

CITY OF NEDERLAND

**PROPOSED
ANNUAL BUDGET**

FISCAL YEAR

OCTOBER 1, 2025 - SEPTEMBER 30, 2026

City of Nederland

Fiscal Year 2025-2026

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$703,565, which is a 9.42 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 \$30,835.

The information below is in accordance with Local Government Code Section 140.0045 "Itemization of Certain Public Notice Expenditures Required in Certain Political Subdivision Budgets", as amended by HB1495 of the 86th Texas Legislature.

	FY24 Actual	FY25 Estimate	FY26 Proposed
Legal Notices	18,041	13,000	17,000

MAYOR

Jeffrey P. Darby

COUNCIL MEMBERS

Councilmember, Ward I

Bret Duplant

Councilmember, Ward II

Britton Jones

Councilmember, Ward III

Randy Sonnier

Councilmember, Ward IV, Mayor Pro-Tem

Jeff Ortiz

SUBMITTED BY

Cheryl Dowden
Interim City Manager

CITY OF NEDERLAND 2025-2026 BUDGET

TABLE OF CONTENTS

Transmittal Letter	Page i
FINANCIAL SUMMARIES	
Balance Sheet - All Funds	4
Statement of Revenues & Appropriations - All Funds Summary	6
Consolidated Statement	8
Summary of Expenditures - All Funds	9
FINANCIAL SECTION	
GENERAL FUND	
Schedule of Revenues & Appropriations	13
Summary of Expenditures	14
Departmental Budgets	
City Council	15
Legal	19
City Manager	23
Finance	27
Human Resources	31
City Hall	37
Police	41
Fire	49
Inspections	55
Public Works Administration	59
Streets	63
Animal Control	67
Parks and Recreation	71
Library	75
Other Requirements	79
STREET IMPROVEMENT FUND	
Schedule of Revenues & Appropriations	86
Street Improvement Fund	87
WATER & SEWER FUND	
Schedule of Revenues & Appropriations	91
Summary of Expenditures	92
Departmental Budgets	
Water Treatment	93
Billing and Collections	97
Wastewater Treatment	101
Water Distribution/Sewer Collection	105
Other Requirements	109
SSES PROJECT FUND	
Schedule of Revenues & Appropriations	116
SSS Project Fund	117
SOLID WASTE FUND	
Schedule of Revenues & Appropriations	121
Summary of Expenditures	122
Solid Waste	123
Other Requirements	127

CITY OF NEDERLAND 2025-2026 BUDGET

TABLE OF CONTENTS

	Page
EQUIPMENT REPLACEMENT FUNDS	
Equipment Replacement Fund - General	134
Equipment Replacement Fund - Water & Sewer	137
Equipment Replacement Fund - Solid Waste	140
SPECIAL FUNDS	
POLICE NARCOTICS FUND	
Schedule of Revenues & Appropriations	148
Police Narcotics Fund	149
LIBRARY SPECIAL FUND	
Schedule of Revenues & Appropriations	154
Library Special Fund	155
COURT TECHNOLOGY FUND	
Schedule of Revenues & Appropriations	164
Court Technology Fund	165
HOTEL/MOTEL FUND	
Schedule of Revenues & Appropriations	170
Hotel/Motel Fund	171
FIRE DEPARTMENT SPECIAL FUND	
Schedule of Revenues & Appropriations	176
Fire Dept. Special Fund	177
MID-COUNTY MUNICIPAL LEAGUE CENTRAL DISPATCH	
Schedule of Revenues & Appropriations	186
MCML Information Technology	187
MCML Central Dispatch	190
DEBT SERVICE FUND	
Schedule of Revenues & Appropriations	196
Debt Service Fund	197
SUPPLEMENTAL INFORMATION	
DEBT SCHEDULES	
Summary of Total Bonded Indebtedness	203
Chronological Statement of Debt Requirements	204
Summary Schedules	205
SUMMARY OF CAPITAL EXPENDITURES	
Capital Outlay by Fund and Department	217
GLOSSARY OF TERMS	221
OBJECT CLASSIFICATIONS	225
PERSONNEL POSITIONS AND WAGE SCALE	
List of Positions	233
Wage Scale	235



City of Nederland

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

Jeffrey P. Darby, Mayor
Jeff Ortiz, Mayor Pro-Tem
Bret Duplant, Councilmember
Britton Jones, Councilmember
Randy Sonnier, Councilmember
Cheryl Dowden, Interim City Manager

August 11, 2025

Dear Honorable Mayor and Members of the City Council:

I am pleased to present the proposed Fiscal Year 2025-2026 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 2025-2026 budget for all funds totals \$33,627,515.

The FY 2025-2026 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 2025-2026. The Annual Budget is the single most 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/interim city manager, who after reviewing the requests, drafted a preliminary budget to present to the City Council at the July 23rd budget workshop. 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 derived from the City's seven percent (7%) Hotel Occupancy Tax 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.
- SSES 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 2025-2026 total \$16,856,500. 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 \$0.413221 per \$100 valuation, and the voter-approved tax rate is \$0.467188 per \$100 valuation. The Fiscal Year 2025-2026 budget was prepared on utilizing a tax rate between the no-new revenue and voter-approved tax rates of \$0.451000 per \$100.00 of assessed taxable value of \$1,811,461,859. 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 \$0.322711 and the proposed I&S tax rate is \$0.128289 for a combined total of \$0.451000 per \$100 assessed taxable value.

Expenditures: The General Fund total appropriations for the Fiscal Year 2025-2026 are \$16,856,500, with the General Fund balanced.

Significant features include the following:

- ❖ The proposed City Manager Department budget includes cost to contract with the county for election services estimated at \$15,000 due to the age of the current voting machines that are nearing their life expectancy.
- ❖ The proposed Human Resources Department budget includes funds for consultant services related to a comprehensive salary survey estimated at \$40,000.
- ❖ The proposed Police Department budget includes cost for additional training \$32,000 and the increased contribution to Central Dispatch \$59,104.
- ❖ The Property Maintenance Department includes the cost for a Property Maintenance employee to handle maintenance issues for all City buildings at a cost of \$99,181.
- ❖ The Fire Department budget includes the cost for a Medical Director \$24,000.
- ❖ The Inspections Department includes the cost for a new position, Inspector to assist the Chief Building Official and Code Enforcement Officer with inefficiencies within the department (\$106,300 including benefits). In addition, the cost to provide the GovWell software \$22,000 has been included to provide better tracking of the inspections process.
- ❖ The proposed Public Works Administration Department budget includes funding for GovWell software which will provide a detailed tracking system for all work performed within the Public Works department and be sharable throughout the City for a cost of \$23,000.
- ❖ The proposed Animal Control budget will be moved back under the direction of the Police Department effective October 1, 2025.
- ❖ The Parks Department budget will be accounted for by combining both the General Fund and Parks Special Fund budgets. Costs for special programs include Christmas on the Avenue, 4th of July extravaganza, and drone show. In addition, capital improvements consist of Driveway and parking lot repairs and improvements \$100,000 and Cropo LeBlanc Park slab, shade and tables \$37,000.
- ❖ The proposed budget includes a transfer to Equipment Replacement-General Fund in the amount of \$275,000 to fund future equipment purchases.



WATER AND SEWER FUND

The Water and Sewer Fund is balanced with revenue and expenditures totaling \$7,007,000. There is no proposed increase in the Water and Sewer rates for FY25-26.

Significant features include the following:

- ❖ The proposed Water Treatment budget includes \$420,000 allocated for Untreated Water an increase of \$140,000 due to LNVA rate increase and greater than expected purchase of raw water.
- ❖ The proposed Wastewater Treatment budget includes reclassifying a plant facility worker to a plant operator for an estimated increase of \$14,804.
- ❖ The proposed budget includes a transfer to Equipment Replacement Fund-Water & Sewer in the amount of \$300,000 to fund future equipment purchases.
- ❖ There is a transfer to the Debt Service fund of \$967,238 to pay for principal and interest payments for debt supported by water and sewer revenues.

SOLID WASTE FUND

The Solid Waste Fund budget is balanced with revenue and expenditures totaling \$2,032,500. There is no proposed increase in Solid Waste rates for FY25-26

Significant features include the following:

- ❖ The proposed budget includes a transfer to Equipment Replacement Fund-Solid Waste in the amount of \$400,000 to fund future equipment purchases.

MCML CENTRAL DISPATCH FUND

The proposed Central Dispatch Fund budget is balanced with revenue and expenditures totaling \$2,066,840. 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.

- ❖ The proposed budget includes the cost for a new dispatcher position of \$68,000. The new position should help with growing overtime costs as well as staff burnout.

EQUIPMENT REPLACEMENT FUNDS

- ❖ The Equipment Replacement Fund-General Fund allocation of \$165,000 funds the purchase of two police detective units, the purchase of a Drum Roller for the Streets Department. Estimated to increase fund balance by \$140,000 for future equipment purchases.
- ❖ The Equipment Replacement Fund-Water & Sewer Fund allocation of \$371,000 funds the purchase of a Utility Billing Meter Reader Truck, a Wastewater Treatment Plant Supervisor Truck, a Wastewater Treatment Plant Dump Truck and a W&S Distribution Mini Excavator with trailer. The purchase will utilize \$61,000 from the Fund's reserves.
- ❖ The Equipment Replacement Fund-Solid Waste allocation of \$340,000 funds the purchase of a trash truck and welding machine. Estimated to increase fund balance by \$90,000 for future equipment purchases.

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 2025-2026 budget is \$50,000, which includes funding for system testing/analysis and sewer line repair.
- ❖ The proposed FY 2025-2026 Hotel/Motel Fund budget is balanced with revenues and expenditures totaling \$93,000. 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. \$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.

DEBT SERVICE

The debt service requirements for FY 2025-2026 are as follows:

Ad Valorem Taxes	\$2,332,687
Water and Sewer Revenues	<u>967,238</u>
Total	\$3,299,925

PERSONNEL

The proposed budget for FY 2025-2026 includes a 2% 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 CBA includes a 2% COLA, police officer, police sergeant, and lieutenant pay scale adjustments, clothing allowance adjustments, stipend for special response team members, adjusting the bilingual pay stipend, adjusting the field training officer stipend, revising the certification pay, and increasing cell phone allowance.

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 five-year CBA effective October 1, 2021. The CBA includes a 2% COLA and the continuation of the negotiated pay adjustments, including a residency incentive to own a home or rent in Nederland, an enhanced physical fitness incentive, an enhanced certification pay, etc.

The proposed budget includes funds to implement a Texas Municipal Retirement System (TMRS) enhancement to include a retiree 30% COLA non-retroactive option to the City’s current plan option. The last time a retiree COLA was offered was in 1984. Effective January 1, 2026, the City’s contribution shall increase from 7.92% to 11.27%; the contribution increase is due in part, to increasing salaries and the retiree COLA option. Overall, the City’s pension fund is in a strong position.

The proposed budget includes three new positions: a property maintenance worker in Property Maintenance Department to provide assistance to all departments for building maintenance or scheduling of repairs. An Inspector position was added to the Inspections Department to assist with the workload of building inspections and code enforcement. A dispatcher was added to the MCML Central Dispatch to help reduce overtime costs.

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 proposed FY 2025-2026 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 as a result of monetary constraints. But the

August 11, 2025

Page vii

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, Joni Underwood, Carolyn Hale, and each department head for their dedicated assistance in preparing the FY 2025-2026 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

A handwritten signature in black ink that reads "Cheryl Dowden". The script is cursive and fluid, with the first name "Cheryl" and last name "Dowden" clearly legible.

Cheryl Dowden,
Interim 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, 2025

	General Fund	Debt Service Fund	Water & Sewer Funds	Solid Waste Fund	Street Improvement Fund	Equipment Replace. Funds
ASSETS						
Cash & Investments	\$31,001,830	\$252,904	\$4,589,462	\$3,897,715	\$5,060,626	\$2,451,927
Cash & Investments - Restricted			925,907			
Due (To)/From Other Funds	(1,755,016)	2,738,501	(284,547)			(10,000)
Prepaid Expenses	430,210		1,750,317	282,552		
Accounts Receivable	861,393	170,730	325,730	85,176	98,192	
Fixed Assets (Net)			27,647,622	1,051,710		
TOTAL ASSETS	\$30,538,417	\$3,162,135	\$34,954,491	\$5,317,153	\$5,158,818	\$2,441,927
LIABILITIES & FUND BALANCE						
Accounts Payable	\$460,192	\$0	\$1,936,381	\$264,025	\$36,400	\$0
Reserve for Taxes & Receivables	4,320,841	170,729	27,170,875	54,494		
TOTAL LIABILITIES	4,781,033	170,729	29,107,256	318,519	36,400	0
FUND BALANCE						
Fund Balance 10/01/24	22,727,950	88,198	7,104,360	4,967,263	5,319,049	2,226,328
Revenues	15,310,551	3,385,677	4,877,102	1,427,131	1,123,102	1,064,613
Expenditures	(12,281,117)	(482,469)	(6,134,227)	(1,395,760)	(1,319,733)	(849,013)
FUND BALANCE 6/30/24	25,757,384	2,991,406	5,847,235	4,998,634	5,122,418	2,441,928
TOTAL LIABILITIES & FUND BALANCE	\$30,538,417	\$3,162,135	\$34,954,491	\$5,317,153	\$5,158,818	\$2,441,928

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
\$88,544	\$8,920	\$116,574 10,000	\$93,017	\$62,105	\$17,035,349	\$716,956
	(5,000)				(775,812)	140,478
						22,935
					653,623	
						953,147
\$88,544	\$3,920	\$126,574	\$93,017	\$62,105	\$16,913,160	\$1,833,516
\$0	\$0	\$499 52,824	\$0	\$267	\$56,720	\$46,132
0	0	53,323	0	267	56,720	46,132
95,144	(2,147)	39,192	113,413	54,213	17,406,752	1,700,106
22,070	6,067	54,516	99,215	36,378	1,192,036	1,430,735
(28,670)	0	(30,457)	(119,611)	(28,753)	(1,742,348)	(1,343,457)
88,544	3,920	63,251	93,017	61,838	16,856,440	1,787,384
\$88,544	\$3,920	\$116,574	\$93,017	\$62,105	\$16,913,160	\$1,833,516

CITY OF NEDERLAND

ANNUAL BUDGET

**CITY OF NEDERLAND
ALL FUNDS SUMMARY
BUDGET FISCAL YEAR 2025-2026**

	OPERATING FUNDS					
	General Fund	Debt Service Fund	Water & Sewer Fund	SSES Project Fund	Solid Waste Fund	Equip. Replace. Funds
REVENUES:						
Taxes	\$14,360,000	\$2,323,687				
License & Permits	117,000					
Intergovernmental	340,000					
Charges for Service	107,500		6,542,000		1,890,000	
Fines & Forfeitures	309,000					
Miscellaneous	1,188,000	9,000	465,000	25,000	142,500	70,000
Donations	35,000					
Transfers-In	400,000	967,238		25,000		975,000
TOTAL	16,856,500	3,299,925	7,007,000	50,000	2,032,500	1,045,000
APPROPRIATIONS:						
General Administration	2,061,430					
Fire Department	2,922,266					
Police Department	6,473,950					165,000
Public Services	2,485,728		5,338,458	50,000	1,506,208	711,000
Parks & Recreation	1,261,801					
Library	681,479					
Other Requirements	969,846					
Debt Service		3,299,925				
Transfers-Out			1,668,542		526,292	
TOTAL	16,856,500	3,299,925	7,007,000	50,000	2,032,500	876,000
CHANGE IN FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$169,000

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	
		\$90,000			\$1,000,000		\$17,773,687
							117,000
15,000						2,036,840	2,391,840
							8,539,500
							309,000
4,750	29,000	3,000		7,000	200,000	30,000	2,173,250
	50,000		25,000				110,000
							2,367,238
19,750	79,000	93,000	25,000	7,000	1,200,000	2,066,840	33,781,515
						772,545	2,833,975
			40,000				2,962,266
19,750				7,000		1,294,295	7,959,995
					1,200,000		11,291,394
		93,000					1,354,801
	79,000						760,479
							969,846
							3,299,925
							2,194,834
19,750	79,000	93,000	40,000	7,000	1,200,000	2,066,840	33,627,515
\$0	\$0	\$0	(\$15,000)	\$0	\$0	\$0	\$154,000

CITY OF NEDERLAND

ANNUAL BUDGET

CONSOLIDATED STATEMENT FISCAL YEAR 2025-2026

	Beginning Fund Balance	FY25-26 Revenue	FY25-26 Expenditures	Ending Fund Balance
FUND				
General Fund	\$17,885,393	\$16,856,500	\$16,856,500	\$17,885,393
Street Improvement Fund	5,122,418	1,200,000	1,200,000	5,122,418
Water & Sewer Fund	5,847,235	7,007,000	7,007,000	5,847,235
SSES Project Fund	710,574	50,000	50,000	710,574
Solid Waste Fund	4,042,262	2,032,500	2,032,500	4,042,262
Equip. Replacement-General	855,107	305,000	165,000	995,107
Equip. Replacement-W & S	256,311	310,000	371,000	195,311
Equip. Replacement-Solid Waste	908,974	430,000	340,000	998,974
Police Narcotic Fund	88,544	19,750	19,750	88,544
Library Special Fund	39,192	79,000	79,000	39,192
Court Technology Fund	3,920	7,000	7,000	3,920
Hotel/Motel Fund	93,017	93,000	93,000	93,017
Fire Department Special Fund	61,838	25,000	40,000	46,838
MCML Central Dispatch Fund	606,481	2,066,840	2,066,840	606,481
Debt Service Fund	88,198	3,299,925	3,299,925	88,198
	\$36,609,464	\$33,781,515	\$33,627,515	\$36,763,464

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

ANNUAL BUDGET

SUMMARY OF EXPENDITURES ALL FUNDS FISCAL YEAR 2025-2026

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL	TRANSFERS	TOTAL
FUND						
General Fund	\$11,425,083	\$642,621	\$4,101,796	\$412,000	\$275,000	\$16,856,500
Street Improvement Fund	0	0	100,000	1,100,000	0	1,200,000
Water & Sewer Fund	2,268,788	938,450	2,217,524	0	1,582,238	7,007,000
SSES Project Fund	0	0	50,000	0	0	50,000
Solid Waste Fund	838,708	246,250	437,542	0	510,000	2,032,500
Equip. Replacement-General	0	0	0	165,000	0	165,000
Equip. Replacement-W & S	0	0	0	371,000	0	371,000
Equip. Replacement-Solid Waste	0	0	0	340,000	0	340,000
Police Narcotic Fund	4,000	6,750	9,000	0	0	19,750
Library Special Fund	0	77,000	2,000	0	0	79,000
Court Technology Fund	0	0	7,000	0	0	7,000
Hotel/Motel Fund	0	0	93,000	0	0	93,000
Fire Department Special Fund	0	13,000	12,000	15,000	0	40,000
MCML Central Dispatch Fund	1,540,985	12,300	513,555	0	0	2,066,840
Debt Service Fund	0	0	0	0	3,299,925	3,299,925
	\$16,077,564	\$1,936,371	\$7,543,417	\$2,403,000	\$5,667,163	\$33,627,515

ANNUAL BUDGET

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ANNUAL BUDGET

GENERAL FUND

CITY OF NEDERLAND

ANNUAL BUDGET

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

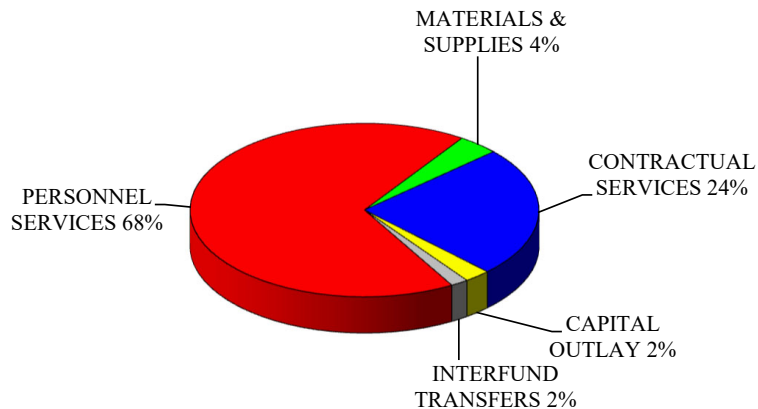
	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Current Taxes	\$5,300,000	\$5,371,314	\$5,700,000
Delinquent Taxes	55,000	29,762	50,000
Industrial In-Lieu-of Tax Payments	3,383,419	3,558,160	3,600,000
Sales Tax	3,600,000	3,801,414	4,000,000
Taxes P&I	58,000	53,179	60,000
Occupational Taxes & Licenses	6,500	7,373	7,000
Franchise Fees	990,000	363,580	950,000
State Grant Funds	0	0	0
Federal Grant-ARPA	0	0	0
School Contribution	270,000	164,300	340,000
Inspection Fees	125,000	74,766	110,000
Pool & Recreation Bldg. Fees	96,000	72,548	90,000
Donations	0	26,268	35,000
Fines & Court Costs	280,000	302,036	300,000
Library Fees	12,000	10,932	14,000
Animal Control Fees	3,000	1,005	3,500
Court Bldg Security Fees	6,000	8,609	9,000
Time Payment Reimbursement Fee	0	7,654	8,000
Interest Income	806,670	891,291	1,100,000
Miscellaneous Revenue	104,130	81,361	80,000
Sales of Land	0	0	0
Transfers In	485,000	485,000	400,000
TOTAL REVENUES	15,580,719	15,310,551	16,856,500
EXPENDITURES			
Personnel Services	10,513,511	7,609,472	11,425,083
Materials & Supplies	592,835	357,521	642,621
Contractual Services	4,044,373	2,758,272	4,101,796
Capital Outlay	275,000	580,850	412,000
Transfers Out	1,405,000	975,000	275,000
TOTAL EXPENDITURES	16,830,719	12,281,115	16,856,500
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(\$1,250,000)	\$3,029,436	\$0

CITY OF NEDERLAND

ANNUAL BUDGET

GENERAL FUND SUMMARY OF EXPENDITURES FISCAL YEAR 2025-2026

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
DEPARTMENT						
City Council	\$20,655	\$2,000	\$23,600	\$0	\$0	\$46,255
Legal	50	300	98,140	0	0	98,490
City Manager	410,844	5,000	78,350	0	0	494,194
Finance	511,990	5,500	179,000	0	0	696,490
Human Resources	348,201	9,800	173,650	0	0	531,651
Civil Service	0	600	3,550	0	0	4,150
City Hall	0	4,200	186,000	0	0	190,200
Police	5,004,254	143,750	1,170,290	0	0	6,318,294
Property Maintenance	99,181	4,075	52,400	0	0	155,656
Emergency Management	0	2,500	71,000	0	0	73,500
Fire	2,481,416	77,600	271,100	0	0	2,830,116
Fire Department Volunteers	650	0	18,000	0	0	18,650
Inspections	431,529	14,150	102,350	0	0	548,029
Code Enforcement	0	0	0	0	0	0
Public Works Admin.	297,651	10,975	172,250	0	0	480,876
Street Department	780,659	160,800	60,800	275,000	0	1,277,259
Animal Control	114,693	33,321	31,550	0	0	179,564
Parks & Recreation	508,701	126,250	489,850	137,000	0	1,261,801
Library	414,609	41,800	225,070	0	0	681,479
Other Requirements	0	0	694,846	0	275,000	969,846
	\$11,425,083	\$642,621	\$4,101,796	\$412,000	\$275,000	\$16,856,500



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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$20,654	\$15,361	\$20,655
6200	Materials & Supplies	200	2,068	2,000
6300	Contractual Services	2,500	2,268	23,600
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$23,354</u>	<u>\$19,697</u>	<u>\$46,255</u>

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

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	City Council - 01-11-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$19,120	\$14,241	\$19,120
Social Security	6126	1,500	1,090	1,500
Worker's Compensation	6128	34	30	35
Total		20,654	15,361	20,655
MATERIALS & SUPPLIES				
General Office Supplies	6210	100	910	1,000
Supplies/Minor Tools & Equipment	6265	100	1,158	1,000
Total		200	2,068	2,000
CONTRACTUAL SERVICES				
Telephone	6331	0	0	3,600
Training & Travel	6333	2,500	2,268	20,000
Total		2,500	2,268	23,600
TOTALS		\$23,354	\$19,697	\$46,255

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$50	\$44	\$50
6200	Materials & Supplies	300	0	300
6300	Contractual Services	89,808	59,013	98,140
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$90,158</u></u>	<u><u>\$59,057</u></u>	<u><u>\$98,490</u></u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Legal - 01-12-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Worker's Compensation	6128	\$50	\$44	\$50
Total		50	44	50
MATERIALS & SUPPLIES				
Books & Publications	6212	300	0	300
Total		300	0	300
CONTRACTUAL SERVICES				
Legal Services	6313	62,078	41,179	70,000
Training & Travel	6333	500	0	500
Court Costs, Jury Fees	6372	400	36	400
City Judge	6374	26,830	17,798	27,240
Total		89,808	59,013	98,140
TOTALS		\$90,158	\$59,057	\$98,490

ANNUAL BUDGET

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ANNUAL BUDGET

CITY MANAGER

The City Manager is appointed and is responsible to the Mayor and City Council. He is the Chief Administrative 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 Clerk is appointed by the City Council.

ANNUAL BUDGET

SUMMARY

General Fund City Manager

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$394,604	\$318,609	\$410,844
6200	Materials & Supplies	4,750	7,039	5,000
6300	Contractual Services	74,400	60,349	78,350
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$473,754</u></u>	<u><u>\$385,997</u></u>	<u><u>\$494,194</u></u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

City Manager
City Clerk

132
119

1
1

Total

2

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	City Manager - 01-13-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$315,609	\$256,674	\$313,710
Longevity	6113	1,968	1,332	1,296
Extra Help	6115	3,000	5,196	0
Group Insurance	6121	24,535	16,726	38,622
TMRS	6124	24,652	20,810	32,808
Social Security	6126	24,524	17,594	24,098
Worker's Compensation	6128	316	277	310
Total		394,604	318,609	410,844
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,000	1,456	3,000
Books & Publications	6212	750	3,914	1,000
Miscellaneous Supplies	6220	1,000	1,669	1,000
Total		4,750	7,039	5,000
CONTRACTUAL SERVICES				
Telephone	6331	0	201	1,200
Postage & Freight	6332	750	270	750
Training & Travel	6333	5,000	2,265	6,000
Advertising/Publication	6337	13,000	7,588	17,000
Insurance-General	6341	400	256	400
Vehicle & Equipment R & M	6355	250	0	0
Dues & Memberships	6377	10,000	9,933	10,000
Contractual Services	6393	30,000	30,360	28,000
Election Services	6395	15,000	9,476	15,000
Total		74,400	60,349	78,350
TOTALS		\$473,754	\$385,997	\$494,194

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$465,487	\$339,665	\$511,990
6200	Materials & Supplies	4,500	2,325	5,500
6300	Contractual Services	175,700	98,860	179,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$645,687</u></u>	<u><u>\$440,850</u></u>	<u><u>\$696,490</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Director of Finance	127	1
Accountant	112	1
Accounts Payable/Utility Billing Specialist	112	1
Payroll Technician	108	1
Total		4

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Finance - 01-15-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$355,981	\$258,100	\$378,871
Overtime	6111	\$0	\$7,336	\$10,000
Longevity	6113	1,392	1,072	1,728
Group Insurance	6121	52,618	31,929	50,444
TMRS	6124	27,741	21,170	40,681
Social Security	6126	27,339	19,693	29,881
Worker's Compensation	6128	416	365	385
Total		465,487	339,665	511,990
MATERIALS & SUPPLIES				
General Office Supplies	6210	4,000	2,325	5,000
Books & Publications	6212	500	0	500
Total		4,500	2,325	5,500
CONTRACTUAL SERVICES				
Auditing & Accounting	6311	52,000	21,810	52,000
Postage & Freight	6332	2,200	1,399	2,500
Training & Travel	6333	5,000	676	8,000
Advertising/Publication	6337	1,000	0	1,000
Insurance-General	6341	0	385	0
Dues & Memberships	6377	500	210	500
Contractual Services	6393	115,000	74,380	115,000
Total		175,700	98,860	179,000
TOTALS		\$645,687	\$440,850	\$696,490

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$323,909	\$245,038	\$348,201
6200	Materials & Supplies	7,210	1,948	9,800
6300	Contractual Services	102,950	51,113	173,650
6700	Capital Outlay	0	0	0
Total		\$434,069	\$298,099	\$531,651

Schedule of Personnel	Number of Pay Grade	Number of Positions
Human Resources Director	125	1
Human Resources Generalist	112	1
Human Resources Assistant	107	1
Total		3

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Human Resources - 01-16-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$255,119	\$193,965	\$256,675
Overtime	6111	0	697	0
Longevity	6113	1,488	768	912
Extra Help	6115	0	0	0
Group Insurance	6121	27,432	19,508	43,828
TMRS	6124	19,290	15,535	26,828
Social Security	6126	20,319	14,336	19,705
Worker's Compensation	6128	261	229	253
Total		323,909	245,038	348,201
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,000	511	5,000
Books & Publications	6212	150	0	300
Foods	6236	560	0	1,000
Special Program Supplies	6243	3,500	1,437	3,500
Total		7,210	1,948	9,800
CONTRACTUAL SERVICES				
Consultant Services	6312	31,000	22,718	31,000
Medical Svcs. and Pre-Employ.	6314	15,000	8,480	15,000
Telephone	6331	0	373	500
Postage & Freight	6332	450	249	450
Training & Travel	6333	3,500	788	4,700
Advertising/Publication	6337	1,300	1,063	1,300
Printing & Binding	6338	750	0	750
Insurance-General	6341	0	256	0
Surety, Fidelity Bonds	6342	150	0	150
Unemployment Reimbursement	6347	7,000	0	7,000
Dues & Memberships	6377	800	45	800

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2025-2026**
DEPARTMENT: Human Resources - 01-16-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Contractual Services	6393	30,000	13,022	90,000
Special Programs	6400	13,000	4,119	22,000
Total		102,950	51,113	173,650
TOTALS		<u>\$434,069</u>	<u>\$298,099</u>	<u>\$531,651</u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

General Fund
Civil Service

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	600	0	600
6300	Contractual Services	3,550	250	3,550
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$4,150</u></u>	<u><u>\$250</u></u>	<u><u>\$4,150</u></u>

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

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2025-2026**
DEPARTMENT: Civil Service - 01-16-01

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
MATERIALS & SUPPLIES				
General Office Supplies	6210	\$100	\$0	\$100
Books & Publications	6212	500	0	500
Total		600	0	600
CONTRACTUAL SERVICES				
Consultant Services	6312	900	250	900
Medical Svcs. and Pre-Employ.	6314	750	0	750
Reimbursement	6317	50	0	50
Training & Travel	6333	1,500	0	1,500
Advertising/Publication	6337	150	0	150
Dues & Memberships	6377	200	0	200
Total		3,550	250	3,550
TOTALS		\$4,150	\$250	\$4,150

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	4,200	2,864	4,200
6300	Contractual Services	154,000	146,852	186,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$158,200</u>	<u>\$149,716</u>	<u>\$190,200</u>

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

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	City Hall - 01-19-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
MATERIALS & SUPPLIES				
General Office Supplies	6210	\$1,000	\$1,021	\$1,000
Miscellaneous Supplies	6220	1,000	542	1,000
Foods	6236	400	0	400
Supplies/Minor Tools & Equipment	6265	1,800	1,301	1,800
Total		4,200	2,864	4,200
CONTRACTUAL SERVICES				
Telephone	6331	8,000	5,961	8,000
Insurance-General	6341	110,000	97,259	121,000
Electricity	6348	8,000	7,279	11,500
Natural Gas	6349	3,500	3,457	7,500
Bldg/Structure Improvements	6350	2,000	11,110	3,000
Fixed Plant & Equipment R & M	6351	8,000	7,379	8,000
Rental Equipment	6366	3,500	3,815	4,000
Janitorial Services	6380	11,000	6,000	11,000
Contractual Services	6393	0	4,592	12,000
Total		154,000	146,852	186,000
TOTALS		<u>\$158,200</u>	<u>\$149,716</u>	<u>\$190,200</u>

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.

ANNUAL BUDGET

SUMMARY

General Fund Police Department

	CATEGORY	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$4,649,175	\$3,354,186	\$5,004,254
6200	Materials & Supplies	139,550	96,733	143,750
6300	Contractual Services	1,061,572	785,595	1,170,290
6700	Capital Outlay	0	19,953	0
6900	Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$5,850,297</u>	<u>\$4,256,467</u>	<u>\$6,318,294</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
Court Administrator	108	1
Administrative Assistant	107	1
Departmental Clerk	106	1
Total		36

CB - Collective Bargaining

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026
DEPARTMENT:	Police - 01-21-00	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$3,193,739	\$2,297,469	\$3,339,424
Overtime	6111	230,000	189,677	240,000
Longevity	6113	15,264	10,368	14,304
Extra Help	6115	52,000	42,345	53,800
Certification Pay	6116	90,044	66,691	93,224
Group Insurance	6121	481,812	323,302	553,188
TMRS	6124	273,943	199,764	383,996
Social Security	6126	273,950	190,855	286,167
Worker's Compensation	6128	38,423	33,715	40,151
Total		4,649,175	3,354,186	5,004,254
MATERIALS & SUPPLIES				
General Office Supplies	6210	13,000	7,397	13,000
Books & Publications	6212	750	0	750
Miscellaneous Supplies	6220	8,000	4,754	12,000
Motor Vehicle Fuel	6222	53,000	31,081	53,000
Wearing Apparel	6231	45,000	28,836	45,000
Foods	6236	1,300	534	1,500
Supplies/Minor Tools & Equipment	6265	16,000	24,131	16,000
Safety Equipment	6274	2,500	0	2,500
Total		139,550	96,733	143,750
CONTRACTUAL SERVICES				
Computer System	6315	10,000	696	10,000
Telephone	6331	15,000	11,129	16,000
Postage & Freight	6332	7,000	3,452	7,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026
DEPARTMENT:	Police - 01-21-00	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Training & Travel	6333	15,000	9,086	32,000
Insurance-General	6341	95,000	89,667	95,000
Insurance Motor Equipment	6343	15,000	19,139	15,000
Electricity	6348	20,000	10,743	20,000
Bldg/Structure Improvements	6350	4,000	3,560	4,000
Fixed Plant & Equipment R & M	6351	6,000	3,804	6,000
Vehicle & Equipment R & M	6355	45,000	26,635	45,000
Rental Equipment	6366	71,816	49,901	93,216
Dues & Memberships	6377	2,500	1,810	2,500
Janitorial Services	6380	6,150	3,816	6,150
Prisoner Costs	6384	25,000	18,778	25,000
Contractual Services	6393	56,000	26,139	56,000
Special Programs	6400	2,000	0	2,000
Contribution - Central Dispatch	6406	666,106	507,240	735,424
Total		1,061,572	785,595	1,170,290
CAPITAL OUTLAY				
Radio & Radar Equipment	6747	0	19,953	0
Total		0	19,953	0
TOTALS		\$5,850,297	\$4,256,467	\$6,318,294

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

General Fund Property Maintenance

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$18,725	\$16,860	\$99,181
6200	Materials & Supplies	4,075	0	4,075
6300	Contractual Services	52,400	4,367	52,400
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$75,200</u></u>	<u><u>\$21,227</u></u>	<u><u>\$155,656</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Maintenance Worker	106	1

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026
DEPARTMENT:	Property Maintenance - 01-21-01	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$0	\$0	\$54,000
Overtime	6111	16,000	14,473	12,000
Extra Help	6115	0	0	0
Group Insurance	6121	0	0	20,667
TMRS	6124	1,242	1,113	6,556
Social Security	6126	1,224	1,047	5,049
Worker's Compensation	6128	259	227	909
Total		18,725	16,860	99,181
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	2,600	0	2,600
Motor Vehicle Supplies	6258	225	0	225
Supplies/Minor Tools & Equipment	6265	1,250	0	1,250
Total		4,075	0	4,075
CONTRACTUAL SERVICES				
Insurance Motor Equipment	6343	1,650	1,651	1,650
Vehicle & Equipment R & M	6355	750	0	750
Contractual Services	6393	50,000	2,716	50,000
Total		52,400	4,367	52,400
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		\$75,200	\$21,227	\$155,656

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

General Fund Emergency Management

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	2,500	0	2,500
6300	Contractual Services	71,000	44,655	71,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$73,500</u></u>	<u><u>\$44,655</u></u>	<u><u>\$73,500</u></u>

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

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Emergency Management - 01-21-02			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	\$2,500	\$0	\$2,500
Total		2,500	0	2,500
CONTRACTUAL SERVICES				
Training & Travel	6333	3,000	2,032	3,000
Insurance-General	6341	3,000	1,379	3,000
Contractual Services	6393	65,000	41,244	65,000
Total		71,000	44,655	71,000
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		\$73,500	\$44,655	\$73,500

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$2,298,106	\$1,658,334	\$2,481,416
6200	Materials & Supplies	68,800	31,504	77,600
6300	Contractual Services	235,000	175,408	271,100
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>\$2,601,906</u>	<u>\$1,865,246</u>	<u>\$2,830,116</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 2025-2026		
DEPARTMENT:	Fire Department - 01-22-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$1,605,579	\$1,171,844	\$1,678,747
Overtime	6111	120,000	75,253	120,000
Longevity	6113	12,912	9,320	13,728
Certification Pay	6116	32,760	24,580	38,580
Group Insurance	6121	231,330	161,731	272,422
TMRS	6124	137,493	101,698	192,787
Social Security	6126	135,501	94,137	141,606
Worker's Compensation	6128	22,531	19,771	23,546
Total		2,298,106	1,658,334	2,481,416
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,700	938	2,700
Books & Publications	6212	2,400	746	2,400
Miscellaneous Supplies	6220	6,000	3,146	6,000
Motor Vehicle Fuel	6222	15,000	8,189	15,000
Wearing Apparel	6231	12,500	8,910	19,500
Foods	6236	2,500	2,043	3,000
Signs & Markers	6240	500	80	1,500
Special Program Supplies	6243	1,200	83	1,500
Motor Vehicle Supplies	6258	1,000	465	1,000
Supplies/Minor Tools & Equipment	6265	25,000	6,904	25,000
Total		68,800	31,504	77,600

CITY OF NEDERLAND

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Fire Department - 01-22-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Laboratory Testing	6324	500	0	500
Telephone	6331	7,000	4,186	7,000
Postage & Freight	6332	200	2	200
Training & Travel	6333	15,000	9,977	15,000
Insurance-General	6341	72,000	65,525	72,000
Insurance Motor Equipment	6343	19,500	17,678	19,500
Electricity	6348	14,000	7,500	14,000
Natural Gas	6349	3,000	2,377	3,000
Bldg/Structure Improvements	6350	10,000	6,428	12,000
Fixed Plant & Equipment R & M	6351	15,000	3,174	15,000
Vehicle & Equipment R & M	6355	65,000	49,487	75,000
Rental Equipment	6366	4,800	4,157	5,000
Dues & Memberships	6377	1,500	645	1,000
Janitorial Services	6380	4,500	2,664	4,500
Contractual Services	6393	3,000	1,608	27,400
Total		235,000	175,408	271,100
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		0	0	0
TOTALS		\$2,601,906	\$1,865,246	\$2,830,116

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

General Fund Fire Department Volunteers

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$650	\$611	\$650
6200	Materials & Supplies	0	0	0
6300	Contractual Services	18,000	13,014	18,000
6700	Capital Outlay	0	0	0
Total		\$18,650	\$13,625	\$18,650

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

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2025-2026**
DEPARTMENT: Fire Department Volunteers- 01-22-01

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Worker's Compensation	6128	\$650	\$611	\$650
Total		650	611	650
CONTRACTUAL SERVICES				
Volunteer Promotional Services	6385	4,800	3,114	4,800
Contractual Services	6393	13,200	9,900	13,200
Total		18,000	13,014	18,000
TOTALS		\$18,650	\$13,625	\$18,650

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$326,345	\$239,203	\$431,529
6200	Materials & Supplies	13,250	5,380	14,150
6300	Contractual Services	73,800	52,517	102,350
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$413,395</u></u>	<u><u>\$297,100</u></u>	<u><u>\$548,029</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Chief Building Official	121	1
Assistant Building Official	111	1
Inspector	109	1
Code Enforcement Officer	108	1
Administrative Assistant	107	1
Total		5

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Inspections - 01-24-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$244,824	\$169,231	\$299,965
Overtime	6111	600	3,350	600
Longevity	6113	2,208	1,272	1,776
Extra Help	6115	10,000	18,300	0
Group Insurance	6121	29,357	18,159	74,159
TMRS	6124	19,176	13,854	31,489
Social Security	6126	19,709	14,624	23,129
Worker's Compensation	6128	471	413	411
Total		326,345	239,203	431,529
MATERIALS & SUPPLIES				
General Office Supplies	6210	7,000	1,568	7,000
Books & Publications	6212	1,500	667	1,500
Motor Vehicle Fuel	6222	1,950	1,464	1,950
Wearing Apparel	6231	200	0	600
Motor Vehicle Supplies	6258	600	68	600
Supplies/Minor Tools & Equipment	6265	0	95	500
Equipment Maint. & Repair	6270	2,000	1,518	2,000
Total		13,250	5,380	14,150
CONTRACTUAL SERVICES				
Computer System	6315	0	0	22,000
Reimbursement	6317	750	30	750
Recording Fees	6318	3,250	1,416	3,250
Telephone	6331	4,000	1,379	4,000
Postage & Freight	6332	1,750	357	1,000
Training & Travel	6333	3,700	3,377	5,000
Insurance-General	6341	13,000	11,919	13,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2025-2026**
DEPARTMENT: Inspections - 01-24-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Insurance Motor Equipment	6343	1,050	923	1,050
Electricity	6348	3,000	1,539	3,000
Fixed Plant & Equipment R & M	6351	500	0	500
Dues & Memberships	6377	800	183	800
Janitorial Services	6380	6,000	4,000	6,000
Contractual Services	6393	36,000	27,394	42,000
Total		73,800	52,517	102,350
TOTALS		\$413,395	\$297,100	\$548,029

ANNUAL BUDGET

PUBLIC WORKS ADMINISTRATION

The Public Works Department is the consolidation of the Sanitation, Street, Animal Control, 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, and the collection and disposal of solid waste.

ANNUAL BUDGET

SUMMARY

General Fund Public Works Administration

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$276,986	\$200,655	\$297,651
6200	Materials & Supplies	9,350	5,022	10,975
6300	Contractual Services	151,450	96,772	172,250
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$437,786</u></u>	<u><u>\$302,449</u></u>	<u><u>\$480,876</u></u>

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

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026
DEPARTMENT:	Public Works Administration - 01-30-00	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$214,051	\$152,279	\$222,993
Overtime	6111	150	1,440	300
Longevity	6113	912	580	960
Group Insurance	6121	28,507	22,466	32,666
TMRS	6124	16,698	12,315	23,356
Social Security	6126	16,456	11,389	17,155
Worker's Compensation	6128	212	186	221
Total		276,986	200,655	297,651
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,500	1,597	3,500
Books & Publications	6212	100	0	100
Miscellaneous Supplies	6220	1,600	2,523	3,200
Motor Vehicle Fuel	6222	2,500	844	2,500
Wearing Apparel	6231	800	0	800
Foods	6236	600	0	600
Safety Equipment	6274	250	58	275
Total		9,350	5,022	10,975
CONTRACTUAL SERVICES				
Telephone	6331	6,000	3,609	6,000
Postage & Freight	6332	200	68	200
Training & Travel	6333	2,150	195	2,150
Insurance-General	6341	75,000	59,597	75,000
Insurance Motor Equipment	6343	600	827	600

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2025-2026**
DEPARTMENT: Public Works Administration - 01-30-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Electricity	6348	16,000	7,722	16,000
Natural Gas	6349	5,000	5,606	5,000
Fixed Plant & Equipment R & M	6351	2,400	4,129	3,000
Vehicle & Equipment R & M	6355	500	397	1,000
Rental Equipment	6366	1,200	0	1,200
Dues & Memberships	6377	900	386	900
Janitorial Services	6380	0	0	2,200
Contractual Services	6393	17,500	1,566	35,000
Storm Water Permitting	6394	24,000	12,670	24,000
Total		151,450	96,772	172,250
TOTALS		<u>\$437,786</u>	<u>\$302,449</u>	<u>\$480,876</u>

CITY OF NEDERLAND

ANNUAL BUDGET

STREET DEPARTMENT

The Street 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. Street 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 Street Department provides repair and cleanup services throughout the City.

ANNUAL BUDGET

SUMMARY

General Fund Street Department

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$744,536	\$492,370	\$780,659
6200	Materials & Supplies	160,300	94,512	160,800
6300	Contractual Services	557,100	171,662	60,800
6700	Capital Outlay	<u>275,000</u>	<u>9,496</u>	<u>275,000</u>
Total		<u><u>\$1,736,936</u></u>	<u><u>\$768,040</u></u>	<u><u>\$1,277,259</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Streets and Drainage Supervisor	115	1
Heavy Equipment Operator	109	2
Maintenance Worker	106	5
Laborer	104	1
Total		9

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Street Department - 01-31-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$529,686	\$346,572	\$534,900
Overtime	6111	22,000	14,920	25,000
Longevity	6113	4,992	2,572	3,168
Group Insurance	6121	92,386	63,412	106,785
TMRS	6124	43,213	29,336	58,277
Social Security	6126	42,586	27,071	42,806
Worker's Compensation	6128	9,673	8,487	9,723
Total		744,536	492,370	780,659
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	30,000	10,768	30,000
Wearing Apparel	6231	4,000	0	4,000
Signs & Markers	6240	0	0	5,000
Street & Bridge Supplies	6246	105,000	71,855	100,000
Chemicals & Insecticides	6256	500	0	500
Motor Vehicle Supplies	6258	10,000	5,247	10,500
Supplies/Minor Tools & Equipment	6265	9,800	6,277	9,800
Safety Equipment	6274	1,000	365	1,000
Total		160,300	94,512	160,800
CONTRACTUAL SERVICES				
Training & Travel	6333	2,000	64	2,000
Insurance-General	6341	1,500	1,154	1,500
Insurance Motor Equipment	6343	8,000	10,672	8,000
Traffic Lights	6354	6,000	0	6,000
Vehicle & Equipment R & M	6355	6,000	3,349	6,300
Street Striping	6357	4,000	0	4,000

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Street Department - 01-31-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Rental Equipment	6366	8,000	9,627	8,000
Contractual Services	6393	521,600	146,796	25,000
Total		557,100	171,662	60,800
CAPITAL OUTLAY				
Street Improvements	6730	275,000	9,496	275,000
Total		275,000	9,496	275,000
TOTALS		<u>\$1,736,936</u>	<u>\$768,040</u>	<u>\$1,277,259</u>

CITY OF NEDERLAND

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 2013, Animal Control was reassigned to the Public Works Department. The Department is aided by a City Council-appointed board -- the Animal Shelter Advisory Board that was established in 2014.

ANNUAL BUDGET

SUMMARY

General Fund Animal Control

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$131,855	\$101,457	\$114,693
6200	Materials & Supplies	5,700	3,181	33,321
6300	Contractual Services	43,730	27,736	31,550
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$181,285</u></u>	<u><u>\$132,374</u></u>	<u><u>\$179,564</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 2025-2026		
DEPARTMENT:	Animal Control - 01-34-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$61,207	\$45,732	\$63,496
Overtime	6111	36,000	29,828	15,000
Longevity	6113	1,392	1,044	1,440
Certification Pay	6116	1,800	1,276	1,800
Group Insurance	6121	14,437	10,452	16,934
TMRS	6124	7,794	6,167	8,513
Social Security	6126	7,681	5,604	6,253
Worker's Compensation	6128	1,544	1,354	1,257
Total		131,855	101,457	114,693
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	2,200	948	2,200
Wearing Apparel	6231	500	0	1,000
Motor Vehicle Supplies	6258	1,500	977	1,500
Supplies/Minor Tools & Equipment	6265	1,500	1,256	28,621
Total		5,700	3,181	33,321
CONTRACTUAL SERVICES				
Telephone	6331	600	328	600
Training & Travel	6333	900	1,532	1,000
Insurance-General	6341	3,000	2,560	2,700
Insurance Motor Equipment	6343	530	726	750
Electricity	6348	3,000	1,804	3,000

CITY OF NEDERLAND

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Animal Control - 01-34-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Bldg/Structure Improvements	6350	14,200	13,822	2,000
Vehicle & Equipment R & M	6355	1,500	67	1,500
Support of Animal Shelter	6391	20,000	6,897	20,000
Total		43,730	27,736	31,550
TOTALS		<u>\$181,285</u>	<u>\$132,374</u>	<u>\$179,564</u>

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$477,941	\$347,890	\$508,701
6200	Materials & Supplies	125,750	80,059	126,250
6300	Contractual Services	305,450	288,785	489,850
6700	Capital Outlay	<u>0</u>	<u>529,901</u>	<u>137,000</u>
Total		<u><u>\$909,141</u></u>	<u><u>\$1,246,635</u></u>	<u><u>\$1,261,801</u></u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Parks & Recreation Director	117	1
Recreation/Aquatic Assistant	107	1
Maintenance Worker	106	2
Laborer	104	1
Total		5

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Parks & Recreation - 01-51-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$298,132	\$211,074	\$312,475
Overtime	6111	22,000	21,356	22,000
Longevity	6113	672	420	912
Extra Help	6115	55,000	41,379	55,000
Group Insurance	6121	45,401	32,901	50,313
TMRS	6124	24,902	17,784	34,931
Social Security	6126	28,749	20,269	29,865
Worker's Compensation	6128	3,085	2,707	3,205
Total		477,941	347,890	508,701
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,500	3,060	3,500
Miscellaneous Supplies	6220	2,500	1,523	2,500
Motor Vehicle Fuel	6222	4,000	2,358	4,000
Wearing Apparel	6231	2,000	714	2,000
Foods	6236	15,000	9,034	15,000
Special Program Supplies	6243	10,000	7,287	10,000
Chemicals & Insecticides	6256	50,000	13,626	50,000
Motor Vehicle Supplies	6258	1,000	1,060	1,500
Supplies/Minor Tools & Equipment	6265	30,000	37,605	30,000
Equipment Maint. & Repair	6270	6,000	3,260	6,000
Safety Equipment	6274	1,750	532	1,750
Total		125,750	80,059	126,250

CITY OF NEDERLAND

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Parks & Recreation - 01-51-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Telephone	6331	4,000	3,005	4,000
Postage & Freight	6332	200	6	200
Training & Travel	6333	4,500	1,648	4,500
Advertising/Publication	6337	750	1,864	750
Insurance-General	6341	118,000	109,658	118,000
Insurance Motor Equipment	6343	2,250	2,158	2,250
Electricity	6348	44,000	20,397	44,000
Bldg/Structure Improvements	6350	10,000	31,669	30,000
Fixed Plant & Equipment R & M	6351	8,000	2,379	8,000
Rental Equipment	6366	3,000	909	3,000
Dues & Memberships	6377	750	90	750
Contractual Services	6393	110,000	115,002	106,000
Special Programs	6400	0	0	168,400
Total		305,450	288,785	489,850
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	529,901	137,000
Miscellaneous Equipment	6744	0	0	0
Total		0	529,901	137,000
TOTALS		<u>\$909,141</u>	<u>\$1,246,635</u>	<u>\$1,261,801</u>

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$384,488	\$279,189	\$414,609
6200	Materials & Supplies	41,800	24,886	41,800
6300	Contractual Services	224,320	200,938	225,070
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$650,608</u></u>	<u><u>\$505,013</u></u>	<u><u>\$681,479</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 2025-2026		
DEPARTMENT:	Library - 01-55-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$259,848	\$189,476	\$273,723
Overtime	6111	250	20	250
Longevity	6113	2,592	1,876	3,216
Extra Help	6115	33,000	23,333	33,000
Group Insurance	6121	45,004	32,602	51,019
TMRS	6124	20,391	15,238	28,869
Social Security	6126	22,620	15,957	23,729
Worker's Compensation	6128	783	687	803
Total		384,488	279,189	414,609
MATERIALS & SUPPLIES				
General Office Supplies	6210	6,500	3,777	6,500
Books & Publications	6212	26,500	16,835	26,500
Miscellaneous Supplies	6220	4,300	2,681	4,300
Special Program Supplies	6243	1,500	954	1,500
Supplies/Minor Tools & Equipment	6265	3,000	639	3,000
Total		41,800	24,886	41,800
CONTRACTUAL SERVICES				
Telephone	6331	3,800	1,947	3,800
Postage & Freight	6332	4,000	4,000	6,000
Training & Travel	6333	200	73	200
Printing & Binding	6338	1,300	857	1,300
Insurance-General	6341	120,000	106,692	120,000
Electricity	6348	18,000	8,383	18,000
Natural Gas	6349	1,600	1,889	1,600
Bldg/Structure Improvements	6350	4,500	5,967	4,500

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Library - 01-55-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Vehicle & Equipment R & M	6355	2,100	662	2,100
Rental Equipment	6366	3,000	2,181	3,000
Dues & Memberships	6377	550	140	550
Janitorial Services	6380	13,020	8,480	13,020
Contractual Services	6393	51,250	58,717	50,000
Special Programs	6400	1,000	950	1,000
Total		224,320	200,938	225,070
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		0	0	0
TOTALS		\$650,608	\$505,013	\$681,479

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	647,643	478,118	694,846
6700	Capital Outlay	0	21,500	0
6900	Interfund Transfers	<u>1,405,000</u>	<u>975,000</u>	<u>275,000</u>
Total		<u><u>\$2,052,643</u></u>	<u><u>\$1,474,618</u></u>	<u><u>\$969,846</u></u>

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

ANNUAL BUDGET

FUND:	General	FISCAL YEAR 2025-2026		
DEPARTMENT:	Other Requirements - 01-90-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Computer System	6315	\$211,643	\$238,385	\$220,300
Retiree Insurance	6326	25,000	27,402	60,000
Retiree Accrued Compensation	6336	25,000	0	25,000
Street Lights	6365	198,000	107,813	198,000
Senior Citizen Center	6371	65,000	56,672	70,000
Contractual Services	6393	25,000	265	10,000
Special Programs	6400	45,000	42,905	30,000
ARPA-Non Profit Grant Program	6402	0	0	0
Contingency	6406	20,000	4,676	41,546
Vacation Buy Back	6409	23,000	0	30,000
Preventative Care Reimbursement	6411	10,000	0	10,000
Total		647,643	478,118	694,846
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	21,500	0
Total		0	21,500	0
Transfer to Parks Special Fund	6904	430,000	0	0
Transfer to Capital Outlay	6907	400,000	400,000	275,000
Transfer to Equipment Replacement	6908	575,000	575,000	0
Transfer to Street Improvement	6939	0	0	0
Total		1,405,000	975,000	275,000
TOTALS		\$2,052,643	\$1,474,618	\$969,846

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 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Sales Tax	900,000	950,497	1,000,000
Interest Income	100,000	172,605	200,000
Transfer In	0	0	0
TOTAL REVENUES	1,000,000	1,123,102	1,200,000
EXPENDITURES			
Contractual Services	100,000	0	100,000
Capital Outlay	900,000	1,319,733	1,100,000
TOTAL EXPENDITURES	1,000,000	1,319,733	1,200,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(196,631)	0

ANNUAL BUDGET

SUMMARY

Street Improvement Fund

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	100,000	0	100,000
6700	Capital Outlay	<u>900,000</u>	<u>1,319,733</u>	<u>1,100,000</u>
Total		<u><u>\$1,000,000</u></u>	<u><u>\$1,319,733</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 2025-2026**
DEPARTMENT: Street Improvement Fund 39-00-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
Contractual Services				
Engineering Fees	6310	\$100,000	\$0	\$100,000
Advertising/Publications	6337	0	0	0
Total		100,000	0	100,000
CAPITAL OUTLAY				
Street Improvements	6730	900,000	1,319,733	1,100,000
Total		900,000	1,319,733	1,100,000
TOTALS		<u>\$1,000,000</u>	<u>\$1,319,733</u>	<u>\$1,200,000</u>

ANNUAL BUDGET

WATER & SEWER FUND

ANNUAL BUDGET

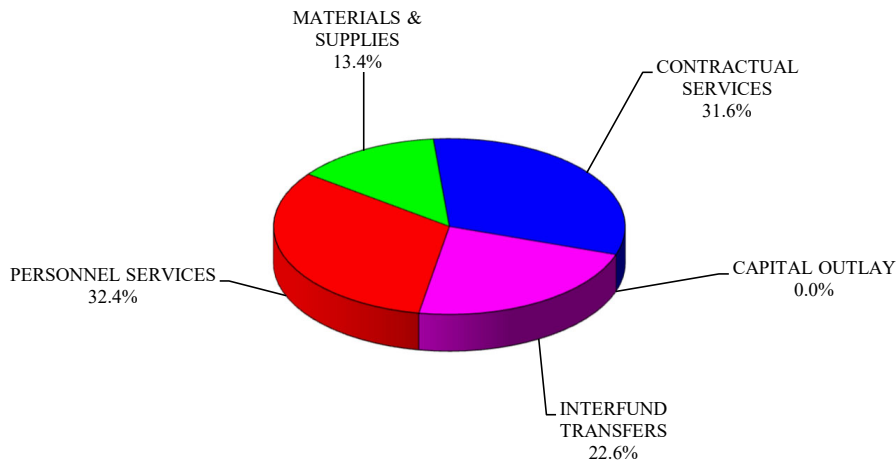
WATER & SEWER FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Water Service	\$2,921,200	\$1,955,444	\$2,900,000
Sewer Service	3,371,200	2,268,626	3,300,000
W&S Line Maintenance Fee	246,432	265,789	300,000
Tapping Fees	42,000	35,960	42,000
State Grant Funds	0	0	0
Federal Emergency Mgmt Funds	0	0	0
Interest Income	220,000	201,755	275,000
Misc. Income	31,000	15,037	30,000
Penalties & Interest	150,000	134,491	160,000
TOTAL REVENUES	6,981,832	4,877,102	7,007,000
EXPENSES			
Personnel Services	2,082,945	1,468,372	2,268,788
Materials & Supplies	912,287	540,810	938,450
Contractual Services	1,993,200	2,140,923	2,217,524
Capital Outlay	16,000	6,722	0
Transfers Out	1,977,400	1,977,400	1,582,238
TOTAL EXPENSES	6,981,832	6,134,227	7,007,000
EXCESS (DEFICIT) REVENUES OVER EXPENSES	\$0	(\$1,257,125)	\$0

ANNUAL BUDGET

WATER & SEWER FUND SUMMARY OF EXPENSES FISCAL YEAR 2025-2026

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
DEPARTMENT						
Water Treatment	\$724,198	\$393,500	\$1,070,500	\$0	\$0	\$2,188,198
Billing & Collections	271,364	229,400	140,950	0	0	641,714
Wastewater Treatment	424,391	97,350	893,270	0	0	1,415,011
Water & Sewer Distribution	848,835	218,200	26,500	0	0	1,093,535
Other Requirements	0	0	86,304	0	1,582,238	1,668,542
	\$2,268,788	\$938,450	\$2,217,524	\$0	\$1,582,238	\$7,007,000



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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$661,354	\$505,838	\$724,198
6200	Materials & Supplies	387,000	249,608	393,500
6300	Contractual Services	894,500	1,367,312	1,070,500
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u>\$1,942,854</u>	<u>\$2,122,758</u>	<u>\$2,188,198</u>

Schedule of Personnel

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

ANNUAL BUDGET

FUND:	Water & Sewer	FISCAL YEAR 2025-2026
DEPARTMENT:	Water Treatment - 50-60-00	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$426,062	\$305,151	\$449,649
Overtime	6111	70,000	79,118	70,000
Longevity	6113	2,400	1,432	1,920
Certification Pay	6116	7,200	4,896	7,200
Group Insurance	6121	72,295	50,961	94,196
TMRS	6124	39,252	31,067	55,071
Social Security	6126	38,683	28,420	40,451
Worker's Compensation	6128	5,462	4,793	5,711
Total		661,354	505,838	724,198
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,000	761	2,000
Motor Vehicle Fuel	6222	2,000	658	2,000
Wearing Apparel	6231	2,500	0	2,500
Chemicals & Insecticides	6256	350,000	226,761	350,000
Motor Vehicle Supplies	6258	1,500	261	2,000
Supplies/Minor Tools & Equipment	6265	28,000	21,030	26,000
Safety Equipment	6274	1,000	137	9,000
Total		387,000	249,608	393,500
CONTRACTUAL SERVICES				
Health Inspection Fees	6323	23,000	22,820	23,000
Laboratory Testing	6324	26,000	19,814	35,000
Telephone	6331	2,000	1,292	2,500
Training & Travel	6333	4,000	216	4,000
Insurance-General	6341	350,000	313,527	350,000
Insurance Motor Equipment	6343	1,000	810	1,000

ANNUAL BUDGET

FUND:	Water & Sewer	FISCAL YEAR 2025-2026
DEPARTMENT:	Water Treatment - 50-60-00	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Electricity	6348	120,000	71,053	120,000
Natural Gas	6349	1,500	1,797	1,500
Fixed Plant & Equipment R & M	6351	65,000	46,941	75,000
Vehicle & Equipment R & M	6355	1,000	66	1,500
Rental Equipment	6366	1,000	0	2,000
Contractual Services	6393	15,000	11,623	35,000
ARPA-Non Profit Grant Program	6402	0	613,513	0
Untreated Water	6404	285,000	263,840	420,000
Total		894,500	1,367,312	1,070,500
CAPITAL OUTLAY				
Plant Equipment	6740	0	0	0
Total		0	0	0
TOTALS		\$1,942,854	\$2,122,758	\$2,188,198

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 maintain and replace water meters in order to ensure accurate billing of water consumption.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Billing and Collections

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$267,901	\$171,421	\$271,364
6200	Materials & Supplies	220,737	115,145	229,400
6300	Contractual Services	135,300	81,165	140,950
6700	Capital Outlay	0	0	0
Total		<u>\$623,938</u>	<u>\$367,731</u>	<u>\$641,714</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Departmental Clerk	106	2
Meter Reader	106	2
Total		4

ANNUAL BUDGET

FUND:	Water & Sewer	FISCAL YEAR 2025-2026
DEPARTMENT:	Billing & Collections - 50-61-00	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$193,190	\$119,202	\$186,730
Overtime	6111	5,000	6,462	8,000
Longevity	6113	480	20	240
Extra Help	6115	0	0	0
Group Insurance	6121	37,849	25,180	39,929
TMRS	6124	15,228	9,956	20,306
Social Security	6126	15,007	9,595	14,915
Worker's Compensation	6128	1,147	1,006	1,244
Total		267,901	171,421	271,364
MATERIALS & SUPPLIES				
General Office Supplies	6210	5,800	5,977	7,000
Motor Vehicle Fuel	6222	5,400	3,529	5,400
Wearing Apparel	6231	800	315	800
Motor Vehicle Supplies	6258	400	0	400
Supplies/Minor Tools & Equipment	6265	800	1,398	800
Water Meter & Boxes	6275	207,537	103,926	215,000
Total		220,737	115,145	229,400
CONTRACTUAL SERVICES				
Telephone	6331	1,800	1,295	1,950
Postage & Freight	6332	32,000	25,044	37,500
Training & Travel	6333	3,000	0	3,000
Insurance-General	6341	1,000	513	1,000
Insurance Motor Equipment	6343	1,000	927	1,000

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2025-2026**
DEPARTMENT: Billing & Collections - 50-61-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Vehicle & Equipment R & M	6355	1,500	540	1,500
Contractual Services	6393	95,000	52,846	95,000
Total		135,300	81,165	140,950
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		\$623,938	\$367,731	\$641,714

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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$370,634	\$247,836	\$424,391
6200	Materials & Supplies	86,850	54,597	97,350
6300	Contractual Services	874,900	669,641	893,270
6700	Capital Outlay	16,000	6,722	0
Total		\$1,348,384	\$978,796	\$1,415,011

Schedule of Personnel	Number of Pay Grade	Number of Positions
Treatment Plant Supervisor	115	1
Plant Operator	110	2
Wastewater Operator Trainee	106	1
Total		4

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2025-2026**
DEPARTMENT: Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$262,163	\$173,107	\$294,399
Overtime	6111	12,000	9,860	15,000
Longevity	6113	960	664	1,008
Certification Pay	6116	2,880	1,917	2,880
Group Insurance	6121	46,782	31,179	51,125
TMRS	6124	21,580	14,842	32,629
Social Security	6126	21,267	13,633	23,966
Worker's Compensation	6128	3,002	2,634	3,384
Total		370,634	247,836	424,391
MATERIALS & SUPPLIES				
General Office Supplies	6210	1,500	1,015	2,000
Motor Vehicle Fuel	6222	11,500	5,623	11,500
Wearing Apparel	6231	2,000	0	2,000
Foods	6236	100	0	100
Chemicals & Insecticides	6256	65,000	44,712	75,000
Motor Vehicle Supplies	6258	750	472	750
Supplies/Minor Tools & Equipment	6265	5,000	2,775	5,000
Safety Equipment	6274	1,000	0	1,000
Total		86,850	54,597	97,350
CONTRACTUAL SERVICES				
Permitting Fees	6323	36,000	34,698	36,000
Laboratory Testing	6324	65,000	39,417	65,000
Telephone	6331	0	127	270
Training & Travel	6333	4,000	2,410	7,000
Insurance-General	6341	390,000	345,165	385,000
Insurance Motor Equipment	6343	5,400	5,631	6,000
Electricity	6348	240,000	141,677	230,000

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2025-2026**
DEPARTMENT: Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Natural Gas	6349	10,000	8,796	15,000
Fixed Plant & Equipment R & M	6351	61,500	44,285	75,000
Vehicle & Equipment R & M	6355	9,000	9,793	15,000
Rental Equipment	6366	1,000	0	1,000
Contractual Services	6393	8,000	3,000	8,000
Sludge Management	6399	45,000	34,642	50,000
Total		874,900	669,641	893,270
CAPITAL OUTLAY				
Plant Equipment	6740	16,000	6,722	0
Motor Vehicles	6742	0	0	0
Miscellaneous Equipment	6744	0	0	0
Total		16,000	6,722	0
TOTALS		\$1,348,384	\$978,796	\$1,415,011

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.

ANNUAL BUDGET

SUMMARY

Water & Sewer Fund Water & Sewer Distribution

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$783,056	\$543,277	\$848,835
6200	Materials & Supplies	217,700	121,460	218,200
6300	Contractual Services	22,000	18,380	26,500
6700	Capital Outlay	0	0	0
Total		<u>\$1,022,756</u>	<u>\$683,117</u>	<u>\$1,093,535</u>

Schedule of Personnel	Number of Pay Grade	Number of Positions
Water Operations Supervisor	115	1
Heavy Equipment Operator	109	2
Maintenance Worker	106	4
Laborer	104	2
Total		9

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2025-2026**
DEPARTMENT: Water & Sewer Distribution - 50-63-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$517,702	\$354,578	\$545,695
Overtime	6111	60,000	44,704	65,000
Longevity	6113	3,264	2,448	3,792
Certification Pay	6116	3,420	2,736	2,880
Group Insurance	6121	102,300	70,863	113,273
TMRS	6124	45,353	32,531	64,299
Social Security	6126	44,706	29,879	47,229
Worker's Compensation	6128	6,311	5,538	6,667
Total		783,056	543,277	848,835
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	18,000	8,671	18,000
Wearing Apparel	6231	3,000	0	3,000
Water & Sewer Mains	6247	175,000	99,383	175,000
Motor Vehicle Supplies	6258	8,500	5,884	9,000
Supplies/Minor Tools & Equipment	6265	11,000	6,385	11,000
Equipment Maint. & Repair	6270	1,000	984	1,000
Safety Equipment	6274	1,200	153	1,200
Total		217,700	121,460	218,200
CONTRACTUAL SERVICES				
Computer System	6315	500	816	1,000
Training & Travel	6333	4,000	301	4,000
Insurance-General	6341	1,500	1,154	1,500
Insurance Motor Equipment	6343	7,000	6,030	7,000
Vehicle & Equipment R & M	6355	6,000	5,697	10,000
Rental Equipment	6366	3,000	1,382	3,000
Contractual Services	6393	0	3,000	0
Total		22,000	18,380	26,500

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2025-2026**
DEPARTMENT: Water & Sewer Distribution - 50-63-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
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>\$1,022,756</u>	<u>\$683,117</u>	<u>\$1,093,535</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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	66,500	4,425	86,304
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>1,977,400</u>	<u>1,977,400</u>	<u>1,582,238</u>
Total		<u><u>\$2,043,900</u></u>	<u><u>\$1,981,825</u></u>	<u><u>\$1,668,542</u></u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2025-2026**
DEPARTMENT: Other Requirements - 50-90-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Computer System	6315	\$20,000	\$4,425	\$20,000
Retiree Insurance/Benefits	6326	12,000	0	10,000
Retiree Accrued Compensation	6336	8,000	0	8,000
Contingency	6406	6,500	0	28,304
Vacation Buy Back	6409	20,000	0	20,000
Preventative Care Reimbursement	6411	0	0	0
Total		66,500	4,425	86,304
INTERFUND TRANSFERS				
Transfer to General Fund	6902	375,000	375,000	290,000
Transfer to Debt Service Fund	6905	1,522,400	1,522,400	967,238
Transfer to Equipment Replacement	6908	55,000	55,000	300,000
Transfer to SSES Project	6937	25,000	25,000	25,000
		1,977,400	1,977,400	1,582,238
TOTALS		\$2,043,900	\$1,981,825	\$1,668,542

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 BUDGET FISCAL YEAR 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Interest Income	0	23,952	25,000
Transfers In	25,000	25,000	25,000
TOTAL REVENUES	25,000	48,952	50,000
EXPENDITURES			
Contractual Services	50,000	108,060	50,000
TOTAL EXPENDITURES	50,000	108,060	50,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(25,000)	(59,108)	0

ANNUAL BUDGET

SUMMARY

SSES Project Fund

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	50,000	108,060	50,000
6700	Capital Outlay	0	0	0
Total		\$50,000	\$108,060	\$50,000

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND:		SSES Project Fund		FISCAL YEAR 2025-2026	
DEPARTMENT:		SSES Project 53-00-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026	
CONTRACTUAL SERVICES					
Contractual Services	6393	\$50,000	\$108,060	\$50,000	
Total		50,000	108,060	50,000	
TOTALS		\$50,000	\$108,060	\$50,000	

ANNUAL BUDGET

SOLID WASTE FUND

ANNUAL BUDGET

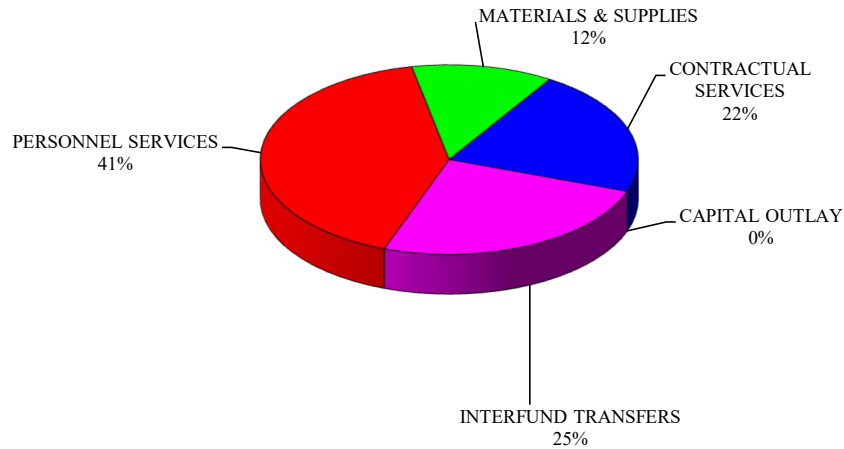
SOLID WASTE FUND SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Solid Waste Service	\$1,825,000	\$1,307,754	\$1,890,000
Garbage Bags	0	0	0
Federal Emergency Mangement Funds	0	0	0
Interest Income	92,949	118,748	140,000
Miscellaneous Income	2,500	629	2,500
TOTAL REVENUES	1,920,449	1,427,131	2,032,500
EXPENSES			
Personnel Services	782,409	565,700	838,708
Materials & Supplies	239,750	130,065	246,250
Contractual Services	428,290	229,995	437,542
Transfers Out	470,000	470,000	510,000
	1,920,449	1,395,760	2,032,500
EXCESS (DEFICIT) REVENUES OVER EXPENSES	\$0	\$31,371	\$0

ANNUAL BUDGET

SOLID WASTE FUND SUMMARY OF EXPENDITURES FISCAL YEAR 2023-2024

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
DEPARTMENT						
Solid Waste	\$838,708	\$246,250	\$421,250	\$0	\$0	\$1,506,208
Other Requirements	0	0	16,292	0	510,000	526,292
	\$838,708	\$246,250	\$437,542	\$0	\$510,000	\$2,032,500



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 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$782,409	\$565,700	\$838,708
6200	Materials & Supplies	239,750	130,065	246,250
6300	Contractual Services	414,290	229,995	421,250
6700	Capital Outlay	0	0	0
Total		\$1,436,449	\$925,760	\$1,506,208

Schedule of Personnel	Number of Pay Grade	Number of Positions
Solid Waste/Animal Control Supervisor	115	1
Equipment Mechanic	109	1
Sanitation Driver	106	7
Total		9

ANNUAL BUDGET

FUND: Solid Waste **FISCAL YEAR 2025-2026**
DEPARTMENT: Solid Waste - 52-33-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$561,808	\$408,414	\$583,498
Overtime	6111	18,000	8,535	18,000
Longevity	6113	2,784	2,302	3,648
Group Insurance	6121	100,750	72,931	114,612
TMRS	6124	45,224	33,937	63,026
Social Security	6126	44,568	31,442	46,294
Worker's Compensation	6128	9,275	8,139	9,630
Total		782,409	565,700	838,708
MATERIALS & SUPPLIES				
Miscellaneous Supplies	6220	6,000	1,285	6,500
Motor Vehicle Fuel	6222	90,000	46,469	90,000
Wearing Apparel	6231	2,750	0	2,750
Garbage Bags	6242	0	0	0
Motor Vehicle Supplies	6258	90,000	55,691	95,000
Garbage Containers	6264	45,000	22,472	45,000
Supplies/Minor Tools & Equipment	6265	6,000	4,148	7,000
Total		239,750	130,065	246,250
CONTRACTUAL SERVICES				
Training & Travel	6333	790	0	750
Insurance-General	6341	1,500	1,154	1,500
Insurance Motor Equipment	6343	37,000	29,793	37,000
Fixed Plant & Equipment R & M	6351	5,000	260	6,000
Vehicle & Equipment R & M	6355	50,000	39,788	53,000

ANNUAL BUDGET

FUND:	Solid Waste	FISCAL YEAR 2025-2026		
DEPARTMENT:	Solid Waste - 52-33-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Waste Disposal	6390	285,000	155,760	285,000
Contractual Services	6393	13,000	3,240	13,000
Green Waste Disposal	6397	22,000	0	25,000
Total		414,290	229,995	421,250
CAPITAL OUTLAY				
Miscellaneous	6744	0	0	0
Total		0	0	0
TOTALS		\$1,436,449	\$925,760	\$1,506,208

ANNUAL BUDGET

OTHER REQUIREMENTS

This department includes contingency amounts and transfers to other funds.

ANNUAL BUDGET

SUMMARY

Solid Waste Other Requirements

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	14,000	0	16,292
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	<u>470,000</u>	<u>470,000</u>	<u>510,000</u>
	Total	<u><u>\$484,000</u></u>	<u><u>\$470,000</u></u>	<u><u>\$526,292</u></u>

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

ANNUAL BUDGET

FUND: Solid Waste **FISCAL YEAR 2025-2026**
DEPARTMENT: Other Requirements - 52-90-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Computer System	6315	\$1,000	0	\$1,000
Retiree Insurance/Benefits	6326	0	0	0
Contingency	6406	8,000	0	10,292
Vacation Buy Back	6409	1,000	0	1,000
Preventative Care Reimbursement	6411	4,000	0	4,000
Total		14,000	0	16,292
INTERFUND TRANSFERS				
Transfer to General Fund	6902	110,000	110,000	110,000
Transfer to Equipment Replacement	6908	360,000	360,000	400,000
Total		470,000	470,000	510,000
		\$484,000	\$470,000	\$526,292

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 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Interest Income	25,000	32,598	30,000
Miscellaneous Income	0	0	0
Transfer In	575,000	575,000	275,000
TOTAL REVENUES	600,000	607,598	305,000
EXPENDITURES			
Capital Outlay	600,000	745,601	165,000
TOTAL EXPENDITURES	600,000	745,601	165,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(138,003)	140,000

ANNUAL BUDGET

SUMMARY

Equipment Replacement Fund - General

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	600,000	745,601	165,000
6900	Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$600,000</u></u>	<u><u>\$745,601</u></u>	<u><u>\$165,000</u></u>

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

ANNUAL BUDGET

FUND: Equip. Replacement-Gen. **FISCAL YEAR 2025-2026**
DEPARTMENT: Equipment Replacement -34-00-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CAPITAL OUTLAY				
Motor Vehicles	6742	\$200,000	\$354,300	\$115,000
Miscellaneous Equipment	6744	400,000	391,301	50,000
Total		600,000	745,601	165,000
TOTALS		<u>\$600,000</u>	<u>\$745,601</u>	<u>\$165,000</u>

ANNUAL BUDGET

EQUIPMENT REPLACEMENT FUND - WATER & SEWER SCHEDULE OF REVENUES & APPROPRIATIONS BUDGET FISCAL YEAR 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Interest Income	10,000	8,605	10,000
Transfer In	55,000	55,000	300,000
TOTAL REVENUES	65,000	63,605	310,000
EXPENDITURES			
Capital Outlay	112,500	103,412	371,000
TOTAL EXPENDITURES	112,500	103,412	371,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(47,500)	(39,807)	(61,000)

ANNUAL BUDGET

SUMMARY

Equipment Replacement Fund - W & S

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	112,500	103,412	371,000
6900	Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$112,500</u></u>	<u><u>\$103,412</u></u>	<u><u>\$371,000</u></u>

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

ANNUAL BUDGET

FUND: Equip. Replacement-W&S **FISCAL YEAR 2025-2026**
DEPARTMENT: Equipment Replacement -36-00-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CAPITAL OUTLAY				
Plant Equipment	6740	\$0	\$10,197	\$0
Motor Vehicles	6742	0	0	305,000
Miscellaneous Equipment	6744	112,500	93,215	66,000
Total		112,500	103,412	371,000
TOTALS		\$112,500	\$103,412	\$371,000

CITY OF NEDERLAND

ANNUAL BUDGET

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

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Interest Income	15,000	33,409	30,000
Transfer In	360,000	360,000	400,000
TOTAL REVENUES	375,000	393,409	430,000
EXPENDITURES			
Capital Outlay	430,000	0	340,000
TOTAL EXPENDITURES	430,000	0	340,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(55,000)	393,409	90,000

ANNUAL BUDGET

SUMMARY

Equipment Replacement Fund - Solid Waste

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	<u>430,000</u>	<u>0</u>	<u>340,000</u>
	Total	<u><u>\$430,000</u></u>	<u><u>\$0</u></u>	<u><u>\$340,000</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 2025-2026**
DEPARTMENT: Equipment Replacement -35-00-00

CATEGORY	CODE	BUDGET	ACTUAL AS	PROPOSED
		2024-2025	Of June 2025	2025-2026
CAPITAL OUTLAY				
Motor Vehicles	6742	\$430,000	\$0	\$330,000
Miscellaneous Equipment	6744	0	0	10,000
Total		430,000	0	340,000
TOTALS		\$430,000	\$0	\$340,000

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 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
State Grant Revenue	0	5,877	0
Forfeitures - Chap. 59	15,000	0	15,000
Opiod Abatement Funds	0	13,284	0
Interest Income	3,000	2,909	3,000
Miscellaneous Revenue	1,750	0	1,750
TOTAL REVENUES	19,750	22,070	19,750
EXPENDITURES			
Personnel Services	4,000	3,120	4,000
Materials & Supplies	6,750	15,171	6,750
Contractual Services	9,000	7,496	9,000
Capital Outlay	0	2,884	0
Interfund Transfers	0	0	0
TOTAL EXPENDITURES	19,750	28,671	19,750
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(6,601)	0

ANNUAL BUDGET

SUMMARY

Police Narcotics Fund Police

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$4,000	\$3,120	\$4,000
6200	Materials & Supplies	6,750	15,171	6,750
6300	Contractual Services	9,000	7,496	9,000
6700	Capital Outlay	0	2,884	0
6900	Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$19,750</u></u>	<u><u>\$28,671</u></u>	<u><u>\$19,750</u></u>

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

ANNUAL BUDGET

FUND:	Police Narcotics Fund	FISCAL YEAR 2025-2026		
DEPARTMENT:	Police Narcotics - 20-21-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Cell Phone Allowance	6112	\$4,000	\$3,120	\$4,000
Total		4,000	3,120	4,000
MATERIALS & SUPPLIES				
Miscellaneous Supplies	6220	1,000	15,171	1,000
Safety Equipment	6274	5,750	0	5,750
Total		6,750	15,171	6,750
CONTRACTUAL SERVICES				
Computer System	6315	0	6,430	0
Telephone	6331	3,000	470	3,000
Training & Travel	6333	5,000	596	5,000
Vehicle & Equipment R & M	6355	1,000	0	1,000
Contractual Services	6393	0	0	0
Total		9,000	7,496	9,000
Capital Outlay				
Miscellaneous Equipment	6744	0	2,884	0
Total		0	2,884	0
TOTALS		\$19,750	\$28,671	\$19,750

CITY OF NEDERLAND

ANNUAL BUDGET

LIBRARY SPECIAL FUND

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 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
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	503	0
Donations	0	618	0
Interest Income	0	3,200	4,000
Miscellaneous Revenue	25,000	195	25,000
TOTAL REVENUES	75,000	54,516	79,000
EXPENDITURES			
Materials & Supplies	67,000	28,972	77,000
Contractual Services	8,000	1,485	2,000
Capital Outlay	0	0	0
TOTAL EXPENDITURES	75,000	30,457	79,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	24,059	0

ANNUAL BUDGET

SUMMARY

Library Special Fund Library

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	13,000	1,942	0
6300	Contractual Services	6,000	0	0
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$19,000</u></u>	<u><u>\$1,942</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 2025-2026**
DEPARTMENT: Library - 21-55-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
MATERIALS & SUPPLIES				
Books & Publications	6212	\$6,000	\$377	\$0
Miscellaneous Supplies	6220	1,000	0	0
Special Program Supplies	6243	4,000	1,565	0
Supplies/Minor Tools & Equipment	6265	2,000	0	0
Total		13,000	1,942	0
CONTRACTUAL SERVICES				
Contractual Services	6393	6,000	0	0
Total		6,000	0	0
TOTALS		\$19,000	\$1,942	\$0

ANNUAL BUDGET

SUMMARY

Library Special Fund Hebert Grant

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	48,000	27,030	77,000
6300	Contractual Services	2,000	1,485	2,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$50,000</u></u>	<u><u>\$28,515</u></u>	<u><u>\$79,000</u></u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND:	Library Special Fund	FISCAL YEAR 2025-2026
DEPARTMENT:	Hebert Grant - 21-55-01	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
MATERIALS & SUPPLIES				
Books & Publications	6212	\$30,000	\$21,007	\$44,884
Special Program Supplies	6243	12,000	5,647	19,058
Supplies/Minor Tools & Equipment	6265	6,000	376	13,058
Total		48,000	27,030	77,000
CONTRACTUAL SERVICES				
Contractual Services	6393	0	0	0
Special Programs	6400	2,000	1,485	2,000
Total		2,000	1,485	2,000
CAPITAL OUTLAY				
Furniture, Fixtures, Office Equip.	6743	0	0	0
Total		0	0	0
TOTALS		<u>\$50,000</u>	<u>\$28,515</u>	<u>\$79,000</u>

ANNUAL BUDGET

SUMMARY

Library Special Fund State Grant Funds

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	6,000	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	0
Total		\$6,000	\$0	\$0

Schedule of Personnel

Number of
Pay Grade

Number of
Positions

N/A

ANNUAL BUDGET

FUND: Library Special Fund **FISCAL YEAR 2025-2026**
DEPARTMENT: State Grant Funds - 21-55-03

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
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 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Court Technology Revenue	6,000	5,940	7,000
Interest Income	0	127	0
TOTAL REVENUES	6,000	6,067	7,000
EXPENDITURES			
Contractual Services	10,500	0	7,000
TOTAL EXPENDITURES	10,500	0	7,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(4,500)	6,067	0

ANNUAL BUDGET

SUMMARY

Court Technology Fund

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	10,500	0	7,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$10,500</u></u>	<u><u>\$0</u></u>	<u><u>\$7,000</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 2025-2026		
DEPARTMENT:	Court Technology -22-00-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Computer System	6315	\$10,500	\$0	\$7,000
Total		10,500	0	7,000
TOTALS		<u>\$10,500</u>	<u>\$0</u>	<u>\$7,000</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 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Hotel Occupancy Taxes	60,000	96,326	90,000
Interest Income	2,000	2,889	3,000
TOTAL REVENUES	<u>62,000</u>	<u>99,215</u>	<u>93,000</u>
EXPENDITURES			
Contractual Services	62,800	73,711	93,000
Capital Outlay	0	45,900	0
TOTAL EXPENDITURES	<u>62,800</u>	<u>119,611</u>	<u>93,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(800)	(20,396)	0

ANNUAL BUDGET

SUMMARY

Hotel/Motel Fund

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	62,800	73,711	93,000
6700	Capital Outlay	<u>0</u>	<u>45,900</u>	<u>0</u>
Total		<u><u>\$62,800</u></u>	<u><u>\$119,611</u></u>	<u><u>\$93,000</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 2025-2026		
DEPARTMENT:	Hotel/Motel -23-00-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Telephone	6331	\$800	\$584	\$1,000
Insurance-General	6341	8,000	7,399	10,000
Electricity	6348	6,000	3,772	6,000
Payment to Chamber & Historical Soc.	6389	48,000	61,956	72,000
Contractual Services	6393	0	0	4,000
Total		62,800	73,711	93,000
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	45,900	0
Total		0	45,900	0
TOTALS		\$62,800	\$119,611	\$93,000

ANNUAL BUDGET

FIRE DEPARTMENT SPECIAL FUND

CITY OF NEDERLAND

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 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
State Grant Funds	0	1,567	0
Rescue Team Donations	15,000	15,000	15,000
Donations	10,000	18,555	10,000
Interest Income	0	1,256	0
TOTAL REVENUES	25,000	36,378	25,000
EXPENDITURES			
Materials & Supplies	13,000	9,313	13,000
Contractual Services	12,000	8,769	12,000
Capital Outlay	0	10,671	15,000
TOTAL EXPENDITURES	25,000	28,753	40,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	7,625	(15,000)

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Fire Dept. Special Fund Fire

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	5,000	4,047	5,000
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	10,671	0
Total		\$5,000	\$14,718	\$5,000

Schedule of Personnel

Number of Pay Grade

Number of Positions

N/A

ANNUAL BUDGET

FUND: Fire Dept. Special Fund **FISCAL YEAR 2025-2026**
DEPARTMENT: Fire - 24-22-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	\$5,000	\$4,047	\$5,000
Total		5,000	4,047	5,000
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	10,671	0
Total		0	10,671	0
TOTALS		\$5,000	\$14,718	\$5,000

ANNUAL BUDGET

SUMMARY

Fire Dept. Special Fund Fire - TCLEOSE

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	5,000	2,369	5,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>\$5,000</u></u>	<u><u>\$2,369</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 2025-2026
DEPARTMENT:	Fire - TCLEOSE 24-22-05	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Training & Travel	6333	\$5,000	\$2,369	\$5,000
Total		5,000	2,369	5,000
TOTALS		<u>\$5,000</u>	<u>\$2,369</u>	<u>\$5,000</u>

ANNUAL BUDGET

SUMMARY

Fire Dept. Special Fund Fire - Rescue Team

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$0	\$0	\$0
6200	Materials & Supplies	8,000	5,266	8,000
6300	Contractual Services	7,000	6,400	7,000
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>15,000</u>
Total		<u>\$15,000</u>	<u>\$11,666</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 2025-2026		
DEPARTMENT:	Fire - Rescue Team 24-22-06			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	\$8,000	\$5,266	\$8,000
Total		8,000	5,266	8,000
CONTRACTUAL SERVICES				
Training & Travel	6333	7,000	6,400	7,000
Total		7,000	6,400	7,000
Capital Outlay				
Miscellaneous Equipment	6744	0	0	15,000
Total		0	0	15,000
TOTALS		\$15,000	\$11,666	\$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 2025-2026**

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
City of Groves	631,309	480,529	696,874
City of Port Neches	554,322	421,434	604,542
City of Nederland	666,106	507,240	735,424
Interest Income	0	21,532	30,000
TOTAL REVENUES	1,851,737	1,430,735	2,066,840
EXPENDITURES			
Personnel Services	1,394,717	970,374	1,540,985
Materials & Supplies	14,550	8,449	12,300
Contractual Services	442,470	364,634	513,555
Capital Outlay	0	0	0
TOTAL EXPENDITURES	1,851,737	1,343,457	2,066,840
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	0	87,278	0

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

MCML

Information Technology

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$324,534	\$230,716	\$347,245
6200	Materials & Supplies	7,000	6,332	7,000
6300	Contractual Services	361,170	281,076	418,300
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$692,704</u></u>	<u><u>\$518,124</u></u>	<u><u>\$772,545</u></u>

Schedule of Personnel

Number of Pay Grade

Number of Positions

Information Technology Director
IT Specialist
Desktop Support Assistant

122
112
107

1
1
1

Total

3

ANNUAL BUDGET

FUND:	MCML Central Dispatch	FISCAL YEAR 2025-2026
DEPARTMENT:	Information Technology 70-17-00	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$240,084	\$172,682	\$246,488
Overtime	6111	2,000	602	2,000
Longevity	6113	1,248	920	1,392
Extra Help	6115	0	0	0
Group Insurance	6121	43,923	29,457	51,786
TMRS	6124	18,237	13,842	26,025
Social Security	6126	18,615	12,838	19,116
Worker's Compensation	6128	427	375	438
Total		324,534	230,716	347,245
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	7,000	6,332	7,000
Total		7,000	6,332	7,000
CONTRACTUAL SERVICES				
Computer System	6315	289,157	184,000	300,000
Telephone	6331	6,000	5,985	7,500
Training & Travel	6333	13,000	5,052	15,000
Insurance-General	6341	500	47,981	48,500
Insurance Motor Equipment	6343	950	1,206	1,000
Electricity	6348	3,500	1,539	3,000
Vehicle & Equipment R & M	6355	2,500	81	2,500

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR 2025-2026**
DEPARTMENT: Information Technology 70-17-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Dues & Memberships	6377	800	366	800
Contractual Services	6393	44,763	34,866	40,000
Total		361,170	281,076	418,300
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
Total		0	0	0
TOTALS		<u>\$692,704</u>	<u>\$518,124</u>	<u>\$772,545</u>

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

MCML Central Dispatch

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
6100	Personnel Services	\$1,070,183	\$739,658	\$1,193,740
6200	Materials & Supplies	7,550	2,117	5,300
6300	Contractual Services	81,300	83,558	95,255
6700	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>\$1,159,033</u></u>	<u><u>\$825,333</u></u>	<u><u>\$1,294,295</u></u>

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

ANNUAL BUDGET

FUND:	MCML Central Dispatch	FISCAL YEAR 2025-2026
DEPARTMENT:	Central Dispatch - 70-21-00	

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
PERSONNEL SERVICES				
Salaries & Wages	6110	\$726,695	\$481,880	\$798,749
Overtime	6111	70,000	80,184	70,000
Longevity	6113	4,128	2,804	4,176
Educational Certification	6116	8,700	5,985	13,200
Group Insurance	6121	135,008	80,292	146,664
TMRS	6124	62,881	45,269	92,290
Social Security	6126	61,970	42,541	67,789
Worker's Compensation	6128	801	703	872
Total		1,070,183	739,658	1,193,740
MATERIALS & SUPPLIES				
General Office Supplies	6210	5,500	1,992	3,500
Miscellaneous Supplies	6220	1,000	125	1,000
Foods	6236	500	0	500
Supplies/Minor Tools & Equipment	6265	550	0	300
Total		7,550	2,117	5,300
CONTRACTUAL SERVICES				
Computer System	6315	1,500	9,008	2,000
Telephone	6331	5,000	2,229	5,000
Training & Travel	6333	2,500	337	2,500
Insurance-General	6341	18,000	6,779	10,000
Electricity	6348	5,000	2,027	4,000
Bldg/Structure Improvements	6350	500	0	500

CITY OF NEDERLAND

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR 2025-2026**
DEPARTMENT: Central Dispatch - 70-21-00

CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
CONTRACTUAL SERVICES				
Fixed Plant & Equipment R & M	6351	900	560	2,155
Vehicle & Equipment R & M	6355	4,000	362	4,000
Rental Equipment	6366	23,800	4,586	52,000
Janitorial Services	6380	1,100	720	1,100
Contractual Services	6393	14,000	56,950	12,000
Contingency	6406	5,000	0	0
Total		81,300	83,558	95,255
TOTALS		<u>\$1,159,033</u>	<u>\$825,333</u>	<u>\$1,294,295</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 2025-2026

	Budget 2024-2025	Actual As Of June 2025	Proposed 2025-2026
REVENUES			
Current Taxes	1,920,125	1,825,643	2,278,687
Delinquent Taxes	10,000	11,004	20,000
Taxes Penalty & Interest	25,000	19,345	25,000
Interest Income	6,000	7,285	9,000
Transfer In	1,522,400	1,522,400	967,238
TOTAL REVENUES	3,483,525	3,385,677	3,299,925
EXPENDITURES			
Interest	1,077,983	481,269	1,021,925
Principal	2,325,000	0	2,275,000
Agent's Fees	3,000	1,200	3,000
TOTAL EXPENDITURES	3,405,983	482,469	3,299,925
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	77,542	2,903,208	0

CITY OF NEDERLAND

ANNUAL BUDGET

SUMMARY

Debt Service Fund

CATEGORY		BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
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>3,405,983</u>	<u>482,469</u>	<u>3,299,925</u>
	Total	<u><u>\$3,405,983</u></u>	<u><u>\$482,469</u></u>	<u><u>\$3,299,925</u></u>

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

ANNUAL BUDGET

FUND:	Debt Service Fund	FISCAL YEAR 2025-2026		
DEPARTMENT:	Debt Service - 40-70-00			
CATEGORY	CODE	BUDGET 2024-2025	ACTUAL AS Of June 2025	PROPOSED 2025-2026
DEBT SERVICE				
Interest	6800	\$1,077,983	\$481,269	\$1,021,925
Principal	6801	2,325,000	0	2,275,000
Agent's Fees	6802	3,000	1,200	3,000
Total		3,405,983	482,469	3,299,925
TOTALS		\$3,405,983	\$482,469	\$3,299,925

ANNUAL BUDGET

SUPPLEMENTAL INFORMATION

DEBT SCHEDULES

ANNUAL BUDGET

CITY OF NEDERLAND SUMMARY OF TOTAL BONDED INDEBTEDNESS BUDGET FISCAL YEAR 2025-2026

ISSUE/SERIES	MATURITY	ORIGINAL ISSUE	PRIOR MATURITY	BALANCE 10/1/2025	FY 2026 PRINCIPAL	BALANCE 9/30/2026
Tax & Revenue COs 2013	2033	2,600,000	1,310,000	1,290,000	140,000	1,150,000
Tax & Revenue COs 2017	2027	4,975,000	3,640,000	1,335,000	655,000	680,000
Tax & Revenue COs 2018	2038	9,695,000	2,665,000	7,030,000	440,000	6,590,000
Gen. Oblig. Ref. Bonds 2020	2031	2,410,000	910,000	1,500,000	215,000	1,285,000
Comb Tax & Revenue COs 2021	2036	4,170,000	895,000	3,275,000	260,000	3,015,000
Comb Tax & Revenue COs 2023	2038	4,540,000	610,000	3,930,000	305,000	3,625,000
Comb Tax & Revenue COs 2024	2044	7,875,000	240,000	7,635,000	260,000	7,375,000
TOTALS		\$36,265,000	\$10,270,000	\$25,995,000	\$2,275,000	\$23,720,000

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

FY	OUTSTANDING	PRINCIPAL	INTEREST	TOTAL
2026	25,995,000	2,275,000	1,021,925	3,296,925
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		\$25,995,000	\$7,763,069	\$33,758,069

ANNUAL BUDGET

CITY OF NEDERLAND CHRONOLOGICAL STATEMENT OF DEBT REQUIREMENTS BUDGET FISCAL YEAR 2025-2026

ISSUE	SERIES	PRINCIPAL	INTEREST	TOTAL
3/1/2026				
Tax & Revenue Certificates of Oblig.	2013	0.00	27,512.50	27,512.50
Tax & Revenue Certificates of Oblig.	2017	0.00	26,700.00	26,700.00
Tax & Revenue Certificates of Oblig.	2018	0.00	118,618.75	118,618.75
General Obligation Refunding Bonds	2020	0.00	37,500.00	37,500.00
Combination Tax & Revenue Cert of Oblig	2021	0.00	37,331.25	37,331.25
Combination Tax & Revenue Cert of Oblig	2023	0.00	98,250.00	98,250.00
Combination Tax & Revenue Cert of Oblig	2024	0.00	165,050.00	165,050.00
		0.00	510,962.50	510,962.50
9/1/2026				
Tax & Revenue Certificates of Oblig.	2013	140,000.00	27,512.50	167,512.50
Tax & Revenue Certificates of Oblig.	2017	655,000.00	26,700.00	681,700.00
Tax & Revenue Certificates of Oblig.	2018	440,000.00	118,618.75	558,618.75
General Obligation Refunding Bonds	2020	215,000.00	37,500.00	252,500.00
Combination Tax & Revenue Cert of Oblig	2021	260,000.00	37,331.25	297,331.25
Combination Tax & Revenue Cert of Oblig	2023	305,000.00	98,250.00	403,250.00
Combination Tax & Revenue Cert of Oblig	2024	260,000.00	165,050.00	425,050.00
		2,275,000.00	510,962.50	2,785,962.50
Total Debt Service Requirement		\$2,275,000.00	\$1,021,925.00	\$3,296,925.00

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
2025-26	2,275,000.00	510,962.50	510,962.50	3,296,925.00	23,720,000.00
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

ANNUAL BUDGET

CITY OF NEDERLAND RECAP OF TAX OBLIGATION BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2025-26	1,620,000.00	354,843.75	354,843.75	2,329,687.50	15,845,000.00
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
2025-26	140,000.00	27,512.50	27,512.50	195,025.00	1,150,000.00
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
2025-26	655,000.00	26,700.00	26,700.00	708,400.00	680,000.00
2026-27	680,000.00	13,600.00	13,600.00	707,200.00	0.00

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
2025-26	260,000.00	37,331.25	37,331.25	334,662.50	3,015,000.00
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
2025-26	305,000.00	98,250.00	98,250.00	501,500.00	3,625,000.00
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
2025-26	260,000.00	165,050.00	165,050.00	590,100.00	7,375,000.00
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
2025-26	655,000.00	156,118.75	156,118.75	967,237.50	7,875,000.00
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

ANNUAL BUDGET

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

BUDGET	AMOUNT				
	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	OUTSTANDING AFTER PAYMENT
2025-26	440,000.00	118,618.75	118,618.75	677,237.50	6,590,000.00
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

ANNUAL BUDGET

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

	PRINCIPAL	INTEREST	INTEREST	TOTAL	AMOUNT
BUDGET	SEPTEMBER 1	MARCH 1	SEPTEMBER 1	DUE	OUTSTANDING AFTER PAYMENT
2025-26	215,000.00	37,500.00	37,500.00	290,000.00	1,285,000.00
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

**SUMMARY OF CAPITAL
EXPENDITURES**

ANNUAL BUDGET

CAPITAL OUTLAY BY FUND AND DEPARTMENT FISCAL YEAR 2025-2026

FUND/DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
General Fund:			
Street Department	Street Improvements	6730	\$275,000
Parks Department	Doornbos Parking/Driveway	6720	\$100,000
Parks Department	Cropo Leblanc Park slab, shade, tables	6720	\$37,000
Street Improvement Fund	Street Improvements	6730	\$1,100,000
Equipment Replacement Fund-General:			
Police Department	Ford Trucks (2) for detectives	6742	\$115,000
Streets Department	Drum Roller	6744	\$50,000
Equipment Replacement Fund - Water & Sewer			
Water Treatment Plant	Supervisor truck	6742	\$65,000
Wastewater Treatment Plant	Dump Truck (sludge haul)	6742	\$200,000
Utility Billing	Meter Reader Truck	6742	\$40,000
Water/Sewer Distribution	Mini excavator and trailer	6744	\$66,000
Equipment Replacement Fund - Solid Waste			
Solid Waste	Trash Truck	6742	\$330,000
Solid Waste	Welding Machine	6744	\$10,000
Fire Department Special Fund			
Rescue Team	SCBA Escape packs	6744	\$15,000
TOTAL CAPITAL OUTLAY FOR FISCAL YEAR 2025-2026			<u><u>\$2,403,000</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

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	132
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 Operations Supervisor	1	115
Treatment Plant Supervisor	2	115
Streets and Drainage Supervisor	1	115
Solid Waste/Animal Control Supervisor	1	115
Telecommunications Supervisor	1	115
Accountant	1	112
IT Specialist	1	112
Accounts Payable/Utility Billing Specialist	1	112
Human Resources Generalist	1	112
Assistant Building Official	1	111
Plant Operator	7	110
Heavy Equipment Operator	4	109
Equipment Mechanic	1	109
Inspector	1	109
Court Administrator	1	108
Code Enforcement Officer	1	108
Telecommunications Dispatcher	12	108
Payroll Technician	1	108
Animal Control Officer	1	107
Administrative Assistant	3	107

ANNUAL BUDGET

List of Positions

Position	Number of	Pay Grade
Human Resources Assistant	1	107
Desktop Support Assistant	1	107
Recreation/Aquatic Assistant	1	107
Sanitation Driver	7	106
Maintenance Worker	12	106
Departmental Clerk	3	106
Meter Reader	2	106
Wastewater Operator Trainee	1	106
Library Assistant	3	105
Laborer	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	139	

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2025

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
100	25,625.60	26,374.40	27,996.80	29,702.40	31,470.40	33,342.40	34,944.00
Biweekly	985.60	1,014.40	1,076.80	1,142.40	1,210.40	1,282.40	1,344.00
Hourly	12.32	12.68	13.46	14.28	15.13	16.03	16.80
101	33,800.00	34,798.40	36,920.00	39,124.80	41,454.40	43,971.20	46,030.40
Biweekly	1,300.00	1,338.40	1,420.00	1,504.80	1,594.40	1,691.20	1,770.40
Hourly	16.25	16.73	17.75	18.81	19.93	21.14	22.13
102	35,484.80	36,566.40	38,771.20	41,080.00	43,513.60	46,113.60	48,380.80
Biweekly	1,364.80	1,406.40	1,491.20	1,580.00	1,673.60	1,773.60	1,860.80
Hourly	17.06	17.58	18.64	19.75	20.92	22.17	23.26
103	37,252.80	38,376.00	40,684.80	43,139.20	45,697.60	48,484.80	50,752.00
Biweekly	1,432.80	1,476.00	1,564.80	1,659.20	1,757.60	1,864.80	1,952.00
Hourly	17.91	18.45	19.56	20.74	21.97	23.31	24.40
104	39,166.40	40,331.20	42,744.00	45,323.20	48,006.40	50,856.00	53,248.00
Biweekly	1,506.40	1,551.20	1,644.00	1,743.20	1,846.40	1,956.00	2,048.00
Hourly	18.83	19.39	20.55	21.79	23.08	24.45	25.60
105	41,100.80	42,328.00	44,824.00	47,569.60	50,440.00	53,393.60	56,014.40
Biweekly	1,580.80	1,628.00	1,724.00	1,829.60	1,940.00	2,053.60	2,154.40
Hourly	19.76	20.35	21.55	22.87	24.25	25.67	26.93
106	43,139.20	44,428.80	47,091.20	49,920.00	52,936.00	56,118.40	58,739.20
Biweekly	1,659.20	1,708.80	1,811.20	1,920.00	2,036.00	2,158.40	2,259.20
Hourly	20.74	21.36	22.64	24.00	25.45	26.98	28.24

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2025

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
107	45,344.00	46,696.00	49,462.40	52,436.80	55,536.00	58,988.80	61,692.80
Biweekly	1,744.00	1,796.00	1,902.40	2,016.80	2,136.00	2,268.80	2,372.80
Hourly	21.80	22.45	23.78	25.21	26.70	28.36	29.66
108	47,590.40	49,025.60	51,916.80	55,099.20	58,364.80	61,859.20	64,750.40
Biweekly	1,830.40	1,885.60	1,996.80	2,119.20	2,244.80	2,379.20	2,490.40
Hourly	22.88	23.57	24.96	26.49	28.06	29.74	31.13
109	49,982.40	51,500.80	54,475.20	57,782.40	61,256.00	64,875.20	68,057.60
Biweekly	1,922.40	1,980.80	2,095.20	2,222.40	2,356.00	2,495.20	2,617.60
Hourly	24.03	24.76	26.19	27.78	29.45	31.19	32.72
110	52,478.40	54,038.40	57,241.60	60,736.00	64,438.40	68,244.80	71,448.00
Biweekly	2,018.40	2,078.40	2,201.60	2,336.00	2,478.40	2,624.80	2,748.00
Hourly	25.23	25.98	27.52	29.20	30.98	32.81	34.35
111	55,099.20	56,763.20	60,153.60	63,710.40	67,537.60	71,614.40	74,984.00
Biweekly	2,119.20	2,183.20	2,313.60	2,450.40	2,597.60	2,754.40	2,884.00
Hourly	26.49	27.29	28.92	30.63	32.47	34.43	36.05
112	57,844.80	59,571.20	63,148.80	66,955.20	70,969.60	75,150.40	78,769.60
Biweekly	2,224.80	2,291.20	2,428.80	2,575.20	2,729.60	2,890.40	3,029.60
Hourly	27.81	28.64	30.36	32.19	34.12	36.13	37.87
113	60,694.40	62,524.80	66,206.40	70,262.40	74,526.40	78,915.20	82,721.60
Biweekly	2,334.40	2,404.80	2,546.40	2,702.40	2,866.40	3,035.20	3,181.60
Hourly	29.18	30.06	31.83	33.78	35.83	37.94	39.77

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2025

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
114	63,772.80	65,686.40	69,617.60	73,777.60	78,187.20	82,908.80	86,840.00
Biweekly	2,452.80	2,526.40	2,677.60	2,837.60	3,007.20	3,188.80	3,340.00
Hourly	30.66	31.58	33.47	35.47	37.59	39.86	41.75
115	66,913.60	68,931.20	73,112.00	77,480.00	82,118.40	87,068.80	91,249.60
Biweekly	2,573.60	2,651.20	2,812.00	2,980.00	3,158.40	3,348.80	3,509.60
Hourly	32.17	33.14	35.15	37.25	39.48	41.86	43.87
116	70,283.20	72,384.00	76,752.00	81,369.60	86,216.00	91,436.80	95,784.00
Biweekly	2,703.20	2,784.00	2,952.00	3,129.60	3,316.00	3,516.80	3,684.00
Hourly	33.79	34.80	36.90	39.12	41.45	43.96	46.05
117	73,819.20	76,044.80	80,558.40	85,425.60	90,563.20	95,971.20	100,547.20
Biweekly	2,839.20	2,924.80	3,098.40	3,285.60	3,483.20	3,691.20	3,867.20
Hourly	35.49	36.56	38.73	41.07	43.54	46.14	48.34
118	77,500.80	79,830.40	84,614.40	89,710.40	95,076.80	100,796.80	105,601.60
Biweekly	2,980.80	3,070.40	3,254.40	3,450.40	3,656.80	3,876.80	4,061.60
Hourly	37.26	38.38	40.68	43.13	45.71	48.46	50.77
119	81,348.80	83,782.40	88,857.60	94,161.60	99,840.00	105,830.40	110,780.80
Biweekly	3,128.80	3,222.40	3,417.60	3,621.60	3,840.00	4,070.40	4,260.80
Hourly	39.11	40.28	42.72	45.27	48.00	50.88	53.26
120	85,425.60	87,963.20	93,288.00	98,904.00	104,832.00	111,155.20	116,376.00
Biweekly	3,285.60	3,383.20	3,588.00	3,804.00	4,032.00	4,275.20	4,476.00
Hourly	41.07	42.29	44.85	47.55	50.40	53.44	55.95

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2025

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
121	89,731.20	92,393.60	97,947.20	103,771.20	110,052.80	116,667.20	122,200.00
Biweekly	3,451.20	3,553.60	3,767.20	3,991.20	4,232.80	4,487.20	4,700.00
Hourly	43.14	44.42	47.09	49.89	52.91	56.09	58.75
122	94,182.40	97,032.00	102,856.00	109,033.60	115,544.00	122,449.60	128,336.00
Biweekly	3,622.40	3,732.00	3,956.00	4,193.60	4,444.00	4,709.60	4,936.00
Hourly	45.28	46.65	49.45	52.42	55.55	58.87	61.70
123	98,924.80	101,899.20	107,972.80	114,462.40	121,368.00	128,627.20	134,742.40
Biweekly	3,804.80	3,919.20	4,152.80	4,402.40	4,668.00	4,947.20	5,182.40
Hourly	47.56	48.99	51.91	55.03	58.35	61.84	64.78
124	103,833.60	106,953.60	113,401.60	120,161.60	127,420.80	135,033.60	141,440.00
Biweekly	3,993.60	4,113.60	4,361.60	4,621.60	4,900.80	5,193.60	5,440.00
Hourly	49.92	51.42	54.52	57.77	61.26	64.92	68.00
125	109,012.80	112,278.40	119,038.40	126,214.40	133,764.80	141,814.40	148,532.80
Biweekly	4,192.80	4,318.40	4,578.40	4,854.40	5,144.80	5,454.40	5,712.80
Hourly	52.41	53.98	57.23	60.68	64.31	68.18	71.41
126	114,462.40	117,873.60	124,987.20	132,496.00	140,483.20	148,928.00	156,000.00
Biweekly	4,402.40	4,533.60	4,807.20	5,096.00	5,403.20	5,728.00	6,000.00
Hourly	55.03	56.67	60.09	63.70	67.54	71.60	75.00
127	120,182.40	123,780.80	131,289.60	139,131.20	147,451.20	156,291.20	163,716.80
Biweekly	4,622.40	4,760.80	5,049.60	5,351.20	5,671.20	6,011.20	6,296.80
Hourly	57.78	59.51	63.12	66.89	70.89	75.14	78.71

ANNUAL BUDGET

CITY OF NEDERLAND WAGE SCALE - EFFECTIVE OCTOBER 1, 2025

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
128	126,256.00	130,041.60	137,820.80	146,078.40	154,835.20	164,216.00	171,974.40
Biweekly	4,856.00	5,001.60	5,300.80	5,618.40	5,955.20	6,316.00	6,614.40
Hourly	60.70	62.52	66.26	70.23	74.44	78.95	82.68
129	132,558.40	136,531.20	144,705.60	153,400.00	162,552.00	172,307.20	180,544.00
Biweekly	5,098.40	5,251.20	5,565.60	5,900.00	6,252.00	6,627.20	6,944.00
Hourly	63.73	65.64	69.57	73.75	78.15	82.84	86.80
130	139,152.00	143,312.00	151,923.20	161,054.40	170,726.40	180,939.20	189,571.20
Biweekly	5,352.00	5,512.00	5,843.20	6,194.40	6,566.40	6,959.20	7,291.20
Hourly	66.90	68.90	73.04	77.43	82.08	86.99	91.14
131	146,099.20	150,488.00	159,494.40	169,062.40	179,233.60	189,966.40	199,035.20
Biweekly	5,619.20	5,788.00	6,134.40	6,502.40	6,893.60	7,306.40	7,655.20
Hourly	70.24	72.35	76.68	81.28	86.17	91.33	95.69
132	153,441.60	157,996.80	167,523.20	177,507.20	188,177.60	199,451.20	208,977.60
Biweekly	5,901.60	6,076.80	6,443.20	6,827.20	7,237.60	7,671.20	8,037.60
Hourly	73.77	75.96	80.54	85.34	90.47	95.89	100.47

ANNUAL BUDGET

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AUTHORIZING DOCUMENTS

2025 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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,679,596,686
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,679,596,686
4.	Prior year total adopted tax rate.	\$ 0.426791 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div> A. Original prior year ARB values: \$ 3,886,867 B. Prior year values resulting from final court decisions: - \$ 3,542,785 C. Prior year value loss. Subtract B from A.³ </div>	\$ 344,082
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div> A. Prior year ARB certified value: \$ 188,601,306 B. Prior year disputed value: - \$ 126,438,885 C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ 62,162,421
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 62,506,503

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,742,103,189
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 106,526 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,009,532 C. Value loss. Add A and B. ⁶	\$ 2,116,058
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,116,058
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,739,987,131
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,426,108
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 30,989
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,457,097
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,811,461,859 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,811,461,859

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 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. ¹⁵ + \$ 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. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 1,811,461,859
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 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. ²²	\$ 6,837,104
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 6,837,104
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,804,624,755
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.413221 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.318527 /\$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> .	\$ 1,742,103,189
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,549,069
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 22,704 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. \$ 22,704 E. Add Line 31 to 32D.	\$ 5,571,773
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,804,624,755
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.308749 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.308749 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.308749 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.319555 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>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:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 2,331,288</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 2,331,288</p>	\$ 2,331,288
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 7,364
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 2,323,924
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.03 %</p> <p>C. Enter the 2023 actual collection rate. 99.86 %</p> <p>D. Enter the 2022 actual collection rate. 98.51 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴ 100.00 %</p>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,323,924
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,811,461,859
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.128289 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.447844 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,811,461,859
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.413221 /\$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.	\$ 0.413221 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.447844 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.447844 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,811,461,859
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.447844 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.452564 /\$100 \$ 0.011758 /\$100 \$ 0.440806 /\$100 \$ 0.426791 /\$100 \$ 0.014015 /\$100 \$ 1,745,567,778 \$ 244,641
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.467607 /\$100 \$ 0.021090 /\$100 \$ 0.446517 /\$100 \$ 0.467607 /\$100 \$ -0.021090 /\$100 \$ 1,638,562,845 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.495105 /\$100 \$ 0.007041 /\$100 \$ 0.488064 /\$100 \$ 0.481056 /\$100 \$ 0.007008 /\$100 \$ 1,509,465,199 \$ 105,783
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 350,424 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.019344 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.467188 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.308749 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,811,461,859
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.027602 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.128289 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.464640 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.426791 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,739,987,131
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,804,624,755
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.467188 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.413221 /\$100

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

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.467188 /\$100

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

Indicate the line number used: 69

De minimis rate. \$ 0.464640 /\$100

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

**print
here** ➡

Kate Carroll

Printed Name of Taxing Unit Representative

**sign
here** ➡

Kate Carroll

Taxing Unit Representative

08-05-2025

Date

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