



CITY OF NEDERLAND ANNUAL BUDGET

Fiscal Year
2026-2027



City of Nederland, Texas

2026-2027 Budget

Cover Page

In Accordance with SB 656

This budget will raise more revenue from property taxes than last year's budget by an amount of \$251,746, which is a 2.98 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$69,224.

	FYE 2026-2027	FYE 2025-2026
Property Tax Comparison:		
Adopted Tax Rate	\$0.466000	\$0.451000
No New Revenue Tax Rate	\$0.448163	\$0.413221
No New Revenue M & O Rate	\$0.326536	\$0.308749
Voter Approved Tax Rate	\$0.474717	\$0.467188
Debt Tax Rate	\$0.123664	\$0.128289

The total amount of municipal debt obligation secured by property taxes for the City of Nederland is \$15,845,000.

Record Vote on Tax Rate for Fiscal Year 2026-2027:

For: Mayor Darby, Councilmember Ortiz,
Councilmember Sonnier, Councilmember Jones
Against: Councilmember Stratton
Absent: None

MAYOR

Jeffrey P. Darby

COUNCIL MEMBERS

Councilmember, Ward I

Curtis Stratton

Councilmember, Ward II

Britton Jones

Councilmember, Ward III, Mayor Pro-Tem

Randy Sonnier

Councilmember, Ward IV

Jeff Ortiz

SUBMITTED BY

Manuel De La Rosa
City Manager

CITY OF NEDERLAND 2026-2027 BUDGET

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City of Nederland

P.O. Box 967 · Nederland, Texas 77627 · (409) 723-1503 · FAX (409) 723-1550

Jeffrey P. Darby, Mayor
Jeff Ortiz, Councilmember
Curtis Stratton, Councilmember
Britton Jones, Councilmember
Randy Sonnier, Mayor Pro-Tem
Manuel De La Rosa, City Manager

August 24, 2026

Dear Honorable Mayor and Members of the City Council:

I am pleased to present the proposed Fiscal Year 2026-2027 Annual Budget for the City of Nederland. This document has been prepared in accordance with Article VII, Section 7.02 of the City Charter and includes financial information regarding the General Fund, Water and Sewer Fund, Solid Waste Fund, MCML Central Dispatch/IT Fund, and other special funds. The proposed FY 2026-2027 budget for all funds totals \$40,369,867.

The FY 2026-2027 Annual Budget reflects both the needs of the citizenry and the policy mandates of the City Council. The Budget is realistic, feasible, and cost-effective. It not only addresses the existing level of services which City staff has been directed to provide and which our citizens have come to expect and deserve, but it also addresses issues that arose during the budget process. As the elected officials of the City, the City Council performs a vital role in policymaking and the general well-being of the community. Policymaking requires that the City Council express its service objectives, particularly in terms of the services that the City Council believes will meet its goals for the community.

The Annual Budget is a fiscal blueprint for the implementation of plans and programs intended to establish service delivery levels sufficient to meet the City's goals and objectives for FY 2026-2027. The Annual Budget is an important report presented to the City Council during the year. Although it is primarily intended for City Council policy determination, it also serves as an aid to the citizens in providing a better understanding of the City's operating fiscal programs. The budget has been built on conservative financial principles. Furthermore, the Budget serves as a guide for financial control and implementation of City Council policy mandates.

BUDGET OVERVIEW

All City department requests were presented to the city manager, who after reviewing the requests, drafted a preliminary budget to present to the City Council at the July 6th and July 8th budget workshops. In accordance with the City Charter, the City Council shall adopt the budget and appropriate funds to different departments. Through a combination of the below-listed funds, the mechanisms have been created which allow for the providing of services to the citizens of Nederland:

“Programmed for Progress”

- General Fund (01): This fund is the primary operating fund of a government, accounting for all financial resources not required to be accounted for in other funds.
- Special Revenue Funds:
 - *Police Narcotics Fund (20)*: This fund contains expenditures for those activities associated with drug interdiction work and other legally restricted monies.
 - *Library Special Fund (21)*: This fund allows for the expenditure of funds specifically designated or purposes associated with the City's library.
 - *Court Technology Fund (22)*: This fund allows for the expenditure of funds related to the collection of court fees specifically for technology-related improvements.
 - *Hotel/Motel Fund (23)*: This fund revenues are derived from the City's seven percent (7%) Hotel Occupancy Tax which is expended in accordance with state law requiring expenditures to directly enhance and promote tourism and convention and hotel industry.
 - *Fire Special Fund (24)*: This fund allows for the expenditure of funds specifically designated for purposes associated with the Nederland Fire Department.
- Equipment Replacement Funds (34, 35, 36): These funds have been established for General Fund, Water & Sewer Fund, and Solid Waste Fund operations. It is the intent of these funds to provide monies for the replacement of vehicles and heavy equipment.
- Street Improvement Fund (39): This fund contains expenditures associated with the City's dedicated ¼% sales tax for street maintenance.
- Debt Service Fund (40): This fund accumulates resources for payment of bond principal and interest because of previously issued debt.
- Water and Sewer Fund (50): This fund contains those activities that are associated with the operation of the City's water and wastewater utilities.
- Solid Waste Fund (52): This fund contains those activities that are associated with the operation of the City's solid waste functions.
- SSS Project Fund (53): This fund contains those activities which are associated with the City's on-going projects involving the replacement of sanitary sewer lines.
- Mid County Municipal League (MCML) Fund (70): This fund provides for emergency dispatch and information technology services for the cities of Nederland, Port Neches, and Groves.

GENERAL FUND

Revenues. The General Fund revenues for the Fiscal Year 2026-2027 total \$17,997,500. The bulk of General Fund revenues come from taxes, which include ad valorem tax, delinquent tax, industrial in lieu of tax, sales tax, franchise fees, and occupational taxes and licenses. Property tax is the City's largest revenue source, followed by sales tax and industrial in lieu of taxes.

As calculated by the Jefferson County Tax Office, the no-new revenue tax rate is \$0.448163 per \$100 valuation, and the voter-approved tax rate is \$0.474717 per \$100 valuation. The Fiscal Year 2026-2027 budget was prepared utilizing a tax rate between the no-new revenue and voter-approved tax rates of \$0.466000 per \$100.00 of assessed taxable value of \$1,868,951,716. The property tax rate is comprised of two components: 1) maintenance and operations and 2) interest and sinking fund (debt service). The proposed M&O tax rate is \$0.342336 and the proposed I&S tax rate is \$0.123664 for a combined total of \$0.466000 per \$100 assessed taxable value.

Expenditures: The General Fund total appropriations for the Fiscal Year 2026-2027 are \$20,730,073, with the General Fund balanced.

Significant features include the following:

- ❖ The proposed City Manager department reflects the separation of the City Clerk expenditures into its own department. This split allows for better visibility and transparency of cost.
- ❖ The proposed Police Department budget includes cost for a real time crime center \$64,000 and the increased contribution to Central Dispatch \$46,560.
- ❖ The Animal Control budget includes an increase of \$40,000 for building improvements.
- ❖ The Fire Department budget includes the cost for a Fire Inspector for total cost of \$130,100.
- ❖ The proposed Public Works Administration Department budget includes funding for a part-time administrative assistant position to provide additional support for customer service and response to resident concerns.
- ❖ The proposed Streets and Drainage department reflects the addition of a full-time maintenance worker and crew leader for the ditching crew starting on February 1, 2027, for a total cost of \$119,400.
- ❖ The Parks Department budget will be accounted for by separating the Aquatics from the Parks and Recreation budget. The new department will reflect the summer Aquatics program costs including the YMCA management and seasonal pool managers and swim instructor. Costs for special programs include Christmas on the Avenue, 4th of July extravaganza, and drone show. In addition, capital improvements consist of Boston Avenue improvements, inclusive playground roll coat, and 5th Street slide replacement for total capital outlay of \$93,000.
- ❖ The proposed budget includes a transfer to Equipment Replacement-General Fund in the amount of \$2,091,000 to fund equipment purchases.

WATER AND SEWER FUND

The Water and Sewer Fund is unbalanced with revenues totaling \$6,997,000 and expenditures totaling \$7,779,314. There is no proposed increase in the Water and Sewer rates for FY26-27.

Significant features include the following:

- ❖ The proposed Water Treatment budget includes \$450,000 allocated for Untreated Water an increase of \$30,000.
- ❖ The proposed Wastewater Treatment budget includes the addition of a second operator trainee position for a total cost of \$90,300.
- ❖ The proposed Water and Sewer Distribution budget includes the addition of a full-time maintenance worker position for a total cost of \$89,500.
- ❖ The proposed budget includes a transfer to Equipment Replacement Fund-Water & Sewer in the amount of \$60,000 to fund equipment purchases.
- ❖ There is a transfer to the Debt Service fund of \$968,888 to pay for principal and interest payments for debt supported by water and sewer revenues.

SOLID WASTE FUND

The Solid Waste Fund budget is unbalanced with revenue totaling \$2,061,000 and expenditures totaling \$2,191,813. There is no proposed increase in Solid Waste rates for FY26-27

Significant features include the following:

- ❖ The proposed budget includes a transfer to Equipment Replacement Fund-Solid Waste in the amount of \$489,000 to fund equipment purchases.

MCML CENTRAL DISPATCH FUND

The proposed Central Dispatch Fund budget is balanced with revenue and expenditures totaling \$2,188,542. The cities of Nederland, Port Neches, and Groves fund the MCML Dispatch Fund based on two funding formulas. The three cities evenly split the Information Technology Department costs. While Central Dispatch costs are divided between the three cities pro-rata based on the population of each city.

EQUIPMENT REPLACEMENT FUNDS

- ❖ The Equipment Replacement Fund-General Fund allocation of \$2,121,000 funds the purchase of a fire engine, vehicles for Police, Inspections, Parks, Public Works Administration, and Streets and Drainage, the purchase of a slope mower for the property maintenance, and a trailer for street roller, case backhoe, and dump truck for Streets and Drainage.
- ❖ The Equipment Replacement Fund-Water & Sewer Fund allocation of \$90,000 funds the purchase of an F-450 truck for Water and Sewer Distribution for the ability to haul large equipment on trailers to work sites.
- ❖ The Equipment Replacement Fund-Solid Waste allocation of \$519,000 funds the purchase of

a garbage truck and pickup truck.

OTHER FUNDS

- ❖ The SSES Project Fund was created in order to allow for the expenditure of funds associated with on-going sanitary sewer system repairs and improvements in conjunction with TCEQ's Sanitary Sewer Overflow Initiative. The proposed FY 2026-2027 budget is \$50,000, which includes funding for system testing/analysis and sewer line repair.
- ❖ The proposed FY 2026-2027 Hotel/Motel Fund budget is balanced with revenues and expenditures totaling \$100,000. The City continues to work with the Nederland Chamber of Commerce to ensure compliance with Texas Tax Code Section 351 in regard to the expenditure of funds and reporting of expenses.
- ❖ The proposed Street Improvement Fund budget allows for the collection and expenditure of funds from the City's dedicated ¼% street maintenance sales tax. \$1,200,000 is allocated for street improvements and related contractual services. Funding includes \$1,000,000 in sales tax revenue and \$200,000 in interest income revenue. In 2023, Nederland voters re-authorized the collection and expenditure of this tax for the next four years. The street improvement tax will be on the ballot for the May 2027 election.

DEBT SERVICE

The debt service requirements for FY 2026-2027 are as follows:

Ad Valorem Taxes	\$2,312,237
Water and Sewer Revenues	<u>968,888</u>
Total	\$3,281,125

PERSONNEL

The proposed budget for FY 2026-2027 includes a 3% cost of living adjustment (COLA) for all full-time employees, including police officers and firefighters whose salaries are covered by respective collective bargaining agreements (CBA). In addition, funds are allocated for the "steps" of all full-time employees who are eligible for a "step" on the City's General Wage Scale.

The proposed budget allocates funds to meet the terms of the Nederland Police Officers Association's collective bargaining agreement. The City and police union negotiated a new three-year CBA effective October 1, 2026. The CBA includes a 3% COLA and a 401/Mission Square employer match of 0.5% for every 1% contributed by the employee with a maximum of 4%.

The proposed budget allocates funds to meet the terms of the International Association of Firefighters, Local 3339's collective bargaining agreement. The City and fire union negotiated a new two-year CBA effective October 1, 2026. The CBA includes a 3% COLA.

The proposed budget includes five new full-time positions: a fire inspector, two maintenance workers (one for Streets & Drainage and one for Water/Sewer), a crew leader, and an operator

trainee for wastewater, as well as several part-time and seasonal positions including a part-time administrative assistant and pool managers/swim instructor for the summer pool season.

CONCLUSION

As you are aware, many cities throughout the nation, state, and region continue to encounter financial difficulties. Revenues have flattened, decreased, or increased lethargically while the costs and demands to provide services have continued to increase. Many affected local governments have addressed their budgetary shortfalls via personnel reductions and/or significant decreases in service delivery. Unfortunately, the City of Nederland is neither unique nor isolated from the economic factors that impact municipal revenue sources. In responding to these conditions, management has undertaken budgetary efforts to promote greater financial efficiency and effectiveness. It is important to remember that many of the same economic conditions that influence the City also directly impact citizens/taxpayers themselves and, as such, recognition must be given to this circumstance when considering budgetary decisions.

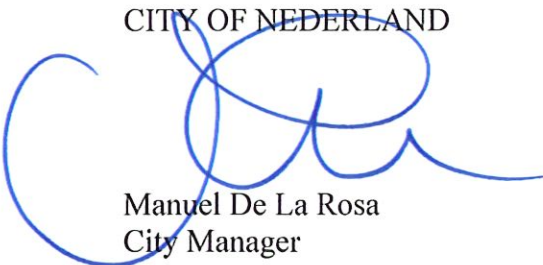
The FY 2026-2027 Annual Budget attempts to minimize the impact of the current economic condition on City operations. Without question, service delivery within several areas has been and will continue to be moderately impacted because of monetary constraints. But the City's commitment to progress has not and will not waver during this difficult period by ignoring or postponing our community's needs. Instead, progress will continue while balancing the needs of the taxpayer and our employees. The City has placed considerable focus on public safety, code enforcement and infrastructure improvements.

As we look toward tomorrow, we must discover ways to focus on creating a future that will be more prosperous for Nederland. Years of investment—public and private, monetary and non-monetary, emotional and unemotional—have shaped our community and made Nederland a place one can be proud to live, visit, or do business in. It should be our goal to honor the history of our community and those investments made as we aspire to make the best Nederland possible.

In closing, I would like to especially thank Heather Stucker, Stephanie Gaspard, Carolyn Hale, and each department head for their dedicated assistance in preparing the FY 2026-2027 budget. The staff and I look forward to working with the City Council and the community to meet the challenges of the fiscal year.

Respectfully submitted,

CITY OF NEDERLAND



Manuel De La Rosa
City Manager

ANNUAL BUDGET

FINANCIAL SUMMARIES

CITY OF NEDERLAND

ANNUAL BUDGET

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ANNUAL BUDGET

CITY OF NEDERLAND BALANCE SHEET-ALL FUNDS AS OF JUNE 30, 2026

	General Fund	Debt Service Fund	Water & Sewer Funds	Solid Waste Fund	Street Improvement Fund	Equipment Replace. Funds
ASSETS						
Cash & Investments	\$32,277,329	\$262,518	\$5,437,621	\$4,112,033	\$6,127,563	\$2,650,241
Cash & Investments - Restricted			955,643			
Due (To)/From Other Funds	(1,390,276)	2,595,870	(502,937)			(10,000)
Prepaid Expenses	90,761		1,231,676	124,294		
Accounts Receivable	937,616	210,851	277,750	81,611	87,603	
Fixed Assets (Net)			27,600,345	1,098,987		
TOTAL ASSETS	\$31,915,430	\$3,069,239	\$35,000,098	\$5,416,925	\$6,215,166	\$2,640,241
LIABILITIES & FUND BALANCE						
Accounts Payable	\$377,348	\$0	\$2,234,360	\$374,662	\$36,400	\$0
Reserve for Taxes & Receivables	4,167,436	210,851	27,170,875	956,371		
TOTAL LIABILITIES	4,544,784	210,851	29,405,235	1,331,033	36,400	0
FUND BALANCE						
Fund Balance 10/01/25	24,209,878	140,144	5,622,115	4,165,411	5,264,539	1,995,621
Revenues	15,188,219	3,230,607	5,957,528	1,449,604	945,832	1,040,214
Expenditures	(12,027,451)	(512,363)	(5,984,780)	(1,529,123)	(31,605)	(395,594)
FUND BALANCE 6/30/26	27,370,646	2,858,388	5,594,863	4,085,891	6,178,766	2,640,241
TOTAL LIABILITIES & FUND BALANCE	\$31,915,430	\$3,069,239	\$35,000,098	\$5,416,925	\$6,215,166	\$2,640,241

CITY OF NEDERLAND

ANNUAL BUDGET

Police Narcotics Fund	Court Technology Fund	Library Fund	Hotel/Motel Fund	Fire Dept Special Fund	Capital Outlay Funds	MCML Dispatch Fund
\$109,530	\$5,960	\$129,202 10,000	\$101,847	\$54,951	\$25,480,890	\$759,913
	(5,000)		2,757		(775,812)	0
					653,623	15,290
						151,136
						953,147
\$109,530	\$960	\$139,202	\$104,604	\$54,951	\$25,358,701	\$1,879,486
\$0	\$0	\$4,324 100,384	\$0	\$0	\$310,667	\$157,176
0	0	104,709	0	0	310,667	157,176
86,365	6,629	10,997	77,904	62,310	25,142,415	1,759,114
30,235	5,785	53,711	70,027	17,834	713,494	1,452,927
(7,069)	(11,454)	(30,215)	(43,328)	(25,193)	(807,875)	(1,489,731)
109,530	960	34,493	104,604	54,951	25,048,034	1,722,310
\$109,530	\$960	\$139,202	\$104,604	\$54,951	\$25,358,701	\$1,879,486

CITY OF NEDERLAND

ANNUAL BUDGET

CITY OF NEDERLAND ALL FUNDS SUMMARY BUDGET FISCAL YEAR 2026-2027

	OPERATING FUNDS					
	General Fund	Debt Service Fund	Water & Sewer Fund	SSES Project Fund	Solid Waste Fund	Equip. Replace. Funds
REVENUES:						
Taxes	\$15,560,000	\$2,303,237				
License & Permits	115,000					
Intergovernmental	425,000					
Charges for Service	105,500		6,592,000		1,920,000	
Fines & Forfeitures	309,000					
Miscellaneous	1,048,000	9,000	405,000	25,000	141,000	90,000
Donations	35,000					
Transfers-In	400,000	968,888		25,000		2,640,000
TOTAL	17,997,500	3,281,125	6,997,000	50,000	2,061,000	2,730,000
APPROPRIATIONS:						
General Administration	2,678,137					
Fire Department	3,241,987					1,300,000
Police Department	7,330,593					104,000
Public Services	2,738,591		6,435,426	50,000	1,592,813	1,231,000
Parks & Recreation	1,344,818					95,000
Library	712,947					
Other Requirements	2,683,000					
Debt Service		3,281,125				
Transfers-Out			1,343,888		599,000	
TOTAL	20,730,073	3,281,125	7,779,314	50,000	2,191,813	2,730,000
CHANGE IN						
FUND BALANCE	(\$2,732,573)	\$0	(\$782,314)	\$0	(\$130,813)	\$0

ANNUAL BUDGET

SPECIAL FUNDS						AGENCY FUND	Memo Total
Police Narcotics Fund	Library Fund	Hotel/ Motel Fund	Fire Dept Spec Fund	Court Tech. Fund	Street Improv. Fund	MCML Dispatch Fund	
		\$98,000			\$1,000,000		\$18,961,237
							115,000
15,000						24,000	464,000
							8,617,500
							309,000
3,000	4,000	2,000		8,000	200,000	2,164,542	4,099,542
	50,000		30,000				115,000
							4,033,888
18,000	54,000	100,000	30,000	8,000	1,200,000	2,188,542	36,715,167
						834,866	3,513,003
			35,000				4,576,987
18,000				12,000		1,353,676	8,818,269
					1,200,000		13,247,830
		100,000					1,539,818
	54,000						766,947
							2,683,000
							3,281,125
							1,942,888
18,000	54,000	100,000	35,000	12,000	1,200,000	2,188,542	40,369,867
\$0	\$0	\$0	(\$5,000)	(\$4,000)	\$0	\$0	(\$3,654,700)

CITY OF NEDERLAND

ANNUAL BUDGET

CONSOLIDATED STATEMENT FISCAL YEAR 2026-2027

	Beginning Fund Balance	FY26-27 Revenue	FY26-27 Expenditures	Ending Fund Balance
FUND				
General Fund	\$19,520,725	\$17,997,500	\$20,730,073	\$16,788,152
Street Improvement Fund	6,178,766	1,200,000	1,200,000	6,178,766
Water & Sewer Fund	5,594,863	6,997,000	7,779,314	4,812,549
SSES Project Fund	204,625	50,000	50,000	204,625
Solid Waste Fund	4,085,891	2,061,000	2,191,813	3,955,078
Equip. Replacement-General	779,765	2,121,000	2,121,000	779,765
Equip. Replacement-W & S	309,856	90,000	90,000	309,856
Equip. Replacement-Solid Waste	1,036,804	519,000	519,000	1,036,804
Police Narcotic Fund	109,530	18,000	18,000	109,530
Library Special Fund	34,493	54,000	54,000	34,493
Court Technology Fund	960	8,000	12,000	(3,040)
Hotel/Motel Fund	104,604	100,000	100,000	104,604
Fire Department Special Fund	54,951	30,000	35,000	49,951
MCML Central Dispatch Fund	654,831	2,188,542	2,188,542	654,831
Debt Service Fund	70,725	3,281,125	3,281,125	70,725
	\$38,741,390	\$36,715,167	\$40,369,867	\$35,086,690

Note: Beginning fund balance excludes non-liquid and fixed assets.

ANNUAL BUDGET

SUMMARY OF EXPENDITURES ALL FUNDS FISCAL YEAR 2026-2027

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL	TRANSFERS	TOTAL
FUND						
General Fund	\$13,085,406	\$737,699	\$4,447,968	\$368,000	\$2,091,000	\$20,730,073
Street Improvement Fund	0	0	100,000	1,100,000	0	1,200,000
Water & Sewer Fund	2,769,136	1,332,390	2,333,900	0	1,343,888	7,779,314
SSES Project Fund	0	0	50,000	0	0	50,000
Solid Waste Fund	892,813	252,750	447,250	0	599,000	2,191,813
Equip. Replacement-General	0	0	0	2,121,000	0	2,121,000
Equip. Replacement-W & S	0	0	0	90,000	0	90,000
Equip. Replacement-Solid Waste	0	0	0	519,000	0	519,000
Police Narcotic Fund	4,000	8,500	5,500	0	0	18,000
Library Special Fund	0	52,000	2,000	0	0	54,000
Court Technology Fund	0	0	12,000	0	0	12,000
Hotel/Motel Fund	0	0	100,000	0	0	100,000
Fire Department Special Fund	0	8,000	13,000	14,000	0	35,000
MCML Central Dispatch Fund	1,592,904	32,594	563,044	0	0	2,188,542
Debt Service Fund	0	0	0	0	3,281,125	3,281,125
	\$18,344,259	\$2,423,933	\$8,074,662	\$4,212,000	\$7,315,013	\$40,369,867

ANNUAL BUDGET

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ANNUAL BUDGET

GENERAL FUND

CITY OF NEDERLAND

ANNUAL BUDGET

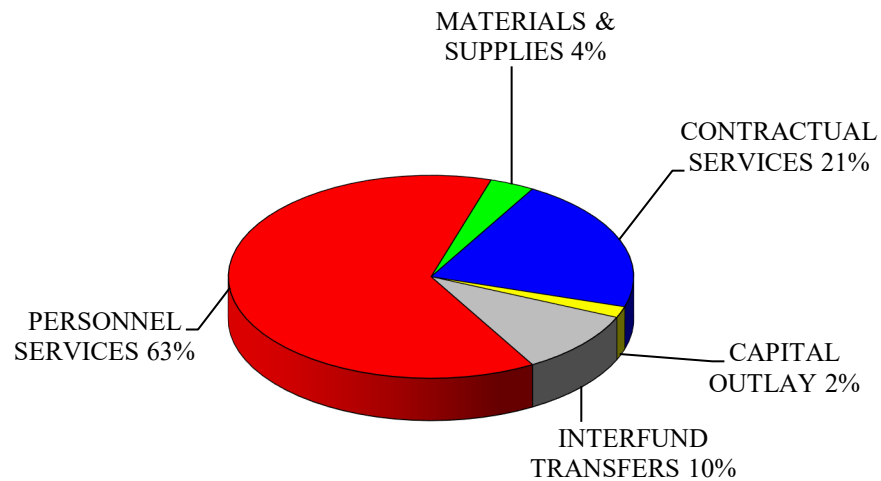
GENERAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Current Taxes	\$5,700,000	\$5,623,566	\$6,400,000
Delinquent Taxes	50,000	(890)	50,000
Industrial In-Lieu-of Tax Payments	3,600,000	3,989,925	3,800,000
Sales Tax	4,000,000	3,157,719	4,250,000
Taxes P&I	60,000	54,059	60,000
Occupational Taxes & Licenses	7,000	2,501	5,000
Franchise Fees	950,000	399,111	1,000,000
State Grant Funds	0	2,903	0
Federal Grant-ARPA	0	50,000	0
School Contribution	340,000	110,742	425,000
Inspection Fees	110,000	92,424	110,000
Pool & Recreation Bldg. Fees	90,000	84,412	90,000
Donations	35,000	60,515	35,000
Fines & Court Costs	300,000	261,588	300,000
Library Fees	14,000	10,416	12,000
Animal Control Fees	3,500	2,220	3,500
Court Bldg Security Fees	9,000	6,813	9,000
Time Payment Reimbursement Fee	8,000	6,203	8,000
Interest Income	1,100,000	792,975	950,000
Miscellaneous Revenue	80,000	81,018	90,000
Sales of Land	0	0	0
Transfers In	400,000	400,000	400,000
TOTAL REVENUES	16,856,500	15,188,220	17,997,500
EXPENDITURES			
Personnel Services	11,480,246	8,151,270	13,085,406
Materials & Supplies	642,621	481,465	737,699
Contractual Services	4,046,633	2,964,985	4,447,968
Capital Outlay	412,000	131,114	368,000
Transfers Out	275,000	275,000	2,091,000
TOTAL EXPENDITURES	16,856,500	12,003,834	20,730,073
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$0	\$3,184,386	(\$2,732,573)

ANNUAL BUDGET

GENERAL FUND SUMMARY OF EXPENDITURES FISCAL YEAR 2026-2027

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
DEPARTMENT						
City Council	\$20,655	\$1,550	\$23,600	\$0	\$0	\$45,805
Legal	50	300	255,250	0	0	255,600
City Manager	529,124	6,360	58,000	0	0	593,484
City Clerk	151,647	10,380	35,275	0	0	197,302
Finance	620,756	7,400	199,900	0	0	828,056
Human Resources	390,025	22,340	104,625	0	0	516,990
Civil Service	0	500	1,000	0	0	1,500
City Hall	0	4,400	171,500	0	0	175,900
1308 Boston Ave	0	0	63,500	0	0	63,500
Police	5,555,949	202,931	1,349,086	0	0	7,107,966
Emergency Management	0	2,500	71,500	0	0	74,000
Animal Control	133,817	14,998	73,812	0	0	22262700%
Fire	2,654,237	81,600	280,200	0	0	3,016,037
Fire Department Volunteers	650	0	18,200	0	0	18,850
Fire Prevention	130,100	0	3,000	0	0	133,100
Inspections	467,196	21,600	130,100	0	0	618,896
Public Works Admin.	325,841	13,200	174,900	0	0	513,941
Property Maintenance	17,554	4,050	30,000	0	0	51,604
Street Department	1,033,860	171,340	73,950	275,000	0	1,554,150
Parks & Recreation	605,764	88,250	404,700	93,000	0	1,191,714
Parks & Recreation - Aquatics	23,104	40,000	90,000	0	0	153,104
Library	425,077	44,000	243,870	0	0	712,947
Other Requirements	0	0	592,000	0	2,091,000	2,683,000
	\$13,085,406	\$737,699	\$4,447,968	\$368,000	\$2,091,000	\$20,730,073



ANNUAL BUDGET

CITY COUNCIL

The City Council consists of the Mayor and four Council members and is the elected governing body of the City of Nederland. The Mayor and Council members are elected at large and each Council member serves in one of four municipal districts. Each Council member must reside in the ward they represent. The Mayor and Council members serve staggered three-year terms and are not restricted on the number of times they may run for office. Staff assistance to the City Council is provided through the Office of the City Manager.

ANNUAL BUDGET

SUMMARY

General Fund City Council

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$20,655	\$14,886	\$20,655
6200	Materials & Supplies	2,000	612	1,550
6300	Contractual Services	23,600	6,240	23,600
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$46,255</u></u>	<u><u>\$21,738</u></u>	<u><u>\$45,805</u></u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	City Council - 01-11-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$19,120	\$13,800	\$19,120
Social Security	6126	1,500	1,056	1,500
Worker's Compensation	6128	35	30	35
Total		20,655	14,886	20,655
MATERIALS & SUPPLIES				
General Office Supplies	6210	1,000	425	750
Wearing Apparel	6231	0	38	300
Supplies/Minor Tools & Equipment	6265	1,000	149	500
Total		2,000	612	1,550
CONTRACTUAL SERVICES				
Telephone	6331	3,600	1,414	3,600
Training & Travel	6333	20,000	4,826	20,000
Total		23,600	6,240	23,600
TOTALS		\$46,255	\$21,738	\$45,805

ANNUAL BUDGET

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ANNUAL BUDGET

LEGAL

The City Attorney is appointed by the City Council and is the legal advisor for the City Council and all other City officers, departments, and officials. The City Judge is appointed by the City Council and operates Municipal Court.

ANNUAL BUDGET

SUMMARY

General Fund Legal

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$50	\$43	\$50
6200	Materials & Supplies	300	0	300
6300	Contractual Services	98,140	129,637	255,250
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$98,490</u></u>	<u><u>\$129,680</u></u>	<u><u>\$255,600</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Legal - 01-12-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Worker's Compensation	6128	\$50	\$43	\$50
Total		50	43	50
MATERIALS & SUPPLIES				
Books & Publications	6212	300	0	300
Total		300	0	300
CONTRACTUAL SERVICES				
Legal Services	6313	70,000	111,411	125,000
Legal Settlements	6314	0	0	100,000
Training & Travel	6333	500	0	0
Court Costs, Jury Fees	6372	400	72	250
City Judge	6374	27,240	18,154	30,000
Total		98,140	129,637	255,250
TOTALS		\$98,490	\$129,680	\$255,600

ANNUAL BUDGET

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ANNUAL BUDGET

CITY MANAGER

The City Manager is appointed and is responsible to the Mayor and City Council. The City Manager serves as the chief administrative and executive officer of the city. The City Manager oversees personnel, develops the proposed budget, proposes policy alternatives and is generally responsible for the implementation of policies and programs proposed by the City Council. The City Manager is responsible for the efficient administration of all the affairs of the city.

ANNUAL BUDGET

SUMMARY

General Fund City Manager

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$410,844	\$281,501	\$529,124
6200	Materials & Supplies	5,000	12,575	6,360
6300	Contractual Services	78,350	193,196	58,000
6700	Capital Outlay	<u>0</u>	<u>1,638</u>	<u>0</u>
Total		<u><u>\$494,194</u></u>	<u><u>\$488,910</u></u>	<u><u>\$593,484</u></u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

City Manager
Executive Assistant

133
114

1
1

Total

2

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	City Manager - 01-13-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$313,710	\$177,079	\$309,935
Overtime	6111	0	0	5,000
Longevity	6113	1,296	954	912
Extra Help	6115	0	52,854	100,000
Group Insurance	6121	38,622	14,428	38,293
TMRS	6124	32,808	18,190	42,895
Social Security	6126	24,098	17,555	30,282
Worker's Compensation	6128	310	441	1,807
Total		410,844	281,501	529,124
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,000	8,261	4,000
Books & Publications	6212	1,000	3,479	1,000
Miscellaneous Supplies	6220	1,000	835	1,000
Wearing Apparel	6231	0	0	360
Total		5,000	12,575	6,360
CONTRACTUAL SERVICES				
Telephone	6331	1,200	375	1,200
Postage & Freight	6332	750	303	500
Training & Travel	6333	6,000	33,398	9,000
Advertising/Publication	6337	17,000	1,865	2,000
Insurance-General	6341	400	243	300
Dues & Memberships	6377	10,000	10,341	10,000
Contractual Services	6393	28,000	146,246	35,000
Election Services	6395	15,000	425	0
Total		78,350	193,196	58,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: City Manager - 01-13-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
Capital Outlay				
Furniture, Fixtures, Office Eq	6743	0	1,638	0
Total		0	1,638	0
TOTALS		<u>\$494,194</u>	<u>\$488,910</u>	<u>\$593,484</u>

ANNUAL BUDGET

CITY CLERK

The City Clerk is appointed by the City Council and is the official record keeper for the city. The City Clerk oversees preparation of council agendas and minutes. City Clerk posts legal postings for boards and commissions, oversees the city's elections, and assists the mayor and councilmembers.

ANNUAL BUDGET

SUMMARY

General Fund City Clerk

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$151,647
6200	Materials & Supplies	0	0	10,380
6300	Contractual Services	0	0	35,275
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$197,302</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
City Clerk	119	1
Total		1

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027
DEPARTMENT:	City Clerk - 01-14-00	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$0	\$0	\$116,624
Longevity	6113	0	0	1,296
Group Insurance	6121	0	0	12,317
TMRS	6124	0	0	12,281
Social Security	6126	0	0	9,021
Worker's Compensation	6128	0	0	108
Total		0	0	151,647
MATERIALS & SUPPLIES				
General Office Supplies	6210	0	0	6,000
Books & Publications	6212	0	0	3,200
Miscellaneous Supplies	6220	0	0	1,000
Wearing Apparel	6231	0	0	180
Total		0	0	10,380
CONTRACTUAL SERVICES				
Computer System	6315	0	0	6,000
Recording Fees	6318	0	0	1,500
Postage & Freight	6332	0	0	250
Training & Travel	6333	0	0	10,000
Advertising/Publication	6337	0	0	2,500
Insurance-General	6341	0	0	150
Dues & Memberships	6377	0	0	375
Contractual Services	6393	0	0	6,500
Election Services	6395	0	0	8,000
Total		0	0	35,275
TOTALS		\$0	\$0	\$197,302

CITY OF NEDERLAND

ANNUAL BUDGET

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ANNUAL BUDGET

FINANCE DEPARTMENT

The Finance Department is responsible for all financial administration, accounting, and reporting services for the City. Transactions relating to purchasing, accounts payable, accounts receivable, payroll, benefit reporting, and cash management are processed by this department. This department also provides statistical reporting and related services to individual City departments and to the City Council.

ANNUAL BUDGET

SUMMARY

General Fund Finance Department

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$511,990	\$386,531	\$620,756
6200	Materials & Supplies	5,500	3,502	7,400
6300	Contractual Services	179,000	161,106	199,900
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$696,490</u>	<u>\$551,139</u>	<u>\$828,056</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Director of Finance	127	1
Accounting Supervisor	115	1
Utility Billing Specialist	112	1
Accounts Payable Senior Technician	109	1
Payroll Senior Technician	108	1
Total		5

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Finance - 01-15-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$378,871	\$290,582	\$468,259
Overtime	6111	10,000	6,088	0
Longevity	6113	1,728	1,224	2,112
Group Insurance	6121	50,444	34,281	64,984
TMRS	6124	40,681	31,327	48,989
Social Security	6126	29,881	22,523	35,983
Worker's Compensation	6128	385	506	429
Total		511,990	386,531	620,756
MATERIALS & SUPPLIES				
General Office Supplies	6210	5,000	3,502	6,000
Books & Publications	6212	500	0	500
Wearing Apparel	6231	0	0	900
Total		5,500	3,502	7,400
CONTRACTUAL SERVICES				
Auditing & Accounting	6311	52,000	64,900	52,000
Computer System	6315	0	1,751	1,750
Postage & Freight	6332	2,500	1,663	2,750
Training & Travel	6333	8,000	3,547	12,000
Advertising/Publication	6337	1,000	0	0
Insurance-General	6341	0	487	500
Dues & Memberships	6377	500	755	900
Contractual Services	6393	115,000	88,003	130,000
Total		179,000	161,106	199,900
TOTALS		\$696,490	\$551,139	\$828,056

CITY OF NEDERLAND

ANNUAL BUDGET

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ANNUAL BUDGET

HUMAN RESOURCES DEPARTMENT

The Human Resources Department is responsible for various functions throughout the City. These functions include personnel, risk management, and employee benefits. This department is responsible for providing the City Manager with needed reports and statistical data. This department is also responsible for the various functions in the Civil Service Commission as implemented in accordance with *Texas Local Government Code Chapter 143* regulating Municipal Civil Service.

ANNUAL BUDGET

SUMMARY

General Fund Human Resources

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$348,201	\$266,129	\$390,025
6200	Materials & Supplies	9,800	15,989	22,340
6300	Contractual Services	173,650	69,165	104,625
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$531,651</u></u>	<u><u>\$351,283</u></u>	<u><u>\$516,990</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Human Resources Director	125	1
Human Resources Analyst	112	1
Human Resources Senior Technician	107	1
Total		3

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Human Resources - 01-16-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$256,675	\$196,131	\$279,474
Overtime	6111	0	293	0
Longevity	6113	912	570	192
Extra Help	6115	0	0	7,500
Group Insurance	6121	43,828	33,710	50,721
TMRS	6124	26,828	20,817	29,908
Social Security	6126	19,705	14,389	21,968
Worker's Compensation	6128	253	219	262
Total		348,201	266,129	390,025
MATERIALS & SUPPLIES				
General Office Supplies	6210	5,000	11,301	5,000
Books & Publications	6212	300	0	300
Wearing Apparel	6231	0	0	540
Foods	6236	1,000	0	1,500
Special Program Supplies	6243	3,500	4,688	15,000
Total		9,800	15,989	22,340
CONTRACTUAL SERVICES				
Consultant Services	6312	31,000	18,220	44,000
Legal Services	6313	0	976	5,000
Medical Svcs. and Pre-Employ.	6314	15,000	8,558	30,000
Telephone	6331	500	335	500
Postage & Freight	6332	450	80	450
Training & Travel	6333	4,700	2,950	8,500
Advertising/Publication	6337	1,300	495	1,300
Printing & Binding	6338	750	360	750
Insurance-General	6341	0	365	225
Surety, Fidelity Bonds	6342	150	3,095	0

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Human Resources - 01-16-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Unemployment Reimbursement	6347	7,000	0	3,500
Dues & Memberships	6377	800	65	1,200
Contractual Services	6393	90,000	27,523	9,200
Special Programs	6400	22,000	6,143	0
Total		173,650	69,165	104,625
TOTALS		<u>\$531,651</u>	<u>\$351,283</u>	<u>\$516,990</u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

General Fund
Civil Service

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	600	500	500
6300	Contractual Services	3,550	390	1,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$4,150</u></u>	<u><u>\$890</u></u>	<u><u>\$1,500</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Civil Service - 01-16-01

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
MATERIALS & SUPPLIES				
General Office Supplies	6210	\$100	\$0	\$0
Books & Publications	6212	500	500	500
Total		600	500	500
CONTRACTUAL SERVICES				
Consultant Services	6312	900	390	500
Medical Svcs. and Pre-Employ.	6314	750	0	0
Reimbursement	6317	50	0	0
Training & Travel	6333	1,500	0	500
Advertising/Publication	6337	150	0	0
Dues & Memberships	6377	200	0	0
Total		3,550	390	1,000
TOTALS		\$4,150	\$890	\$1,500

CITY OF NEDERLAND

ANNUAL BUDGET

CITY HALL

The City Hall Department is created to track costs associated with the maintenance and operation of the City Hall Building along with the maintenance of all equipment and fixtures throughout the facility.

ANNUAL BUDGET

SUMMARY

General Fund City Hall

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	4,200	2,328	4,400
6300	Contractual Services	186,000	128,649	171,500
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$190,200</u>	<u>\$130,977</u>	<u>\$175,900</u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027
DEPARTMENT:	City Hall - 01-19-00	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
MATERIALS & SUPPLIES				
General Office Supplies	6210	\$1,000	\$1,256	\$1,000
Miscellaneous Supplies	6220	1,000	649	1,200
Foods	6236	400	199	400
Supplies/Minor Tools & Equipment	6265	1,800	224	1,800
Total		4,200	2,328	4,400
CONTRACTUAL SERVICES				
Telephone	6331	8,000	4,934	8,000
Insurance-General	6341	121,000	46,932	90,000
Electricity	6348	11,500	5,534	9,000
Natural Gas	6349	7,500	2,056	4,000
Bldg/Structure Improvements	6350	3,000	24,688	3,000
Fixed Plant & Equipment R & M	6351	8,000	11,641	11,000
Rental Equipment	6366	4,000	26,864	32,500
Janitorial Services	6380	11,000	6,000	14,000
Contractual Services	6393	12,000	0	0
Total		186,000	128,649	171,500
TOTALS		<u>\$190,200</u>	<u>\$130,977</u>	<u>\$175,900</u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

General Fund
1308 Boston Avenue

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	23,617	63,500
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$0</u></u>	<u><u>\$23,617</u></u>	<u><u>\$63,500</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
-----------------------	------------------------	------------------------

N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: 1308 Boston Ave - 01-19-01

CATEGORY	CODE	BUDGET	ACTUAL AS	ADOPTED
		2025-2026	Of June 2026	2026-2027
CONTRACTUAL SERVICES				
Insurance General	6341	\$0	\$12,938	\$13,000
Electricity	6348	0	5,638	8,500
Natural Gas	6349	0	683	2,000
Contractual Services	6393	0	4,358	40,000
Total		0	23,617	63,500
TOTALS		\$0	\$23,617	\$63,500

CITY OF NEDERLAND

ANNUAL BUDGET

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ANNUAL BUDGET

POLICE DEPARTMENT

The Police Department is charged with enforcing federal, state, and local laws within the City of Nederland. This is accomplished through a proactive program designed to minimize and deter the occurrence of criminal activity; to recover and return stolen articles; to facilitate the safe and orderly movement of people and vehicles; to assist persons who cannot care for themselves; and to arrange delivery of immediate emergency services. The Police Department responds to calls relating to suspected criminal and noncriminal activities and conducts all necessary investigations. The main focus of the department is the investigation of crime and the successful apprehension and prosecution of criminal offenders. In addition, the Police Department maintains all records and accident reports and prepares reports for State and Federal agencies as required, as well as overseeing Animal Control.

ANNUAL BUDGET

SUMMARY

General Fund Police Department

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$5,004,254	\$3,641,147	\$5,555,949
6200	Materials & Supplies	143,750	144,646	202,931
6300	Contractual Services	1,170,290	917,585	1,349,086
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	0	0	0
	Total	<u>\$6,318,294</u>	<u>\$4,703,378</u>	<u>\$7,107,966</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Chief of Police	127	1
Assistant Police Chief	CB	1
Police Lieutenant	CB	1
Police Sergeant	CB	6
Police Officer	CB	24
Senior Court Clerk	108	1
Administrative Assistant	107	1
Court Clerk	106	1
Total		36

CB - Collective Bargaining

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027
DEPARTMENT:	Police - 01-21-00	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$3,339,424	\$2,371,647	\$3,595,333
Overtime	6111	240,000	210,132	247,200
Longevity	6113	14,304	10,022	14,496
Extra Help	6115	53,800	46,607	53,800
Certification Pay	6116	93,224	71,304	105,975
Group Insurance	6121	553,188	417,150	686,188
TMRS	6124	383,996	281,285	412,747
ICMA Match	6125	0	0	92,700
Social Security	6126	286,167	198,264	307,285
Worker's Compensation	6128	40,151	34,736	40,225
Total		5,004,254	3,641,147	5,555,949
MATERIALS & SUPPLIES				
General Office Supplies	6210	13,000	9,046	17,300
Books & Publications	6212	750	478	750
Miscellaneous Supplies	6220	12,000	5,848	12,000
Motor Vehicle Fuel	6222	53,000	45,545	53,000
Wearing Apparel	6231	45,000	40,323	58,700
Foods	6236	1,500	922	1,500
Supplies/Minor Tools & Equipment	6265	16,000	42,429	48,181
Safety Equipment	6274	2,500	55	2,500
K-9 Supplies & Maintenance	6275	0	0	9,000
Total		143,750	144,646	202,931
CONTRACTUAL SERVICES				
Computer System	6315	10,000	33,449	89,086
Telephone	6331	16,000	13,339	35,800
Postage & Freight	6332	7,000	3,059	7,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027
DEPARTMENT:	Police - 01-21-00	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Training & Travel	6333	32,000	29,192	41,500
Insurance-General	6341	95,000	73,477	95,000
Insurance Motor Equipment	6343	15,000	29,765	15,000
Electricity	6348	20,000	12,788	20,000
Bldg/Structure Improvements	6350	4,000	0	18,850
Fixed Plant & Equipment R & M	6351	6,000	7,398	10,000
Vehicle & Equipment R & M	6355	45,000	21,614	45,000
Rental Equipment	6366	93,216	65,426	93,216
Dues & Memberships	6377	2,500	1,215	2,500
Janitorial Services	6380	6,150	4,536	6,150
Prisoner Costs	6384	25,000	25,781	30,000
Contractual Services	6393	56,000	44,978	56,000
Special Programs	6400	2,000	0	2,000
Contribution - Central Dispatch	6406	735,424	551,568	781,984
Total		1,170,290	917,585	1,349,086
TOTALS		<u>\$6,318,294</u>	<u>\$4,703,378</u>	<u>\$7,107,966</u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

General Fund Emergency Management

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	2,500	302	2,500
6300	Contractual Services	71,000	44,833	71,500
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$73,500</u></u>	<u><u>\$45,135</u></u>	<u><u>\$74,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027
DEPARTMENT:	Emergency Management - 01-21-02	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	\$2,500	\$302	\$2,500
Total		2,500	302	2,500
CONTRACTUAL SERVICES				
Training & Travel	6333	3,000	1,679	3,500
Insurance-General	6341	3,000	0	3,000
Contractual Services	6393	65,000	43,154	65,000
Total		71,000	44,833	71,500
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		<u>\$73,500</u>	<u>\$45,135</u>	<u>\$74,000</u>

ANNUAL BUDGET

ANIMAL CONTROL

The Animal Control Department is responsible for the enforcement of animal-related local and state ordinances, laws, rules, and regulations. In 2025, Animal Control was reassigned to the Police Department. The Department is aided by the City Council which appoints board members to the Animal Shelter Advisory Board in accordance with Texas State Law.

ANNUAL BUDGET

SUMMARY

General Fund Animal Control

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$114,693	\$91,999	\$133,817
6200	Materials & Supplies	33,321	5,882	14,998
6300	Contractual Services	31,550	15,124	73,812
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$179,564</u></u>	<u><u>\$113,005</u></u>	<u><u>\$222,627</u></u>

Schedule of Personnel

	Number of Pay Grade	Number of Positions
Animal Control Officer	107	1
Total		1

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Animal Control - 01-34-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$63,496	\$47,713	\$64,294
Overtime	6111	15,000	16,469	25,000
Longevity	6113	1,440	1,080	1,440
Certification Pay	6116	1,800	1,271	3,300
Group Insurance	6121	16,934	12,712	21,346
TMRS	6124	8,513	6,910	9,794
Social Security	6126	6,253	4,757	7,194
Worker's Compensation	6128	1,257	1,087	1,449
Total		114,693	91,999	133,817
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	2,200	1,383	2,200
Wearing Apparel	6231	1,000	500	1,200
Motor Vehicle Supplies	6258	1,500	0	1,500
Supplies/Minor Tools & Equipment	6265	28,621	3,999	10,098
Total		33,321	5,882	14,998
CONTRACTUAL SERVICES				
Telephone	6331	600	355	600
Training & Travel	6333	1,000	0	1,000
Insurance-General	6341	2,700	1,876	2,700
Insurance Motor Equipment	6343	750	762	762
Electricity	6348	3,000	2,403	3,500

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Animal Control - 01-34-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Bldg/Structure Improvements	6350	2,000	1,212	43,750
Vehicle & Equipment R & M	6355	1,500	104	1,500
Support of Animal Shelter	6391	20,000	8,412	20,000
Total		31,550	15,124	73,812
TOTALS		<u>\$179,564</u>	<u>\$113,005</u>	<u>\$222,627</u>

CITY OF NEDERLAND

ANNUAL BUDGET

FIRE DEPARTMENT

The Fire Department serves the community with a combination of paid and volunteer staff. Our services include, but are not limited to, fire suppression activities, first responder medical services, technical rescue, fire inspections, plans review, and fire investigations. Throughout the year, the department conducts fire prevention programs, station tours, and participates in multiple City-sponsored events. Specialized training has also prepared the department to respond effectively during natural disasters and during area emergencies such as hazardous material incidents and mass casualty incidents.

ANNUAL BUDGET

SUMMARY

General Fund Fire Department

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$2,481,416	\$1,787,011	\$2,654,237
6200	Materials & Supplies	77,600	64,391	81,600
6300	Contractual Services	271,100	169,878	280,200
6700	Capital Outlay	0	0	0
	Total	<u>\$2,830,116</u>	<u>\$2,021,280</u>	<u>\$3,016,037</u>

Schedule of Personnel	Number of	Number of Pay Grade	Number of Positions
Fire Chief/Fire Marshal		126	1
Assistant Fire Chief		CB	1
Fire Captain		CB	3
Fire Fighter		CB	14
Total			19

CB - Collective Bargaining

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Fire Department - 01-22-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$1,678,747	\$1,209,072	\$1,758,985
Overtime	6111	120,000	94,224	140,000
Longevity	6113	13,728	9,764	14,304
Certification Pay	6116	38,580	25,274	40,500
Group Insurance	6121	272,422	189,236	327,380
TMRS	6124	192,787	140,339	203,487
Social Security	6126	141,606	98,732	149,465
Worker's Compensation	6128	23,546	20,370	20,116
Total		2,481,416	1,787,011	2,654,237
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,700	1,340	2,700
Books & Publications	6212	2,400	101	2,400
Miscellaneous Supplies	6220	6,000	4,326	7,500
Motor Vehicle Fuel	6222	15,000	10,923	17,000
Wearing Apparel	6231	19,500	27,794	18,000
Foods	6236	3,000	2,824	5,000
Signs & Markers	6240	1,500	162	1,500
Special Program Supplies	6243	1,500	935	1,500
Motor Vehicle Supplies	6258	1,000	260	1,000
Supplies/Minor Tools & Equipment	6265	25,000	15,726	25,000
Total		77,600	64,391	81,600

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Fire Department - 01-22-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Computer Systems	6315	0	0	4,000
Laboratory Testing	6324	500	0	500
Telephone	6331	7,000	3,911	7,000
Postage & Freight	6332	200	0	200
Training & Travel	6333	15,000	9,839	17,500
Insurance-General	6341	72,000	53,601	60,000
Insurance Motor Equipment	6343	19,500	20,046	21,000
Electricity	6348	14,000	8,928	14,000
Natural Gas	6349	3,000	2,135	3,200
Bldg/Structure Improvements	6350	12,000	5,381	12,000
Fixed Plant & Equipment R & M	6351	15,000	7,167	15,000
Vehicle & Equipment R & M	6355	75,000	34,670	75,000
Rental Equipment	6366	5,000	3,987	5,000
Dues & Memberships	6377	1,000	765	1,000
Janitorial Services	6380	4,500	2,664	4,500
Contractual Services	6393	27,400	16,784	40,300
Total		271,100	169,878	280,200
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		0	0	0
TOTALS		\$2,830,116	\$2,021,280	\$3,016,037

ANNUAL BUDGET

SUMMARY

General Fund Fire Department Volunteers

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$650	\$588	\$650
6200	Materials & Supplies	0	0	0
6300	Contractual Services	18,000	12,783	18,200
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$18,650</u></u>	<u><u>\$13,371</u></u>	<u><u>\$18,850</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Fire Department Volunteers- 01-22-01			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
TMRS	6124	\$0	\$15	\$0
Social Security	6126	0	11	
Worker's Compensation	6128	650	562	650
Total		650	588	650
CONTRACTUAL SERVICES				
Volunteer Promotional Services	6385	4,800	2,883	5,000
Contractual Services	6393	13,200	9,900	13,200
Total		18,000	12,783	18,200
TOTALS		\$18,650	\$13,371	\$18,850

ANNUAL BUDGET

SUMMARY

General Fund Fire Prevention

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$130,100
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	3,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$133,100</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Fire Inspector	115	1

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Fire Prevention			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Slaries & Wages	6110	\$0	\$0	\$87,182
Group Insurance	6121	0	0	26,271
TMRS	6124	0	0	9,080
Social Security	6126	0	0	6,669
Worker's Compensation	6128	0	0	898
Total		0	0	130,100
CONTRACTUAL SERVICES				
Computer Systems	6315	0	0	2,500
Telephone	6331	0	0	500
Total		0	0	3,000
TOTALS		\$0	\$0	\$133,100

ANNUAL BUDGET

INSPECTIONS DEPARTMENT

The Inspections Department is responsible for the enforcement of regulatory ordinances relating to the construction, renovation, and maintenance of buildings and structures within the City.

Code Enforcement is responsible for enforcing the City's existing Codes, such as weedy lots, junked vehicles parked on property, illegal dumping, the International Property Maintenance Code, and solid waste regulations. This service is necessary to protect Nederland neighborhoods and business districts.

ANNUAL BUDGET

SUMMARY

General Fund Inspections

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$431,529	\$316,790	\$467,196
6200	Materials & Supplies	14,150	9,674	21,600
6300	Contractual Services	102,350	68,591	130,100
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u>\$548,029</u>	<u>\$395,055</u>	<u>\$618,896</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Chief Building Official	121	1
Code Enforcement Officer	108	1
Administrative Assistant	107	1
City Planner 1	112	1
Total		4

ANNUAL BUDGET

FUND:		General	FISCAL YEAR 2026-2027		
DEPARTMENT:		Inspections - 01-24-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027	
PERSONNEL SERVICES					
Salaries & Wages	6110	\$299,965	\$233,335	\$291,104	
Overtime	6111	600	2,672	3,000	
Longevity	6113	1,776	1,436	1,008	
Extra Help	6115	0	5,750	35,000	
Group Insurance	6121	74,159	29,936	80,519	
TMRS	6124	31,489	24,960	30,736	
Social Security	6126	23,129	18,345	25,254	
Worker's Compensation	6128	411	356	575	
Total		431,529	316,790	467,196	
MATERIALS & SUPPLIES					
General Office Supplies	6210	7,000	5,690	13,000	
Books & Publications	6212	1,500	834	2,500	
Motor Vehicle Fuel	6222	1,950	1,297	2,000	
Wearing Apparel	6231	600	0	1,000	
Motor Vehicle Supplies	6258	600	361	600	
Supplies/Minor Tools & Equipment	6265	500	38	500	
Equipment Maint. & Repair	6270	2,000	1,454	2,000	
Total		14,150	9,674	21,600	
CONTRACTUAL SERVICES					
Computer System	6315	22,000	0	1,600	
Reimbursement	6317	750	0	750	
Recording Fees	6318	3,250	1,575	3,250	
Telephone	6331	4,000	1,991	4,000	
Postage & Freight	6332	1,000	954	1,500	
Training & Travel	6333	5,000	5,119	8,000	
Insurance-General	6341	13,000	10,134	13,000	

CITY OF NEDERLAND

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Inspections - 01-24-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Insurance Motor Equipment	6343	1,050	2,259	2,500
Electricity	6348	3,000	1,820	3,000
Fixed Plant & Equipment R & M	6351	500	0	0
Vehicle & Equipment R & M	6355	0	0	500
Dues & Memberships	6377	800	150	1,000
Janitorial Services	6380	6,000	4,550	6,000
Contractual Services	6393	42,000	40,039	10,000
Grass Cutting	6394	0	0	50,000
Demolition	6395	0	0	25,000
Total		102,350	68,591	130,100
TOTALS		\$548,029	\$395,055	\$618,896

ANNUAL BUDGET

PUBLIC WORKS ADMINISTRATION

The Public Works Department is the consolidation of the Sanitation, Street, and Water and Sewer Departments. This Department, under the direct supervision of the Public Works Director, is responsible for supervising the operation of the water and sewer systems, the streets and drainage systems, the maintenance of City vehicles and equipment, property maintenance, and the collection and disposal of solid waste.

ANNUAL BUDGET

SUMMARY

General Fund Public Works Administration

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$437,951	\$201,240	\$325,841
6200	Materials & Supplies	10,975	7,370	13,200
6300	Contractual Services	172,250	110,320	174,900
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$621,176</u></u>	<u><u>\$318,930</u></u>	<u><u>\$513,941</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Public Works Director	127	1
Administrative Assistant	107	1
Total		2

CITY OF NEDERLAND

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Public Works Administration - 01-30-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$322,993	\$150,102	\$233,455
Overtime	6111	300	1,122	500
Longevity	6113	960	548	528
Extra Help	6115	0	0	21,000
Certification Pay	6116	0	900	0
Group Insurance	6121	53,576	19,560	26,160
TMRS	6124	33,771	16,116	24,421
Social Security	6126	24,805	11,554	19,544
Worker's Compensation	6128	1,546	1,338	233
Total		437,951	201,240	325,841
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,500	2,171	3,500
Books & Publications	6212	100	0	100
Miscellaneous Supplies	6220	3,200	3,664	4,800
Motor Vehicle Fuel	6222	2,500	249	2,500
Wearing Apparel	6231	800	489	800
Foods	6236	600	797	1,200
Safety Equipment	6274	275	0	300
Total		10,975	7,370	13,200
CONTRACTUAL SERVICES				
Computer System	6315	0	5,658	3,400
Telephone	6331	6,000	3,916	6,000
Postage & Freight	6332	200	46	200

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Public Works Administration - 01-30-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Training & Travel	6333	2,150	137	7,500
Insurance-General	6341	75,000	40,621	75,000
Insurance Motor Equipment	6343	600	969	1,000
Electricity	6348	16,000	8,743	16,000
Natural Gas	6349	5,000	5,133	7,500
Bldg/Structure Improvements	6350	0	12,831	5,000
Fixed Plant & Equipment R & M	6351	3,000	4,247	5,000
Vehicle & Equipment R & M	6355	1,000	0	1,000
Rental Equipment	6366	1,200	0	1,500
Dues & Memberships	6377	900	45	2,000
Janitorial Services	6380	2,200	3,400	4,800
Contractual Services	6393	35,000	13,762	15,000
Storm Water Permitting	6394	24,000	10,812	24,000
Total		172,250	110,320	174,900
TOTALS		<u>\$621,176</u>	<u>\$318,930</u>	<u>\$513,941</u>

CITY OF NEDERLAND

ANNUAL BUDGET

STREETS AND DRAINAGE DEPARTMENT

The Streets and Drainage Department is responsible for the activities of repair and replacement of concrete streets and sidewalks, patching of potholes, reconstruction of deteriorated streets, and inverted penetration of existing asphalt streets to prolong their useful life. Streets and Drainage Department personnel also do regular mowing and trimming throughout the City, traffic light and street sign maintenance, and extensive drainage system work. In times of emergency, the Streets and Drainage Department provides repair and cleanup services throughout the City.

ANNUAL BUDGET

SUMMARY

General Fund Streets and Drainage Department

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$780,659	\$536,372	\$1,033,860
6200	Materials & Supplies	160,800	114,999	171,340
6300	Contractual Services	60,800	42,589	73,950
6700	Capital Outlay	<u>275,000</u>	<u>46,144</u>	<u>275,000</u>
Total		<u>\$1,277,259</u>	<u>\$740,104</u>	<u>\$1,554,150</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Streets and Drainage Supervisor	115	1
Heavy Equipment Operator	109	3
Streets and Drainage Technician	106	5
Maintenance Worker	104	3
Total		12

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027
DEPARTMENT:	Streets & Drainage Department - 01-31-00	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$534,900	\$363,829	\$665,255
Overtime	6111	25,000	12,874	25,000
Longevity	6113	3,168	2,089	3,312
Group Insurance	6121	106,785	81,175	196,348
TMRS	6124	58,277	40,104	80,034
Social Security	6126	42,806	27,889	53,058
Worker's Compensation	6128	9,723	8,412	10,853
Total		780,659	536,372	1,033,860
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	30,000	12,064	33,000
Wearing Apparel	6231	4,000	1,027	4,000
Signs, Signals & Markers	6240	5,000	3,892	6,000
Street & Bridge Supplies	6246	100,000	83,021	100,000
Chemicals & Insecticides	6256	500	0	500
Motor Vehicle Supplies	6258	10,500	6,844	15,000
Supplies/Minor Tools & Equipment	6265	9,800	7,513	11,340
Safety Equipment	6274	1,000	638	1,500
Total		160,800	114,999	171,340
CONTRACTUAL SERVICES				
Telephone	6331	0	260	450
Training & Travel	6333	2,000	464	2,000
Insurance-General	6341	1,500	1,095	1,500
Insurance Motor Equipment	6343	8,000	15,250	15,000
Traffic Lights	6354	6,000	0	6,000
Vehicle & Equipment R & M	6355	6,300	5,604	7,000
Street Striping	6357	4,000	0	4,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Streets & Drainage Department - 01-31-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Rental Equipment	6366	8,000	6,012	8,000
Contractual Services	6393	25,000	13,904	30,000
Total		60,800	42,589	73,950
CAPITAL OUTLAY				
Street Improvements	6730	275,000	2,445	275,000
Miscellaneous Equipment	6744	0	43,699	0
Total		275,000	46,144	275,000
TOTALS		<u>\$1,277,259</u>	<u>\$740,104</u>	<u>\$1,554,150</u>

CITY OF NEDERLAND

ANNUAL BUDGET

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department is responsible for maintaining parks and recreation facilities and other City owned properties in addition to providing organized recreational activities for citizens. Within the parks system are six public parks, a 305,000 gallon swimming pool with amusement slide and mushroom water feature and sprays, a softball field, tennis courts, a soccer field, open play fields, an outdoor fitness feature, playground at three parks, picnic shelters and related equipment. Additionally, this Department sponsors numerous sports leagues and tournaments throughout the year. The Department also organizes/provides several community events throughout the year such as Nederland Night Out, Christmas on the Avenue, Monsters in the Park in the fall, the July 4th Independence Day celebration, Trash Bash, Veterans Day Celebration, and Memorial Day ceremony, in addition to small programs in the Recreation Center. Maintenance responsibilities include mowing, trimming, weed control, landscaping, and beautification in all parks and around some city buildings. The Department is aided by a City Council-appointed advisory board -- the Parks and Recreation Board that was established in 2009.

ANNUAL BUDGET

SUMMARY

General Fund Parks & Recreation

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$508,701	\$329,995	\$605,764
6200	Materials & Supplies	126,250	67,536	88,250
6300	Contractual Services	489,850	313,105	404,700
6700	Capital Outlay	<u>137,000</u>	<u>83,332</u>	<u>93,000</u>
Total		<u><u>\$1,261,801</u></u>	<u><u>\$793,968</u></u>	<u><u>\$1,191,714</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Parks & Recreation Director	117	1
Parks & Recreation Maintenance Lead	108	1
Recreation Program Coordinator	107	1
Parks & Recreation Maintenance Technician	106	2
Total		5

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Parks & Recreation - 01-51-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$312,475	\$190,394	\$327,981
Overtime	6111	22,000	14,285	22,000
Longevity	6113	912	518	912
Extra Help	6115	55,000	46,242	105,300
Group Insurance	6121	50,313	35,365	74,382
TMRS	6124	34,931	21,189	36,546
Social Security	6126	29,865	19,229	34,899
Worker's Compensation	6128	3,205	2,773	3,744
Total		508,701	329,995	605,764
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,500	1,726	5,000
Miscellaneous Supplies	6220	2,500	956	2,500
Motor Vehicle Fuel	6222	4,000	1,119	4,000
Wearing Apparel	6231	2,000	243	2,500
Foods	6236	15,000	7,879	15,000
Special Program Supplies	6243	10,000	4,706	10,000
Chemicals & Insecticides	6256	50,000	23,535	10,000
Motor Vehicle Supplies	6258	1,500	320	1,500
Supplies/Minor Tools & Equipment	6265	30,000	22,530	30,000
Equipment Maint. & Repair	6270	6,000	3,088	6,000
Safety Equipment	6274	1,750	1,434	1,750
Total		126,250	67,536	88,250

CITY OF NEDERLAND

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Parks & Recreation - 01-51-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Telephone	6331	4,000	1,880	4,000
Postage & Freight	6332	200	217	200
Training & Travel	6333	4,500	1,762	5,000
Advertising/Publication	6337	750	196	750
Insurance-General	6341	118,000	83,222	118,000
Insurance Motor Equipment	6343	2,250	2,465	2,500
Electricity	6348	44,000	18,772	44,000
Bldg/Structure Improvements	6350	30,000	49,954	30,000
Fixed Plant & Equipment R & M	6351	8,000	4,072	8,000
Rental Equipment	6366	3,000	1,595	3,000
Dues & Memberships	6377	750	190	750
Fees for Officiating	6392	0	0	2,500
Contractual Services	6393	106,000	63,373	18,000
Special Programs	6400	168,400	85,407	168,000
Total		489,850	313,105	404,700
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	137,000	83,332	93,000
Miscellaneous Equipment	6744	0	0	0
Total		137,000	83,332	93,000
TOTALS		<u>\$1,261,801</u>	<u>\$793,968</u>	<u>\$1,191,714</u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

General Fund Aquatics

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$23,104
6200	Materials & Supplies	0	0	40,000
6300	Contractual Services	0	0	90,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$153,104</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Aquatics - 01-51-03

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Extra Help	6115	\$0	\$0	\$21,300
Social Security	6126	0	0	1,629
Worker's Compensation	6128	0	0	175
Total		0	0	23,104
MATERIALS & SUPPLIES				
Chemicals & Insecticides	6256	0	0	40,000
Total		0	0	40,000
CONTRACTUAL SERVICES				
Contractual Services	6393	0	0	90,000
Total		0	0	90,000
TOTALS		\$0	\$0	\$153,104

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

General Fund Property Maintenance

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$14,044	\$12,354	\$17,554
6200	Materials & Supplies	4,075	2,442	4,050
6300	Contractual Services	52,400	16,755	30,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$70,519</u></u>	<u><u>\$31,551</u></u>	<u><u>\$51,604</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027
DEPARTMENT:	Property Maintenance - 01-21-01	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$0	\$0	\$0
Overtime	6111	12,000	10,374	15,000
Extra Help	6115	0	0	0
Group Insurance	6121	0	0	0
TMRS	6124	932	1,045	1,164
Social Security	6126	918	767	1,148
Worker's Compensation	6128	194	168	242
Total		14,044	12,354	17,554
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	2,600	1,521	2,800
Motor Vehicle Supplies	6258	225	0	0
Supplies/Minor Tools & Equipment	6265	1,250	921	1,250
Total		4,075	2,442	4,050
CONTRACTUAL SERVICES				
Insurance Motor Equipment	6343	1,650	0	0
Vehicle & Equipment R & M	6355	750	0	0
Contractual Services	6393	50,000	16,755	30,000
Total		52,400	16,755	30,000
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		<u>\$70,519</u>	<u>\$31,551</u>	<u>\$51,604</u>

CITY OF NEDERLAND

ANNUAL BUDGET

LIBRARY

The Library Department operates in a facility located at 2712 Nederland Avenue. It maintains a collection of about 79,000 items including a wide array of fiction and non-fiction, children's materials, DVDs, audiobooks on CD, reference and archive collections, microfilm, etc. The library also offers members access to downloadable eAudiobooks and videos, Internet access, wireless access point, online databases and services, as well as 24/7 access to the online catalog and their account where they can place holds, renew books, request Interlibrary Loans, etc. Most of these online services can be accessed from home. The library also offers a variety of programs for all age levels and access to meeting spaces for small nonprofit groups.

ANNUAL BUDGET

SUMMARY

General Fund Library

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$414,609	\$284,684	\$425,077
6200	Materials & Supplies	41,800	28,717	44,000
6300	Contractual Services	225,070	157,252	243,870
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$681,479</u></u>	<u><u>\$470,653</u></u>	<u><u>\$712,947</u></u>

Schedule of Personnel	Number of Positions	Number of Pay Grade	Number of Positions
Director of Library Services		120	1
Library Assistant		105	3
Total			4

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Library - 01-55-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$273,723	\$185,214	\$272,963
Overtime	6111	250	0	250
Longevity	6113	3,216	1,704	3,216
Extra Help	6115	33,000	23,418	33,000
Group Insurance	6121	51,019	38,296	62,385
TMRS	6124	28,869	19,741	28,790
Social Security	6126	23,729	15,616	23,671
Worker's Compensation	6128	803	695	802
Total		414,609	284,684	425,077
MATERIALS & SUPPLIES				
General Office Supplies	6210	6,500	2,725	6,500
Books & Publications	6212	26,500	20,337	28,000
Miscellaneous Supplies	6220	4,300	3,711	4,000
Special Program Supplies	6243	1,500	1,294	2,000
Supplies/Minor Tools & Equipment	6265	3,000	650	3,500
Total		41,800	28,717	44,000
CONTRACTUAL SERVICES				
Computer Systems	6315	0	0	3,000
Telephone	6331	3,800	1,850	3,800
Postage & Freight	6332	6,000	6,000	7,000
Training & Travel	6333	200	159	200
Printing & Binding	6338	1,300	0	1,500
Insurance-General	6341	120,000	77,764	120,000
Electricity	6348	18,000	7,286	18,000
Natural Gas	6349	1,600	1,738	1,600
Bldg/Structure Improvements	6350	4,500	16,103	6,000

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Library - 01-55-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Vehicle & Equipment R & M	6355	2,100	1,824	3,700
Rental Equipment	6366	3,000	1,757	3,000
Dues & Memberships	6377	550	45	550
Janitorial Services	6380	13,020	8,680	13,020
Contractual Services	6393	50,000	33,886	61,000
Special Programs	6400	1,000	160	1,500
Total		225,070	157,252	243,870
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		0	0	0
TOTALS		<u>\$681,479</u>	<u>\$470,653</u>	<u>\$712,947</u>

ANNUAL BUDGET

OTHER REQUIREMENTS

This designation includes appropriations for specialized activities and payments to organizations which provide direct benefits to the citizens of Nederland.

ANNUAL BUDGET

SUMMARY

General Fund
Other Requirements

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	639,683	407,787	592,000
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>275,000</u>	<u>275,000</u>	<u>2,091,000</u>
Total		<u><u>\$914,683</u></u>	<u><u>\$682,787</u></u>	<u><u>\$2,683,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2026-2027		
DEPARTMENT:	Other Requirements - 01-90-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Computer System	6315	\$200,137	\$187,305	\$200,000
Retiree Insurance	6326	50,000	29,065	50,000
Retiree Accrued Compensation	6336	25,000	0	25,000
Street Lights	6365	173,000	116,431	180,000
Senior Citizen Center	6371	70,000	51,817	70,000
Contractual Services	6393	10,000	2,000	10,000
Special Programs	6400	30,000	11,958	15,000
Public Relations	6401	0	2,000	2,000
ARPA-Non Profit Grant Program	6402	0	0	0
Contingency	6406	41,546	7,211	0
Vacation Buy Back	6409	30,000	0	30,000
Preventative Care Reimbursement	6411	10,000	0	10,000
Total		639,683	407,787	592,000
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		0	0	0
Transfer to Parks Special Fund	6904	0	0	0
Transfer to Capital Outlay	6907	275,000	0	0
Transfer to Equipment Replacement	6908	0	275,000	2,091,000
Transfer to Street Improvement	6939	0	0	0
Total		275,000	275,000	2,091,000
TOTALS		\$914,683	\$682,787	\$2,683,000

CITY OF NEDERLAND

ANNUAL BUDGET

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ANNUAL BUDGET

STREET IMPROVEMENT FUND

ANNUAL BUDGET

STREET IMPROVEMENT FUND

The Street Improvement Fund contains expenditures associated with the City's dedicated sales tax for street maintenance.

ANNUAL BUDGET

STREET IMPROVEMENT FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Sales Tax	1,000,000	789,611	1,000,000
Interest Income	200,000	156,221	200,000
Transfer In	0	0	0
TOTAL REVENUES	1,200,000	945,832	1,200,000
EXPENDITURES			
Contractual Services	100,000	31,605	100,000
Capital Outlay	1,100,000	0	1,100,000
TOTAL EXPENDITURES	1,200,000	31,605	1,200,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	914,227	0

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Street Improvement Fund

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	100,000	31,605	100,000
6700	Capital Outlay	<u>1,100,000</u>	<u>0</u>	<u>1,100,000</u>
Total		<u><u>\$1,200,000</u></u>	<u><u>\$31,605</u></u>	<u><u>\$1,200,000</u></u>

Schedule of Personnel

Number of
Pay Grade

Number of
Positions

N/A

ANNUAL BUDGET

FUND: Street Improvement Fund **FISCAL YEAR 2026-2027**
DEPARTMENT: Street Improvement Fund 39-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
Contractual Services				
Engineering Fees	6310	\$100,000	\$31,605	\$100,000
Advertising/Publications	6337	0	0	0
Total		100,000	31,605	100,000
CAPITAL OUTLAY				
Street Improvements	6730	1,100,000	0	1,100,000
Total		1,100,000	0	1,100,000
TOTALS		\$1,200,000	\$31,605	\$1,200,000

CITY OF NEDERLAND

ANNUAL BUDGET

WATER & SEWER FUND

ANNUAL BUDGET

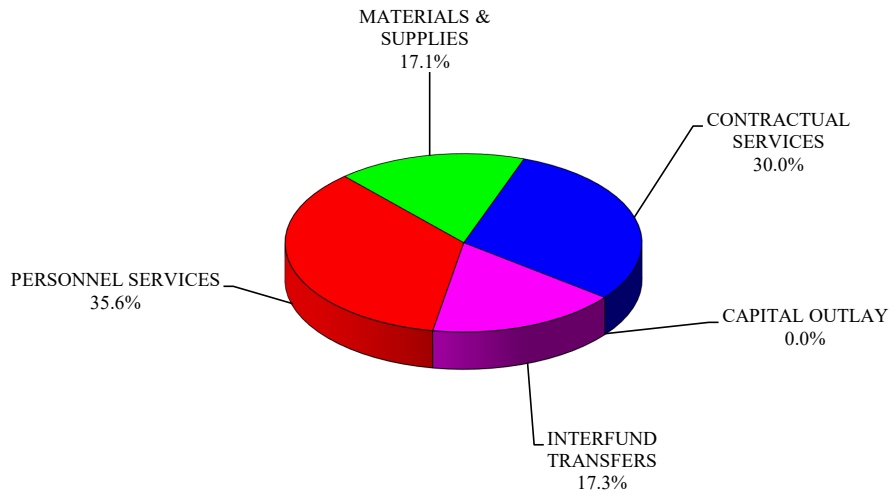
WATER & SEWER FUND SCHEDULE OF REVENUES & APPROPRIATIONS FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Water Service	\$2,900,000	\$2,389,626	\$2,900,000
Sewer Service	3,300,000	2,855,823	3,300,000
W&S Line Maintenance Fee	300,000	340,495	350,000
Tapping Fees	42,000	27,525	42,000
State Grant Funds	0	0	0
Federal Emergency Mgmt Funds	0	0	0
Interest Income	275,000	161,413	200,000
Misc. Income	30,000	18,350	30,000
Penalties & Interest	160,000	164,297	175,000
TOTAL REVENUES	7,007,000	5,957,529	6,997,000
EXPENSES			
Personnel Services	2,268,788	1,594,392	2,769,136
Materials & Supplies	938,450	410,227	1,332,390
Contractual Services	2,217,524	2,397,921	2,333,900
Capital Outlay	0	0	0
Transfers Out	1,582,238	1,582,238	1,343,888
TOTAL EXPENSES	7,007,000	5,984,778	7,779,314
EXCESS (DEFICIT) REVENUES OVER EXPENSES	\$0	(\$27,249)	(\$782,314)

ANNUAL BUDGET

WATER & SEWER FUND SUMMARY OF EXPENSES FISCAL YEAR 2026-2027

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
DEPARTMENT						
Water Treatment	\$805,432	\$477,000	\$1,068,000	\$0	\$0	\$2,350,432
Billing & Collections	174,039	9,540	171,750	0	0	355,329
Wastewater Treatment	523,889	102,850	1,043,000	0	0	1,669,739
Water & Sewer Distribution	1,265,776	743,000	51,150	0	0	2,059,926
Other Requirements	0	0	0	0	1,343,888	1,343,888
	\$2,769,136	\$1,332,390	\$2,333,900	\$0	\$1,343,888	\$7,779,314



ANNUAL BUDGET

WATER TREATMENT

The Water Treatment Department currently oversees all aspects of water production and treatment. Water for the City comes from water supplied by the Lower Neches Valley Authority (LNVA). Water treatment for the City's water supply consists of chlorinating for disinfection and the addition of polymers for controlling suspended solids.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Water Treatment

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$724,198	\$597,491	\$805,432
6200	Materials & Supplies	393,500	192,984	477,000
6300	Contractual Services	1,070,500	1,599,036	1,068,000
6700	Capital Outlay	0	0	0
	Total	\$2,188,198	\$2,389,511	\$2,350,432

Schedule of Personnel	Number of Pay Grade	Number of Positions
Water Treatment Plant Supervisor	115	1
Water Treatment Plant Operator	110	5
Total		6

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2026-2027**
DEPARTMENT: Water Treatment - 50-60-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$449,649	\$352,437	\$466,384
Overtime	6111	70,000	84,431	90,000
Longevity	6113	1,920	1,292	2,112
Certification Pay	6116	7,200	5,016	9,840
Group Insurance	6121	94,196	70,811	128,288
TMRS	6124	55,071	46,511	59,192
Social Security	6126	40,451	32,053	43,478
Worker's Compensation	6128	5,711	4,940	6,138
Total		724,198	597,491	805,432
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,000	1,362	2,500
Motor Vehicle Fuel	6222	2,000	1,296	2,000
Wearing Apparel	6231	2,500	182	2,500
Chemicals & Insecticides	6256	350,000	173,228	450,000
Motor Vehicle Supplies	6258	2,000	996	2,000
Supplies/Minor Tools & Equipment	6265	26,000	15,072	15,000
Safety Equipment	6274	9,000	848	3,000
Total		393,500	192,984	477,000
CONTRACTUAL SERVICES				
Health Inspection Fees	6323	23,000	22,401	24,000
Laboratory Testing	6324	35,000	25,481	45,000
Telephone	6331	2,500	1,660	2,500
Postage & Freight	6332	0	15,092	0
Training & Travel	6333	4,000	1,531	5,000
Insurance-General	6341	350,000	257,740	275,000
Insurance Motor Equipment	6343	1,000	900	1,000

ANNUAL BUDGET

FUND:		Water & Sewer		FISCAL YEAR 2026-2027	
DEPARTMENT:		Water Treatment - 50-60-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027	
CONTRACTUAL SERVICES					
Electricity	6348	120,000	83,613	130,000	
Natural Gas	6349	1,500	824	1,500	
Fixed Plant & Equipment R & M	6351	75,000	66,610	85,000	
Vehicle & Equipment R & M	6355	1,500	849	2,000	
Rental Equipment	6366	2,000	351	2,000	
Contractual Services	6393	35,000	37,041	45,000	
ARPA-Non Profit Grant Program	6402	0	789,766	0	
Untreated Water	6404	420,000	295,177	450,000	
Total		1,070,500	1,599,036	1,068,000	
CAPITAL OUTLAY					
Plant Equipment	6740	0	0	0	
Total		0	0	0	
TOTALS		\$2,188,198	\$2,389,511	\$2,350,432	

ANNUAL BUDGET

BILLING AND COLLECTIONS

The Billing and Collections Department processes monthly accounts for water, sewer, and sanitation services provided by the City. This department also has responsibility for establishing new accounts, receiving deposits and collecting overdue payments. Additionally, personnel ensures accurate billing of water consumption.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Billing and Collections

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$271,364	\$212,670	\$174,039
6200	Materials & Supplies	229,400	21,863	9,540
6300	Contractual Services	140,950	155,582	171,750
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u>\$641,714</u>	<u>\$390,115</u>	<u>\$355,329</u>

Schedule of Personnel

	Number of Pay Grade	Number of Positions
Utility Billing Technician	106	2
Total		2

ANNUAL BUDGET

FUND:	Water & Sewer	FISCAL YEAR 2026-2027
DEPARTMENT:	Billing & Collections - 50-61-00	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$186,730	\$139,046	\$105,592
Overtime	6111	8,000	10,981	0
Longevity	6113	240	240	192
Extra Help	6115	0	3,775	22,800
Group Insurance	6121	39,929	29,709	23,973
TMRS	6124	20,306	15,853	11,017
Social Security	6126	14,915	11,731	9,837
Worker's Compensation	6128	1,244	1,335	628
Total		271,364	212,670	174,039
MATERIALS & SUPPLIES				
General Office Supplies	6210	7,000	5,294	9,000
Motor Vehicle Fuel	6222	5,400	3,335	0
Wearing Apparel	6231	800	175	540
Motor Vehicle Supplies	6258	400	897	0
Supplies/Minor Tools & Equipment	6265	800	964	0
Water Meter & Boxes	6275	215,000	11,198	0
Total		229,400	21,863	9,540
CONTRACTUAL SERVICES				
Computer System	6315	0	13,894	18,000
Telephone	6331	1,950	1,390	0
Postage & Freight	6332	37,500	25,705	42,000
Training & Travel	6333	3,000	0	0
Insurance-General	6341	1,000	487	750
Insurance Motor Equipment	6343	1,000	1,080	0

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2026-2027**
DEPARTMENT: Billing & Collections - 50-61-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Vehicle & Equipment R & M	6355	1,500	2,652	0
Contractual Services	6393	95,000	110,374	111,000
Total		140,950	155,582	171,750
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		<u>\$641,714</u>	<u>\$390,115</u>	<u>\$355,329</u>

ANNUAL BUDGET

WASTEWATER TREATMENT

The Wastewater Treatment Department is responsible for the operation and maintenance of the City's wastewater treatment facility.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Wastewater Treatment

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$424,391	\$217,787	\$523,889
6200	Materials & Supplies	97,350	56,257	102,850
6300	Contractual Services	893,270	614,316	1,043,000
6700	Capital Outlay	0	0	0
	Total	<u>\$1,415,011</u>	<u>\$888,360</u>	<u>\$1,669,739</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Wastewater Treatment Plant Supervisor	115	1
Wastewater Plant Operator	110	2
Wastewater Treatment Plant Trainee	106	2
Total		5

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2026-2027**
DEPARTMENT: Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$294,399	\$144,792	\$345,049
Overtime	6111	15,000	7,746	15,000
Longevity	6113	1,008	466	1,344
Certification Pay	6116	2,880	1,133	3,960
Group Insurance	6121	51,125	33,101	88,590
TMRS	6124	32,629	16,282	38,051
Social Security	6126	23,966	11,340	27,949
Worker's Compensation	6128	3,384	2,927	3,946
Total		424,391	217,787	523,889
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,000	532	2,500
Motor Vehicle Fuel	6222	11,500	11,921	16,500
Wearing Apparel	6231	2,000	499	2,000
Foods	6236	100	0	100
Chemicals & Insecticides	6256	75,000	38,858	75,000
Motor Vehicle Supplies	6258	750	277	750
Supplies/Minor Tools & Equipment	6265	5,000	3,916	5,000
Safety Equipment	6274	1,000	254	1,000
Total		97,350	56,257	102,850
CONTRACTUAL SERVICES				
Permitting Fees	6323	36,000	29,327	36,000
Laboratory Testing	6324	65,000	43,307	70,000
Telephone	6331	270	177	0
Training & Travel	6333	7,000	729	7,000
Insurance-General	6341	385,000	298,763	385,000
Insurance Motor Equipment	6343	6,000	6,396	6,000
Electricity	6348	230,000	138,295	230,000

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2026-2027**
DEPARTMENT: Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Natural Gas	6349	15,000	9,642	15,000
Fixed Plant & Equipment R & M	6351	75,000	46,155	200,000
Vehicle & Equipment R & M	6355	15,000	6,433	15,000
Rental Equipment	6366	1,000	0	1,000
Contractual Services	6393	8,000	4,771	28,000
Sludge Management	6399	50,000	30,321	50,000
Total		893,270	614,316	1,043,000
CAPITAL OUTLAY				
Plant Equipment	6740	0	0	0
Motor Vehicles	6742	0	0	0
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		<u>\$1,415,011</u>	<u>\$888,360</u>	<u>\$1,669,739</u>

ANNUAL BUDGET

WATER DISTRIBUTION/SEWER COLLECTION

The Water Distribution/Sewer Collection Department is responsible for the distribution of water produced by the water plant to approximately 7,000 metered accounts. This department is also responsible for the collection and delivery of wastewater to the City's wastewater treatment facility. In addition to installing new water and wastewater lines, this department is also responsible for maintaining the City's existing infrastructure, meter reading and maintenance.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Water & Sewer Distribution

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$848,835	\$566,444	\$1,265,776
6200	Materials & Supplies	218,200	139,123	743,000
6300	Contractual Services	26,500	24,341	51,150
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u>\$1,093,535</u>	<u>\$729,908</u>	<u>\$2,059,926</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Utility Maintenance Supervisor	115	1
Heavy Equipment (Utilities) Senior Operator	109	2
Utilities Maintenance Senior Technician	106	6
Maintenance Worker	104	1
Water Meter Technician	106	3
Total		13

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2026-2027**
DEPARTMENT: Water & Sewer Distribution - 50-63-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$545,695	\$328,305	\$794,821
Overtime	6111	65,000	84,444	95,000
Longevity	6113	3,792	1,508	4,656
Certification Pay	6116	2,880	1,030	9,060
Group Insurance	6121	113,273	70,668	192,588
TMRS	6124	64,299	43,572	92,541
Social Security	6126	47,229	31,149	67,973
Worker's Compensation	6128	6,667	5,768	9,137
Total		848,835	566,444	1,265,776
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	18,000	20,576	30,800
Wearing Apparel	6231	3,000	909	5,000
Water & Sewer Mains	6247	175,000	98,120	180,000
Motor Vehicle Supplies	6258	9,000	8,972	11,000
Supplies/Minor Tools & Equipment	6265	11,000	9,895	14,000
Equipment Maint. & Repair	6270	1,000	484	1,000
Safety Equipment	6274	1,200	167	1,200
Water Meters & Boxes	6275	0	0	500,000
Total		218,200	139,123	743,000
CONTRACTUAL SERVICES				
Computer System	6315	1,000	0	1,000
Telephone	6331	0	301	4,000
Training & Travel	6333	4,000	4,185	4,300
Insurance-General	6341	1,500	1,095	2,250
Insurance Motor Equipment	6343	7,000	6,908	8,600

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2026-2027**
DEPARTMENT: Water & Sewer Distribution - 50-63-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
Vehicle & Equipment R & M	6355	10,000	9,102	14,000
Rental Equipment	6366	3,000	0	3,000
Contractual Services	6393	0	2,750	14,000
Total		26,500	24,341	51,150
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
	6755	0	0	0
Sewer Collection Lines	6756	0	0	0
Total		0	0	0
TOTALS		<u>\$1,093,535</u>	<u>\$729,908</u>	<u>\$2,059,926</u>

ANNUAL BUDGET

OTHER REQUIREMENTS

This department includes expenditures necessary for debt service obligations and transfers to other funds.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Other Requirements

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	86,304	4,646	0
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>1,582,238</u>	<u>1,582,238</u>	<u>1,343,888</u>
Total		<u><u>\$1,668,542</u></u>	<u><u>\$1,586,884</u></u>	<u><u>\$1,343,888</u></u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2026-2027**
DEPARTMENT: Other Requirements - 50-90-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Computer System	6315	\$20,000	\$3,555	\$0
Retiree Insurance/Benefits	6326	10,000	0	0
Retiree Accrued Compensation	6336	8,000	0	0
Contingency	6406	28,304	1,091	0
Vacation Buy Back	6409	20,000	0	0
Preventative Care Reimbursement	6411	0	0	0
Total		86,304	4,646	0
INTERFUND TRANSFERS				
Transfer to General Fund	6902	290,000	290,000	290,000
Transfer to Debt Service Fund	6905	967,238	967,238	968,888
Transfer to Equipment Replacement	6908	300,000	300,000	60,000
Transfer to SSES Project	6937	25,000	25,000	25,000
		1,582,238	1,582,238	1,343,888
TOTALS		\$1,668,542	\$1,586,884	\$1,343,888

ANNUAL BUDGET

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ANNUAL BUDGET

SSES PROJECT FUND

ANNUAL BUDGET

SSES PROJECT FUND

This department accounts for the funds used in the study and evaluation of the City's sanitary sewer system and subsequent expenses to repair the wastewater collection system.

ANNUAL BUDGET

SSES PROJECT FUND SCHEDULE OF REVENUES & APPROPRIATIONS FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Interest Income	25,000	8,506	25,000
Transfers In	25,000	25,000	25,000
TOTAL REVENUES	50,000	33,506	50,000
EXPENDITURES			
Contractual Services	50,000	303,935	50,000
TOTAL EXPENDITURES	50,000	303,935	50,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(270,429)	0

ANNUAL BUDGET

SUMMARY

SSES Project Fund

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	50,000	303,935	50,000
6700	Capital Outlay	0	0	0
Total		\$50,000	\$303,935	\$50,000

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND:		SSES Project Fund		FISCAL YEAR 2026-2027	
DEPARTMENT:		SSES Project 53-00-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027	
CONTRACTUAL SERVICES					
Contractual Services	6393	\$50,000	\$303,935	\$50,000	
Total		50,000	303,935	50,000	
TOTALS		\$50,000	\$303,935	\$50,000	

ANNUAL BUDGET

SOLID WASTE FUND

ANNUAL BUDGET

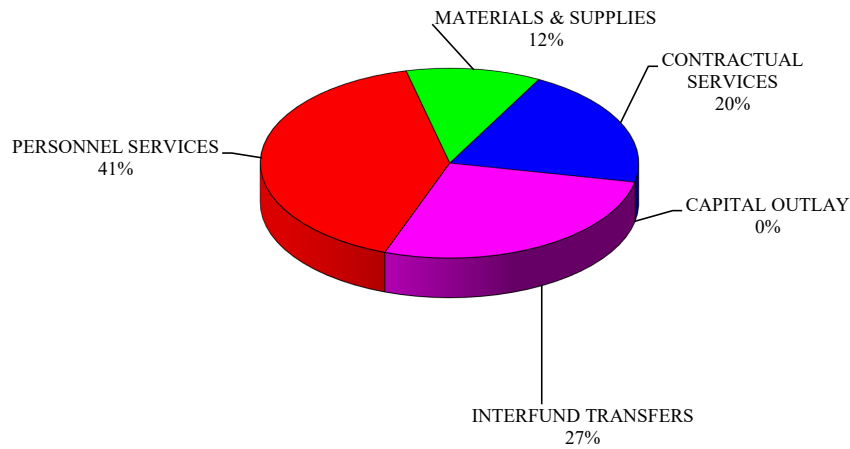
SOLID WASTE FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2025-2026

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Solid Waste Service	\$1,890,000	\$1,342,144	\$1,920,000
Garbage Bags	0	0	0
Federal Emergency Mangement Funds	0	0	0
Interest Income	140,000	106,845	140,000
Miscellaneous Income	2,500	614	1,000
TOTAL REVENUES	2,032,500	1,449,603	2,061,000
EXPENSES			
Personnel Services	838,708	587,936	892,813
Materials & Supplies	246,250	122,393	252,750
Contractual Services	437,542	308,794	447,250
Transfers Out	510,000	510,000	599,000
	2,032,500	1,529,123	2,191,813
EXCESS (DEFICIT) REVENUES OVER EXPENSES	\$0	(\$79,520)	(\$130,813)

ANNUAL BUDGET

SOLID WASTE FUND SUMMARY OF EXPENDITURES FISCAL YEAR 2026-2027

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
DEPARTMENT						
Solid Waste	\$892,813	\$252,750	\$447,250	\$0	\$0	\$1,592,813
Other Requirements	0	0	0	0	599,000	599,000
	\$892,813	\$252,750	\$447,250	\$0	\$599,000	\$2,191,813



ANNUAL BUDGET

SOLID WASTE

The Solid Waste Department is responsible for refuse within the city limits of Nederland. The department has four residential garbage routes servicing approximately 6,600 residences and small businesses. Additionally, the Solid Waste Department collects and disposes of trash materials at the landfill while also collecting and transporting yard waste to the green waste facility operated at the former City landfill by the Mid County Municipal League (MCML).

ANNUAL BUDGET

SUMMARY

Solid Waste Fund Solid Waste

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$838,708	\$587,936	\$892,813
6200	Materials & Supplies	246,250	122,393	252,750
6300	Contractual Services	421,250	308,794	447,250
6700	Capital Outlay	0	0	0
Total		\$1,506,208	\$1,019,123	\$1,592,813

Schedule of Personnel

Number of Pay Grade

Number of Positions

Solid Waste Supervisor
Equipment Mechanic
Sanitation Driver

115
109
107

1
1
7

Total

9

ANNUAL BUDGET

FUND: Solid Waste **FISCAL YEAR 2026-2027**
DEPARTMENT: Solid Waste - 52-33-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$583,498	\$406,143	\$613,966
Overtime	6111	18,000	14,915	20,000
Longevity	6113	3,648	2,332	3,744
Group Insurance	6121	114,612	79,980	130,647
TMRS	6124	63,026	44,748	66,418
Social Security	6126	46,294	31,487	48,785
Worker's Compensation	6128	9,630	8,331	9,253
Total		838,708	587,936	892,813
MATERIALS & SUPPLIES				
Miscellaneous Supplies	6220	6,500	4,204	7,000
Motor Vehicle Fuel	6222	90,000	52,448	90,000
Wearing Apparel	6231	2,750	193	2,750
Garbage Bags	6242	0	0	0
Motor Vehicle Supplies	6258	95,000	58,545	100,000
Garbage Containers	6264	45,000	155	45,000
Supplies/Minor Tools & Equipment	6265	7,000	6,848	8,000
Total		246,250	122,393	252,750
CONTRACTUAL SERVICES				
Training & Travel	6333	750	0	750
Insurance-General	6341	1,500	1,095	1,500
Insurance Motor Equipment	6343	37,000	38,106	39,000
Fixed Plant & Equipment R & M	6351	6,000	2,231	8,000
Vehicle & Equipment R & M	6355	53,000	38,047	55,000

ANNUAL BUDGET

FUND:	Solid Waste	FISCAL YEAR 2026-2027		
DEPARTMENT:	Solid Waste - 52-33-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Waste Disposal	6390	285,000	173,588	290,000
Contractual Services	6393	13,000	1,682	13,000
Green Waste Disposal	6397	25,000	54,045	40,000
Total		421,250	308,794	447,250
CAPITAL OUTLAY				
Miscellaneous	6744	0	0	0
Total		0	0	0
TOTALS		\$1,506,208	\$1,019,123	\$1,592,813

ANNUAL BUDGET

OTHER REQUIREMENTS

This department includes contingency amounts and transfers to other funds.

ANNUAL BUDGET

SUMMARY

Solid Waste Other Requirements

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	16,292	0	0
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>510,000</u>	<u>510,000</u>	<u>599,000</u>
	Total	<u><u>\$526,292</u></u>	<u><u>\$510,000</u></u>	<u><u>\$599,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Solid Waste **FISCAL YEAR 2026-2027**
DEPARTMENT: Other Requirements - 52-90-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Computer System	6315	\$1,000	0	\$0
Retiree Insurance/Benefits	6326	0	0	0
Contingency	6406	10,292	0	0
Vacation Buy Back	6409	1,000	0	0
Preventative Care Reimbursement	6411	4,000	0	0
Total		16,292	0	0
INTERFUND TRANSFERS				
Transfer to General Fund	6902	110,000	110,000	110,000
Transfer to Equipment Replacement	6908	400,000	400,000	489,000
Total		510,000	510,000	599,000
		\$526,292	\$510,000	\$599,000

ANNUAL BUDGET

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**EQUIPMENT REPLACEMENT
FUNDS**

ANNUAL BUDGET

EQUIPMENT REPLACEMENT FUNDS

The Equipment Replacement Funds are established as a mechanism for providing funding for the purchase of vehicles and heavy equipment. Monies are provided by yearly transfers into these funds from the General Fund, Water & Sewer Fund, and Solid Waste Fund.

ANNUAL BUDGET

EQUIPMENT REPLACEMENT FUND - GENERAL SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Interest Income	30,000	23,262	30,000
Miscellaneous Income	0	0	0
Transfer In	275,000	275,000	2,091,000
TOTAL REVENUES	305,000	298,262	2,121,000
EXPENDITURES			
Capital Outlay	165,000	258,013	2,121,000
TOTAL EXPENDITURES	165,000	258,013	2,121,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	140,000	40,249	0

ANNUAL BUDGET

SUMMARY

Equipment Replacement Fund - General

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	165,000	258,013	2,121,000
6900	Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$165,000</u></u>	<u><u>\$258,013</u></u>	<u><u>\$2,121,000</u></u>

Schedule of Personnel	Number of Positions	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: Equip. Replacement-Gen. **FISCAL YEAR 2026-2027**
DEPARTMENT: Equipment Replacement -34-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CAPITAL OUTLAY				
Motor Vehicles	6742	\$115,000	\$258,013	\$1,656,000
Miscellaneous Equipment	6744	50,000	0	465,000
Total		165,000	258,013	2,121,000
TOTALS		<u>\$165,000</u>	<u>\$258,013</u>	<u>\$2,121,000</u>

ANNUAL BUDGET

EQUIPMENT REPLACEMENT FUND - WATER & SEWER SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Interest Income	10,000	12,279	30,000
Transfer In	300,000	300,000	60,000
TOTAL REVENUES	310,000	312,279	90,000
EXPENDITURES			
Capital Outlay	371,000	137,581	90,000
TOTAL EXPENDITURES	371,000	137,581	90,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(61,000)	174,698	0

ANNUAL BUDGET

SUMMARY

Equipment Replacement Fund - W & S

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	371,000	137,581	90,000
6900	Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$371,000</u></u>	<u><u>\$137,581</u></u>	<u><u>\$90,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Equip. Replacement-W&S **FISCAL YEAR 2026-2027**
DEPARTMENT: Equipment Replacement -36-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CAPITAL OUTLAY				
Plant Equipment	6740	\$0	\$0	\$0
Motor Vehicles	6742	305,000	43,982	90,000
Miscellaneous Equipment	6744	66,000	93,599	-
Total		371,000	137,581	90,000
TOTALS		<u>\$371,000</u>	<u>\$137,581</u>	<u>\$90,000</u>

ANNUAL BUDGET

EQUIPMENT REPLACEMENT FUND - SOLID WASTE SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Interest Income	30,000	29,673	30,000
Transfer In	400,000	400,000	489,000
TOTAL REVENUES	430,000	429,673	519,000
EXPENDITURES			
Capital Outlay	340,000	0	519,000
TOTAL EXPENDITURES	340,000	0	519,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	90,000	429,673	0

ANNUAL BUDGET

SUMMARY

Equipment Replacement Fund - Solid Waste

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	<u>340,000</u>	<u>0</u>	<u>519,000</u>
	Total	<u><u>\$340,000</u></u>	<u><u>\$0</u></u>	<u><u>\$519,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: Equip. Rep. - Solid Waste **FISCAL YEAR 2026-2027**
DEPARTMENT: Equipment Replacement -35-00-00

		BUDGET	ACTUAL AS	ADOPTED
CATEGORY	CODE	2025-2026	Of June 2026	2026-2027
CAPITAL OUTLAY				
Motor Vehicles	6742	\$330,000	\$0	\$50,000
Miscellaneous Equipment	6744	10,000	0	469,000
Total		340,000	0	519,000
TOTALS		\$340,000	\$0	\$519,000

ANNUAL BUDGET

SPECIAL FUNDS

ANNUAL BUDGET

POLICE NARCOTICS FUND

ANNUAL BUDGET

POLICE NARCOTICS FUND

The Police Narcotics Fund allocates money, via fines and forfeitures, to the Police Department to strengthen the fight against drugs predicated on pro-active police work.

ANNUAL BUDGET

POLICE NARCOTICS FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
State Grant Revenue	0	4,170	0
Forfeitures - Chap. 59	15,000	0	15,000
Opiod Abatement Funds	0	3,444	0
Interest Income	3,000	2,534	3,000
Miscellaneous Revenue	1,750	20,087	0
TOTAL REVENUES	19,750	30,235	18,000
EXPENDITURES			
Personnel Services	4,000	5,695	4,000
Materials & Supplies	6,750	0	8,500
Contractual Services	9,000	1,374	5,500
Capital Outlay	0	0	0
Interfund Transfers	0	0	0
TOTAL EXPENDITURES	19,750	7,069	18,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	23,166	0

ANNUAL BUDGET

SUMMARY

Police Narcotics Fund Police

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$4,000	\$5,695	\$4,000
6200	Materials & Supplies	6,750	0	8,500
6300	Contractual Services	9,000	1,374	5,500
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	0	0	0
	Total	<u>\$19,750</u>	<u>\$7,069</u>	<u>\$18,000</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND:	Police Narcotics Fund	FISCAL YEAR 2026-2027		
DEPARTMENT:	Police Narcotics - 20-21-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Cell Phone Allowance	6112	\$4,000	\$5,695	\$4,000
Total		4,000	5,695	4,000
MATERIALS & SUPPLIES				
Miscellaneous Supplies	6220	1,000	0	2,750
Safety Equipment	6274	5,750	0	5,750
Total		6,750	0	8,500
CONTRACTUAL SERVICES				
Computer System	6315	0	0	0
Telephone	6331	3,000	335	500
Training & Travel	6333	5,000	1,039	5,000
Vehicle & Equipment R & M	6355	1,000	0	0
Contractual Services	6393	0	0	0
Total		9,000	1,374	5,500
Capital Outlay				
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		\$19,750	\$7,069	\$18,000

CITY OF NEDERLAND

ANNUAL BUDGET

LIBRARY SPECIAL FUND

CITY OF NEDERLAND

ANNUAL BUDGET

LIBRARY SPECIAL FUND

The Library Special Fund allows individuals and/or organizations to contribute or donate funds for special Library projects. Organizations such as The Friends of the Library are instrumental in the success of the Library's overall goal of service.

ANNUAL BUDGET

LIBRARY SPECIAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Hebert Grant Funds	50,000	50,000	50,000
Save the Children Grant	0	0	0
Hancher Foundation Grant	0	0	0
Memorials & Contributions	0	0	0
Donations	0	478	0
Interest Income	4,000	3,101	4,000
Miscellaneous Revenue	25,000	132	0
TOTAL REVENUES	79,000	53,711	54,000
EXPENDITURES			
Materials & Supplies	83,000	29,347	52,000
Contractual Services	2,000	868	2,000
Capital Outlay	0	0	0
TOTAL EXPENDITURES	85,000	30,215	54,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(6,000)	23,496	0

ANNUAL BUDGET

SUMMARY

Library Special Fund Library

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	1,079	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$0</u></u>	<u><u>\$1,079</u></u>	<u><u>\$0</u></u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND: Library Special Fund **FISCAL YEAR 2026-2027**
DEPARTMENT: Library - 21-55-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
MATERIALS & SUPPLIES				
Books & Publications	6212	\$0	\$182	\$0
Miscellaneous Supplies	6220	0	0	0
Special Program Supplies	6243	0	897	0
Supplies/Minor Tools & Equipment	6265	0	0	0
Total		0	1,079	0
CONTRACTUAL SERVICES				
Contractual Services	6393	0	0	0
Total		0	0	0
TOTALS		\$0	\$1,079	\$0

ANNUAL BUDGET

SUMMARY

Library Special Fund Hebert Grant

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	77,000	28,268	52,000
6300	Contractual Services	2,000	868	2,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$79,000</u>	<u>\$29,136</u>	<u>\$54,000</u>

Schedule of Personnel

Number of
Pay Grade

Number of
Positions

N/A

ANNUAL BUDGET

FUND:	Library Special Fund	FISCAL YEAR 2026-2027
DEPARTMENT:	Hebert Grant - 21-55-01	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
MATERIALS & SUPPLIES				
Books & Publications	6212	\$44,884	\$18,494	\$44,000
Special Program Supplies	6243	19,058	8,511	6,000
Supplies/Minor Tools & Equipment	6265	13,058	1,263	2,000
Total		77,000	28,268	52,000
CONTRACTUAL SERVICES				
Contractual Services	6393	0	8	0
Special Programs	6400	2,000	860	2,000
Total		2,000	868	2,000
CAPITAL OUTLAY				
Furniture, Fixtures, Office Equip.	6743	0	0	0
Total		0	0	0
TOTALS		\$79,000	\$29,136	\$54,000

ANNUAL BUDGET

SUMMARY

Library Special Fund State Grant Funds

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	6,000	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$6,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Schedule of Personnel

Number of
Pay Grade

Number of
Positions

N/A

ANNUAL BUDGET

FUND:

Library Special Fund

FISCAL YEAR 2026-2027

DEPARTMENT:

State Grant Funds - 21-55-03

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
MATERIALS & SUPPLIES				
Books & Publications	6212	\$1,000	\$0	\$0
Supplies/Minor Tools & Equipment	6265	5,000	0	0
Total		6,000	0	0
TOTALS		<u>\$6,000</u>	<u>\$0</u>	<u>\$0</u>

CITY OF NEDERLAND

COURT TECHNOLOGY FUND

ANNUAL BUDGET

COURT TECHNOLOGY FUND

The Court Technology Fund allocates money, via fines, to finance the purchase of technological enhancements for municipal court.

ANNUAL BUDGET

COURT TECHNOLOGY FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Court Technology Revenue	7,000	5,622	8,000
Interest Income	0	163	0
TOTAL REVENUES	<u>7,000</u>	<u>5,785</u>	<u>8,000</u>
EXPENDITURES			
Contractual Services	7,000	11,454	12,000
TOTAL EXPENDITURES	<u>7,000</u>	<u>11,454</u>	<u>12,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(5,669)	(4,000)

ANNUAL BUDGET

SUMMARY

Court Technology Fund

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	7,000	11,454	12,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$7,000</u></u>	<u><u>\$11,454</u></u>	<u><u>\$12,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: Court Technology **FISCAL YEAR 2026-2027**
DEPARTMENT: Court Technology -22-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Computer System	6315	\$7,000	\$11,454	\$12,000
Total		7,000	11,454	12,000
TOTALS		<u>\$7,000</u>	<u>\$11,454</u>	<u>\$12,000</u>

ANNUAL BUDGET

HOTEL/MOTEL FUND

CITY OF NEDERLAND

ANNUAL BUDGET

HOTEL/MOTEL FUND

The Hotel/Motel Fund is used to appropriate restricted revenues associated with Hotel Occupancy Taxes. Payment of these funds is restricted to promotion of the City.

ANNUAL BUDGET

HOTEL/MOTEL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Hotel Occupancy Taxes	90,000	68,000	98,000
Interest Income	3,000	2,028	2,000
TOTAL REVENUES	<u>93,000</u>	<u>70,028</u>	<u>100,000</u>
EXPENDITURES			
Contractual Services	93,000	43,328	100,000
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>93,000</u>	<u>43,328</u>	<u>100,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	26,700	0

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Hotel/Motel Fund

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	93,000	43,328	100,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$93,000</u></u>	<u><u>\$43,328</u></u>	<u><u>\$100,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND:	Hotel/Motel Fund	FISCAL YEAR 2026-2027		
DEPARTMENT:	Hotel/Motel -23-00-00			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Telephone	6331	\$1,000	\$742	\$1,000
Insurance-General	6341	10,000	5,415	12,000
Electricity	6348	6,000	4,511	8,000
Payment to Chamber & Historical Soc.	6389	72,000	32,660	75,000
Contractual Services	6393	4,000	0	4,000
Total		93,000	43,328	100,000
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		0	0	0
TOTALS		<u>\$93,000</u>	<u>\$43,328</u>	<u>\$100,000</u>

ANNUAL BUDGET

FIRE DEPT. SPECIAL FUND

ANNUAL BUDGET

FIRE DEPARTMENT SPECIAL FUND

Accounts for donations to the Fire Department for special projects, rescue team equipment and training, as well as public safety grants.

ANNUAL BUDGET

FIRE DEPARTMENT SPECIAL FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
State Grant Funds	0	1,518	0
Rescue Team Donations	15,000	6,000	15,000
Donations	10,000	9,013	15,000
Interest Income	0	1,304	0
TOTAL REVENUES	25,000	17,835	30,000
EXPENDITURES			
Materials & Supplies	13,000	22,586	8,000
Contractual Services	12,000	2,607	13,000
Capital Outlay	15,000	0	14,000
TOTAL EXPENDITURES	40,000	25,193	35,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(15,000)	(7,358)	(5,000)

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Fire Dept. Special Fund Fire

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	5,000	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$5,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Schedule of Personnel

Number of
Pay Grade

Number of
Positions

N/A

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: Fire Dept. Special Fund **FISCAL YEAR 2026-2027**
DEPARTMENT: Fire - 24-22-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	\$5,000	\$0	\$0
Total		5,000	0	0
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		<u>\$5,000</u>	<u>\$0</u>	<u>\$0</u>

ANNUAL BUDGET

SUMMARY

Fire Dept. Special Fund Fire - TCLEOSE

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	5,000	1,007	5,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$5,000</u></u>	<u><u>\$1,007</u></u>	<u><u>\$5,000</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND: Fire Dept. Special Fund **FISCAL YEAR 2026-2027**
DEPARTMENT: Fire - TCLEOSE 24-22-05

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Training & Travel	6333	\$5,000	\$1,007	\$5,000
Total		5,000	1,007	5,000
TOTALS		<u>\$5,000</u>	<u>\$1,007</u>	<u>\$5,000</u>

ANNUAL BUDGET

SUMMARY

Fire Dept. Special Fund Fire - Rescue Team

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	8,000	22,586	8,000
6300	Contractual Services	7,000	1,600	8,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>14,000</u>
	Total	<u>\$15,000</u>	<u>\$24,186</u>	<u>\$30,000</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
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N/A

ANNUAL BUDGET

FUND:	Fire Dept. Special Fund	FISCAL YEAR 2026-2027		
DEPARTMENT:	Fire - Rescue Team 24-22-06			
CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	\$8,000	\$22,586	\$8,000
Total		8,000	22,586	8,000
CONTRACTUAL SERVICES				
Training & Travel	6333	7,000	1,600	8,000
Total		7,000	1,600	8,000
Capital Outlay				
Miscellaneous Equipment	6744	0	0	14,000
Total		0	0	14,000
TOTALS		\$15,000	\$24,186	\$30,000

ANNUAL BUDGET

MCML DISPATCH FUND

ANNUAL BUDGET

MID COUNTY MUNICIPAL LEAGUE CENTRAL DISPATCH & INFORMATION TECHNOLOGY

The Mid County Municipal League Central Dispatch is responsible for the dispatch of Fire, Police, and other emergency responders for the cities of Nederland, Groves, and Port Neches. This department is under the direction of the Chief of Police. Funding is provided by yearly contributions from the three municipalities based upon their respective populations. In fiscal year 2008-2009, the MCML entered into a cost-sharing proposal for information technology services. This department provides technology support for the cities of Nederland, Groves, and Port Neches.

CITY OF NEDERLAND

ANNUAL BUDGET

**MID-COUNTY MUNICIPAL LEAGUE
CENTRAL DISPATCH FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
FISCAL YEAR 2026-2027**

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
City of Groves	696,874	580,728	740,709
City of Port Neches	604,542	302,271	641,848
City of Nederland	735,424	551,568	781,985
Interest Income	30,000	18,360	24,000
TOTAL REVENUES	2,066,840	1,452,927	2,188,542
EXPENDITURES			
Personnel Services	1,540,985	1,068,970	1,592,904
Materials & Supplies	12,300	8,586	32,594
Contractual Services	513,555	412,175	563,044
Capital Outlay	0	0	0
TOTAL EXPENDITURES	2,066,840	1,489,731	2,188,542
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	0	(36,804)	0

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

MCML

Information Technology

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$347,245	\$264,170	\$388,566
6200	Materials & Supplies	7,000	3,386	7,500
6300	Contractual Services	418,300	314,508	438,800
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$772,545</u>	<u>\$582,064</u>	<u>\$834,866</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Information Technology Director	122	1
Technology Support Analyst	112	1
Technology Support Specialist	107	1
Total		3

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR 2026-2027**
DEPARTMENT: Information Technology 70-17-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$246,488	\$189,204	\$269,468
Overtime	6111	2,000	1,281	3,000
Longevity	6113	1,392	1,012	1,392
Extra Help	6115	0	0	0
Group Insurance	6121	51,786	38,046	64,753
TMRS	6124	26,025	20,093	28,522
Social Security	6126	19,116	14,155	20,950
Worker's Compensation	6128	438	379	481
Total		347,245	264,170	388,566
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	7,000	3,386	7,500
Total		7,000	3,386	7,500
CONTRACTUAL SERVICES				
Computer System	6315	300,000	225,606	315,000
Telephone	6331	7,500	6,955	8,000
Training & Travel	6333	15,000	3,454	15,000
Insurance-General	6341	48,500	48,169	50,000
Insurance Motor Equipment	6343	1,000	1,320	1,000
Electricity	6348	3,000	1,820	3,500
Vehicle & Equipment R & M	6355	2,500	493	2,500

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR 2026-2027**
DEPARTMENT: Information Technology 70-17-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Dues & Memberships	6377	800	599	800
Contractual Services	6393	40,000	26,092	43,000
Total		418,300	314,508	438,800
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		<u>\$772,545</u>	<u>\$582,064</u>	<u>\$834,866</u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

MCML Central Dispatch

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$1,193,740	\$804,800	\$1,204,338
6200	Materials & Supplies	5,300	5,200	25,094
6300	Contractual Services	95,255	97,667	124,244
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u>\$1,294,295</u>	<u>\$907,667</u>	<u>\$1,353,676</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Public Safety Dispatcher Supervisor	115	1
Public Safety Dispatcher	108	12
Total		13

ANNUAL BUDGET

FUND:	MCML Central Dispatch	FISCAL YEAR 2026-2027
DEPARTMENT:	Central Dispatch - 70-21-00	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	\$798,749	\$468,653	\$785,945
Overtime	6111	70,000	130,205	72,100
Longevity	6113	4,176	1,850	3,072
Educational Certification	6116	13,200	3,856	11,232
Group Insurance	6121	146,664	91,120	173,603
TMRS	6124	92,290	63,222	90,855
Social Security	6126	67,789	45,140	66,735
Worker's Compensation	6128	872	754	796
Total		1,193,740	804,800	1,204,338
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,500	2,147	16,594
Miscellaneous Supplies	6220	1,000	31	1,000
Wearing Apparel	6231	0	2,661	6,500
Foods	6236	500	0	500
Supplies/Minor Tools & Equipment	6265	300	361	500
Total		5,300	5,200	25,094
CONTRACTUAL SERVICES				
Computer System	6315	2,000	364	4,044
Telephone	6331	5,000	2,086	5,000
Training & Travel	6333	2,500	1,413	2,500
Insurance-General	6341	10,000	6,634	10,000
Electricity	6348	4,000	2,413	4,000
Bldg/Structure Improvements	6350	500	0	500

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR 2026-2027**
DEPARTMENT: Central Dispatch - 70-21-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
CONTRACTUAL SERVICES				
Fixed Plant & Equipment R & M	6351	2,155	560	2,100
Vehicle & Equipment R & M	6355	4,000	682	4,000
Rental Equipment	6366	52,000	4,586	10,000
Janitorial Services	6380	1,100	0	1,100
Contractual Services	6393	12,000	78,929	81,000
Contingency	6406	0	0	0
Total		95,255	97,667	124,244
TOTALS		<u>\$1,294,295</u>	<u>\$907,667</u>	<u>\$1,353,676</u>

ANNUAL BUDGET

DEBT SERVICE FUND

CITY OF NEDERLAND

ANNUAL BUDGET

DEBT SERVICE FUND

The Debt Service Fund is established by ordinances authorizing the issuance of bonds and providing for the payment of bond principal and interest as they come due. An ad valorem (property) tax rate and tax levy is required to be computed and levied which will be sufficient to produce the money to satisfy annual debt service requirements. In addition, some debt issues are funded by Water & Sewer revenues.

ANNUAL BUDGET

DEBT SERVICE FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Current Taxes	2,278,687	2,235,328	2,258,237
Delinquent Taxes	20,000	255	20,000
Taxes Penalty & Interest	25,000	20,793	25,000
Interest Income	9,000	6,994	9,000
Transfer In	967,238	967,238	968,888
TOTAL REVENUES	3,299,925	3,230,608	3,281,125
EXPENDITURES			
Interest	1,021,925	510,963	923,125
Principal	2,275,000	0	2,355,000
Agent's Fees	3,000	1,400	3,000
TOTAL EXPENDITURES	3,299,925	512,363	3,281,125
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	2,718,245	0

ANNUAL BUDGET

SUMMARY

Debt Service Fund

CATEGORY		BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	0
6800	Debt Service	<u>3,299,925</u>	<u>512,363</u>	<u>3,281,125</u>
	Total	<u><u>\$3,299,925</u></u>	<u><u>\$512,363</u></u>	<u><u>\$3,281,125</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Debt Service Fund **FISCAL YEAR 2026-2027**
DEPARTMENT: Debt Service - 40-70-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	ADOPTED 2026-2027
DEBT SERVICE				
Interest	6800	\$1,021,925	\$510,963	\$923,125
Principal	6801	2,275,000	0	2,355,000
Agent's Fees	6802	3,000	1,400	3,000
Total		3,299,925	512,363	3,281,125
TOTALS		<u>\$3,299,925</u>	<u>\$512,363</u>	<u>\$3,281,125</u>

SUPPLEMENTAL INFORMATION

DEBT SCHEDULES

ANNUAL BUDGET

CITY OF NEDERLAND SUMMARY OF TOTAL BONDED INDEBTEDNESS BUDGET FISCAL YEAR 2026-2027

ISSUE/SERIES	MATURITY	ORIGINAL ISSUE	PRIOR MATURITY	BALANCE 10/1/2026	FY 2027 PRINCIPAL	BALANCE 9/30/2027
Tax & Revenue COs 2013	2033	2,600,000	1,450,000	1,150,000	145,000	1,005,000
Tax & Revenue COs 2017	2027	4,975,000	4,295,000	680,000	680,000	0
Tax & Revenue COs 2018	2038	9,695,000	3,105,000	6,590,000	460,000	6,130,000
Gen. Oblig. Ref. Bonds 2020	2031	2,410,000	1,125,000	1,285,000	225,000	1,060,000
Comb Tax & Revenue COs 2021	2036	4,170,000	1,155,000	3,015,000	270,000	2,745,000
Comb Tax & Revenue COs 2023	2038	4,540,000	915,000	3,625,000	305,000	3,320,000
Comb Tax & Revenue COs 2024	2044	7,875,000	500,000	7,375,000	270,000	7,105,000
TOTALS		\$36,265,000	\$12,545,000	\$23,720,000	\$2,355,000	\$21,365,000

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

FY	OUTSTANDING	PRINCIPAL	INTEREST	TOTAL
2027	23,720,000	2,355,000	923,125	3,278,125
2028	21,365,000	1,735,000	832,275	2,567,275
2029	19,630,000	1,785,000	765,775	2,550,775
2030	17,845,000	1,845,000	690,188	2,535,188
2031	16,000,000	1,910,000	610,825	2,520,825
2032	14,090,000	1,670,000	534,700	2,204,700
2033	12,420,000	1,720,000	472,031	2,192,031
2034	10,700,000	1,570,000	407,000	1,977,000
2035	9,130,000	1,615,000	351,650	1,966,650
2036	7,515,000	1,655,000	293,500	1,948,500
2037	5,860,000	1,365,000	233,950	1,598,950
2038	4,495,000	1,405,000	179,525	1,584,525
2039	3,090,000	465,000	123,600	588,600
2040	2,625,000	485,000	105,000	590,000
2041	2,140,000	505,000	85,600	590,600
2042	1,635,000	525,000	65,400	590,400
2043	1,110,000	545,000	44,400	589,400
2044	565,000	565,000	22,600	587,600
TOTAL		\$23,720,000	\$6,741,144	\$30,461,144

ANNUAL BUDGET

CITY OF NEDERLAND CHRONOLOGICAL STATEMENT OF DEBT REQUIREMENTS BUDGET FISCAL YEAR 2026-2027

ISSUE	SERIES	PRINCIPAL	INTEREST	TOTAL
3/1/2027				
Tax & Revenue Certificates of Oblig.	2013	0.00	24,712.50	24,712.50
Tax & Revenue Certificates of Oblig.	2017	0.00	13,600.00	13,600.00
Tax & Revenue Certificates of Oblig.	2018	0.00	109,818.75	109,818.75
General Obligation Refunding Bonds	2020	0.00	32,125.00	32,125.00
Combination Tax & Revenue Cert of Oblig	2021	0.00	32,131.25	32,131.25
Combination Tax & Revenue Cert of Oblig	2023	0.00	90,625.00	90,625.00
Combination Tax & Revenue Cert of Oblig	2024	0.00	158,550.00	158,550.00
		0.00	461,562.50	461,562.50
9/1/2027				
Tax & Revenue Certificates of Oblig.	2013	145,000.00	24,712.50	169,712.50
Tax & Revenue Certificates of Oblig.	2017	680,000.00	13,600.00	693,600.00
Tax & Revenue Certificates of Oblig.	2018	460,000.00	109,818.75	569,818.75
General Obligation Refunding Bonds	2020	225,000.00	32,125.00	257,125.00
Combination Tax & Revenue Cert of Oblig	2021	270,000.00	32,131.25	302,131.25
Combination Tax & Revenue Cert of Oblig	2023	305,000.00	90,625.00	395,625.00
Combination Tax & Revenue Cert of Oblig	2024	270,000.00	158,550.00	428,550.00
		2,355,000.00	461,562.50	2,816,562.50
Total Debt Service Requirement		\$2,355,000.00	\$923,125.00	\$3,278,125.00

ANNUAL BUDGET

CITY OF NEDERLAND RECAP OF REVENUE AND TAX OBLIGATION BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	2,355,000.00	461,562.50	461,562.50	3,278,125.00	21,365,000.00
2027-28	1,735,000.00	416,137.50	416,137.50	2,567,275.00	19,630,000.00
2028-29	1,785,000.00	382,887.50	382,887.50	2,550,775.00	17,845,000.00
2029-30	1,845,000.00	345,093.75	345,093.75	2,535,187.50	16,000,000.00
2030-31	1,910,000.00	305,412.50	305,412.50	2,520,825.00	14,090,000.00
2031-32	1,670,000.00	267,350.00	267,350.00	2,204,700.00	12,420,000.00
2032-33	1,720,000.00	236,015.63	236,015.63	2,192,031.26	10,700,000.00
2033-34	1,570,000.00	203,500.00	203,500.00	1,977,000.00	9,130,000.00
2034-35	1,615,000.00	175,825.00	175,825.00	1,966,650.00	7,515,000.00
2035-36	1,655,000.00	146,750.00	146,750.00	1,948,500.00	5,860,000.00
2036-37	1,365,000.00	116,975.00	116,975.00	1,598,950.00	4,495,000.00
2037-38	1,405,000.00	89,762.50	89,762.50	1,584,525.00	3,090,000.00
2038-39	465,000.00	61,800.00	61,800.00	588,600.00	2,625,000.00
2039-40	485,000.00	52,500.00	52,500.00	590,000.00	2,140,000.00
2040-41	505,000.00	42,800.00	42,800.00	590,600.00	1,635,000.00
2041-42	525,000.00	32,700.00	32,700.00	590,400.00	1,110,000.00
2042-43	545,000.00	22,200.00	22,200.00	589,400.00	565,000.00
2043-44	565,000.00	11,300.00	11,300.00	587,600.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

CITY OF NEDERLAND RECAP OF TAX OBLIGATION BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	1,670,000.00	319,618.75	319,618.75	2,309,237.50	14,175,000.00
2027-28	1,015,000.00	286,718.75	286,718.75	1,588,437.50	13,160,000.00
2028-29	1,040,000.00	266,718.75	266,718.75	1,573,437.50	12,120,000.00
2029-30	1,075,000.00	242,700.00	242,700.00	1,560,400.00	11,045,000.00
2030-31	1,105,000.00	217,893.75	217,893.75	1,540,787.50	9,940,000.00
2031-32	1,135,000.00	195,406.25	195,406.25	1,525,812.50	8,805,000.00
2032-33	1,165,000.00	173,100.00	173,100.00	1,511,200.00	7,640,000.00
2033-34	1,000,000.00	149,950.00	149,950.00	1,299,900.00	6,640,000.00
2034-35	1,025,000.00	132,250.00	132,250.00	1,289,500.00	5,615,000.00
2035-36	1,045,000.00	113,500.00	113,500.00	1,272,000.00	4,570,000.00
2036-37	730,000.00	94,400.00	94,400.00	918,800.00	3,840,000.00
2037-38	750,000.00	78,300.00	78,300.00	906,600.00	3,090,000.00
2038-39	465,000.00	61,800.00	61,800.00	588,600.00	2,625,000.00
2039-40	485,000.00	52,500.00	52,500.00	590,000.00	2,140,000.00
2040-41	505,000.00	42,800.00	42,800.00	590,600.00	1,635,000.00
2041-42	525,000.00	32,700.00	32,700.00	590,400.00	1,110,000.00
2042-43	545,000.00	22,200.00	22,200.00	589,400.00	565,000.00
2043-44	565,000.00	11,300.00	11,300.00	587,600.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2013**

					AMOUNT
BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	OUTSTANDING AFTER PAYMENT
2026-27	145,000.00	24,712.50	24,712.50	194,425.00	1,005,000.00
2027-28	150,000.00	21,812.50	21,812.50	193,625.00	855,000.00
2028-29	155,000.00	18,625.00	18,625.00	192,250.00	700,000.00
2029-30	165,000.00	15,331.25	15,331.25	195,662.50	535,000.00
2030-31	170,000.00	11,825.00	11,825.00	193,650.00	365,000.00
2031-32	180,000.00	8,212.50	8,212.50	196,425.00	185,000.00
2032-33	185,000.00	4,162.50	4,162.50	193,325.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2017**

					AMOUNT
BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	OUTSTANDING AFTER PAYMENT
2026-27	680,000.00	13,600.00	13,600.00	707,200.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2021**

					AMOUNT
BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	OUTSTANDING AFTER PAYMENT
2026-27	270,000.00	32,131.25	32,131.25	334,262.50	2,745,000.00
2027-28	275,000.00	30,106.25	30,106.25	335,212.50	2,470,000.00
2028-29	280,000.00	28,043.75	28,043.75	336,087.50	2,190,000.00
2029-30	290,000.00	22,443.75	22,443.75	334,887.50	1,900,000.00
2030-31	300,000.00	16,643.75	16,643.75	333,287.50	1,600,000.00
2031-32	310,000.00	13,643.75	13,643.75	337,287.50	1,290,000.00
2032-33	315,000.00	11,512.50	11,512.50	338,025.00	975,000.00
2033-34	320,000.00	9,150.00	9,150.00	338,300.00	655,000.00
2034-35	325,000.00	6,550.00	6,550.00	338,100.00	330,000.00
2035-36	330,000.00	3,300.00	3,300.00	336,600.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2023**

					AMOUNT
BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	OUTSTANDING AFTER PAYMENT
2026-27	305,000.00	90,625.00	90,625.00	486,250.00	3,320,000.00
2027-28	305,000.00	83,000.00	83,000.00	471,000.00	3,015,000.00
2028-29	305,000.00	75,375.00	75,375.00	455,750.00	2,710,000.00
2029-30	305,000.00	67,750.00	67,750.00	440,500.00	2,405,000.00
2030-31	305,000.00	60,125.00	60,125.00	425,250.00	2,100,000.00
2031-32	300,000.00	52,500.00	52,500.00	405,000.00	1,800,000.00
2032-33	300,000.00	45,000.00	45,000.00	390,000.00	1,500,000.00
2033-34	300,000.00	37,500.00	37,500.00	375,000.00	1,200,000.00
2034-35	300,000.00	30,000.00	30,000.00	360,000.00	900,000.00
2035-36	300,000.00	22,500.00	22,500.00	345,000.00	600,000.00
2036-37	300,000.00	15,000.00	15,000.00	330,000.00	300,000.00
2037-38	300,000.00	7,500.00	7,500.00	315,000.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2024**

					AMOUNT
BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	OUTSTANDING AFTER PAYMENT
2026-27	270,000.00	158,550.00	158,550.00	587,100.00	7,105,000.00
2027-28	285,000.00	151,800.00	151,800.00	588,600.00	6,820,000.00
2028-29	300,000.00	144,675.00	144,675.00	589,350.00	6,520,000.00
2029-30	315,000.00	137,175.00	137,175.00	589,350.00	6,205,000.00
2030-31	330,000.00	129,300.00	129,300.00	588,600.00	5,875,000.00
2031-32	345,000.00	121,050.00	121,050.00	587,100.00	5,530,000.00
2032-33	365,000.00	112,425.00	112,425.00	589,850.00	5,165,000.00
2033-34	380,000.00	103,300.00	103,300.00	586,600.00	4,785,000.00
2034-35	400,000.00	95,700.00	95,700.00	591,400.00	4,385,000.00
2035-36	415,000.00	87,700.00	87,700.00	590,400.00	3,970,000.00
2036-37	430,000.00	79,400.00	79,400.00	588,800.00	3,540,000.00
2037-38	450,000.00	70,800.00	70,800.00	591,600.00	3,090,000.00
2038-39	465,000.00	61,800.00	61,800.00	588,600.00	2,625,000.00
2039-40	485,000.00	52,500.00	52,500.00	590,000.00	2,140,000.00
2040-41	505,000.00	42,800.00	42,800.00	590,600.00	1,635,000.00
2041-42	525,000.00	32,700.00	32,700.00	590,400.00	1,110,000.00
2042-43	545,000.00	22,200.00	22,200.00	589,400.00	565,000.00
2043-44	565,000.00	11,300.00	11,300.00	587,600.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

CITY OF NEDERLAND RECAP OF WATER & SEWER REVENUE BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	685,000.00	141,943.75	141,943.75	968,887.50	7,190,000.00
2027-28	720,000.00	129,418.75	129,418.75	978,837.50	6,470,000.00
2028-29	745,000.00	116,168.75	116,168.75	977,337.50	5,725,000.00
2029-30	770,000.00	102,393.75	102,393.75	974,787.50	4,955,000.00
2030-31	805,000.00	87,518.75	87,518.75	980,037.50	4,150,000.00
2031-32	535,000.00	71,943.75	71,943.75	678,887.50	3,615,000.00
2032-33	555,000.00	62,915.63	62,915.63	680,831.26	3,060,000.00
2033-34	570,000.00	53,550.00	53,550.00	677,100.00	2,490,000.00
2034-35	590,000.00	43,575.00	43,575.00	677,150.00	1,900,000.00
2035-36	610,000.00	33,250.00	33,250.00	676,500.00	1,290,000.00
2036-37	635,000.00	22,575.00	22,575.00	680,150.00	655,000.00
2037-38	655,000.00	11,462.50	11,462.50	677,925.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2018**

					AMOUNT
BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	OUTSTANDING AFTER PAYMENT
2026-27	460,000.00	109,818.75	109,818.75	679,637.50	6,130,000.00
2027-28	475,000.00	102,918.75	102,918.75	680,837.50	5,655,000.00
2028-29	485,000.00	95,793.75	95,793.75	676,587.50	5,170,000.00
2029-30	500,000.00	88,518.75	88,518.75	677,037.50	4,670,000.00
2030-31	520,000.00	80,393.75	80,393.75	680,787.50	4,150,000.00
2031-32	535,000.00	71,943.75	71,943.75	678,887.50	3,615,000.00
2032-33	555,000.00	62,915.63	62,915.63	680,831.26	3,060,000.00
2033-34	570,000.00	53,550.00	53,550.00	677,100.00	2,490,000.00
2034-35	590,000.00	43,575.00	43,575.00	677,150.00	1,900,000.00
2035-36	610,000.00	33,250.00	33,250.00	676,500.00	1,290,000.00
2036-37	635,000.00	22,575.00	22,575.00	680,150.00	655,000.00
2037-38	655,000.00	11,462.50	11,462.50	677,925.00	0.00

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
GENERAL OBLIGATION REFUNDING
SERIES 2020**

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	225,000.00	32,125.00	32,125.00	289,250.00	1,060,000.00
2027-28	245,000.00	26,500.00	26,500.00	298,000.00	815,000.00
2028-29	260,000.00	20,375.00	20,375.00	300,750.00	555,000.00
2029-30	270,000.00	13,875.00	13,875.00	297,750.00	285,000.00
2030-31	285,000.00	7,125.00	7,125.00	299,250.00	0.00

CITY OF NEDERLAND

**SUMMARY OF CAPITAL
EXPENDITURES**

**CITY OF NEDERLAND
CAPITAL OUTLAY
BY FUND AND DEPARTMENT
FISCAL YEAR 2026-2027**

FUND/DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
General Fund:			
Parks Department	Boston Ave Benches	6720	\$60,000
Parks Department	Playground Roll Coat	6720	\$18,000
Parks Department	Boston Ave Trash Cans	6720	\$10,000
Parks Department	5th Street Slide Replacement	6720	\$5,000
Streets & Drainage	Street Improvements	6730	\$275,000
Street Improvement Fund	Street Improvements	6730	\$1,100,000
Equipment Replacement Fund-General:			
Fire Department	Fire Engine	6742	\$1,300,000
Police Department	Ford Explorer	6742	\$50,000
Police Department	Ford F-150	6742	\$54,000
Inspections Department	Truck	6742	\$27,000
Property Maintenance	Slope Mower	6744	\$165,000
Parks Department	Extended Cab Truck	6742	\$50,000
Parks Department	Ford Explorer	6742	\$45,000
Public Works Administration	Admin Vehicle (Ford Escape)	6742	\$40,000
Streets & Drainage	F-350 Truck	6742	\$90,000
Streets & Drainage	Trailer for Street Roller	6744	\$10,000
Streets & Drainage	Case Backhoe	6744	\$140,000
Streets & Drainage	Dump Truck	6744	\$150,000
Equipment Replacement Fund - Water & Sewer			
Water/Sewer Distribution	F-450 Crew Cab	6742	\$90,000
Equipment Replacement Fund - Solid Waste			
Solid Waste	Garbage Truck	6742	\$469,000
Solid Waste	Pickup Truck	6742	\$50,000
TOTAL CAPITAL OUTLAY FOR FISCAL YEAR 2026-2027			<u><u>\$4,198,000</u></u>

ANNUAL BUDGET

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GLOSSARY OF TERMS

ANNUAL BUDGET

APPROPRIATION: An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

ASSESSED VALUATION: The estimated value placed upon real and personal property by the Chief Appraiser of the Appraisal District as the basis for levying property taxes.

ASSETS: Property owned by the City for which a monetary value has been established.

BASIS OF ACCOUNTING: The basis of accounting is accrual for all Enterprise Funds. The modified accrual basis is used for the General Fund and Special Revenue Funds.

BOND: A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date. Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET: An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

CAPITAL OUTLAY: Expenditures for the acquisition of fixed assets which by definition have a useful life of more than one year. Included in this category is the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

ENTERPRISE FUNDS: Funds used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominately self-supported by user charges. The funds are operated in a manner similar to comparable private enterprises.

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

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

FISCAL YEAR: The twelve month period beginning October 1st and ending the following September 30th.

FUND: A set of interrelated accounts which record revenues and expenditures associated with a specific purpose.

ANNUAL BUDGET

GENERAL OBLIGATION (G. O.) BONDS: Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from property taxes.

OPERATING BUDGET: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for salaries and benefits, maintenance, and contractual services.

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

REVENUE: Generally refers to income received by the City from taxes, fees, grants, interest on investments, and other related sources.

REVENUE BOND: A type of bond backed only by the revenues from a specific enterprise or project.

SALARIES AND BENEFITS: Costs related to compensating employees, including salaries, wages, insurance, payroll taxes and retirement contributions.

SPECIAL REVENUE FUNDS: Funds which account for revenues from revenue sources which by law are designated to finance particular functions or activities of government and which, therefore, cannot be diverted to other uses.

OPERATING EXPENSES: Operational expenses related to cost of goods, maintenance agreements, professional or technical services and other outside organizations.

TAX LEVY: The total amount to be raised by general property taxes for operating and debt service purposes.

TAX RATE: the amount of tax levied for each \$100 of assessed valuations.

OBJECT CLASSIFICATIONS

ANNUAL BUDGET

OBJECT CLASSIFICATION

OBJECT NUMBER	DESCRIPTION
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PERSONNEL COST

6110	SALARIES Regular full time and part-time employees
6111	OVERTIME Payment for time worked in excess of 40 hours/week and holidays
6113	LONGEVITY Benefit based on the number of years of service
6115	EXTRA HELP Temporary part-time positions
6116	EDUCATIONAL CERTIFICATION Incentive pay for advanced skill and state license
6121	GROUP INSURANCE Insurance benefit paid by the City
6124	TMRS City's contribution to the Employees' pension plan
6126	SOCIAL SECURITY City's contribution to FICA
6128	WORKER'S COMPENSATION City's contribution to Worker's Comp. Insurance System

MATERIALS AND SUPPLIES

6210	GENERAL OFFICE SUPPLIES Account used for cost of office supplies, copy supplies, minor computer parts, and data processing supplies
6212	BOOKS & PUBLICATIONS Account used for purchase of books
6220	MISCELLANEOUS SUPPLIES Account used for supplies such as medical, janitorial, animal shelter, election, laundry, etc.
6222	MOTOR VEHICLE FUEL Account used for cost of gasoline, diesel, etc.
6231	WEARING APPAREL Account used for cost of uniforms, raincoats, gas masks, etc.
6236	FOODS Account used for cost of food, coffee, etc.
6240	SIGNS, SIGNALS & MARKERS Account used for cost of traffic signs, signal system, etc.

ANNUAL BUDGET

6242	GARBAGE BAGS Account used for cost of garbage bags
6243	SPECIAL PROGRAM SUPPLIES Account used for cost of special program supplies such as Recreation Programs, Fire or Police Programs, Summer Reading Program, Safety Program, Heritage Festival, Service Awards, etc.
6246	STREET & BRIDGE SUPPLIES Account used for cost of minor maintenance on streets & bridges
6247	WATER & SEWER MAINS Account used to buy inventory supplies for water & sewer mains
6248	STORM SEWERS Account used for cost to maintain existing storm sewers
6256	CHEMICALS & INSECTICIDES Account used for chlorine, insect sprays, etc.
6258	MOTOR VEHICLE SUPPLIES Account used for cost of minor vehicle parts, oil & grease, etc.
6264	GARBAGE CONTAINERS Account used for cost of big bins for trash disposal
6265	SUPPLIES/MINOR TOOLS & EQUIPMENT Account used for cost of minor maintenance supplies, electrical supplies, hoses, pumps, paint, nails, welding supplies, etc.
6270	EQUIPMENT MAINTENANCE & REPAIR Account used for cost of maintenance and repair of equipment
6274	SAFETY EQUIPMENT Account used for cost of safety equipment
6275	WATER METER & BOXES Account used for cost of, and repairs to, water meters & boxes

CONTRACTUAL SERVICES

6310	ENGINEERING Account used for cost of outside professional engineering services rendered to the City
6311	AUDITING & ACCOUNTING Account used for cost of outside professional services rendered to the City for year-end auditing and special projects
6312	CONSULTANT SERVICES Account used for cost of outside professional services rendered to the City for special projects
6313	LEGAL SERVICES Account used for cost of outside professional services rendered to the City for legal advice
6314	MEDICAL SERVICES AND PRE-EMPLOYMENT Account used for costs of pre-employment medical exams, drug screens, and routine preventative medical costs

ANNUAL BUDGET

6315	COMPUTER SYSTEM Account used for costs of NT network; including remote connections and software maintenance
6317	REIMBURSEMENT Account used for pre-determined amount reimbursed to various departments & Council members for expenses
6318	RECORDING FEES Account used for cost of filing liens
6320	INSPECTION FEES Account used for cost of outside professional services rendered to the City for inspection of construction projects
6323	HEALTH INSPECTION FEES Account used for cost of inspection services on water system
6324	LABORATORY TESTING Account used for cost of testing soil and ground, water & sewer, and miscellaneous testing for construction projects
6326	RETIREE INSURANCE Account used for cost of providing insurance for retirees
6331	TELEPHONE Account used for cost of local & long distance phone service
6332	POSTAGE & FREIGHT Account used for cost of mailing & shipping
6333	TRAINING & TRAVEL Account used for cost of schooling & training programs, and reimbursement of employee expenses incurred while away from City on business
6337	ADVERTISING/PUBLICATION Account used for cost of advertising & publishing legal notices
6338	PRINTING & BINDING Account used for cost of printing the budget and forms
6341	INSURANCE GENERAL Account used for cost of general liability, commercial auto, law enforcement insurance, etc.
6342	SURETY, FIDELITY BONDS Account used for cost of bonding City Officials and Employees
6343	INSURANCE MOTOR EQUIPMENT Account used for cost of bodily injury or property damage insurance on City owned or operated vehicles
6347	UNEMPLOYMENT REIMBURSEMENT Account used for cost of unemployment reimbursement to TEC
6348	ELECTRICITY Account used for cost of electric bills incurred by the City

ANNUAL BUDGET

6349	NATURAL GAS Account used for cost of gas bills incurred by the City
6350	BLDG/STRUCTURE IMPROVEMENTS Account used for cost of contractual repair & maintenance to City buildings
6351	FIXED PLANT & EQUIPMENT R & M Account used for cost of contractual repair & maintenance of stationery equipment such as pumps, compressors, etc.
6354	TRAFFIC LIGHTS Account used for cost of signals
6355	VEHICLE & EQUIPMENT R & M Account used for cost of contractual repair & maintenance of vehicles, office equipment, radios, etc.
6357	STREET STRIPING Account used for costs incurred in street striping
6359	STREETS / ALLEYS Account used for cost of contractual repair & maintenance of streets and alleys
6363	SUBDIVISION REFUNDS Account used to reimburse developers for cost of infrastructure
6365	STREET LIGHTS Account used for cost of streetlights within the City
6366	RENTAL EQUIPMENT Account used for rental cost of any equipment such as heavy equipment, copy machine, postage machine, etc.
6368	UNIFORM RENTAL Account used for cost of providing uniforms
6371	SENIOR CITIZEN CENTER Account used to supplement the senior citizen program
6372	COURT COSTS, JURY FEES Fees paid to jurors during court sessions & court costs
6373	JUDGEMENTS & DAMAGES Account used for any costs incurred from lawsuits
6374	CITY JUDGE Account used for fees paid to judges for court sessions
6377	DUES & MEMBERSHIPS Account used for cost of annual association dues, etc.
6380	JANITORIAL SERVICES Account used for cost of cleaning services
6384	PRISONER COST Account used for costs incurred in housing prisoners
6389	PAYMENT TO CHAMBER & HISTORICAL SOCIETY Account used for payments to the Chamber of Commerce and Nederland Historical Society

ANNUAL BUDGET

6390	WASTE DISPOSAL Account used for costs of solid waste disposal
6391	SUPPORT OF ANIMAL SHELTER Account used for costs incurred by the animal shelter
6392	FEES FOR OFFICIATING Account used for cost of officiating recreation programs
6393	CONTRACTUAL SERVICES Account used for cost of miscellaneous contractual services
6397	GREEN WASTE DISPOSAL Account used for cost of disposal of green waste
6400	SPECIAL PROGRAM CONTRACTUAL Account used for contractual cost of special programs such as Recreation Programs, Fire or Police Programs, Summer Reading Program, Heritage Festival, Safety Program, Service Awards, etc.
6404	UNTREATED WATER Account used for cost of untreated water from the Lower Neches Valley Authority (LNVA)
6406	CONTINGENCY Funds for emergencies for unforeseen expenditures

CAPITAL OUTLAY

***** (TO BE CONSIDERED CAPITAL, THE ITEM MUST TOTAL \$5,000 OR ABOVE)**

6710	LAND IMPROVEMENTS Account used for expenditures incurred in the acquisition of land, easements, and right-of-way, and land improvements
6720	BLDGS, FIXTURES & GROUNDS Account used for expenditures incurred in the acquisition, construction, or improvements of buildings and grounds
6730	STREET IMPROVEMENTS Account used for expenditures incurred in the construction and improvements of streets, roadways and highways
6731	STORM SEWERS Account used for expenditures incurred on storm sewers
6740	PLANT EQUIPMENT Account used for cost of acquiring pumps, compressors, heating and cooling equipment, etc.
6742	MOTOR VEHICLES Account used for cost of trucks, trailers, cars, etc.
6743	FURNITURE, FIXTURES, OFFICE EQUIPMENT Account used for cost of desks, file cabinets, computers, etc.
6744	MISCELLANEOUS EQUIPMENT Account used for cost of small equipment such as fire hoses, rods, volt meters, cameras, mowers, jack hammers, drills, presses, power saws, etc.

ANNUAL BUDGET

6745	HEAVY EQUIPMENT Account used for cost of heavy equipment and machinery
6748	RECREATION EQUIPMENT Account used for cost of recreation equipment such as swings, picnic tables, etc.
6749	FIRE HYDRANTS Account used for cost of, and installation of, fire hydrants
6755	WATER DISTRIBUTION LINES Account used for acquisition or installation of water transmission and distribution lines
6756	SEWER COLLECTION LINES Account used for acquisition or installation of sewer transmission and distribution lines
6757	TANKS & TOWERS Account used for the acquisition, construction or drilling of tanks and towers
6758	SEWER LIFT STATION Account used for cost and construction of sewer lift stations and equipment
6760	WATER TAPS Account used for installation of water taps to property owners for water usage
6761	SEWER TAPS Account used for installation of sewer taps to property owners for sewer usage

**PERSONNEL POSITIONS AND
WAGE SCALE**

ANNUAL BUDGET

List of Positions

Position	Number of	Pay Grade
City Manager	1	133
Director of Finance	1	127
Chief of Police	1	127
Public Works Director	1	127
Fire Chief/Fire Marshal	1	126
Human Resources Director	1	125
Information Technology Director	1	122
Chief Building Official	1	121
Director of Library Services	1	120
City Clerk	1	119
Parks & Recreation Director	1	117
Water Treatment Plant Supervisor	1	115
Wastewater Treatment Plant Supervisor	1	115
Utility Maintenance Supervisor	1	115
Streets and Drainage Supervisor	1	115
Solid Waste Supervisor	1	115
Public Safety Dispatcher Supervisor	1	115
Accounting Supervisor	1	115
Fire Inspector	1	115
Executive Assistant	1	114
Technology Support Analyst	1	112
Human Resources Analyst	1	112
Utility Billing Specialist	1	112
City Planner I	1	112
Water Treatment Plant Operator	5	110
Wastewater Treatment Plant Operator	2	110
Heavy Equipment (Utilities) Senior Operator	2	109
Heavy Equipment Operator - Streets and Drainage	3	109
Equipment Mechanic	1	109
Accounts Payable Senior Technician	1	109
Parks & Recreation Maintenance Lead	1	108
Senior Court Clerk	1	108
Code Enforcement Officer	1	108
Public Safety Dispatcher	12	108

ANNUAL BUDGET

List of Positions

Position	Number of	Pay Grade
Payroll Senior Technician	1	108
Animal Control Officer	1	107
Human Resources Senior Technician	1	107
Technology Support Specialist	1	107
Recreation Program Coordinator	1	107
Administrative Assistant	3	107
Sanitation Driver	7	107
Court Clerk	1	106
Parks & Recreation Maintenance Technician	2	106
Utility Maintenance Senior Technician	6	106
Streets and Drainage Technician	5	106
Utility Billing Technician	2	106
Water Meter Technician	3	106
Wastewater Treatment Plant Trainee	2	106
Library Assistant	3	105
Maintenance Worker	4	104
Assistant Police Chief	1	CB
Police Lieutenant	1	CB
Police Sergeant	6	CB
Police Officer	24	CB
Assistant Fire Chief	1	CB
Fire Captain	3	CB
Fire Fighter	14	CB
Total Positions Authorized	146	

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
100	26,395.20	27,164.80	28,828.80	30,596.80	32,406.40	34,340.80	35,984.00
Biweekly	1,015.20	1,044.80	1,108.80	1,176.80	1,246.40	1,320.80	1,384.00
Hourly	12.69	13.06	13.86	14.71	15.58	16.51	17.30
101	34,819.20	35,838.40	38,022.40	40,289.60	42,702.40	45,281.60	47,403.20
Biweekly	1,339.20	1,378.40	1,462.40	1,549.60	1,642.40	1,741.60	1,823.20
Hourly	16.74	17.23	18.28	19.37	20.53	21.77	22.79
102	36,545.60	37,668.80	39,936.00	42,307.20	44,824.00	47,507.20	49,836.80
Biweekly	1,405.60	1,448.80	1,536.00	1,627.20	1,724.00	1,827.20	1,916.80
Hourly	17.57	18.11	19.20	20.34	21.55	22.84	23.96
103	38,376.00	39,520.00	41,912.00	44,428.80	47,070.40	49,940.80	52,270.40
Biweekly	1,476.00	1,520.00	1,612.00	1,708.80	1,810.40	1,920.80	2,010.40
Hourly	18.45	19.00	20.15	21.36	22.63	24.01	25.13
104	40,331.20	41,537.60	44,033.60	46,675.20	49,441.60	52,374.40	54,849.60
Biweekly	1,551.20	1,597.60	1,693.60	1,795.20	1,901.60	2,014.40	2,109.60
Hourly	19.39	19.97	21.17	22.44	23.77	25.18	26.37
105	42,328.00	43,596.80	46,176.00	49,004.80	51,958.40	54,995.20	57,699.20
Biweekly	1,628.00	1,676.80	1,776.00	1,884.80	1,998.40	2,115.20	2,219.20
Hourly	20.35	20.96	22.20	23.56	24.98	26.44	27.74
106	44,428.80	45,760.00	48,505.60	51,417.60	54,516.80	57,803.20	60,507.20
Biweekly	1,708.80	1,760.00	1,865.60	1,977.60	2,096.80	2,223.20	2,327.20
Hourly	21.36	22.00	23.32	24.72	26.21	27.79	29.09

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
107	46,696.00	48,089.60	50,939.20	54,017.60	57,200.00	60,756.80	63,544.00
Biweekly	1,796.00	1,849.60	1,959.20	2,077.60	2,200.00	2,336.80	2,444.00
Hourly	22.45	23.12	24.49	25.97	27.50	29.21	30.55
108	49,025.60	50,502.40	53,476.80	56,742.40	60,112.00	63,710.40	66,684.80
Biweekly	1,885.60	1,942.40	2,056.80	2,182.40	2,312.00	2,450.40	2,564.80
Hourly	23.57	24.28	25.71	27.28	28.90	30.63	32.06
109	51,480.00	53,040.00	56,118.40	59,508.80	63,086.40	66,830.40	70,096.00
Biweekly	1,980.00	2,040.00	2,158.40	2,288.80	2,426.40	2,570.40	2,696.00
Hourly	24.75	25.50	26.98	28.61	30.33	32.13	33.70
110	54,059.20	55,660.80	58,968.00	62,566.40	66,372.80	70,283.20	73,590.40
Biweekly	2,079.20	2,140.80	2,268.00	2,406.40	2,552.80	2,703.20	2,830.40
Hourly	25.99	26.76	28.35	30.08	31.91	33.79	35.38
111	56,742.40	58,468.80	61,963.20	65,624.00	69,555.20	73,756.80	77,230.40
Biweekly	2,182.40	2,248.80	2,383.20	2,524.00	2,675.20	2,836.80	2,970.40
Hourly	27.28	28.11	29.79	31.55	33.44	35.46	37.13
112	59,571.20	61,360.00	65,041.60	68,972.80	73,091.20	77,396.80	81,140.80
Biweekly	2,291.20	2,360.00	2,501.60	2,652.80	2,811.20	2,976.80	3,120.80
Hourly	28.64	29.50	31.27	33.16	35.14	37.21	39.01
113	62,524.80	64,396.80	68,182.40	72,363.20	76,752.00	81,286.40	85,196.80
Biweekly	2,404.80	2,476.80	2,622.40	2,783.20	2,952.00	3,126.40	3,276.80
Hourly	30.06	30.96	32.78	34.79	36.90	39.08	40.96

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
114	65,686.40	67,662.40	71,697.60	75,982.40	80,537.60	85,404.80	89,440.00
Biweekly	2,526.40	2,602.40	2,757.60	2,922.40	3,097.60	3,284.80	3,440.00
Hourly	31.58	32.53	34.47	36.53	38.72	41.06	43.00
115	68,931.20	70,990.40	75,296.00	79,809.60	84,572.80	89,689.60	93,995.20
Biweekly	2,651.20	2,730.40	2,896.00	3,069.60	3,252.80	3,449.60	3,615.20
Hourly	33.14	34.13	36.20	38.37	40.66	43.12	45.19
116	72,384.00	74,547.20	79,060.80	83,803.20	88,795.20	94,182.40	98,654.40
Biweekly	2,784.00	2,867.20	3,040.80	3,223.20	3,415.20	3,622.40	3,794.40
Hourly	34.80	35.84	38.01	40.29	42.69	45.28	47.43
117	76,024.00	78,332.80	82,971.20	87,984.00	93,288.00	98,841.60	103,563.20
Biweekly	2,924.00	3,012.80	3,191.20	3,384.00	3,588.00	3,801.60	3,983.20
Hourly	36.55	37.66	39.89	42.30	44.85	47.52	49.79
118	79,830.40	82,222.40	87,152.00	92,393.60	97,926.40	103,812.80	108,763.20
Biweekly	3,070.40	3,162.40	3,352.00	3,553.60	3,766.40	3,992.80	4,183.20
Hourly	38.38	39.53	41.90	44.42	47.08	49.91	52.29
119	83,782.40	86,299.20	91,520.00	96,990.40	102,835.20	109,012.80	114,108.80
Biweekly	3,222.40	3,319.20	3,520.00	3,730.40	3,955.20	4,192.80	4,388.80
Hourly	40.28	41.49	44.00	46.63	49.44	52.41	54.86
120	87,984.00	90,604.80	96,096.00	101,878.40	107,972.80	114,483.20	119,870.40
Biweekly	3,384.00	3,484.80	3,696.00	3,918.40	4,152.80	4,403.20	4,610.40
Hourly	42.30	43.56	46.20	48.98	51.91	55.04	57.63

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
121	92,414.40	95,160.00	100,880.00	106,891.20	113,360.00	120,161.60	125,860.80
Biweekly	3,554.40	3,660.00	3,880.00	4,111.20	4,360.00	4,621.60	4,840.80
Hourly	44.43	45.75	48.50	51.39	54.50	57.77	60.51
122	97,011.20	99,944.00	105,934.40	112,299.20	119,017.60	126,131.20	132,184.00
Biweekly	3,731.20	3,844.00	4,074.40	4,319.20	4,577.60	4,851.20	5,084.00
Hourly	46.64	48.05	50.93	53.99	57.22	60.64	63.55
123	101,899.20	104,956.80	111,217.60	117,894.40	125,008.00	132,496.00	138,777.60
Biweekly	3,919.20	4,036.80	4,277.60	4,534.40	4,808.00	5,096.00	5,337.60
Hourly	48.99	50.46	53.47	56.68	60.10	63.70	66.72
124	106,953.60	110,156.80	116,812.80	123,760.00	131,248.00	139,089.60	145,683.20
Biweekly	4,113.60	4,236.80	4,492.80	4,760.00	5,048.00	5,349.60	5,603.20
Hourly	51.42	52.96	56.16	59.50	63.10	66.87	70.04
125	112,278.40	115,648.00	122,616.00	130,000.00	137,779.20	146,078.40	152,984.00
Biweekly	4,318.40	4,448.00	4,716.00	5,000.00	5,299.20	5,618.40	5,884.00
Hourly	53.98	55.60	58.95	62.50	66.24	70.23	73.55
126	117,894.40	121,409.60	128,731.20	136,468.80	144,705.60	153,400.00	160,680.00
Biweekly	4,534.40	4,669.60	4,951.20	5,248.80	5,565.60	5,900.00	6,180.00
Hourly	56.68	58.37	61.89	65.61	69.57	73.75	77.25
127	123,780.80	127,504.00	135,220.80	143,312.00	151,881.60	160,971.20	168,625.60
Biweekly	4,760.80	4,904.00	5,200.80	5,512.00	5,841.60	6,191.20	6,485.60
Hourly	59.51	61.30	65.01	68.90	73.02	77.39	81.07

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
128	130,041.60	133,952.00	141,960.00	150,467.20	159,473.60	169,145.60	177,132.80
Biweekly	5,001.60	5,152.00	5,460.00	5,787.20	6,133.60	6,505.60	6,812.80
Hourly	62.52	64.40	68.25	72.34	76.67	81.32	85.16
129	136,531.20	140,628.80	149,052.80	157,996.80	167,419.20	177,486.40	185,952.00
Biweekly	5,251.20	5,408.80	5,732.80	6,076.80	6,439.20	6,826.40	7,152.00
Hourly	65.64	67.61	71.66	75.96	80.49	85.33	89.40
130	143,332.80	147,617.60	156,478.40	165,880.00	175,843.20	186,368.00	195,249.60
Biweekly	5,512.80	5,677.60	6,018.40	6,380.00	6,763.20	7,168.00	7,509.60
Hourly	68.91	70.97	75.23	79.75	84.54	89.60	93.87
131	150,488.00	155,001.60	164,278.40	174,137.60	184,620.80	195,665.60	205,004.80
Biweekly	5,788.00	5,961.60	6,318.40	6,697.60	7,100.80	7,525.60	7,884.80
Hourly	72.35	74.52	78.98	83.72	88.76	94.07	98.56
132	158,038.40	162,739.20	172,556.80	182,832.00	193,814.40	205,441.60	215,238.40
Biweekly	6,078.40	6,259.20	6,636.80	7,032.00	7,454.40	7,901.60	8,278.40
Hourly	75.98	78.24	82.96	87.90	93.18	98.77	103.48
133	165,942.40	170,872.00	181,188.80	191,984.00	203,507.20	215,696.00	225,992.00
Biweekly	6,382.40	6,572.00	6,968.80	7,384.00	7,827.20	8,296.00	8,692.00
Hourly	79.78	82.15	87.11	92.30	97.84	103.70	108.65

ANNUAL BUDGET

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AUTHORIZING DOCUMENTS

**CITY OF NEDERLAND
RESOLUTION 2026-13**

**A RESOLUTION BY THE CITY COUNCIL ACCEPTING
THE BUDGET FOR THE CITY OF NEDERLAND AS
PREPARED AND SUBMITTED BY THE CITY MANAGER,
SUCH BUDGET COVERING THE FISCAL YEAR
BEGINNING OCTOBER 1, 2026, AND ENDING
SEPTEMBER 30, 2027.**

WHEREAS, the City Manager has prepared and submitted to the City Council a budget estimate of expenditures and revenues of all City department activities and offices for the fiscal year beginning October 1, 2026, and ending September 30, 2027; and

WHEREAS, such proposed and estimated budget, after due hearing and consideration, should be approved in its proposed or amended form.

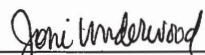
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NEDERLAND, TEXAS:

That the budget as prepared and submitted by the City Manager for the total expenditures in each of the various departments of the City of Nederland is hereby accepted and a Public Hearing is hereby set for 5:30 p.m., August 24, 2026, to approve this budget in the proposed or amended form in accordance with Article VII of the City Charter.

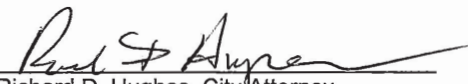
PASSED AND APPROVED this the 10th day of August 2026.


Jeffrey P. Darby, Mayor
City of Nederland, Texas

ATTEST:


Joni Underwood, City Clerk
City of Nederland, Texas

APPROVED AS TO FORM:


Richard D. Hughes, City Attorney
City of Nederland, Texas



**CITY OF NEDERLAND
ORDINANCE NO. 2026-15**

**AN APPROPRIATION ORDINANCE ADOPTING A
BUDGET FOR THE ENSUING FISCAL YEAR
BEGINNING OCTOBER 1, 2026, AND ENDING
SEPTEMBER 30, 2027, IN ACCORDANCE WITH
ARTICLE VII, OF THE CHARTER OF THE CITY
OF NEDERLAND.**

WHEREAS, in accordance with Article VII, Section 7.02 of the City Charter, the City Manager prepared and presented to the City Council a city budget itemizing estimated revenues and appropriations for the ensuing fiscal year beginning October 1, 2026 and ending September 30, 2027.

WHEREAS, in accordance with Article VII, Section 7.05 of the City Charter, at the meeting of the Council at which the budget and budget message were submitted, the Council determined the place and time of the public hearing. On August 24, 2026, after notice was published, said Public Hearing was held by the City Council on the proposed budget.

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

Section 1 - GENERAL FUND. That there be and is hereby appropriated the sum of twenty million, seven hundred thirty thousand, seventy-three dollars and no cents (\$20,730,073.00) to the General Fund for the payment of operating expenses and necessary capital outlay for the following departments and uses:

a. City Council	\$45,805
b. Legal	\$255,600
c. City Manager	\$593,484
d. City Clerk	\$197,302
e. Finance	\$828,056
f. Personnel	\$516,990
g. Civil Service	\$1,500
h. City Hall	\$175,900
i. 1308 Boston	\$63,500
j. Police	\$7,107,966
k. Property Maintenance	\$51,604
l. Emergency Management	\$74,000
m. Fire	\$3,016,037
n. Fire Volunteers	\$18,850
o. Fire Prevention	\$133,100
p. Inspections	\$618,896
q. Public Works Administration	\$513,941
r. Street Department	\$1,554,150
s. Animal Control	\$222,627
t. Parks & Recreation	\$1,191,714
u. Parks & Recreation Aquatics	\$153,104
v. Library	\$712,947
w. Other Requirements	\$2,683,000

Section 2 - DEBT SERVICE FUND. That there be and is hereby appropriated the sum of three million, two hundred eighty-one thousand, one hundred twenty-five dollars and no cents (\$3,281,125.00) to the Debt Service Fund for payment of principal and interest on outstanding City debt.

Section 3 - WATER & SEWER FUND. That there be and is hereby appropriated the sum of seven million, seven hundred seventy-nine thousand, three hundred fourteen dollars and no

cents (\$7,779,314.00) to the Water & Sewer Fund for the payment of operating expenses and necessary capital outlay for the following departments and uses:

a. Water Treatment	\$2,350,432
b. Billing/Collections	\$355,329
c. Wastewater Treatment	\$1,669,739
d. Water & Sewer Distribution	\$2,059,926
e. Other Requirements	\$1,343,888

Section 4 – SANITARY SEWER EVALUATION FUND (SSES). That there be and is hereby appropriated the sum of fifty thousand dollars and no cents (\$50,000.00) to the SSES Fund for the payment of operating expenses and necessary capital outlay.

Section 5 - SOLID WASTE FUND. That there be and is hereby appropriated the sum of two million, one hundred ninety-one thousand, eight hundred thirteen dollars and no cents (\$2,191,813.00) to the Solid Waste Fund for the payment of operating expenses and necessary capital outlay.

Section 6 - EQUIPMENT REPLACEMENT FUND-GENERAL. That there be and is hereby appropriated the sum of two million, one hundred sixty-one thousand dollars and no cents (\$2,121,000.00) to the Equipment Replacement Fund-General for the payment of necessary capital outlay.

Section 7 - EQUIPMENT REPLACEMENT FUND-SOLID WASTE. That there be and is hereby appropriated the sum of five hundred nineteen thousand dollars and no cents (\$519,000.00) to the Equipment Replacement Fund-Solid Waste for the payment of necessary capital outlay.

Section 8 - EQUIPMENT REPLACEMENT FUND-WATER & SEWER. That there be and is hereby appropriated the sum of ninety thousand dollars and no cents (\$90,000.00) to the Equipment Replacement Fund-Water & Sewer for the payment of necessary capital outlay.

Section 9 - POLICE NARCOTICS FUND. That there be and is hereby appropriated the sum of eighteen thousand dollars and no cents (\$18,000.00) to the Police Narcotics Fund for the payment of operating expenses and necessary capital outlay.

Section 10 - LIBRARY SPECIAL FUND. That there be and is hereby appropriated the sum of fifty-four thousand dollars and no cents (\$54,000.00) to the Library Special Fund for the payment of operating expenses and necessary capital outlay.

Section 11 - HOTEL/MOTEL FUND. That there be and is hereby appropriated the sum of one hundred thousand dollars and no cents (\$100,000.00) to the Hotel/Motel Fund for the payment of operating expenses.

Section 12 – FIRE DEPARTMENT SPECIAL FUND. That there be and is hereby appropriated the sum of thirty-five thousand dollars and no cents (\$35,000.00) to the Fire Department Special Fund for the payment of operating expenses and necessary capital outlay.

Section 13 – COURT TECHNOLOGY FUND. That there be and is hereby appropriated the sum of twelve thousand dollars and no cents (\$12,000.00) to the Court Technology Fund for the payment of operating expenses and necessary capital outlay.

Section 15 – STREET IMPROVEMENT FUND. That there be and is hereby appropriated the sum of one million, two hundred thousand dollars and no cents (\$1,200,000.00) to the Street Improvement Fund for the payment of operating expenses and necessary capital outlay.

Section 16 - MID-COUNTY MUNICIPAL LEAGUE CENTRAL DISPATCH FUND. That there be and is hereby appropriated the sum of two million, one hundred eighty-eight thousand, five hundred forty-two dollars and no cents (\$2,188,542.00) to the Mid-County Municipal League Dispatch Fund for the payment of operating expenses and necessary capital outlay.

THAT the foregoing appropriations for expenditures be adopted as the budget for the ensuing fiscal year beginning October 1, 2026 and ending September 30, 2027.

THAT the City Council shall meet and adopt an ordinance levying on the assessed valuation of the property within the city, subject to the provisions of the charter and lawful exceptions given by state law or city ordinance, a rate of taxation on each one hundred dollars (\$100.00) of valuation sufficient to raise the amounts estimated to be required in this annual budget less the amounts estimated to be received from fines, licenses, and other sources of revenue.

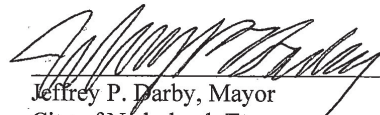
THAT any unencumbered funds remaining on hand at the end of the fiscal year ending September 30, 2026, shall be construed with and classified with Miscellaneous Revenue anticipated during the fiscal year beginning October 1, 2026 and ending September 30, 2027, and such funds are hereby appropriated as a City Council Contingency Account for purposes approved by the City Council.

THAT all ordinances and parts of ordinances in conflict herewith are expressly repealed.

THAT the City Clerk shall file a true copy of this ordinance and said budget with the Office of County Clerk of Jefferson County, Texas as provided by Section 102.011 of the Local Government Code.

THAT this being an ordinance not requiring publication it shall take effect and be in force from and after its passage.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF NEDERLAND THIS THE 24TH DAY OF AUGUST 2026.



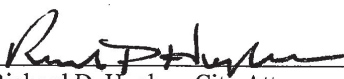
Jeffrey P. Darby, Mayor
City of Nederland, Texas

ATTEST:



Joni Underwood, City Clerk

APPROVED AS TO FORM:



Richard D. Hughes, City Attorney



ORDINANCE NO. 2026-17

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2026, LEVYING AND ASSESSING TAXES FOR THE SUPPORT OF THE CITY OF NEDERLAND, TEXAS AND THE MUNICIPAL GOVERNMENT THEREOF; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING FOR THE INTEREST AND SINKING FUND.

WHEREAS, pursuant to the provisions of the Tax Code of the State of Texas, the tax assessment rolls to be used for the collection of taxes for the captioned year, wherein the value of all property situated within the City of Nederland, Texas subject to ad valorem taxes for the tax year 2026, was fixed by Angela Ballard, Chief Appraiser of Jefferson Central Appraisal District, at a total value of \$2,109,866,480; now, therefore,

WHEREAS, the tax rate will effectively be raised by 2.98 percent and,

WHEREAS, this tax rate will raise more taxes for maintenance and operations than last year's tax rate; and,

WHEREAS, the no new revenue maintenance and operations rate will raise by 5.76 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$19.57.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEDERLAND:

SECTION 1: That the tax assessment rolls furnished by the City's Tax Assessor-Collector, based upon the certified roll furnished by Angela Ballard, Chief Appraiser of Jefferson Central Appraisal District, at a total value of \$2,109,866,480, shall become the tax assessment rolls of the City of Nederland for the year 2026, less all exemptions provided by either State Law or City ordinance in the amount of \$240,914,764.

SECTION 2: That there is hereby levied for the current year, 2026, and there shall be collected for the use and support of the municipal government of the City of Nederland, and to provide interest and sinking funds for the fiscal year ending September 30, 2027 upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 46.6000 cents on each one hundred dollars (\$100) valuation of property; said tax being so levied and apportioned to the specific purposes hereinafter set forth:

- (a) For the maintenance and support of the general government (General Fund), 34.2336 cents on each one hundred dollars (\$100) valuation of property; and
- (b) For the Interest & Sinking Fund, 12.3664 cents on each one hundred dollars (\$100) valuation of property as follows:

For the purpose of paying fees, interest and principal of one hundred ninety-four thousand, eight hundred, twenty-five dollars (\$194,825.00) on the Tax and Revenue Certificates of Obligation, Series 2013, 1.0424 cents on each one hundred dollars (\$100) valuation of property.

For the purpose of paying fees, interest and principal of seven hundred seven thousand, six hundred dollars (\$707,600.00) on the Tax and Revenue Certificates of Obligation, Series 2017, 3.7860 cents on each one hundred dollars (\$100) valuation of property.
For the purpose of paying fees, interest and principal of three hundred thirty-four

thousand, six hundred, sixty-three dollars (\$334,663.00) on the Combination Tax and Revenue Certificates of Obligation, Series 2021, 1.7906 cents on each one hundred dollars (\$100) valuation of property.

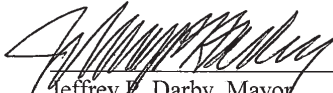
For the purpose of paying fees, interest and principal of four hundred eighty-six thousand, six hundred, fifty dollars (\$486,650.00) on the Combination Tax and Revenue Certificates of Obligation, Series 2023, 2.6039 cents on each one hundred dollars (\$100) valuation of property.

For the purpose of paying fees, interest and principal of five hundred eighty-seven thousand, five hundred dollars (\$587,500.00) on the Combination Tax and Revenue Certificates of Obligation, Series 2024, 3.1435 cents on each one hundred dollars (\$100) valuation of property.

SECTION 3: The Jefferson County Tax Assessor-Collector (who, pursuant to contract, is the Tax Assessor-Collector for the City of Nederland) is hereby directed to prepare Tax Statements and proceed with the collections of the 2026 taxable year, and the amounts collected shall be deposited in the Depository of the City of Nederland, to be distributed in accordance with this Ordinance.

SECTION 4: That if any provision, section, subsection, paragraph, sentence, clause, or phrase of this ordinance shall for any reason be held to be unconstitutional, void, or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance; and to this end all provisions of this ordinance are declared to be severable.

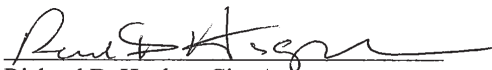
PASSED, APPROVED and ADOPTED BY THE CITY COUNCIL OF THE CITY OF NEDERLAND AT A REGULAR MEETING THIS THE 14th DAY OF SEPTEMBER, A.D., 2026.


Jeffrey L. Darby, Mayor
City of Nederland, Texas

ATTEST:


Joni Underwood, City Clerk

APPROVED AS TO FORM:


Richard D. Hughes, City Attorney



2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Nederland

Taxing Unit Name

P.O. Box 967 Nederland, TX 77627

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

409-723-1509

Phone (area code and number)

www.ci.nederland.tx.us

Taxing Unit's Website Address

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://jeffcotax.com/property-tax/tax-rate-calculations-worksheets>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 1,789,779,628
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,789,779,628
4.	Prior year total adopted tax rate.	\$ 0.451000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 92,654,992 B. Prior year values resulting from final court decisions:..... - \$ 37,520,000 C. Prior year value loss. Subtract B from A. ⁴	\$ 55,134,992

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 48,284,465 B. Prior year disputed value: - \$ 36,191,675 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 12,092,790
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 67,227,782
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,857,007,410
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 2,710,670 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 30,146,700 C. Value loss. Add A and B. ⁷	\$ 32,857,370
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 32,857,370
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,824,150,040
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,226,916
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 82,466
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 8,309,382

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹² A. Certified values: \$ 1,868,951,716 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,868,951,716
19.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ 1,868,951,716
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed.²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year.²⁴	\$ 14,854,922

¹² Tex. Tax Code §§26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 14,854,922
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,854,096,794
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.448163 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.322711 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,857,007,410
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,992,767
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 61,545 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 61,545 E. Add Line 31 to 32D.	\$ 6,054,312
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,854,096,794
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.326536 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ <u>0</u> B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.326536</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.326536</u> /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.337964</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.000000</u> /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.000000</u> /\$100 c. Add Line D42(B)(b) to Line 42. \$ <u>0.000000</u> /\$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0.000000</u> /\$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.000000</u> /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ <u>0.000000</u> /\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ <u>2,311,238</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>2,311,238</u>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ <u>0</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>2,311,238</u>
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ <u>100.00</u> % B. Enter the prior year actual collection rate..... <u>98.56</u> % C. Enter the 2024 actual collection rate. <u>100.03</u> % D. Enter the 2023 actual collection rate. <u>99.86</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ <u>100.00</u> %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>2,311,238</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,868,951,716</u>
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.123664</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.461628</u> /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ <u>0.000000</u> /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,868,951,716
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.448163 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.448163 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.461628 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.461628 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,868,951,716
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.461628 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69)	\$ 0.467188 /\$100
	B. Unused increment rate (Line 68)	\$ 0.019344 /\$100
	C. Subtract B from A	\$ 0.447844 /\$100
	D. Adopted Tax Rate	\$ 0.451000 /\$100
	E. Subtract D from C	\$ -0.003156 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 1,811,461,859
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.452564 /\$100
	B. Unused increment rate (Line 67)	\$ 0.011758 /\$100
	C. Subtract B from A	\$ 0.440806 /\$100
	D. Adopted Tax Rate	\$ 0.426791 /\$100
	E. Subtract D from C	\$ 0.014015 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 1,745,567,778
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 244,641
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.467607 /\$100
	B. Unused increment rate (Line 66)	\$ 0.021090 /\$100
	C. Subtract B from A	\$ 0.446517 /\$100
	D. Adopted Tax Rate	\$ 0.467607 /\$100
	E. Subtract D from C	\$ -0.021090 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,638,562,845
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 244,641
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.013089 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.474717 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.326536 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,868,951,716
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.026752 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.123664 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.476952 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.451000 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,824,150,040
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,854,096,794
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.474717 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.448163 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 57**Voter-approval tax rate.** \$ 0.474717 /\$100

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

Indicate the line number used: _____

De minimis rate. \$ 0.476952 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ➡

Kate Carroll

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

07-29-2026

Date

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)