ 6,457	\$ 3,000	\$ 5,320	\$ 3,200
42801	Grants	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
42905	Contributions	\$ 247	\$ 157	\$ 140	\$ 11,206	\$ 1,640
43201	Miscellaneous Revenues	\$ 1,047	\$ 10,042	\$ -	\$ 500	\$ -
43501	Transfer from General Fund	\$ 82,230	\$ 89,704	\$ -	\$ -	\$ -
Total Revenues		\$ 225,596	\$ 268,454	\$ 185,140	\$ 146,871	\$ 223,340
1618 Nondep Wynne Home Operations SRF						
51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 12,066	\$ -	\$ 500
56060	Retiree Health Insur Premiums	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950
Total		\$ 4,950	\$ 4,950	\$ 17,016	\$ 4,950	\$ 5,450
840 Cultural Services						
51111	Salaries - Full Time	\$ 43,445	\$ 30,881	\$ 64,781	\$ 65,612	\$ 68,230
51115	Seasonal	\$ -	\$ 5,530	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 15,448	\$ 15,668	\$ 19,022	\$ 12,679	\$ 19,022
51121	Longevity	\$ 114	\$ -	\$ 48	\$ 21	\$ 48
51130	Overtime	\$ -	\$ 137	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 8,378	\$ 6,325	\$ 13,167	\$ 13,371	\$ 13,258
51202	Health Insurance	\$ 7,650	\$ 4,250	\$ 10,201	\$ 10,200	\$ 10,201
51204	Workers Comp Insur	\$ 88	\$ 63	\$ 102	\$ 79	\$ 85
51205	Medicare Tax	\$ 830	\$ 706	\$ 1,217	\$ 1,015	\$ 1,217
51206	Unemployment Comp Insur	\$ 18	\$ 347	\$ 235	\$ 179	\$ 235
52010	Office Supplies	\$ 944	\$ 1,168	\$ 1,750	\$ 673	\$ 1,000
52120	Reproduction & Printing	\$ 1,118	\$ 975	\$ 4,000	\$ 2,718	\$ 1,500
52130	Other Supplies	\$ 2,551	\$ 1,568	\$ 1,500	\$ 1,033	\$ 1,500
52600	Employee Recognition	\$ 310	\$ 493	\$ 500	\$ 333	\$ 500
53010	Building Maintenance	\$ 5,775	\$ 14,535	\$ 17,500	\$ 11,931	\$ 25,000
54410	Maintenance of Art Pieces	\$ 200	\$ 110	\$ 1,000	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ 12	\$ 45	\$ 50	\$ -	\$ -
55034	Communication & Data Services	\$ 420	\$ 228	\$ -	\$ 304	\$ -
55040	Electric	\$ 11,927	\$ 8,441	\$ 15,600	\$ 8,088	\$ 10,000
55070	Purchased Services/Contracts	\$ 48,675	\$ 11,616	\$ 29,050	\$ 8,463	\$ 35,984
55080	Travel & Training	\$ 250	\$ 1,693	\$ 2,500	\$ 2,464	\$ 3,400
55085	Community Relations	\$ 3,138	\$ 201	\$ 3,000	\$ 2,290	\$ 3,000
55090	Memberships/Subscriptions	\$ 788	\$ 1,246	\$ 1,454	\$ 1,092	\$ 1,504
55195	Cellular Phone Charges	\$ 443	\$ 241	\$ 600	\$ 483	\$ 485

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
56031	Advertising	\$ 1,233	\$ 2,223	\$ 4,500	\$ 2,703	\$ 4,000
56110	Event Funding	\$ 3,389	\$ 4,818	\$ 5,500	\$ 5,693	\$ 5,500
57108	Educational	\$ 5,201	\$ 4,873	\$ 6,000	\$ 6,590	\$ 6,000
57909	Exhibits	\$ 3,814	\$ 5,541	\$ 10,000	\$ 8,331	\$ 10,000
57910	Performances	\$ -	\$ 28	\$ 2,000	\$ 10	\$ 2,000
78040	Arts Commission Contract	\$ 22,900	\$ 6,830	\$ 45,000	\$ 23,025	\$ 20,000
Total		\$ 189,059	\$ 130,779	\$ 260,277	\$ 189,381	\$ 244,169
Total Expenses Arts & Visitor Center SRF		\$ 194,009	\$ 135,729	\$ 277,293	\$ 194,331	\$ 249,619

619 LEOSE SRF

42602	Interest Income	\$ 1,305	\$ 1,581	\$ -	\$ 1,372	\$ 580
42801	Grants	\$ 3,052	\$ 8,105	\$ -	\$ 7,963	\$ 15,300
Total Revenues		\$ 4,357	\$ 9,686	\$ 0	\$ 9,335	\$ 15,880
558 LEOSE						
55080	Travel & Training	\$ -	\$ 12,500	\$ 21,300	\$ 6,000	\$ 15,300
Total		\$ 0	\$ 12,500	\$ 21,300	\$ 6,000	\$ 15,300
Total Expenses LEOSE SRF		\$ -	\$ 12,500	\$ 21,300	\$ 6,000	\$ 15,300

663 H/M Tax- Tourism & Visitors Cntr

41402	H/M Tax - Tourism	\$ 403,722	\$ 462,818	\$ 425,000	\$ 409,959	\$ 500,000
41403	H/M Tax - Visitors Center	\$ 403,722	\$ 462,819	\$ 425,000	\$ 409,958	\$ 500,000
41918	Revenue - Visitors Center	\$ 3,561	\$ 6,148	\$ 3,000	\$ 7,996	\$ 5,000
41950	Gift Shop Sales	\$ 92,279	\$ 94,811	\$ 95,000	\$ 90,358	\$ 95,000
42602	Interest Income	\$ 45,047	\$ 58,859	\$ 30,000	\$ 46,476	\$ 60,000
42905	Contributions	\$ 1,111	\$ 1,742	\$ 500	\$ 782	\$ 500
43201	Miscellaneous Revenues	\$ 7,289	\$ 172	\$ 200	\$ -	\$ -
43202	Over/Short	\$ 2	\$ 4	\$ -	\$ 6	\$ -
Total Revenues		\$ 956,732	\$ 1,087,365	\$ 978,700	\$ 965,535	\$ 1,160,500

1663 Nondept-Tourism & Visitors Cntr

51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 31,273	\$ -	\$ 500
56010	Insurance Policies - other than Auto	\$ 14,466	\$ 11,478	\$ 12,000	\$ 12,000	\$ 15,000
56012	Insurance Policies - Auto	\$ 500	\$ 1,508	\$ 1,514	\$ 1,514	\$ 3,000
56060	Retiree Health Insur Premiums	\$ 10,200	\$ 10,200	\$ 4,950	\$ 4,950	\$ 4,950
93170	Admin Cost Reimburse - General	\$ 45,252	\$ 46,177	\$ 56,538	\$ 56,538	\$ 58,209
93640	Admin Costs IT Operations	\$ 20,008	\$ 22,269	\$ 26,590	\$ 26,590	\$ 10,870
94306	Transfer - Equip Replace Fund	\$ 2,716	\$ 8,300	\$ 10,649	\$ 10,649	\$ 10,649
94309	Transfer - Computer Replace Fd	\$ 15,838	\$ 8,980	\$ 7,294	\$ 7,294	\$ 9,106
95101	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 169
Total		\$ 108,980	\$ 108,912	\$ 150,808	\$ 119,535	\$ 112,453

881 Tourism

51111	Salaries - Full Time	\$ 102,722	\$ 108,892	\$ 109,923	\$ 112,136	\$ 116,377
51121	Longevity	\$ 210	\$ 307	\$ 432	\$ 398	\$ 528
51124	Allowances-Clothing/Cell Phone	\$ 720	\$ 723	\$ 720	\$ 720	\$ 720
51125	Auto Allowance	\$ -	\$ 3,765	\$ 3,600	\$ 3,600	\$ 3,600
51201	TMRS Retirement	\$ 20,497	\$ 22,951	\$ 23,291	\$ 23,853	\$ 23,779

Account		22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
51202	Health Insurance	\$ 20,400	\$ 20,400	\$ 20,402	\$ 20,400	\$ 20,402
51204	Workers Comp Insur	\$ 156	\$ 136	\$ 139	\$ 118	\$ 117
51205	Medicare Tax	\$ 1,376	\$ 1,517	\$ 1,664	\$ 1,562	\$ 1,687
51206	Unemployment Comp Insur	\$ 18	\$ 234	\$ 240	\$ 126	\$ 241
52010	Office Supplies	\$ 1,133	\$ 1,043	\$ 1,500	\$ 1,112	\$ 1,000
52020	Postage	\$ 48	\$ -	\$ 1,500	\$ -	\$ -
52040	Fuel	\$ 463	\$ 1,044	\$ 1,000	\$ 579	\$ -
52120	Reproduction & Printing	\$ 589	\$ 1,744	\$ 2,500	\$ 630	\$ 2,000
52130	Other Supplies	\$ 1,891	\$ 2,688	\$ 2,500	\$ 2,860	\$ 3,000
52131	Printed Material/Brochures	\$ 4,768	\$ 11,471	\$ 15,000	\$ 14,227	\$ 10,000
52200	Non Capital Equipment Purchases	\$ 2,020	\$ 1,598	\$ 2,500	\$ 2,669	\$ 2,500
52600	Employee Recognition	\$ -	\$ -	\$ 500	\$ 136	\$ 500
53010	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 20,000
54040	Vehicle and Equipment Maintenance	\$ 229	\$ 29	\$ 1,000	\$ 80	\$ -
55030	Long Distance/Circuit Ch	\$ 28	\$ 19	\$ 300	\$ 2	\$ -
55034	Communication & Data Services	\$ 1,638	\$ 1,270	\$ 2,700	\$ 680	\$ 1,500
55070	Purchased Services/Contracts	\$ 43,260	\$ 54,463	\$ 63,298	\$ 55,213	\$ 20,000
55080	Travel & Training	\$ 5,649	\$ 4,510	\$ 10,400	\$ 4,068	\$ 7,500
55090	Memberships/Subscriptions	\$ 6,226	\$ 14,236	\$ 22,624	\$ 23,423	\$ 50,000
55195	Cellular Phone Charges	\$ 40	\$ -	\$ -	\$ -	\$ -
55800	Promotion & Marketing	\$ 257	\$ 104	\$ -	\$ -	\$ -
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 50,000	\$ -	\$ -
56031	Advertising	\$ 58,671	\$ 70,869	\$ 88,246	\$ 81,351	\$ 100,000
56100	Tourism Promotion	\$ 7,332	\$ 8,654	\$ 11,000	\$ 15,299	\$ 10,000
56110	Event Funding	\$ 47,000	\$ 20,400	\$ 50,000	\$ 48,792	\$ 100,000
69020	Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ 9,350	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 25,000	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ 12,700	\$ -	\$ -	\$ -
Total		\$ 327,340	\$ 365,767	\$ 511,979	\$ 423,383	\$ 495,451

882 Visitors Center

51111	Salaries - Full Time	\$ 62,233	\$ 87,608	\$ 87,814	\$ 90,216	\$ 96,726
51118	Salaries - Part Time	\$ 63,913	\$ 71,089	\$ 77,792	\$ 75,430	\$ 98,873
51121	Longevity	\$ 328	\$ 381	\$ 480	\$ 472	\$ 576
51124	Allowances-Clothing/Cell Phone	\$ 720	\$ 723	\$ 720	\$ 720	\$ 720
51130	Overtime	\$ 330	\$ 216	\$ 600	\$ 57	\$ 300
51201	TMRS Retirement	\$ 11,970	\$ 17,871	\$ 18,202	\$ 18,629	\$ 18,736
51202	Health Insurance	\$ 10,200	\$ 20,989	\$ 20,994	\$ 20,992	\$ 20,994
51203	Disability Insurance	\$ 159	\$ 255	\$ 160	\$ 159	\$ 160
51204	Workers Comp Insur	\$ 399	\$ 745	\$ 759	\$ 620	\$ 618
51205	Medicare Tax	\$ 1,817	\$ 2,273	\$ 2,432	\$ 2,372	\$ 2,767
51206	Unemployment Comp Insur	\$ 76	\$ 859	\$ 834	\$ 568	\$ 975
52010	Office Supplies	\$ 2,338	\$ 3,710	\$ 2,500	\$ 2,530	\$ 2,500
52020	Postage	\$ 158	\$ 681	\$ 4,000	\$ 643	\$ 1,000
52030	Clothing	\$ 1,007	\$ 624	\$ 650	\$ 828	\$ 650
52040	Fuel	\$ -	\$ 379	\$ 500	\$ 1,036	\$ 1,000
52050	Minor Tools/Instruments	\$ 1,146	\$ 711	\$ 500	\$ 495	\$ 500
52130	Other Supplies	\$ 802	\$ 967	\$ 1,500	\$ 2,841	\$ 1,750
52200	Non Capital Equipment Purchases	\$ 8,047	\$ 3,163	\$ 9,000	\$ 8,957	\$ 5,000
52600	Employee Recognition	\$ -	\$ -	\$ 500	\$ 84	\$ 500
52945	Gift Shop-Mdse. COGS	\$ 53,807	\$ 70,496	\$ 50,000	\$ 48,693	\$ 60,000
53010	Building Maintenance	\$ 6,243	\$ 9,194	\$ 10,000	\$ 9,617	\$ 10,000

Account	22-23 Actuals	23-24 Actuals	24-25 Budget	24-25 Actuals	25-26 Budget
54010 Office Equipment Maintenance	\$ -	\$ -	\$ 250	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ -	\$ 51	\$ 1,500	\$ 133	\$ 500
55030 Long Distance/Circuit Ch	\$ 36	\$ 17	\$ 100	\$ -	\$ -
55034 Communication & Data Services	\$ 1,312	\$ 710	\$ 2,700	\$ 680	\$ 1,000
55040 Electric	\$ 12,659	\$ 12,701	\$ 12,350	\$ 11,490	\$ 12,350
55051 Gas Heating	\$ 1,176	\$ 920	\$ 1,572	\$ 1,181	\$ 1,572
55070 Purchased Services/Contracts	\$ 21,955	\$ 40,761	\$ 20,358	\$ 103,480	\$ 76,488
55080 Travel & Training	\$ 3,339	\$ 3,769	\$ 5,400	\$ 4,143	\$ 5,400
55180 Alarm Monitoring	\$ 447	\$ 957	\$ 1,000	\$ 1,236	\$ 1,000
55195 Cellular Phone Charges	\$ -	\$ 118	\$ 480	\$ -	\$ 480
55800 Promotion & Marketing	\$ 5,980	\$ 6,977	\$ 10,000	\$ 9,927	\$ 10,000
69020 Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ -	\$ 25,000
90300 New Vehicle & Equipment Purchases	\$ 49,500	\$ -	\$ -	\$ -	\$ -
Total	\$ 322,099	\$ 359,917	\$ 345,647	\$ 418,228	\$ 458,135
Total Expenses H/M Tax- Tourism & Visitors Cntr	\$ 758,420	\$ 834,597	\$ 1,008,434	\$ 961,147	\$ 1,066,039
Total Expenses of all Funds	\$ 94,201,031	\$ 98,478,585	\$ 96,483,605	\$ 121,103,103	\$ 106,273,397

Glossary

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control

Accounts Receivable - An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by government

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity Center - The lowest level at which costs for operations are maintained

Ad Valorem - Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

Audit - is an independent examination of records, accounts, or processes to provide an objective opinion on their accuracy, fairness, or compliance with standards.

Allocation - A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Amount Available in Debt Service Funds - An "other debit" account in the General Long-Term Debt Account Group which designates the amount of assets available in Debt Service Funds for the retirement of general obligation debt.

Annual Budget - A budget applicable to a single fiscal year

Annual Comprehensive Financial Report (ACFR) - The published results of the City's annual audit

Appraisal - (1) The act of appraising; (2) the estimated value resulting from such action

Appraise - To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

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

Arbitrage - The interest earnings derived from invested bond proceeds or debt service fund balances

Assess - To value property officially for the purpose of taxation

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes

Assessment - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assets - Resources owned or held by governments which have monetary value

Balanced Budget - A budget in which the total of estimated revenues, income, and funds available is equal to or in excess of appropriations

Balance Sheet - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a

specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Fund - A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

Brazos Valley Solid Waste Management Agency - The City has signed a contract for solid waste disposal at the landfill site operated by this agency. The Cities of Bryan and College Station appoint members to the Board of this agency.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See [Annual Budget](#), [Capital Budget](#), and [Capital Program](#).

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

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

Budgetary Comparisons - Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Improvement Project (CIP) - A multi-year project that addresses repair and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth.

Capital/Major Project Expenditure/Expense - An expenditure/expense which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

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

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Cash - An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

Cash Basis - A basis of accounting under which transactions are recognized only when cash changes hands.

Certificates of Obligations (CO's) - Similar to general obligation bonds except the certificates require no voter approval. One difference is that an entity must give voters a "notice of intent" to issue the debt, The voters have a right to stop the issue by filing a petition.

City Council - The current elected official of the City as set forth in the City's Charter.

City Manager - The individual appointed by the City Council who is responsible for the administration of City affairs.

Competitive Bidding Process - The process following State law requiring that for the purchases of \$25,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder.

Contract Obligation Bonds - Long-term debt which places the assets purchased or constructed as a part of the security for the issue

Cost - The amount of money or other considerations exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

Coverage - The ratio of net revenue available for debt service to the average annual debt service requirements of an issue of revenue bonds. See [Net Revenue Available for Debt Service](#).

Current - A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

Current Assets - Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Assets which will be used up or converted into cash within one year. Examples are cash, temporary investments, and taxes receivable which will be collected within one year.

Current Expense - An obligation of a City as a result of an incurred expenditure/expense that is due for payment within a twelve (12) month period.

Current Liabilities - Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Revenue - The revenues or resources of a City convertible to cash within a twelve (12) month period.

Current Taxes - Taxes levied and becoming due within one year.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

Debt Limit - The maximum amount of gross or net debt which is legally permitted

Debt Service - The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest

Debt Service Fund Requirement - The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

Debt Service Requirement - The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Delinquent Taxes - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes.

Department - Separate branch of operation in the organization structure

Division - Unit of a department

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

Effective Tax Rate – is the average rate of tax a property owner actually pays, calculated as their total annual tax bill divided by the property's market value (or appraised value), expressed as a percentage.

Encumbrances - Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

Expenditure/Expense - Decreases in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

Finance Director - The person appointed by the City Manager who is responsible for recording and reporting city financial activities and making recommendations regarding fiscal policies.

Fiscal Period - Any period at the end of which a government determines its financial position and the results of its operations

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Huntsville's fiscal year begins each October 1st and ends the following September 30th.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

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

Full-Time Equivalent (FTE) – is a unit that measures any employee’s workload, converting part-time hours into the equivalent of full-time staff. An FTE of 1.0 is equivalent to a full-time worker or student, while an FTE of 0.5 signals half of a full work or school load.^[2]

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The fund equity of governmental funds and Trust Funds. The difference between governmental fund assets and liabilities; also referred to as fund equity.

Fund Type - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

General and Administrative Costs - Costs associated with the administration of City services.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

General Ledger - A book, file, or device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial reports.

General Long-Term Debt - Long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

General Revenue - The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the government.

Governmental Accounting - The composite activity of analyzing, recording summarizing, reporting, and interpreting the financial transactions of governments

Governmental Accounting Standards Board (GASB) - The authoritative accounting and financial reporting standard-setting body of governmental agencies.

Governmental Funds - Funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility

Gross Bonded Debt - The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement

Improvements - Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements" is preferred.

Implementation Plan - The specific means of implementing a strategy; outline of the organization's response to fundamental policy choices.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Internal Control A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

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

Investments - Securities held for the production of income, generally in the form of interest.

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

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item Budget - The presentation of the City's adopted budget in a format presenting each department's approved expenditure/expense by specific account.

Long-Term Debt - Obligation of the City with a remaining maturity term of more than one (1) year.

Machinery and Equipment - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mission Statement - The purpose of the organization; why the organization exists. Ultimate answer to, "What benefit?" and "To whom?"

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

Net Bonded Debt - Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Net Revenues Available for Debt Service - Proprietary fund gross operating revenues less operating and maintenance expenses but exclusive of depreciation and bond interest. "Net revenue available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See [Coverage](#). Under the laws of some states and the provisions of some revenue bond indentures, "net revenues available for debt service" for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

Net Working Capital - Current Assets less Current Liabilities in an enterprise or internal service fund.

Non-Recurring Revenues - Resources recognized by the City that are unique and occur only one time or without pattern.

Object - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Object Total - Expenditure classification according to the types of items purchased or services obtained; for example, personal services, materials, supplies, and equipment.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

Official Budget - The budget as adopted by the Council

One-Time Revenues - See [Non-Recurring Revenues](#)

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

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See [Resolution](#).

Outlays - Synonymous with [Expenditures](#)

Performance Measure - Tools to determine what levels of service are being provided by the organization

Permanent Fund – are used to report resources that are legally restricted to the extent that only interest earnings, not principal, may be used for purposes that support City programs.

Prior Years' Tax Levies - Taxes levied for fiscal periods preceding the current one

Proprietary Funds - Funds that focus on the determination of operating, income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them

Reimbursements - (1) Repayments of amounts remitted on behalf of another party. (2) Inter-fund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund--e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve - (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal

formality than an ordinance or statute. See [Ordinance](#).

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

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

Risk - The liability, either realized or potential, related to the City's daily operations

Self-Supporting or Liquidating Debt - Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes

Statistical Tables - Financial presentations included in the Statistical Section of the ACFR which provide detailed data on the physical, economic, social, and political characteristics of the reporting government. They are intended to provide ACFR users with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements and supporting schedules included in the Financial Section. Statistical tables usually cover more than two fiscal years and often present data from outside the accounting records. In contrast to Financial Section information, therefore, Statistical Section data are not usually susceptible to independent audit.

Strategy - A fundamental policy choice that affects the organization's Missions, Visions, mandates, values, service levels, and costs

Supplies - A cost category for minor items (individually priced at less than \$1,000) required by departments to conduct their operations

Tax Freeze – A “cap” placed on certain property taxable value for citizens over 65 years of age

Tax Levy Ordinance - An ordinance by means of which taxes are levied

Tax Rate - The amount of tax stated in terms of a unit of the tax base; for example, 25 cents per \$100 of assessed valuation of taxable property

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TIRZ – stands for tax increment reinvestment zone. TIRZ is an economic development tool used by Texas cities to finance infrastructure and redevelopment in specific areas by capturing the future property tax increase (increment) from new development to fund improvements like roads, sidewalks, and parks, thereby attracting investment and revitalizing underdeveloped zones.

Unallotted Balance of Appropriation - An appropriation balance available for allotment

User Based Fee/Charge - A monetary fee or charge placed upon the user of services of the City

Vision Statements - The set of values by which the Council directs the staff about the intended impact the organization should have on the City as a whole - Provide answers to the preamble, “As a result of our efforts, citizens will...”

Acronyms

ADA	Americans with Disabilities Act
BVSWMA	Brazos Valley Solid Waste Management Agency
CCN	Certificate of Convenience and Necessity
CIP	Capital Improvements Program
CO	Certificate of Obligation
COPS	Community Oriented Problem Solving
ELMUD	Elkins Lake Municipal Utility District and Elkins area
EPA	Environmental Protection Agency
ETJ	Extraterritorial Jurisdiction
FAA	Federal Aviation Administration
FEMA	The Federal Emergency Management Agency of the federal government
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
HGAC	Houston-Galveston Area Council
HRWSS	Huntsville Rural Water Supply System
HUD	Housing and Urban Development
HWCEMS	Huntsville-Walker County Emergency Medical Service
IH	Interstate Highway
ISF	Internal Service Fund
IT	Information Technology
LEOSE	Law Enforcement Officers Standards and Education
NPDES	Natural Pollutant Discharge Elimination System
SCADA	Supervisory Control and Data Acquisition
SHSU	Sam Houston State University
SRF	Special Revenue Fund
TCA	Texas Commission on the Arts
TCEQ	Texas Commission on Environmental Quality
TDCJ	Texas Department of Criminal Justice
TEA-21	Transportation Efficiency Act (formerly ISTEA - Intermodal Surface Transportation Efficiency Act)
TMRS	Texas Municipal Retirement System
TRA	Trinity River Authority
TWDB	Texas Water Development Board
TXDOT	Texas Department of Transportation
TX TF1	Texas Task Force 1
USEPA	United States Environmental Protection Agency
WCAD	Walker County Appraisal District
WCPSCC	Walker County Public Safety Communication Center
WWTP	Wastewater Treatment Plant - as used in this document, referring to one of the three plants: N.B. Davidson, A.J. Brown, or Robinson Creek
YMCA	Young Men's Christian Association