



**PRESENTED BY :**

**City Manager**

Lee Tipton

**Finance Director**

Pamela Harrison



# ADOPTED BUDGET FISCAL YEAR

October 1, 2025 - September 30, 2026

**Danny Lee**

**Mayor**

**Julius Buckley**

**Mayor Pro-tem Position 1**

**Council Members**

**Roscoe Warrick Jr.**  
**Position 2**

**Brent McWaters**  
**Position 3**

**Desiree David**  
**Position 4**

**Rachel Hall**  
**Position 5**

# CITY OF CLEVELAND

## Fiscal Year 2025–2026

### Budget Cover Page

### September 16, 2025

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-703,292, which is a -13.07 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$172,536.

The members of the governing body voted on the budget as follows:

**FOR:** Mayor Pro Tem Julius Buckley      Councilman Brent McWaters      Councilwoman Rachel Hall  
Councilman Roscoe Warrick      Councilwoman Desiree David

**AGAINST:**

**PRESENT** and not  
voting: Mayor Danny Lee

**ABSENT:**

### Property Tax Rate Comparison

	2025–2026	2024–2025
Property Tax Rate:	\$0.630000/100	\$0.770000/100
No-New-Revenue Tax Rate:	\$0.750377/100	\$0.757288/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.356333/100	\$0.370072/100
Voter-Approval Tax Rate:	\$0.637828/100	\$0.896435/100
Debt Rate:	\$0.219111/100	\$0.408839/100

Total debt obligation for CITY OF CLEVELAND secured by property taxes:  
\$2,001,484



October 1, 2025

Presented to the Citizens, Honorable Mayor, and Members of the City Council:

It is my honor to present the Fiscal Year 2025-2026 Adopted Budget for the City of Cleveland, Texas. This document represents our financial roadmap for the coming year balancing our community's service expectations with prudent fiscal management and strategic investment. The adopted plan continues our commitment to responsible governance, transparency, and long-term financial sustainability.

Through collaboration across all departments, this budget provides essential municipal services while ensuring Cleveland remains financially stable and positioned to continued growth.

The adopted tax rate of \$0.630000 per \$100 valuation marks a decrease from \$0.770000 in Fiscal Year 2024-2025, aligning with Council's goal of easing the tax burden while maintaining essential municipal services. This rate will yield approximately \$703,292 less in property tax revenue, a 13.07% reduction, partially offset by \$172,536 in new property growth.

Sales tax collections remain Cleveland's strongest revenue stream, projected to increase 6.28% over FY 24-25 estimates to \$6.325 million, reflecting continued retail and economic expansion. Interest earnings of \$440,000 and licensing fees of \$458,550 provide additional diversity in the City's revenue collections.

### Strategic Priorities

- **Public Safety and Emergency Response Enhancement** – Continued investment in Police and Fire operations, including fleet replacement, training, and equipment modernization.
- **Infrastructure and Asset Maintenance** – Street resurfacing at a cost of \$ 96,000, facility maintenance, and park improvements using \$ 50,000 capital allocation.
- **Employee Recruitment and Retention** – Competitive wages and benefits funding to attract and retain qualified public servants.
- **Technology and Innovation** – IT investment to upgrade software, cybersecurity, and communications systems across departments.
- **Community Quality of Life** – Sustained support for recreation, library programming, and civic engagement initiatives.

Total capital and equipment outlay for Fiscal Year 2025-2026 is estimated at \$365,000, targeted toward facility and parks projects that preserve asset value and enhance community spaces.

### Fiscal Responsibility

- **Debt Management:** Total property tax secured debt = **\$ 2,001,484**,
- **Fund Balance and Reserves:** A planned transfer of **\$ 373,998** from fund balance supports capital outlay without impacting operational stability.
- **Revenue Diversity:** Property tax reliance has fallen below 25 % of total General Fund income, reflecting successful efforts to broaden the City's revenue base.

Mayor, Danny Lee  
Mayor Pro-Tem, Julius Buckley  
City Council  
Roscoe Warrick Jr., Position 2  
Brent McWaters, Position 3  
Desiree David, Position 4  
Rachel Hall, Position 5



Lee Tipton, City Manager  
Juanita Limon, City Secretary  
Pamela Harrison, Finance Director  
Tommy Ramsey, City Attorney

- **Grant Opportunities:** Federal and state grant programs remain actively targeted for public safety and public works equipment, infrastructure, and resiliency projects.

These indicators reflect a strong financial foundation and position Cleveland for future infrastructure expansion and economic development initiatives

### Acknowledgments

The preparation of the FY 2025-2026 Proposed Budget reflects the hard work, professionalism, and dedication of many individuals and departments.

I wish to extend my sincere gratitude to:

- **The Citizens of Cleveland**, for their trust, support, and engagement in the City's vision for progress.
- **The Honorable Mayor, Danny Lee, and Members of the City Council**, for your leadership, strategic guidance, and commitment to fiscal stewardship.
- **City Staff and Department Directors**, for your dedication to quality service delivery and commitment to our community's success.

Together, we continue to serve our residents with integrity, dedication, and purpose. This Adopted Budget is more than a financial document; it is a strategic plan to advance Cleveland's future and enhance the quality of life for all who call our community home.

Respectfully submitted,

A handwritten signature in blue ink that reads "Lee Tipton".

**Lee Tipton**

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**ORDINANCE NO. 2025-09-16-01**

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF CLEVELAND, TEXAS, GENERAL BUDGET FOR FISCAL YEAR 2025-2026; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; ESTABLISHING THE PROCEDURE FOR INTRA-BUDGET TRANSFERS; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.**

\* \* \* \* \*

**WHEREAS**, pursuant to the provisions of §§102.005 and 102.006 Texas Local Government Code the proposed budget was filed by the City Manager with the City Secretary on or about August 4, 2025; and

**WHEREAS**, within the time and in the manner required by law, the City Council (the “Council”) of the City of Cleveland, Texas (the “City”) was presented the proposed general budget of expenditures of the City for Fiscal Year 2025-2026, beginning October 1, 2025 and ending September 30, 2026 (the “Budget”); and

**WHEREAS**, after notice required by law, a public hearing on the Budget was held on August 19, 2025, at 6:00 PM, at which hearing all persons had the right to be present and to be heard, and those who requested to be heard were heard; and

**WHEREAS**, the Council has considered the Budget and has made such changes to the Budget as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

**WHEREAS**, pursuant to §102.007 Texas Local Government Code a record vote of the Council was taken; and

**WHEREAS**, the Council now desires to approve and adopt the Budget; and **NOW, THEREFORE**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS:**

**SECTION 1. THAT** the facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

**SECTION 2. THAT** the City Council (the “Council”) of the City of Cleveland, Texas (the “City”) hereby approves and adopts the Budget described in the preamble of this Ordinance, a copy of which is attached hereto as “Exhibit A” and is made a part of this Ordinance for all purposes, and a copy of which is filed with the City Secretary (the “Budget”). The Budget shall remain on file in the office of the City Secretary as a public record.

**SECTION 3. THAT** the City Secretary is hereby directed to place on the Budget a cover sheet

containing the language required by Section 102.007 of the Texas Local Government Code.

**SECTION 4. THAT** in support of the Budget, and by virtue of the adoption of the Budget, including any and all changes made to the Budget, the several amounts specified for the various purposes named in the Budget are hereby appropriated to and for such purposes.

**SECTION 5. THAT** the Council takes cognizance of the fact that in order to facilitate operations of the City, and its various departments and activities, and to make adjustments occasioned by events transpiring during the Fiscal Year, some transfers may be necessary to and from some accounts contained within the Budget as originally adopted. Accordingly, should the City Manager from time to time determine that transfers are necessary from unexpended funds in one or more Budget accounts to another Budget account, and the same may be accomplished without creating a deficit in the requirements of any City Department or activity, then the City Manager shall recommend such transfers to the Council. Upon approval by the Council, an amendment sheet reflecting such transfer or transfers shall be attached to the Budget as specifically adopted, whereupon the Council shall treat such funds as if they had been thus budgeted through this Ordinance.

**PASSED, APPROVED, AND ADOPTED this 16<sup>th</sup> day of September, 2025.**



  
\_\_\_\_\_  
Danny Lee, Mayor

ATTEST:

  
\_\_\_\_\_  
Juanita Limon, City Secretary

ORDINANCE NO. 2025-09-16-03

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS; PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF CLEVELAND, TEXAS FOR THE 2025-2026 FISCAL YEAR; PROVIDING THE DATE ON WHICH SUCH AD VALOREM TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND, REPEALING ALL OTHER ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.

\* \* \* \* \*

**WHEREAS**, Section 26.05 of the Texas Property Tax Code (the “Tax Code”) provides that before the latter of September 30<sup>th</sup> or the 60<sup>th</sup> day after the date a municipality receives the certified appraisal roll the governing body of the municipality shall adopt a tax rate for the municipality for the current tax year; and

**WHEREAS**, Section 26.05 of the Tax Code further provides that where the tax rate consists of two components – one which will impose the amount of taxes needed to pay the municipality’s debt service, and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year – and each of the two components must be separately approved by the governing body of the municipality; and

**WHEREAS**, the proposed tax rate for the current tax year of the City of Cleveland, Texas, (the “City”) consists of two such components: a tax rate of **\$0.219111 for debt service**; and, a tax rate of **\$0.410889 to fund maintenance and operation expenditures**; and

**WHEREAS**, by separate motions adopted by the City Council of the City (the “Council”), at a meeting of the Council held on September 16, 2025, the Council separately approved the tax rate of **\$0.219111 for debt service**, and a tax rate of **\$0.410889 to fund maintenance and operation expenditures**; and

**WHEREAS**, all notices and hearings required by law as a prerequisite to the adoption of this Ordinance have been timely and properly given and held; and

**WHEREAS**, having separately approved the tax rate for debt service and maintenance and operation expenditures, it is necessary and appropriate for the Council to now formally adopt this Ordinance providing for the levy and collection of ad valorem taxes for the 2025-2026 fiscal year for the City; and **NOW, THEREFORE**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS:**

**SECTION 1. THAT** the facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

**SECTION 2. THAT** there is hereby levied, for the tax year 2025, to fund the City’s Fiscal Year 2025-2026 Municipal Budget, an ad valorem tax at the total rate of **\$0.63 on each one hundred dollars (\$100) of assessed valuation** on all property – real, personal, and mixed – within the corporate limits of the City of Cleveland, Texas (the “City”), upon which an ad valorem tax is authorized by law to be levied by the City Council of the City (the “Council”). All such taxes shall be assessed and collected in current money of the United States of America.

**SECTION 3. THAT** of the total ad valorem tax levied in Section 2 of this Ordinance, **\$0.219111** is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the City’s Fiscal Year 2025-2026 Municipal Budget.

**SECTION 4. THAT** of the total ad valorem tax levied in Section 2 of this Ordinance, **\$0.410889** is levied to fund maintenance and operation expenditures of the City for the Fiscal Year 2025-2026 Municipal Budget.

**SECTION 5. THAT** the following statements are required by law:

**“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S RATE.”**

**“THE TAX RATE WILL EFFECTIVELY BE RAISED BY FIFTEEN AND THIRY-ONE HUNDREDTHS PERCENT (15.31%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A ONE HUNDRED THOUSAND DOLLAR (\$100,000) HOME BY APPROXIMATELY FIFTY-FOUR DOLLARS AND FIFTY-FIVE CENTS (\$54.55).”**

**SECTION 6. THAT** the ad valorem taxes levied through this Ordinance, in the total amount of **\$0.63 on each one hundred dollars (\$100.00) of assessed valuation**, as reflected by Sections 2, 3, and 4 of this Ordinance, shall be due and payable on or before January 31, 2026, and any ad valorem taxes due the City and not paid on or before January 31, 2026 shall bear penalty and interest as prescribed in the Texas Tax Code.

**SECTION 7. THAT** in the event any clause, phrase, provision, sentence, or part of this Ordinance, or the application of this Ordinance, to any person or circumstance shall, for any reason, be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole, or in part, other than the part declared to be invalid or unconstitutional, and the Council declares that it would have passed each and every part of this Ordinance notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.


**SECTION 8. THAT** all other ordinances, and any parts of other ordinances, in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

TAX RATE PASSED, APPROVED, AND ADOPTED ON SEPTEMBER 16, 2025  
BY THE COUNCIL THROUGH A RECORD VOTE.

<u>Name/Position</u>	<u>Action</u>
Julius Buckley, Mayor Pro Tem	<input checked="" type="radio"/> For   Against   Abstain   Absent   No Vote
Roscoe Warrick, Councilperson	<input checked="" type="radio"/> For   Against   Abstain   Absent   No Vote
Brent McWaters, Councilperson	<input checked="" type="radio"/> For   Against   Abstain   Absent   No Vote
Desiree David, Councilperson	<input checked="" type="radio"/> For   Against   Abstain   Absent   No Vote
Rachel Hall, Councilperson	<input checked="" type="radio"/> For   Against   Abstain   Absent   No Vote



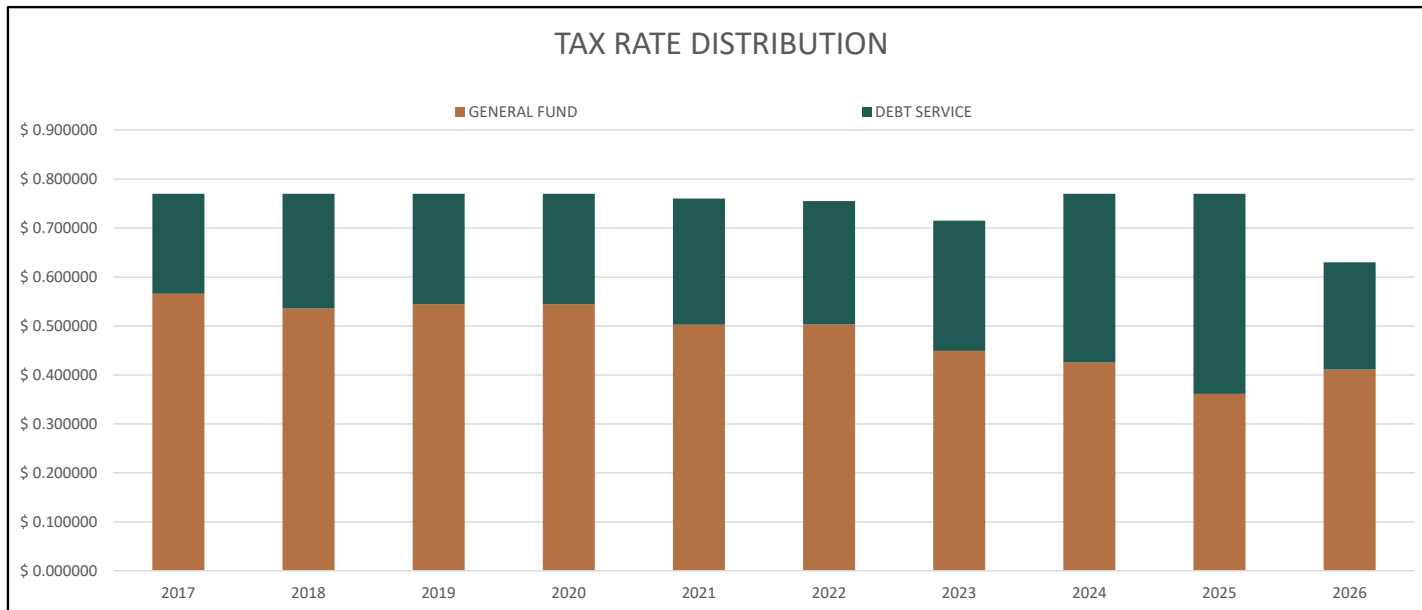
ATTEST:

  
\_\_\_\_\_  
DANNY LEE, MAYOR

  
\_\_\_\_\_  
Juanita Limon, City Secretary

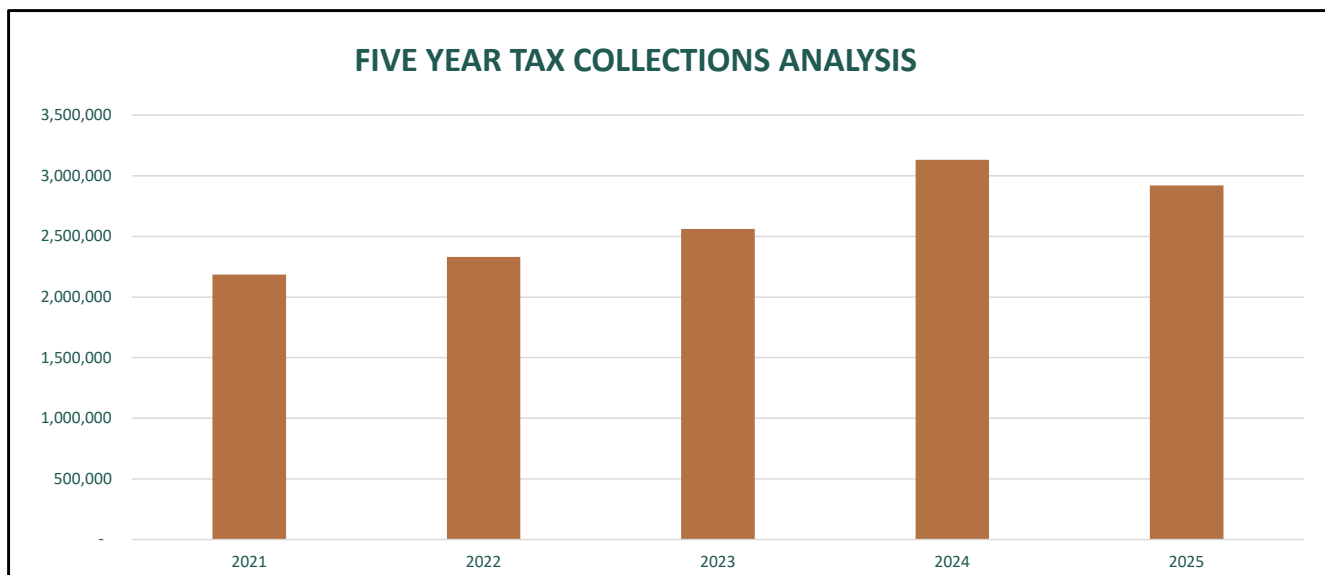
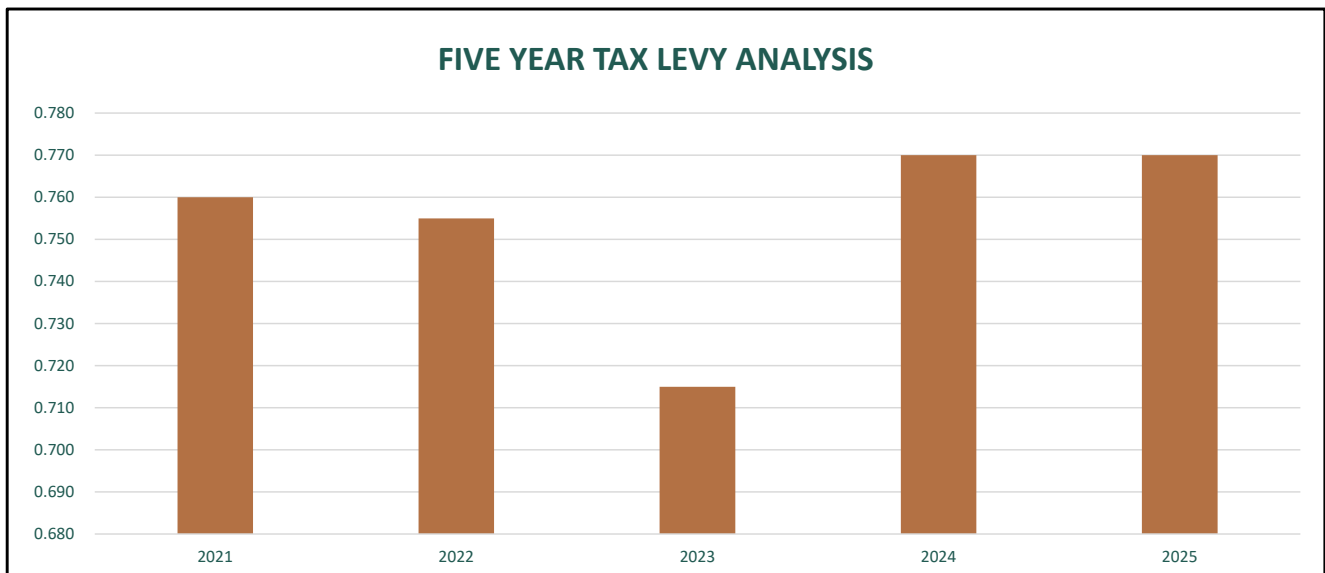
# TAX RATE DISTRIBUTION HISTORY

FISCAL YEAR	GENERAL FUND	DEBT SERVICE	TOTAL TAX RATE
2017	\$ 0.565680	\$ 0.204320	\$ 0.770000
2018	\$ 0.535680	\$ 0.234320	\$ 0.770000
2019	\$ 0.544500	\$ 0.225500	\$ 0.770000
2020	\$ 0.544500	\$ 0.225500	\$ 0.770000
2021	\$ 0.502800	\$ 0.257200	\$ 0.760000
2022	\$ 0.502900	\$ 0.252100	\$ 0.755000
2023	\$ 0.449028	\$ 0.265972	\$ 0.715000
2024	\$ 0.425239	\$ 0.344761	\$ 0.770000
2025	\$ 0.361161	\$ 0.408839	\$ 0.770000
2026	\$ 0.410889	\$ 0.219111	\$ 0.630000



# TAX LEVY AND COLLECTIONS HISTORY

AD VALOREM TAX			
TAX LEVY	FISCAL YEAR	LEVIED	COLLECTED
2020	2021	0.760	2,186,109
2021	2022	0.755	2,330,166
2022	2023	0.715	2,562,476
2023	2024	0.770	3,131,676
2024	2025	0.770	2,921,455



# BUDGET CALENDAR

## FY 2025 – 2026

May 12	Distribution of Budget Packets to Directors/Department Heads by Finance
May 30	Budget Requests Submitted to Finance Department with all supporting documents Preliminary Revenue Estimates Issued by Finance for Current and Next Fiscal Year
June 3	EDC Budget Workshop #1
June 2 – 30	Review Budget, Income, Personnel and Capital Request with City Manager, Finance and Departments
June 27	Complete and Update Final Payroll and Benefits information
June 30 - July 11	City Manager and Finance review of all funds and totals
July 1	EDC Budget Workshop #2
July 14 - 18	Final adjustments made, and budget submitted to City Manager
July 15	<u>Send</u> Public Notice of EDC Projects Proposed Budget Public Hearing to the Vindicator set for August 5 <sup>th</sup> Public Hearing
July 17	<u>Publication</u> of Notice of Public Hearing on EDC Projects Proposed Budget in the Vindicator
July 22 – Aug 9	Finalize budget document, write transmittal letter, budget packets prepared, Agenda and PowerPoint prepared
July 25	Tax Rolls due from Chief Appraiser
<b>August 4</b>	City Manager’s <b>Proposed Budget</b> Filed with City Secretary <sup>1,4</sup>
August 5	Public Hearing on EDC Projects Proposed Budget
August 5	<u>Send</u> Public Notice of Proposed Budget Hearing to The Vindicator set for August 19 <sup>th</sup>
August 7	Designated officer or employee must submit the no-new-revenue, voter-approved tax, and De Minimis rates to the City Council by this date, or as soon thereafter as practicable
August 7	<u>Publication</u> of Notice of Proposed Budget Hearing in The Vindicator
August 12	City Council Budget Workshop #1
August 12	Approve dates for Public Hearings on Tax Rate and Budget for FY 2025-2026
August 15	Last date to file Proposed Budget with the City Secretary.
August 19	<b>Public Hearing on the Proposed Budget for FY26</b> Monthly City Council Meeting & City Council Budget Workshop #2; Council will set the proposed tax rate (required for publication)
August 26	<u>Send</u> “Notice of Proposed Tax Rate Hearing” to The Vindicator set for September 16 <sup>th</sup>
August 28	<u>Publication</u> of “Notice of Proposed Tax Rate Hearing” in The Vindicator and city’s website <sup>3</sup>
September 2	City Council Budget Workshop #3 (if needed)
September 4	Last date available for publication of Proposed Budget Hearing in newspaper (submitting 9/02) <sup>2</sup>
<b>September 16</b>	<b>Public Hearing on the Proposed Tax Rate for FY26</b> <sup>4, 5, 6</sup> Consider a Tax Rate for Maintenance and Operation for Budget Year 2025 - 2026 Consider a Tax Rate for Debt Service for Budget Year 2025 - 2026 Consider an Ordinance Providing for the Assessment, Levy and Collection of Ad Valorem Taxes for 2025 Consider an Ordinance Adopting the Budget for the Fiscal Year 2025 - 2026
October 1	Beginning of Fiscal Year 2025 - 2026

<sup>1</sup> The budget officer shall file the proposed budget with the municipal clerk before the 30<sup>th</sup> day before the date the governing body of the municipality makes its tax levy for the fiscal year (Sec. 102.005).

<sup>2</sup> Publish notice of budget hearing. TEX. LOC GOV'T CODE 102.0065 (no later than 10<sup>th</sup> day before nor earlier than the 30<sup>th</sup> day before the hearing.)

<sup>3</sup> Publish notice of tax rate hearing (the public hearing may not be held before the 5<sup>th</sup> day after the date the notice of the public hearing is given). The city must also post the notice prominently on the home page of the city's website from the date the notice is first published until the public hearing is concluded.

<sup>4</sup> Hearing on budget. (hearing shall be before the date of the tax levy.) Note that the hearing must be after the 15<sup>th</sup> date after the proposed budget is filed with the clerk. Also, the city must take some sort of action on the budget at conclusion of hearing. TEX. LOC GOV'T CODE 102.007. This action could be the adoption of the budget, or else a vote to postpone the final budget vote. It is generally accepted that the city need not adopt the budget at the end of the hearing.

<sup>5</sup> Adopt the budget. TEX. LOC GOV'T CODE 102.009 (city may only levy taxes in accordance with budget, and because levy cannot take place later than September 29, this is the effective deadline for property taxing cities). The city council must take a separate ratification vote to adopt any budget that will raise total property tax revenue. TEX. LOC GOV'T CODE 102.007(c). The budget must contain a special cover page that includes: (a) a specific statement on the whether the budget raises more, less, or the same amount of property tax revenue compared to the previous year's budget; (b) the record vote of each member of the city council by name voting on the adoption of the budget; (c) the city property tax rates for the preceding and current fiscal years, including the adopted rate, no-new-revenue tax rate, no-new-revenue maintenance and operations tax rate, voter approval tax rate, and debt rate; and (d) the total amount of the city debt obligations secured by property taxes. TEX. LOC GOV'T CODE 102.007 (d). The adopted budget, including the cover page, must be posted on the city's website if the city has one.

<sup>6</sup> Hold tax rate hearing (if applicable) and adopt tax rate no later than this date. TEX. LOC GOV'T CODE 26.05 (or 60<sup>th</sup> day after receipt of the appraisal roll, whichever is later. If the city uses the 60-day rule, almost every date in this memo would need to be recalculated). The hearing must be held on a weekday that is not a public holiday. TEX. LOC GOV'T CODE 26.06



# ELECTED OFFICIALS AND ADMINISTRATION



**Mayor**  
Danny Lee



**Council Position 1  
Mayor Pro Tem**  
Julius Buckley



**Council Position 2**  
Roscoe Warrick Jr.



**Council Position 3**  
Brent McWaters



**Council Position 4**  
Desiree David



**Council Position 5**  
Rachel Hall

**City Attorney - Olson & Olson**  
Tommy Ramsey



**City Manager**  
Lee Tipton

**Municipal Judge**  
Ralph Fuller  
**Associate Municipal Judge**  
Lynn Allen



**Civic Center  
Director**

Ashleigh  
Broussard



**City  
Secretary**

Juanita  
Limon



**Director  
of  
Community  
Development**

Emilio  
Levario



**Director  
of  
Finance**

Pamela  
Harrison



**Director of  
Human  
Resources**

Angela  
Valdez



**Fire  
Chief**

Sean  
Anderson



**Library  
Director**

Mary  
Cohn



**Police  
Chief**

Darrel  
Broussard



**Public  
Works  
Director**

Roger  
Brookes



## Purchasing Policy

### **I. PURPOSE**

The City of Cleveland is committed to ensuring that all purchases are in compliance with State laws when procuring the highest quality goods and services at the best value. This document is the policy for the procurement and purchases of goods, materials, supplies, equipment, construction services, and professional and consulting services.

### **II. POLICY MANAGEMENT**

City employees must discharge their duties impartially so as to assure fair competitive access to city procurement by responsible contractors. Moreover, City employees should conduct themselves in such a manner as to foster public confidence in the integrity of the City of Cleveland procurement organization.

1. The City Manager, or designee, is responsible for the City's compliance with the City's Purchasing Policy. The City Council delegates to the City Manager the authority to make orders and rules as the City Manager deems appropriate or necessary to provide for the procurement of goods and services for the City and for the disposition of City property.
2. The Finance Director is responsible for monitoring compliance with this policy, recommending changes in policy to the City Manager for approval, and approving procedures designed to maintain compliance with the policy.
3. The City's purchasing responsibilities are decentralized and each Department Director is the responsible Purchasing Officer for his or her Department.
4. The Purchasing Officer is responsible for procuring the best goods and services in a timely manner at the lowest possible cost to the City and to ensure that purchasing is conducted with strict adherence to applicable federal, state and local laws as well as this policy.

### **III. SPENDING AUTHORIZATION**

#### **A. Authorization to Expend Funds**

The City Manager approves the Authorization for Expenditures (AFE) and may authorize certain employees to make and/or approve expenditures/purchases. The City Manager may specify the following authorizations to expend funds:

1. The City Manager may limit authorization by line item and/or specified project.
2. The City Manager may designate specific authorizers and dollar limits for individual budget line items and/or projects based on a financial schedule that maintains appropriate levels of cash flow during the annual budget cycle or capital program.



**B. Purchase Orders (PO)**

A PO is a formal, binding, legal agreement issued according to the AFE. When accepted by a vendor without qualifications within a specified time period, the PO becomes a contract. A PO grants the vendor the authority to deliver the goods or services to the City and to invoice City for the same. The City is committed to accept the goods or services and to pay for them at the agreed upon price provided that those goods or services are of the quality and scope promised. The City employee that buys goods and services for the City ("Purchaser") must document the prior authorization of the City expenditure through the use of a PO. Purchase orders are not required for single expenditures \$999.99 or less. Expenditures \$1,000.00 or more must be authorized by a PO unless expressly exempted by type.

A Blanket Purchase Order (BPO) is a Purchase Order that is valid for a specified period of time and authorizes multiple orders during that time period, as long as the total dollars on the BPO are not exceeded and whose prices have been established by a quote or as a result of a Request for Bids. BPOs limit the types of goods or services that can be ordered, and may also limit the order amounts. Most BPOs are issued by one department for its own use, but some BPOs cover all or multiple City facilities/departments. BPOs will be established for buying material and services on a continuous basis from specified vendors. No single purchase on a BPO shall exceed spending limit authority established herein.

**C. Expenditure Types Exempt from the PO Requirements:**

*The following types of expenditures do not require purchase order authorization:*

1. Debt services payments;
2. Purchasing card transactions (see Purchasing Card Policy);
3. Petty cash transactions;
4. Utilities;
5. Interlibrary loans;
6. Lease or rental payments;
7. Payroll liabilities;
8. Travel expenses and local expense reimbursement;
9. Postage and delivery expenses;
10. Telephone bills;
11. Insurance premiums;
12. Membership dues;
13. Periodical subscriptions;
14. Legal fees;
15. Training;
16. Package delivery services;
17. TCEQ permits;
18. Legal Notices; and
19. Pre-employment background checks.

Purchase Orders may, however, be used for any of the above expenditures if it provides for administrative efficiency.

*Tex. Loc. Gov't Code § 252.022.*



**D. COMPETITIVE BIDDING IN RELATION TO HISTORICALLY UNDERUTILIZED BUSINESSES**

The City shall, in making an expenditure more than \$3,000 but less than \$50,000, contact at least two historically underutilized businesses ("HUB") on a rotating basis, based on information provided by the Texas Comptroller pursuant to Texas Government Code Chapter 2161. If the list fails to identify a HUB for Liberty County, then the City is exempt from the section.

*Tex.Loc.Gov't Code § 252.0215.*

**IV. COMPETITIVE REQUIREMENTS BASED ON DOLLAR AMOUNT**

**A. Purchases less than \$5,000 (per transaction or annually)**

No documented quotes are required; however, competitive pricing through purchasing cooperatives or other discount retailers or distributors should be checked first and documented before purchasing when time and practicality permit.

**B. Purchases of \$5,000 but less than \$10,000 (per transaction or annually)**

Not less than two (2) written, email, or faxed quotes must be received prior to submitting a purchase order request on the goods, materials, services or equipment that cannot be purchased through an interlocal purchasing cooperative. Pricing and contact information from all solicited vendors must be documented. The Purchaser shall include the following information when using a "No Response" as one of the three bids: company name, contact person and telephone number of the non-responding company.

**C. Purchases of \$10,000 but less than \$25,000 (per transaction or annually)**

Not less than three (3) written, email, or faxed quotes must be received prior to submitting a purchase order request on the goods, materials, services or equipment that cannot be purchased through a interlocal purchasing cooperative. The Purchaser shall document the pricing and contact information from all solicited vendors. The Purchaser shall include the following information when using a "No Response" as one of the three bids: company name, contact person and telephone number of the non-responding company.

**D. Purchases of \$25,000 but less than \$50,000 (per transaction or annually)**

Purchase requires prior approval of the City Manager. Then, not less than three (3) written, email, or faxed quotes must be received prior to submitting a purchase order request on the materials, services or equipment that cannot be purchased through a purchasing cooperative. Pricing and contact information from all solicited vendors must be documented. The Purchaser shall include the following information when using a "No Response" as one of the three bids: company name, contact person and telephone number of the non-responding company. Without approval of City Manager, a formal bid process must be followed (written bid request and specifications, and sealed bids/responses).

**E. Purchases of \$50,000 or greater (per transaction or annually)**

Except where expressly exempted by law, purchases require a Request for Bids, Request for Proposals, Request for Qualifications or another formal authorized procurement method after



advertisement in the newspaper. The type of request required depends on the type of good or service to be purchased and is explained further in the following section. No City employee may make any "separate, sequential, or component" purchases for any goods or services in order to avoid competitive bidding procedures.

Purchases greater than \$50,000 must be submitted to City Council for approval. This includes any purchases or contracts exempt from the bidding or notice procedures, except as described below. The Purchaser will make an award recommendation and will be responsible for all disclosure and briefing information to the City Manager and City Council. It is the responsibility of the Purchaser to present the request to Council after the approval of supporting documentation by the City Manager. The Council approval date must be noted on the PO.

*Tex. Loc. Gov't Code §§ 252.021 et seq and 271.006 et seq,*

## **V. TYPES OF COMPETITIVE PURCHASING METHODS**

### **A. Request for Bids (RFB)**

RFB is a formal written document that requests from bidders a firm price or proposal for a specific job or goods, equipment, materials or machinery. By statute, an RFB, a Request for Competitive Sealed Proposal (RFCSP) or another competitive delivery system is always required when the anticipated level of expenditure for a construction project or goods, equipment, materials or machinery will be greater than \$50,000. It also may be used any time the City Manager feels it is justified. The requirements for an RFB for a construction/public works contract for projects include:

1. Plans and specifications for the work, approved by a licensed architect or engineer if appropriate;
2. bid bond or other bid security;
3. Retainage or other withholding (e.g., turn-key) provisions;
4. A payment bond for contracts over \$50,000 (Tex. Gov't Code Ch. 2253); and a performance bond for contracts over \$100,000 (Tex. Gov't Code Ch. 2253).

### **B. Request for Proposals (RFP)**

RFP is formal written document requesting that potential vendors make an offer for goods or services to the City. The RFP method of procurement may be used for goods or services, including high technology, insurance, and professional services. When the RFP method is used for the selection of professional services, the City shall comply with Government Code Chapter 2254, the Professional Services Procurement Act. When the RFP method is used for the selection of any services or goods other than professional services, the notice for proposals shall include the criteria that will be used to evaluate the offers and the applicable weighed value for each criterion. The City shall not award a contract for professional services based on competitive bids but shall make the selection and award on the basis of demonstrated competence and qualifications [Sec. 2254.002(A)].



**C. Request for Qualifications(RFQ)**

A RFQ is a formal written document used when soliciting providers of professional services, including architectural, engineering, land surveying services, and other services, consulting services, or other personal services for which an RFQ is permitted. For professional services and other services subject to the RFQ process, the City will first select the most highly-qualified provider of those services on the basis of demonstrated competence and qualifications. After a firm has been selected based on qualifications and experience, then the City shall negotiate a fair and reasonable fee for the proposed services. If a satisfactory contract cannot be negotiated with the most highly-qualified provider, then the City shall formally end negotiations with that firm and select the next most highly-qualified firm and begin negotiations with that provider for a fair and reasonable price.

**VI. EXEMPTIONS FROM COMPETITIVE PURCHASING**

The following items are exempt from competitive bidding. The City Manager is authorized to exercise the options below; however, any use of funds over \$50,000, with the exception of consulting services, must be approved by the Council,

- A. Equipment, materials, or machinery purchased by the City at an auction that is open to the public;
- B. Contracts for services or property for which there is only one source or for which it is otherwise impracticable to obtain competition;
- C. High technology procurements as provided by Sections 252.021 (a) and 252.042, Local Government Code;
- D. Land or right of way;
- E. State of Texas Catalog Purchases;
- F. Contracts for services or property for which there is only one source or for which it is otherwise impracticable to obtain competition, including
  1. Items available from a single source because of patents, or copyrights; and
  2. Unique replacement parts or components for fleet, equipment; pumps, motors, valves, high technology, etc. Any items not listed above that are considered sole source will need to be supported by the following:
  3. Statement on how the determination was made that the item(s) requested is/are only available from one source.
  4. Names of those contacted in an effort to find other sources.
  5. Approval of the City Manager before purchase is made.
  6. Emergency Purchases - An Emergency is a situation which endangers lives, property, or the continuation of a vital process and which can be rectified only by immediate purchase (or rental) of equipment, supplies, materials, or contractual services. All emergency purchases must be approved by the City Manager.

*These purchases are exempt from competitive bidding only after formal declaration by the City Manager that an emergency exists. Council approval must be obtained as soon as practical thereafter.*

*Tex. Loc. Gov't Code § 252/-22/*



## **VII. OTHER APPROVED PROCUREMENT METHODS**

The following delivery or procurement methods may be used, where appropriate:

1. Interlocal Cooperative Purchasing Contracts or any other governmental agency, as provided by the Texas Government Code, Chapter 791, Texas Interlocal Cooperation Act. A local government cooperative purchasing agreement must be approved by the Council before purchases can be made.
  2. Construction service contracts using a construction manager agent, construction manager at risk, design build, or job order contracts as provided by Texas Government Code Chapter 2269.
  3. E-Bid Procurement Under State Executive Orders to Mitigate Spread of COVID-19 - Sealed Bids.
    - A. The non-Federal entity must maintain records sufficient to detail the history of procurement.
    - B. Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions of this section apply.
- i. In order for sealed bidding to be feasible, the following conditions should be present:
1. A complete, adequate, and realistic specification or purchase description is available;
  2. Two or more responsible bidders are willing and able to compete effectively for the business and
  3. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- ii. If sealed bids are used, the following requirements apply:
1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, the invitation for bids must be publicly advertised.
  2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.
  3. All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly.
  4. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
  5. Any or all bids may be rejected if there is a sound documented reason



## **VIII. Vendor Requirements**

### **A. All Contracts**

All vendors are required to have W-9 and Conflict of Interest Questionnaire Form (CIQ) on file (if a conflict of interest exists). Any employee requesting a purchase needs to make sure the vendor has a W-9 and CIQ on file with the Finance Department. If the vendor does not have a W-9 or CIQ on file, it is the requestor's responsibility to obtain one from the vendor. If the vendor will be on City property a certificate of insurance may also be required, (See Insurance Requirements for Contractors and Consultants below) Vendors are required to submit all invoices for payment to the Finance Department at:

*City of Cleveland*  
ATTN: Accounts Payable 907 E Houston  
Cleveland, TX 77327

### **B. City Council Approved Contracts**

If a contract is approved by City Council, then prior to any payments under the contract the vendor must file a Texas Form 1295.

*Tex.Gov't Code § 2252.908.*

### **C. Insurance Requirements for Contractors and Consultants**

The City may impose any reasonable insurance requirement on any contractor, vendor or consultant, depending on the nature of the contract and the work to be performed.

The Insurance carrier shall be licensed to do business in the State of Texas in which the work is to be performed. Each certificate shall bear an endorsement precluding the cancellation or reduction in coverage of any policy covered by such certificate before the expiration of fifteen (15) days after the City receives notification of such cancellation or reduction by registered mail.

Nothing contained herein shall be construed as limiting in any way the extent to which a vendor or his sub-contractor may be held responsible for payment of damages resulting from the vendor's or the vendor's sub-contractor's operations. All property and liability insurance, including Comprehensive General, Public, and Automotive, shall be written by an insurer licensed to conduct business in the State of Texas. The City, its officers, agents and employees shall be named as an additional Insured.

### **D. Indemnification**

A vendor shall indemnify and defend the City, its officers, representatives, and employees, against and hold them harmless from any and all liability for damage to the extent that it is caused by or results from an act of negligence, intentional tort, intellectual property infringement, or failure to pay a subcontractor or supplier committed by the vendor or the vendor's agent, consultant under contract, or another entity over which the vendor exercises control, except to the extent that such claims arise due to the sole gross negligence or willful misconduct by the City, its employees, officers or agents. Further, a vendor shall comply with the



requirements of all applicable laws, rules, and regulations in connection with the services of vendor and shall exonerate, indemnify, defend, and hold harmless the City, its officers, agents and all employees from any and all liability,

**E. Taxes**

A vendor shall assume full responsibility for payments of federal, state and local taxes or contributions imposed or required under the social security, worker's compensation, and income tax laws with respect to the vendor's employees.

**IX. CHANGE ORDERS**

If changes in plans or specifications are necessary after the performance of a contract is begun, or if it is necessary to decrease or increase the quantity of the work to be performed or of the materials, equipment, or supplies to be furnished, the City has authorized the City Manager to approve a change order that involves an increase or decrease of \$50,000 or less; provided, further, the aggregate of the change orders may not increase the original contract price by more than 10 percent. Additional change orders may be issued only as a result of unanticipated conditions encountered during construction, repair, or renovation or changes in regulatory criteria or to facilitate project coordination with other political entities.

*Tex.Loc.Gov't Code §§ 252.048*

**X. PERSONAL INTEREST IN CITY CONTRACT**

A. No officer or employee of the City shall have a financial interest, direct or indirect, in any contact with the City, or shall be financially interested, directly or indirectly, in the sale to the City of any land, materials, supplies or service, except on behalf of the City as an officer or employee.

No officer or employee of the City shall accept, directly or indirectly, from any person to which any purchase order or contract is or might be awarded, any rebate, gift, money or anything of value whatsoever, except when given to the City for the use and benefit of the City. Any such rebate, gift, money or thing of value shall be reported in writing to the City Manager within five working days of its receipt.

*Cleveland City Charter § 8.01.*

**XI. RECYCLED PRODUCTS**

The City shall encourage the use of products made of recycled materials as required by Section 361.426 of the Texas Health and Safety Code.

*Tex.Loc.Gov't Code § 252.003.*

**XII. SALE OR DISPOSITION OF CITY PERSONAL PROPERTY**

All sales of surplus personal property of the City which has become obsolete or unusable shall, be disposed of by 1) competitive bids to the highest bidder after notice, or 2) public auction; provided, however, the City Council may approve of the sale or disposition of such property under such terms and conditions and the City Council determines appropriate.



**XIII. ELECTRONIC BIDS.**

If a bid or proposal is required to be sealed for a particular request for goods or services, then the City will not accept any electronic bids or proposals for that request.

*Tex. Loc. Gov't Code § 252.0415.*

**XIV. LOCAL PREFERENCE PROGRAM**

The City Council is authorized to give local preference pursuant to Local Government Code §§ 271.905 - 271.9051 and may consider doing so on a case-by-case basis. In relevant situations, staff will use the following criteria in determining whether to recommend a higher bid from a local vendor: the employment of residents of the City created through the award of the bid to the local vendor; and any increase in tax revenue created through the award of the bid to the local vendor.

**XV. PROMPT PAYMENT ACT**

The City shall pay all payments owed for goods and services that it purchases in accordance with Texas Government Code Chapter 2251, the Texas Prompt Payment Act.

**XVI. CONTRACT WITH PERSON INDEBTED TO CITY**

The City Council may, upon prior written notice to an apparent low bidder or qualified proposer, refuse to award a contract or enter into a transaction with a bidder or proposer that is indebted to the City.

*Tex. Loc. Gov't Code § 252.0436.*

**XVII. PURCHASING POLICY ADOPTION**

The Purchasing Policy shall be reviewed by the City Council annually.

*Adopted: January 16, 2018*

*Revised: September 19, 2023*



## **GENERAL FUND**

The General Fund (Fund 100) accounts for the financing of the City of Cleveland's core governmental services, excluding water and sewer operations, which are reported in a separate fund. Primary revenue sources include property tax, sales tax, franchise fees, and other taxes, licenses and permits, service charges, and municipal court fines and forfeitures.

Expenditures within the General Fund are organized across multiple operating divisions, including City Council, Administration, Civic and Community Services, Municipal Court, Technology, Facility Services, Police, Animal Control, Development Services, Streets, Airport, Garage, Library, Cemetery and Parks, Sports Facility, Fire Department, and Emergency Management.

Public safety services, provided by the Police Department, Fire Department, and Emergency Management, represent the largest portion of General Fund expenditures and support the protection, safety, and well-being of the citizens of Cleveland.

**GENERAL FUND - 100**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

	FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>REVENUES:</b>				
Property Taxes	3,335,335	3,220,078	3,100,422	2,781,111
Sales Taxes	4,732,138	4,201,667	5,008,841	5,310,833
Franchise Taxes	617,282	587,400	632,473	596,000
Other Taxes	6,881	6,881	17,361	17,500
Licenses & Permits	431,703	368,050	532,927	458,550
Use Fees	227,872	276,460	286,287	267,960
Court Revenue	169,270	160,000	156,559	155,000
Police Revenue	3,129	6,650	38,277	3,500
Other Revenue	259,602	217,138	234,997	109,500
Interest	252,251	257,650	278,484	274,200
Emergency Services Revenue	40,289	225,000	237,115	225,000
<b>Operating Revenues:</b>	<b>10,075,753</b>	<b>9,526,974</b>	<b>10,523,741</b>	<b>10,199,154</b>
Grants / Other Sources	48,816	152,605	476,660	0
Non-Operating Transfers	1,383,993	2,144,244	1,668,869	1,929,127
<b>Non-Operating Revenues:</b>	<b>1,432,809</b>	<b>2,296,849</b>	<b>2,145,529</b>	<b>1,929,127</b>
<b>Total Revenues:</b>	<b>\$11,508,562</b>	<b>\$11,823,823</b>	<b>\$12,669,270</b>	<b>\$12,128,281</b>
<b>EXPENDITURES:</b>				
City Council	142,888	54,250	53,632	46,100
Administration	1,540,799	1,548,499	1,522,382	1,640,494
Civic/Community	345,338	283,381	281,736	280,301
Municipal Court	219,400	241,318	227,279	234,164
Technology	536,289	610,311	524,578	725,000
Facility Services	0	168,249	123,273	231,685
Police	3,976,301	4,172,140	3,921,169	4,156,383
Animal Control	78,184	79,198	61,172	87,264
Development Services	512,519	528,898	430,618	488,452
Street Department	557,445	818,538	646,626	669,233
Garage Department	24,457	13,250	12,543	11,225
Library Department	509,214	655,134	598,867	526,683
Cemetery/Parks	750,434	760,294	628,045	699,344
Sports Park	20,285	31,200	18,729	35,050
Fire Department	1,849,379	2,377,844	2,185,269	2,265,173
Emergency Management	37,165	31,727	19,729	31,730
<b>Operating Expenditures:</b>	<b>11,100,098</b>	<b>12,374,231</b>	<b>11,255,648</b>	<b>12,128,281</b>
Grants / Other Sources	0	151,351	151,351	0
<b>Non-Operating Expenditures:</b>	<b>0</b>	<b>151,351</b>	<b>151,351</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>\$11,100,098</b>	<b>\$12,525,582</b>	<b>\$11,406,999</b>	<b>\$12,128,281</b>
<i>Revenues Over Expenditures</i>	408,464	(701,759)	1,262,270	0
Fund Balance - Beginning	7,171,087	7,579,551	7,579,551	8,448,241
<b>Fund Balance - Ending</b>	<b>7,579,551</b>	<b>6,877,792</b>	<b>8,448,241</b>	<b>8,448,241</b>
Reserve Requirement (25%)		3,131,396	3,131,396	3,032,070
Excess/(Deficit)		3,746,396	5,316,846	5,416,171

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Revenues</b>					
<u>Property Taxes</u>					
100-4000-01-0801	Current Taxes	3,131,676	3,065,078	2,921,455	3,052,111
100-4000-01-0801.01	TIRZ 1 Transfers	0	0	0	(254,354)
100-4000-01-0801.02	TIRZ 2 Transfers	0	0	0	(171,646)
100-4000-01-0802	Delinquent Taxes	106,939	75,000	100,358	85,000
100-4000-01-0803	P & I / Attorney Fees	96,719	80,000	78,608	70,000
	<b>Total Property Taxes</b>	<b>3,335,335</b>	<b>3,220,078</b>	<b>3,100,422</b>	<b>2,781,111</b>
<u>Sales Taxes</u>					
100-4000-02-0807	Sales Tax	5,625,877	5,000,000	5,950,951	6,325,000
100-4000-02-0808	EDC Transfers	(937,646)	(833,333)	(991,825)	(1,054,167)
100-4000-02-0809	Mixed Beverage Tax	43,908	35,000	49,715	40,000
	<b>Total Sales Taxes</b>	<b>4,732,138</b>	<b>4,201,667</b>	<b>5,008,841</b>	<b>5,310,833</b>
<u>Franchise Taxes</u>					
100-4000-03-0811	Entergy	413,227	365,000	395,986	375,000
100-4000-03-0812	Telephone	12,125	13,000	13,307	13,000
100-4000-03-0813	Cable Franchise (New Wave)	4,677	5,000	775	1,000
100-4000-03-0814	CenterPoint Entex	83,938	60,000	80,905	65,000
100-4000-03-0815.01	Frontier Waste Franchise Fee	11,405	52,000	46,835	46,000
100-4000-03-8016	Street Fee For Paving	91,910	92,400	94,665	96,000
	<b>Total Franchise Taxes</b>	<b>617,282</b>	<b>587,400</b>	<b>632,473</b>	<b>596,000</b>
<u>PILOT</u>					
100-4000-04-0816	Housing Authority PILOT	6,881	6,881	17,361	17,500
	<b>Total PILOT</b>	<b>6,881</b>	<b>6,881</b>	<b>17,361</b>	<b>17,500</b>
<u>Licenses &amp; Permits</u>					
100-4000-05-0822	Occupational License	1,705	2,000	1,995	2,000
100-4000-05-0823	Elect. Permits/Inspections	19,500	20,000	23,070	25,000
100-4000-05-0824	Building Permits	388,368	325,000	466,015	400,000
100-4000-05-0825	Plumbing/Gas Permits	21,210	20,000	23,875	25,000
100-4000-05-0826	Zoning/BA Fees	800	1,000	2,463	1,500
100-4000-05-0830	Plat Review Fees	0	0	15,362	5,000
100-4000-05-0865	Library Cards	114	50	153	50
100-4000-05-0895.01	Over / (Short)	6	0	(6)	0
	<b>Total Licenses &amp; Permits</b>	<b>431,703</b>	<b>368,050</b>	<b>532,927</b>	<b>458,550</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Service &amp; Use Fees</u>					
100-4000-06-0858	Civic Center Events	200	0	5,351	1,500
100-4000-06-0860	Civic Center-Room Rental	57,188	65,000	70,855	65,000
100-4000-06-0861	Forfeited Deposits-Civic Center	854	1,000	265	500
100-4000-06-0862	Cemetery Income	112,341	95,000	94,662	95,000
100-4000-06-0864	Library Services/Fees	2,356	2,000	3,338	2,500
100-4000-06-0865	Stancil Park	17,805	30,000	25,317	20,000
100-4000-06-0866	EDC Administrative Reimb	26,000	21,000	21,000	21,000
100-4000-06-0866.01	Airport Administrative Reimb	0	21,000	21,000	21,000
100-4000-06-0866.02	Airport Maintenance Reimb	0	30,960	30,960	30,960
100-4000-06-0890	Lost/Damaged Charges	4	0	5	0
100-4000-06-0891	Library Copies	11,125	10,500	13,535	10,500
	<b>Total Service &amp; Use Fees</b>	<b>227,872</b>	<b>276,460</b>	<b>286,287</b>	<b>267,960</b>
<u>Court Revenue</u>					
100-4000-07-0881	Traffic/Criminal Fees	148,758	140,000	140,515	140,000
100-4000-07-0882	Warrant Officer Income	20,511	20,000	15,984	15,000
100-4000-07-0883	Court Short/Over	1	0	0	0
	<b>Total Court Revenue</b>	<b>169,270</b>	<b>160,000</b>	<b>156,559</b>	<b>155,000</b>
<u>Police Revenue</u>					
100-4000-08-0887	Police Misc. Income	1,966	1,500	2,923	2,000
100-4000-08-0887.01	Animal Control Fees	1,150	1,000	2,335	1,500
100-4000-08-0887.02	Quarantine Fees	13	0	0	0
100-4000-08-0887.03	Police Donations	0	4,150	4,150	0
100-4000-08-0888.01	Opioid Abatement Revenue	0	0	28,869	0
	<b>Total Police Revenue</b>	<b>3,129</b>	<b>6,650</b>	<b>38,277</b>	<b>3,500</b>
<u>Other Revenue</u>					
100-4000-09-0816	Fire Dept. Grant Expenses	5,635	2,500	2,500	0
100-4000-09-0850	Proceeds From Insurance	27,492	74,738	96,132	0
100-4000-09-0864	Children's Programs	563	0	12	0
100-4000-09-0866	Library Memorial Donations	6,151	0	6,353	0
100-4000-09-0867	Library Misc. Donation	3,098	0	724	0
100-4000-09-0868	Sports Park Revenue	6,206	5,500	9,161	7,500
100-4000-09-0872	Reimb For Civic Ctr Exp (Hot\$)	50,000	50,000	50,000	50,000
100-4000-09-0874	Skate Park Coalition Contribution	2,250	0	0	0
100-4000-09-0887	Demolition/Cleanup Reimburse.	1,726	15,000	2,432	2,000
100-4000-09-0893	Community Event Sponsorships	33,650	40,000	40,000	40,000
100-4000-09-0894	Contributions - Employee Relations	0	13,650	13,650	0
100-4000-09-0895	Miscellaneous	116,094	10,750	12,149	10,000
100-4000-09-0895	Returned Check Fees	35	0	35	0
100-4000-09-0899	Sale of Assets	6,700	5,000	1,850	0
	<b>Total Other Revenue</b>	<b>259,602</b>	<b>217,138</b>	<b>234,997</b>	<b>109,500</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Interest</u>					
100-4000-10-0894	Interest	233,820	240,000	250,123	250,000
100-4000-10-0900	Credit Card Fees - Court	5,441	5,000	6,819	6,500
100-4000-10-0900	Credit Card Fees - Dev Serv.	10,046	10,000	18,151	15,000
100-4000-10-0900	Credit Card Fees - Civic Ctr.	2,711	2,500	3,081	2,500
100-4000-10-0900	Credit Card Fees - Lib.	233	150	310	200
	<b>Total Interest</b>	<b>252,251</b>	<b>257,650</b>	<b>278,484</b>	<b>274,200</b>
<u>Intergovernmental Revenue</u>					
100-4000-13-0889	FEMA Reimbursement	0	0	300,707	0
100-4000-13-0890	Grant Proceeds-Police	0	4,150	4,150	0
100-4000-13-0901	Library Grants	10,637	2,500	2,944	0
100-4000-13-0909.01	CDBG Sidewalk 082 - Phase 2	4,950	0	0	0
100-4000-13-0910	GLO-Harvey Gen/Drainage	0	0	1,100	0
100-4000-13-0912	SAFER Grant	33,229	0	25,271	0
100-4000-13-0913	GLO 2019 CDBG-DR Drainage	0	120,446	120,446	0
100-4000-13-0914	GLO MIT MOD E924	0	25,509	22,042	0
	<b>Total Grants</b>	<b>48,816</b>	<b>152,605</b>	<b>476,660</b>	<b>0</b>
<u>Emergency Services</u>					
100-4000-14-0880	Liberty County Fire Runs	0	200,000	200,000	200,000
100-4000-14-0895	Billing & Collection Fee	40,289	25,000	37,115	25,000
	<b>Total Emergency Services</b>	<b>40,289</b>	<b>225,000</b>	<b>237,115</b>	<b>225,000</b>
<u>Non-Operating</u>					
100-4000-99-0900	Transfers In	1,383,993	1,668,494	1,668,869	1,555,129
100-4000-99-0909	Fund Balance Transfer In	0	475,750	0	373,998
	<b>Total Non-Operating</b>	<b>1,383,993</b>	<b>2,144,244</b>	<b>1,668,869</b>	<b>1,929,127</b>
	<b>TOTAL REVENUES:</b>	<b>11,508,562</b>	<b>11,823,823</b>	<b>12,669,270</b>	<b>12,128,281</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>City Council</b>					
<u>Salaries &amp; Benefits</u>					
100-5110-01-1010	Salaries	2,100	2,100	2,100	2,100
	<b>Total Salaries &amp; Benefits</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>
<u>Professional Services</u>					
100-5110-02-2090	Other Professional Services	1,540	7,650	11,086	3,000
	<b>Total Professional Services</b>	<b>1,540</b>	<b>7,650</b>	<b>11,086</b>	<b>3,000</b>
<u>Other Services</u>					
100-5110-04-2720	Advertising	581	1,000	1,155	500
100-5110-04-2750	Dues & Membership	195	500	1,203	500
100-5110-04-2830	Seminars & Schools	7,844	10,000	13,223	10,000
	<b>Total Other Services</b>	<b>8,620</b>	<b>11,500</b>	<b>15,580</b>	<b>11,000</b>
<u>Supplies</u>					
100-5110-05-3030	Meeting Expenses	3,435	6,500	5,697	5,000
100-5110-05-3031	Council Relations	718	2,000	1,243	2,000
100-5110-05-3100	Other Operating Supplies	1,969	3,500	1,346	2,000
	<b>Total Supplies</b>	<b>6,123</b>	<b>12,000</b>	<b>8,286</b>	<b>9,000</b>
<u>Other Expenditures</u>					
100-5110-06-5060	Election Expenses	13,075	20,000	16,005	20,000
100-5110-06-5070	Council Equipment	344	1,000	575	1,000
	<b>Total Other Expenditures</b>	<b>13,419</b>	<b>21,000</b>	<b>16,580</b>	<b>21,000</b>
<u>Capital Outlay</u>					
100-5110-17-5090	Other Capital Outlay	111,085	0	0	0
	<b>Total Capital Outlay</b>	<b>111,085</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total City Council:</b>	<b>142,888</b>	<b>54,250</b>	<b>53,632</b>	<b>46,100</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b><u>Administration</u></b>					
<b><u>Salaries &amp; Benefits</u></b>					
100-5112-01-1010	Salaries	590,875	663,434	663,241	751,100
100-5112-01-1011	Overtime	18,036	5,000	1,818	5,000
100-5112-01-1015	Car Allowance	11,000	10,000	8,077	10,000
100-5112-01-1020	Group Insurance	74,628	97,325	90,028	104,257
100-5112-01-1030	Social Security Contribution	47,542	51,900	49,421	58,610
100-5112-01-1040	Retirement Contribution	60,127	65,266	69,750	73,010
100-5112-01-1050	Unemployment Compensation	1,169	1,863	1,648	900
100-5112-01-1060	Worker's Compensation	10,374	2,782	10,424	3,141
100-5112-01-1080	Medical Exams	518	500	507	500
	<b>Total Salaries &amp; Benefits</b>	<b>814,272</b>	<b>898,070</b>	<b>894,913</b>	<b>1,006,518</b>
<b><u>Professional Services</u></b>					
100-5112-02-2010	Legal/General	125,637	90,000	57,267	75,000
100-5112-02-2040	Accounting/Audit	38,867	41,000	36,140	50,000
100-5112-02-2075	Payroll Processing Fees	42,364	40,800	56,271	55,000
100-5112-02-2079	Health Benefits Admin Fees	0	52,000	57,078	60,000
100-5112-02-2089	Ambulance Contract	45,000	45,000	45,000	45,000
100-5112-02-2090	Other Professional Services	26,946	35,000	43,851	30,000
	<b>Total Professional Services</b>	<b>278,815</b>	<b>303,800</b>	<b>295,607</b>	<b>315,000</b>
<b><u>Property Services</u></b>					
100-5112-03-2220	Electricity	17,468	20,000	18,794	16,800
100-5112-03-2430	Facilities Maintenance	12,815	18,000	15,752	12,000
	<b>Total Property Services</b>	<b>30,284</b>	<b>38,000</b>	<b>34,546</b>	<b>28,800</b>
<b><u>Other Services</u></b>					
100-5112-04-2116	Historical Museum	0	10,000	1,901	10,000
100-5112-04-2130	Brazos Transit	15,500	15,501	15,500	15,500
100-5112-04-2700	Property Insurance	25,552	15,661	8,871	9,345
100-5112-04-2720	Advertising	649	0	1,985	1,000
100-5112-04-2740	Miscellaneous Expenses	133	0	1,079	0
100-5112-04-2750	Dues & Membership	8,613	7,000	5,765	7,000
100-5112-04-2770	Liberty Tax Assessor	2,051	2,200	8,408	2,200
100-5112-04-2780	Liberty CAD	111,788	143,117	137,612	146,531
100-5112-04-2785	Montgomery CAD	5,869	6,355	6,346	6,500
100-5112-04-2830	Seminars & Schools	14,988	23,500	29,380	23,500
100-5112-04-9900	DR 4781 2024 Flooding	968	0	0	0
100-5112-04-9901	DR 4798 Hurrican Beryl	183,309	0	9,157	0
	<b>Total Other Services</b>	<b>369,420</b>	<b>223,334</b>	<b>226,004</b>	<b>221,576</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Supplies</u>					
100-5112-05-3010	Office	602	0	0	0
100-5112-05-3020	Books & Periodicals	0	200	0	100
100-5112-05-3030	Employee Relations	7,616	31,650	18,482	18,000
100-5112-05-3100	Other Operating Supplies	12,588	12,000	15,664	12,000
100-5112-05-3110	Copier Expense	10,276	14,445	15,093	14,000
100-5112-05-3115	Janitorial Supplies	783	0	0	0
100-5112-05-3130	Postage	8,971	10,000	5,107	7,500
	<b>Total Supplies</b>	<b>40,836</b>	<b>68,295</b>	<b>54,345</b>	<b>51,600</b>
<u>Other Expenditures</u>					
100-5112-06-5060	Furniture/Fixtures	2,572	2,000	538	2,000
100-5112-06-5095	Contingency	4,590	15,000	16,429	15,000
	<b>Total Other Expenditures</b>	<b>7,162</b>	<b>17,000</b>	<b>16,967</b>	<b>17,000</b>
<u>Capital Outlay</u>					
100-5112-17-5090	Other Capital Outlay	10	0	0	0
	<b>Total Capital Outlay</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Administration:</b>	<b>1,540,799</b>	<b>1,548,499</b>	<b>1,522,382</b>	<b>1,640,494</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b><u>Civic / Community</u></b>					
<b><u>Salaries &amp; Benefits</u></b>					
100-5113-01-1010	Salaries	155,972	103,396	110,924	106,755
100-5113-01-1011	Overtime	1,670	1,200	1,803	1,200
100-5113-01-1020	Group Insurance	34,375	21,021	24,854	22,521
100-5113-01-1030	Social Security Contribution	12,192	7,620	8,228	8,260
100-5113-01-1040	Retirement Contribution	15,336	9,582	7,965	10,290
100-5113-01-1050	Unemployment Contribution	856	373	382	180
100-5113-01-1060	Worker's Compensation	3,458	1,437	3,023	445
100-5113-01-1080	Medical Exams	1,268	500	333	500
	<b>Total Salaries &amp; Benefits</b>	<b>225,127</b>	<b>145,129</b>	<b>157,511</b>	<b>150,151</b>
<b><u>Property Services</u></b>					
100-5113-03-2220	Electricity	37,908	38,000	39,675	38,850
100-5113-03-2430	Facilities Maintenance	17,041	15,000	8,548	10,000
	<b>Total Property Services</b>	<b>54,948</b>	<b>53,000</b>	<b>48,223</b>	<b>48,850</b>
<b><u>Other Services</u></b>					
100-5113-04-2110	Marketing/Promotion	130	2,500	1,637	2,500
100-5113-04-2700	Property Insurance	9,842	20,100	16,032	18,000
100-5113-04-2730	Printing & Binding	0	250	93	0
100-5113-04-2750	Dues & Membership	581	0	0	0
100-5113-04-9900	Credit Card Fees	4,044	3,600	4,356	5,000
	<b>Total Other Services</b>	<b>14,597</b>	<b>26,450</b>	<b>22,118</b>	<b>25,500</b>
<b><u>Supplies</u></b>					
100-5113-05-3010	Office Supplies	306	0	0	0
100-5113-05-3030	Employee Relations	350	0	0	0
100-5113-05-3040	Gasoline/Diesel	33	0	0	0
100-5113-05-3100	Other Operating Supplies	1,827	1,800	1,510	1,800
100-5113-05-3110	Copier Expense	1,068	3,700	3,060	3,700
100-5113-05-3115	Janitorial Supplies	5,436	0	91	0
100-5113-05-3120	Uniform Expense	481	500	441	250
100-5113-05-3130	Postage	0	0	2	50
	<b>Total Supplies</b>	<b>9,500</b>	<b>6,000</b>	<b>5,104</b>	<b>5,800</b>
<b><u>Other Expenditures</u></b>					
100-5113-06-5065	Computer Equipment/Software	0	2,802	0	0
100-5113-06-5090	Events	36,869	50,000	45,161	50,000
100-5113-06-5090.01	90th Anniversary Expenditures	0	0	3,618	0
	<b>Total Other Expenditures</b>	<b>36,869</b>	<b>52,802</b>	<b>48,780</b>	<b>50,000</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Capital Outlay</u>					
100-5113-17-5090	Other Capital Outlay	4,297	0	0	0
	<b>Total Capital Outlay</b>	<b>4,297</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Civic/Community:</b>	<b>345,338</b>	<b>283,381</b>	<b>281,736</b>	<b>280,301</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Municipal Court</b>					
<u>Salaries &amp; Benefits</u>					
100-5114-01-1010	Salaries	124,263	133,675	129,680	133,385
100-5114-01-1011	Overtime	3,253	5,000	2,951	5,000
100-5114-01-1020	Group Insurance	39,129	37,536	38,015	40,111
100-5114-01-1030	Social Security Contribution	9,225	10,609	9,277	10,590
100-5114-01-1040	Retirement Contribution	9,798	10,126	11,026	10,325
100-5114-01-1050	Unemployment Compensation	337	828	498	400
100-5114-01-1060	Worker's Compensation	4,611	569	4,633	570
	<b>Total Salaries &amp; Benefits</b>	<b>190,617</b>	<b>198,343</b>	<b>196,079</b>	<b>200,381</b>
<u>Professional Services</u>					
100-5114-02-2090	Other Professional Services	0	1,500	2,552	1,500
100-5114-02-2120	Legal - Court Services	3,804	6,000	4,932	6,000
100-5114-02-2180	Inmate Expenses	1,239	5,000	236	2,000
	<b>Total Professional Services</b>	<b>5,043</b>	<b>12,500</b>	<b>7,719</b>	<b>9,500</b>
<u>Property Services</u>					
100-5114-03-2430	Facilities Maintenance	1,091	2,000	1,646	1,000
	<b>Total Property Services</b>	<b>1,091</b>	<b>2,000</b>	<b>1,646</b>	<b>1,000</b>
<u>Other Services</u>					
100-5114-04-2700	Property Insurance	5,475	5,775	2,550	2,678
100-5114-04-2720	Advertising	21	100	0	100
100-5114-04-2730	Printing & Binding	720	1,500	1,241	1,500
100-5114-04-2750	Dues & Membership	407	600	535	500
100-5114-04-2800	Jury Costs	0	150	0	150
100-5114-04-2830	Seminars & Schools	2,146	3,000	2,105	3,000
100-5114-04-9900	Credit Card Fees	9,417	9,000	9,206	8,925
	<b>Total Other Services</b>	<b>18,186</b>	<b>20,125</b>	<b>15,637</b>	<b>16,853</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Supplies</u>					
100-5114-05-3010	Office	1,136	0	0	0
100-5114-05-3020	Books & Periodicals	58	0	0	0
100-5114-05-3030	Employee Relations	367	600	155	0
100-5114-05-3100	Other Operating Supplies	1,159	2,000	1,581	2,000
100-5114-05-3110	Copier Expense	1,055	3,050	2,730	2,230
100-5114-05-3130	Postage	623	1,200	1,368	1,200
	<b>Total Supplies</b>	<b>4,399</b>	<b>6,850</b>	<b>5,834</b>	<b>5,430</b>
<u>Other Expenditures</u>					
100-5114-06-5070	Office Equipment	65	1,500	0	1,000
	<b>Total Other Expenditures</b>	<b>65</b>	<b>1,500</b>	<b>363</b>	<b>1,000</b>
	<b>Total Municipal Court:</b>	<b>219,400</b>	<b>241,318</b>	<b>227,279</b>	<b>234,164</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Information Technology</b>					
<u>Professional Services</u>					
100-5115-02-2090	Blue Iron - Contract Services	65,966	49,065	62,568	58,250
100-5115-02-2112	Software Licenses Admin	102,056	202,003	123,607	201,433
100-5115-02-2113	Software Licenses Civic Center	153	160	60	160
100-5115-02-2114	Software Licenses Court	31,649	35,155	6,405	31,965
100-5115-02-2120	Software Licenses Police	26,924	52,160	63,993	62,282
100-5115-02-2123	Software Licenses Dev. Serv.	7,353	4,000	6,355	12,070
100-5115-02-2130	Software Licenses Street	722	500	722	750
100-5115-02-2160	Software Licenses Library	33,210	55,758	48,284	53,370
100-5115-02-2170	Software Licenses Fire	15,500	17,000	20,105	17,890
100-5115-02-2310	Software Licenses Water Admin	43,044	11,160	307	57,490
100-5115-02-2330	Software Licenses Water Prod	313	0	3,447	3,500
	<b>Total Professional Services</b>	<b>326,890</b>	<b>426,961</b>	<b>335,853</b>	<b>499,160</b>
<u>Property Services</u>					
100-5115-03-2112	Security City Hall	0	0	0	6,170
100-5115-03-2120	Security Police	0	0	0	9,810
100-5115-03-2114	Security Court	0	0	0	9,810
	<b>Total Property Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,790</b>
<u>Other Services</u>					
100-5115-04-2310	Telephone/Internet Water Adm	5,095	4,250	4,356	4,500
100-5115-04-2330	Telephone/Internet Water Prod.	14,779	14,750	17,073	16,500
100-5115-04-2350	Telephone/Internet Sewer	5,272	5,100	5,090	5,250
100-5115-04-2710	Telephone/Internet-Council	1,987	2,000	2,824	2,500
100-5115-04-2712	Telephone/Internet Admin	13,852	12,800	13,197	12,000
100-5115-04-2713	Telephone/Internet Civic	7,217	3,000	6,669	5,800
100-5115-04-2714	Telephone/Internet Court	21,617	2,500	6,918	2,000
100-5115-04-2716	Telephone/Internet Facility Svcs	0	22,000	0	2,200
100-5115-04-2720	Telephone/Internet Police	29,311	28,000	47,070	46,000
100-5115-04-2722	Telephone/Internet Animal	337	700	89	700
100-5115-04-2723	Telephone/Internet Develop	2,632	2,000	2,921	10,100
100-5115-04-2730	Telephone/Internet Street	6,739	4,800	7,421	6,500
100-5115-04-2740	Telephone/Internet Garage	1,549	1,700	1,594	1,700
100-5115-04-2760	Telephone/Internet Library	11,911	10,500	6,771	7,500
100-5115-04-2761	Telephone/Internet Parks	1,435	1,350	1,424	1,500
100-5115-04-2770	Telephone/Internet Fire	19,844	17,000	17,009	18,300
	<b>Total Other Services</b>	<b>143,577</b>	<b>132,450</b>	<b>140,427</b>	<b>143,050</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Other Expenditures</u>					
100-5115-06-5065	Computer Equipment/Software	43,069	42,750	45,495	35,000
100-5115-06-5123	Supplies Dev. Service	1,251	500	0	500
100-5115-06-5160	Supplies - Library	333	1,650	740	500
100-5115-06-5212	Supplies/Admin	1,407	1,500	540	1,000
100-5115-06-5213	Supplies Civic Center	1,170	500	0	500
100-5115-06-5214	Computer Supplies Court	162	500	90	500
100-5115-06-5220	Supplies Police	4,868	1,500	1,064	500
100-5115-06-5222	Supplies Animal Control	0	500	0	500
100-5115-06-5230	Supplies Street	314	500	0	500
100-5115-06-5270	Computer Supplies Fire	734	500	0	4,000
100-5115-06-5310	Supplies Water Admin	297	500	369	500
	<b>Total Other Expenditures</b>	<b>53,605</b>	<b>50,900</b>	<b>48,298</b>	<b>44,000</b>
<u>Financial Obligations</u>					
100-5115-99-9900	Copier Principal	11,721	0	0	0
100-5115-99-9901	Copier Interest	497	0	0	13,000
	<b>Total Financial Obligations</b>	<b>12,218</b>	<b>0</b>	<b>0</b>	<b>13,000</b>
	<b>Total Information Technology:</b>	<b>536,289</b>	<b>610,311</b>	<b>524,578</b>	<b>725,000</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

	FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Facility Services</b>				
<u>Salaries &amp; Benefits</u>				
100-5116-01-1010	0	90,002	80,517	155,855
100-5116-01-1011	0	2,000	995	2,000
100-5116-01-1020	0	12,006	10,504	23,850
100-5116-01-1030	0	10,863	6,078	12,080
100-5116-01-1040	0	13,661	9,879	15,050
100-5116-01-1050	0	1,035	521	500
100-5116-01-1060	0	6,182	904	750
100-5116-01-1080	0	250	140	150
<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>135,999</b>	<b>109,538</b>	<b>210,235</b>
<u>Property Services</u>				
100-5116-03-2410	0	1,500	131	1,500
100-5116-03-2420	0	500	619	500
100-5116-03-2430	0	0	135	0
<b>Total Property Services</b>	<b>0</b>	<b>2,000</b>	<b>886</b>	<b>2,000</b>
<u>Other Services</u>				
100-5116-04-2830	0	1,000	0	500
<b>Total Other Services</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>500</b>
<u>Supplies</u>				
100-5116-05-3040	0	800	71	800
100-5116-05-3050	0	150	0	150
100-5116-05-3080	0	400	229	250
100-5116-05-3100	0	900	107	250
100-5116-05-3115	0	20,000	11,490	15,000
<b>Total Supplies</b>	<b>0</b>	<b>22,250</b>	<b>11,897</b>	<b>16,450</b>
<u>Other Expenditures</u>				
100-5116-06-5060	0	6,500	954	0
100-5116-06-5070	0	500	0	2,500
<b>Total Other Expenditures</b>	<b>0</b>	<b>7,000</b>	<b>954</b>	<b>2,500</b>
<b>Total Facility Services:</b>	<b>0</b>	<b>168,249</b>	<b>123,273</b>	<b>231,685</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Police Department</b>					
<u>Salaries &amp; Benefits</u>					
100-5120-01-1010	Salaries	1,848,736	2,351,731	2,096,161	2,562,107
100-5120-01-1011	Overtime	139,105	75,000	242,982	100,000
100-5120-01-1020	Group Insurance	370,843	430,286	320,567	425,907
100-5120-01-1030	Social Security Contribution	151,350	188,208	173,155	203,652
100-5120-01-1040	Retirement Contribution	190,309	236,674	241,200	253,700
100-5120-01-1050	Unemployment Compensation	4,731	7,659	5,602	3,800
100-5120-01-1060	Worker's Compensation	41,498	84,322	41,696	93,613
100-5120-01-1080	Medical Exams	3,107	3,000	2,106	2,500
	<b>Total Salaries &amp; Benefits</b>	<b>2,749,679</b>	<b>3,376,880</b>	<b>3,123,469</b>	<b>3,645,279</b>
<u>Professional Services</u>					
100-5120-02-2090	Other Professional Services	4,871	4,000	5,248	4,000
100-5120-02-2100	Mobile Data Service	21,441	20,000	16,171	20,000
100-5120-02-2180	Inmate Expenses	2,633	3,000	2,564	3,000
	<b>Total Professional Services</b>	<b>28,946</b>	<b>27,000</b>	<b>23,983</b>	<b>27,000</b>
<u>Property Services</u>					
100-5120-03-2210	Natural Gas	1,433	2,000	2,438	2,625
100-5120-03-2220	Electricity	19,089	22,500	19,904	21,525
100-5120-03-2410	Motor Vehicle Repair	28,687	46,721	73,080	32,000
100-5120-03-2420	Equipment Repair	685	1,500	1,721	1,500
100-5120-03-2430	Facilities Maintenance	22,638	5,000	10,483	5,000
	<b>Total Property Services</b>	<b>72,532</b>	<b>77,721</b>	<b>107,625</b>	<b>62,650</b>
<u>Other Services</u>					
100-5120-04-2700	Property Insurance	39,640	50,000	47,914	52,500
100-5120-04-2720	Advertising	177	0	175	150
100-5120-04-2750	Dues & Membership	249	500	554	500
100-5120-04-2830	Seminars & Schools	10,157	12,000	4,497	12,000
	<b>Total Other Services</b>	<b>50,223</b>	<b>62,500</b>	<b>53,141</b>	<b>65,150</b>
<u>Supplies</u>					
100-5120-05-3010	Office	4,458	0	938	0
100-5120-05-3020	Books & Periodicals	420	500	0	500
100-5120-05-3030	Employee Relations	4,532	0	0	0
100-5120-05-3040	Gasoline/Diesel	61,587	60,000	55,712	65,000
100-5120-05-3050	Oil/Lube	2,611	3,500	2,365	3,500
100-5120-05-3080	Uniform Expense	7,065	10,000	10,702	10,000
100-5120-05-3100	Other Operating Supplies	6,525	12,000	7,107	12,000
100-5120-05-3110	Copier Expense	3,728	7,900	7,373	9,720
100-5120-05-3130	Postage	1,520	1,000	818	1,000
	<b>Total Supplies</b>	<b>92,444</b>	<b>94,900</b>	<b>85,015</b>	<b>101,720</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Detective</u>					
100-5120-16-2190	Undercover	912	1,000	1,141	1,000
100-5120-16-3160	Fingerprint/Invest. Supplies	1,036	1,500	880	1,200
100-5120-16-3170	Range Supplies	979	3,000	3,138	3,000
	<b>Total Detective</b>	<b>2,927</b>	<b>5,500</b>	<b>5,159</b>	<b>5,200</b>
<u>Other Expenditures</u>					
100-5120-06-5030	Opioid Abatement Expense	303	0	517	0
100-5120-06-5050	Vehicle	195,392	210,030	212,747	186,384
100-5120-06-5060	Furniture/Fixtures	1,394	0	0	0
100-5120-06-5070	Other Emergency Equipment	0	70,150	62,359	63,000
100-5120-06-5075	Miscellaneous Expenses	175	0	0	0
	<b>Total Other Expenditures</b>	<b>197,263</b>	<b>280,180</b>	<b>275,624</b>	<b>249,384</b>
<u>Capital Outlay</u>					
100-5120-17-5090	Other Capital Outlay	782,287	247,459	247,153	0
	<b>Total Capital Outlay</b>	<b>782,287</b>	<b>247,459</b>	<b>247,153</b>	<b>0</b>
	<b>Total Police:</b>	<b>3,976,301</b>	<b>4,172,140</b>	<b>3,921,169</b>	<b>4,156,383</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b><u>Animal Control</u></b>					
<u>Salaries &amp; Benefits</u>					
100-5122-01-1010	Salaries	37,579	38,007	31,800	45,654
100-5122-01-1011	Overtime	2,043	2,500	492	2,000
100-5122-01-1020	Group Insurance	7,413	7,003	6,524	7,480
100-5122-01-1030	Social Security Contribution	3,037	3,099	2,397	3,650
100-5122-01-1040	Retirement Contribution	3,859	3,897	3,781	4,545
100-5122-01-1050	Unemployment Compensation	65	207	159	100
100-5122-01-1060	Worker's Compensation	1,153	2,585	1,158	3,045
100-5122-01-1080	Medical Exams	0	0	0	100
	<b>Total Salaries &amp; Benefits</b>	<b>55,150</b>	<b>57,298</b>	<b>46,311</b>	<b>66,574</b>
<u>Professional Services</u>					
100-5122-02-2140	Veterinarian Expenses	2,626	3,000	420	1,000
	<b>Total Professional Services</b>	<b>2,626</b>	<b>3,000</b>	<b>420</b>	<b>1,000</b>
<u>Property Services</u>					
100-5122-03-2220	Electricity	5,212	5,000	4,402	5,250
100-5122-03-2410	Motor Vehicle Repair	4,413	4,500	2,214	4,000
100-5122-03-2420	Equipment Repair	95	100	0	100
100-5122-03-2430	Facilities Maintenance	5,784	3,000	952	3,000
	<b>Total Property Services</b>	<b>15,505</b>	<b>12,600</b>	<b>7,568</b>	<b>12,350</b>
<u>Other Services</u>					
100-5122-04-2700	Property Insurance	234	300	2,986	3,140
100-5122-04-2830	Seminars & Schools	0	200	357	250
	<b>Total Other Services</b>	<b>234</b>	<b>500</b>	<b>3,343</b>	<b>3,390</b>
<u>Supplies</u>					
100-5122-05-3010	Office	125	250	0	100
100-5122-05-3030	Employee Relations	139	0	0	0
100-5122-05-3040	Gasoline/Diesel	2,723	2,500	3,020	2,500
100-5122-05-3050	Oil/Lube	0	200	0	150
100-5122-05-3080	Uniform Expense	150	200	215	200
100-5122-05-3100	Other Operating Supplies	1,532	2,650	295	1,000
	<b>Total Supplies</b>	<b>4,669</b>	<b>5,800</b>	<b>3,530</b>	<b>3,950</b>
	<b>Total Animal Control:</b>	<b>78,184</b>	<b>79,198</b>	<b>61,172</b>	<b>87,264</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Development Services</b>					
<u>Salaries &amp; Benefits</u>					
100-5123-01-1010	Salaries	114,739	192,154	135,452	171,850
100-5123-01-1011	Overtime	328	1,000	1,605	1,000
100-5123-01-1015	Car Allowance	875	3,000	3,345	3,000
100-5123-01-1020	Group Insurance	40,501	49,196	31,176	34,372
100-5123-01-1030	Social Security Contribution	8,842	11,768	9,771	13,460
100-5123-01-1040	Retirement Contribution	11,162	16,433	13,935	16,760
100-5123-01-1050	Unemployment Compensation	259	725	528	300
100-5123-01-1060	Worker's Compensation	2,305	1,338	2,316	730
100-5123-01-1080	Medical Exams	339	500	394	100
	<b>Total Salaries &amp; Benefits</b>	<b>179,350</b>	<b>276,114</b>	<b>198,521</b>	<b>241,572</b>
<u>Professional Services</u>					
100-5123-02-2010	Legal/General	76,767	8,000	7,611	8,000
100-5123-02-2050	Junk Vehicles	0	500	0	500
100-5123-02-2055	Filing Fees	288	1,500	560	1,000
100-5123-02-2090	Other Professional Services	238,807	150,000	185,141	200,000
100-5123-02-2100	Demolition/Cleanup	57	30,000	666	2,000
	<b>Total Professional Services</b>	<b>315,919</b>	<b>190,000</b>	<b>193,978</b>	<b>211,500</b>
<u>Property Services</u>					
100-5123-03-2410	Motor Vehicle Repair	163	7,934	5,614	1,500
100-5123-03-2430	Facilities Maintenance	290	0	0	0
	<b>Total Property Services</b>	<b>453</b>	<b>7,934</b>	<b>5,614</b>	<b>1,500</b>
<u>Other Services</u>					
100-5123-04-2700	Property Insurance	470	500	1,576	1,680
100-5123-04-2720	Advertising	967	1,200	1,252	1,000
100-5123-04-2730	Printing & Binding	0	1,250	1,105	500
100-5123-04-2750	Dues & Membership	0	1,200	904	1,200
100-5123-04-2751	Certification / License	0	600	0	600
100-5123-04-2830	Seminars & Schools	385	7,450	4,977	5,000
100-5123-04-9900	Credit Card Fees	11,655	12,000	18,601	20,000
	<b>Total Other Services</b>	<b>13,477</b>	<b>24,200</b>	<b>28,415</b>	<b>29,980</b>
<u>Supplies</u>					
100-5123-05-3010	Office	664	0	117	0
100-5123-05-3020	Books & Periodicals	0	100	0	100
100-5123-05-3030	Employee Relations	299	0	0	0
100-5123-05-3040	Gasoline/Diesel	122	1,500	216	1,200
100-5123-05-3050	Oil/Lube	0	250	0	250
100-5123-05-3080	Uniform Expense	0	600	395	600
100-5123-05-3100	Other Operating Supplies	791	200	721	500
100-5123-05-3110	Copier Expense	670	1,500	805	0
100-5123-05-3130	Postage	294	500	1,241	250
	<b>Total Supplies</b>	<b>2,839</b>	<b>4,650</b>	<b>3,495</b>	<b>2,900</b>

**GENERAL FUND - 100**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Other Expenditures</u>					
100-5123-06-5060	Furniture/Fixtures	482	1,000	595	1,000
100-5123-06-5065	Computer Equipment/Software	0	25,000	0	0
	<b>Total Other Expenditures</b>	<b>482</b>	<b>26,000</b>	<b>595</b>	<b>1,000</b>
	<b>Total Development Services:</b>	<b>512,519</b>	<b>528,898</b>	<b>430,618</b>	<b>488,452</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Public Works - Street</b>					
<u>Salaries &amp; Benefits</u>					
100-5130-01-1010	Salaries	160,066	192,462	192,168	178,870
100-5130-01-1011	Overtime	5,910	7,600	7,566	3,600
100-5130-01-1020	Group Insurance	43,729	58,670	58,070	27,270
100-5130-01-1030	Social Security Contribution	12,963	13,392	14,876	13,960
100-5130-01-1040	Retirement Contribution	16,196	41,841	37,830	17,390
100-5130-01-1050	Unemployment Compensation	670	1,242	564	600
100-5130-01-1060	Worker's Compensation	3,458	13,340	3,475	6,395
100-5130-01-1080	Medical Exams	310	200	143	200
	<b>Total Salaries &amp; Benefits</b>	<b>243,304</b>	<b>328,747</b>	<b>314,692</b>	<b>248,285</b>
<u>Professional Services</u>					
100-5130-02-2089	Street Resurfacing	3,400	171,856	1,129	96,000
100-5130-02-2090	Other Professional Services	684	10,100	14,238	500
	<b>Total Professional Services</b>	<b>4,084</b>	<b>181,956</b>	<b>15,368</b>	<b>96,500</b>
<u>Property Services</u>					
100-5130-03-2210	Natural Gas	1,056	1,200	742	735
100-5130-03-2220	Electricity	3,191	3,500	3,325	3,360
100-5130-03-2410	Motor Vehicle Repair	5,901	6,000	6,417	6,000
100-5130-03-2420	Equipment Repair	24,756	15,000	22,783	15,000
100-5130-03-2430	Facilities Maintenance	6,971	7,000	5,064	7,000
100-5130-03-2440	Street/Drainage Maintenance	41,836	35,000	37,051	40,000
	<b>Total Property Services</b>	<b>83,710</b>	<b>67,700</b>	<b>75,383</b>	<b>72,095</b>
<u>Other Services</u>					
100-5130-04-2700	Property Insurance	15,267	14,500	18,189	18,375
100-5130-04-2750	Dues & Membership	0	500	0	0
100-5130-04-2830	Seminars & Schools	674	400	300	750
100-5130-04-2840	Fees/Licenses	430	500	77	450
	<b>Total Other Services</b>	<b>16,371</b>	<b>15,900</b>	<b>18,566</b>	<b>19,575</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Supplies</u>					
100-5130-05-3010	Office	561	0	49	0
100-5130-05-3030	Employee Relations	743	0	0	0
100-5130-05-3040	Gasoline/Diesel	25,402	25,000	29,011	25,000
100-5130-05-3050	Oil/Lube	1,464	1,000	1,113	1,250
100-5130-05-3060	Tools And Equipment	772	5,000	2,983	5,000
100-5130-05-3070	Traffic Signs/Paint	4,703	3,000	3,867	3,500
100-5130-05-3080	Uniform Expense	3,967	6,600	4,974	6,000
100-5130-05-3090	Street Lights	102,634	105,000	110,469	113,400
100-5130-05-3100	Other Operating Supplies	3,721	5,000	5,607	5,000
100-5130-05-3110	Street Materials	18,384	25,000	16,894	25,000
100-5130-05-3115	Copier Expense	0	0	65	300
100-5130-05-3120	Consumables	156	300	0	0
100-5130-05-3125	Safety	641	1,500	759	1,500
	<b>Total Supplies</b>	<b>163,148</b>	<b>177,400</b>	<b>175,790</b>	<b>185,950</b>
<u>Financial Obligations</u>					
100-5130-99-9930	Lease Payment - Principal	37,028	38,185	37,953	40,180
100-5130-99-9931	Lease Payment - Interest	9,799	8,650	8,875	6,648
	<b>Total Financial Obligations</b>	<b>46,828</b>	<b>46,835</b>	<b>46,828</b>	<b>46,828</b>
	<b>Total Public Works - Street:</b>	<b>557,445</b>	<b>818,538</b>	<b>646,626</b>	<b>669,233</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b><u>Public Works - Garage</u></b>					
<u>Property Services</u>					
100-5140-03-2210	Natural Gas	2,691	3,000	3,118	3,360
100-5140-03-2220	Electricity	1,670	2,000	1,551	1,890
100-5140-03-2410	Motor Vehicle Repair	564	500	0	500
100-5140-03-2430	Facilities Maintenance	488	3,000	2,482	1,000
	<b>Total Property Services</b>	<b>5,414</b>	<b>8,500</b>	<b>7,151</b>	<b>6,750</b>
<u>Other Services</u>					
100-5140-04-2700	Property Insurance	2,275	2,500	1,945	2,100
	<b>Total Other Services</b>	<b>2,275</b>	<b>2,500</b>	<b>1,945</b>	<b>2,100</b>
<u>Supplies</u>					
100-5140-05-3040	Gasoline/Diesel	401	500	288	300
100-5140-05-3050	Oil/Lube	0	100	0	100
100-5140-05-3060	Tools And Equipment	554	500	1,071	500
100-5140-05-3080	Uniform Expense	826	600	983	875
100-5140-05-3100	Other Operating Supplies	465	500	1,104	500
100-5140-05-3125	Safety	0	50	0	100
	<b>Total Supplies</b>	<b>2,246</b>	<b>2,250</b>	<b>3,446</b>	<b>2,375</b>
<u>Capital Outlay</u>					
100-5140-17-5090	Other Capital Outlay	14,523	0	0	0
	<b>Total Capital Outlay</b>	<b>14,523</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Public Works - Garage:</b>	<b>24,457</b>	<b>13,250</b>	<b>12,543</b>	<b>11,225</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Library</b>					
<u>Salaries &amp; Benefits</u>					
100-5160-01-1010	Salaries	276,010	276,412	279,411	288,556
100-5160-01-1011	Overtime	910	1,500	2,044	1,500
100-5160-01-1020	Group Insurance	30,530	28,004	19,242	15,959
100-5160-01-1030	Social Security Contribution	21,364	21,260	20,657	22,190
100-5160-01-1040	Retirement Contribution	27,095	26,735	29,039	27,645
100-5160-01-1050	Unemployment Compensation	903	1,449	1,068	700
100-5160-01-1060	Worker's Compensation	8,069	1,529	8,108	1,600
100-5160-01-1080	Medical Exams	0	0	326	50
	<b>Total Salaries &amp; Benefits</b>	<b>364,880</b>	<b>356,889</b>	<b>359,895</b>	<b>358,200</b>
<u>Professional Services</u>					
100-5160-02-2090	Collection Services	1,706	1,500	1,870	1,500
	<b>Total Professional Services</b>	<b>1,706</b>	<b>1,500</b>	<b>1,870</b>	<b>1,500</b>
<u>Property Services</u>					
100-5160-03-2220	Electricity	13,841	15,500	14,350	14,700
100-5160-03-2420	Equipment Repair	0	500	233	250
100-5160-03-2430	Facilities Maintenance	7,234	8,000	6,904	8,000
	<b>Total Property Services</b>	<b>21,075</b>	<b>24,000</b>	<b>21,488</b>	<b>22,950</b>
<u>Other Services</u>					
100-5160-04-2700	Property Insurance	25,804	27,000	18,628	19,583
100-5160-04-2720	Craft Supplies	1,018	1,500	1,424	1,500
100-5160-04-2730	Printing & Binding	0	1,000	2,073	1,000
100-5160-04-2750	Dues & Membership	396	700	718	1,250
100-5160-04-2830	Seminars & Schools	4,821	5,200	5,126	5,500
100-5160-04-2900	Memorial Expenditures	6,614	2,500	18,896	0
100-5160-04-2910	Programming	3,722	10,000	10,226	10,000
100-5160-04-9900	Credit Card Fees	390	400	588	700
	<b>Total Other Services</b>	<b>42,765</b>	<b>48,300</b>	<b>57,679</b>	<b>39,533</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Supplies</u>					
100-5160-05-3010	Office	2,516	0	73	0
100-5160-05-3020	Books & Periodicals	42,873	55,000	55,377	60,000
100-5160-05-3021	Book Replacements	(1,104)	0	(532)	0
100-5160-05-3030	Employee Relations	661	0	0	0
100-5160-05-3080	Cleaning Supplies	2,157	0	0	0
100-5160-05-3100	Other Operating Supplies	5,462	11,500	11,407	12,500
100-5160-05-3110	Copier Expense	2,235	4,100	6,281	6,500
100-5160-05-3130	Postage	8,392	6,500	5,684	7,500
	<b>Total Supplies</b>	<b>63,190</b>	<b>77,100</b>	<b>78,289</b>	<b>86,500</b>
<u>Other Expenditures</u>					
100-5160-06-5060	Furniture/Fixtures	0	2,000	2,012	4,000
100-5160-06-5070	Office Equipment	2,598	0	0	0
	<b>Total Other Expenditures</b>	<b>2,598</b>	<b>2,000</b>	<b>2,012</b>	<b>4,000</b>
<u>Capital Outlay</u>					
100-5160-17-5090	Other Capital Outlay	13,000	145,345	77,635	14,000
	<b>Total Capital Outlay</b>	<b>13,000</b>	<b>145,345</b>	<b>77,635</b>	<b>14,000</b>
	<b>Total Library:</b>	<b>509,214</b>	<b>655,134</b>	<b>598,867</b>	<b>526,683</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b><u>Cemetery / Parks</u></b>					
<b><u>Salaries &amp; Benefits</u></b>					
100-5161-01-1010	Salaries	271,176	267,977	208,432	289,445
100-5161-01-1011	Overtime	8,495	10,000	6,579	10,000
100-5161-01-1020	Group Insurance	60,576	52,557	46,406	62,879
100-5161-01-1030	Social Security Contribution	21,264	21,266	16,172	22,910
100-5161-01-1040	Retirement Contribution	27,234	26,742	24,371	28,540
100-5161-01-1050	Unemployment Compensation	1,049	1,449	1,089	700
100-5161-01-1060	Worker's Compensation	8,069	10,008	8,108	10,260
100-5161-01-1080	Medical Exams	631	1,000	367	500
	<b>Total Salaries &amp; Benefits</b>	<b>398,494</b>	<b>390,999</b>	<b>311,525</b>	<b>425,234</b>
<b><u>Professional Services</u></b>					
100-5161-02-2090	Other Professional Services	70,200	70,200	67,874	120,000
	<b>Total Professional Services</b>	<b>70,200</b>	<b>70,200</b>	<b>67,874</b>	<b>120,000</b>
<b><u>Property Services</u></b>					
100-5161-03-2210	Natural Gas	624	750	754	735
100-5161-03-2220	Electricity	12,491	13,000	16,721	15,750
100-5161-03-2410	Motor Vehicle Repair	5,633	5,000	3,100	5,000
100-5161-03-2420	Equipment Repair	4,560	6,000	8,270	6,000
100-5161-03-2430	Facilities Maintenance	17,584	22,000	20,830	12,000
	<b>Total Property Services</b>	<b>40,892</b>	<b>46,750</b>	<b>49,675</b>	<b>39,485</b>
<b><u>Other Services</u></b>					
100-5161-04-2442	Splash Pad Expense	5,427	5,000	2,808	5,000
100-5161-04-2700	Property Insurance	10,116	9,700	22,424	23,625
100-5161-04-2830	Seminars & Schools	340	1,000	0	500
100-5161-04-2840	Fees/Licenses	166	500	0	500
	<b>Total Other Services</b>	<b>16,050</b>	<b>16,200</b>	<b>25,232</b>	<b>29,625</b>
<b><u>Supplies</u></b>					
100-5161-05-3010	Office	516	0	0	0
100-5161-05-3030	Employee Relations	877	0	0	0
100-5161-05-3040	Gasoline/Diesel	11,911	15,000	9,823	11,500
100-5161-05-3050	Oil/Lube	187	500	507	500
100-5161-05-3060	Tools And Equipment	3,230	3,500	1,792	2,000
100-5161-05-3080	Uniform Expense	6,105	5,300	5,889	5,500
100-5161-05-3100	Other Operating Supplies	6,153	6,500	5,323	6,500
100-5161-05-3110	Materials	1,873	6,000	10	3,000
100-5161-05-3120	Consumables	966	0	0	0
100-5161-05-3125	Safety	493	1,500	176	1,000
100-5161-05-3130	Christmas Decorations	4,755	5,000	4,187	5,000
	<b>Total Supplies</b>	<b>37,065</b>	<b>43,300</b>	<b>27,706</b>	<b>35,000</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Capital Outlay</u>					
100-5161-17-5090	Other Capital Outlay	109,703	192,845	146,015	50,000
100-5161-17-5095	Skate Park	78,030	0	17	0
	<b>Total Capital Outlay</b>	<b>187,734</b>	<b>192,845</b>	<b>146,033</b>	<b>50,000</b>
	<b>Total Cemetery/Parks:</b>	<b>750,434</b>	<b>760,294</b>	<b>628,045</b>	<b>699,344</b>

**GENERAL FUND - 100**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Sports Park</b>					
<u>Facility Maintenance</u>					
100-5162-18-2400	Replacement Sprinklers	0	5,000	0	4,000
100-5162-18-2401	Fence Repairs	0	0	124	2,000
100-5162-18-2402	Fertilizer	0	1,000	0	700
100-5162-18-2406	Equipment Maintenance	184	700	0	1,000
100-5162-18-2410	Utilities	9,612	15,000	12,941	17,850
100-5162-18-2415	Facilities Maintenance	4,632	6,500	4,229	6,500
100-5162-18-2416	Field Play / Maintenance	5,809	3,000	1,435	3,000
100-5162-18-2499	Operating Supplies	49	0	0	0
	<b>Total Facility Maintenance</b>	<b>20,285</b>	<b>31,200</b>	<b>18,729</b>	<b>35,050</b>
	<b>Total Sports Park:</b>	<b>20,285</b>	<b>31,200</b>	<b>18,729</b>	<b>35,050</b>

# GENERAL FUND - 100

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Fire Department</b>					
<u>Salaries &amp; Benefits</u>					
100-5170-01-1010	Salaries	990,170	1,161,441	1,200,450	1,270,911
100-5170-01-1011	Overtime	107,334	75,000	113,765	125,000
100-5170-01-1020	Group Insurance	184,124	178,554	163,704	170,189
100-5170-01-1030	Social Security Contribution	84,596	88,468	97,739	106,788
100-5170-01-1040	Retirement Contribution	95,371	86,396	118,849	106,903
100-5170-01-1050	Unemployment Compensation	2,558	3,105	3,552	2,400
100-5170-01-1060	Worker's Compensation	27,665	65,437	27,797	74,349
100-5170-01-1080	Medical Exams	(292)	500	605	500
	<b>Total Salaries &amp; Benefits</b>	<b>1,491,528</b>	<b>1,658,901</b>	<b>1,726,461</b>	<b>1,857,040</b>
<u>Professional Services</u>					
100-5170-02-2090	Other Professional Services	54	0	1,035	0
	<b>Total Professional Services</b>	<b>54</b>	<b>0</b>	<b>1,035</b>	<b>0</b>
<u>Property Services</u>					
100-5170-03-2210	Natural Gas	5,442	5,000	6,278	8,033
100-5170-03-2220	Electricity	34,651	36,000	32,206	36,750
100-5170-03-2411	Fire Truck Repair	74,641	60,000	68,831	50,000
100-5170-03-2420	Equipment Repair	3,413	3,500	625	1,000
100-5170-03-2421	Fire Equipment Repair	12,840	10,000	22,177	10,000
100-5170-03-2430	Facilities Maintenance	5,765	10,000	8,579	10,000
	<b>Total Property Services</b>	<b>136,752</b>	<b>124,500</b>	<b>138,712</b>	<b>115,783</b>
<u>Other Services</u>					
100-5170-04-2700	Property Insurance	47,423	75,800	55,719	53,000
100-5170-04-2720	Advertising	0	0	489	100
100-5170-04-2750	Dues & Membership	5,515	6,500	1,664	5,000
100-5170-04-2760	Medical Services	6,155	6,000	7,050	6,300
100-5170-04-2830	Seminars & Schools	7,790	9,000	8,351	22,400
100-5170-04-2860	Volunteer Firefighter Pay	21,578	30,000	15,918	20,000
	<b>Total Other Services</b>	<b>88,461</b>	<b>127,300</b>	<b>89,191</b>	<b>106,800</b>

## GENERAL FUND - 100

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Supplies</u>					
100-5170-05-3010	Office	680	1,500	767	1,500
100-5170-05-3020	Books & Periodicals	0	500	577	500
100-5170-05-3030	Employee Relations	3,150	1,000	0	0
100-5170-05-3040	Gasoline/Diesel	30,867	35,000	26,423	30,000
100-5170-05-3050	Oil/Lube	462	500	683	500
100-5170-05-3080	Uniform Expense	1,707	2,500	5,766	2,500
100-5170-05-3082	Bunker Gear And Cleaning	24,503	56,000	38,481	33,000
100-5170-05-3100	Medical Supplies	8,225	6,000	2,199	3,000
100-5170-05-3102	Other Fire Supplies	8,148	10,000	13,707	10,000
100-5170-05-3130	Postage	23	100	0	50
	<b>Total Supplies</b>	<b>77,765</b>	<b>113,100</b>	<b>88,602</b>	<b>81,050</b>
<u>Other Expenditures</u>					
100-5170-06-5050	Vehicles	0	193,983	6,755	0
100-5170-06-5060	Furniture/Fixtures	681	1,000	40	500
100-5170-06-5070	Other Emergency Equipment	32,987	148,500	125,564	46,000
	<b>Total Other Expenditures</b>	<b>33,668</b>	<b>343,483</b>	<b>132,359</b>	<b>46,500</b>
<u>Capital Outlay</u>					
100-5170-17-5090	Other Capital Outlay	21,152	10,560	8,900	58,000
	<b>Total Capital Outlay</b>	<b>21,152</b>	<b>10,560</b>	<b>8,900</b>	<b>58,000</b>
<u>Financial Obligations</u>					
100-5170-99-6030	Misc. Expense	0	0	10	0
	<b>Total Financial Obligations</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>
	<b>Total Fire:</b>	<b>1,849,379</b>	<b>2,377,844</b>	<b>2,185,269</b>	<b>2,265,173</b>

**GENERAL FUND - 100**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Emergency Management</b>					
<u>Salaries &amp; Benefits</u>					
100-5177-01-1010	Salaries	8,948	10,000	10,000	10,000
100-5177-01-1030	Social Security Contribution	28	765	731	765
100-5177-01-1040	Retirement Contribution	0	962	0	965
	<b>Total Salaries &amp; Benefits</b>	<b>8,975</b>	<b>11,727</b>	<b>10,731</b>	<b>11,730</b>
<u>Other Services</u>					
100-5177-04-5000	Emergency Mgmt. Services	28,190	20,000	8,997	20,000
	<b>Total Other Services</b>	<b>28,190</b>	<b>20,000</b>	<b>8,997</b>	<b>20,000</b>
	<b>Total Emergency Management:</b>	<b>37,165</b>	<b>31,727</b>	<b>19,729</b>	<b>31,730</b>

**GENERAL FUND - 100**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b><u>Non-Operational</u></b>					
<i>Intergovernmental</i>					
100-5190-06-5101	GLO Mit Mod E924	0	25,509	25,509	0
100-5190-06-5106	GLO 2019 CDBG-DR Drainage	0	124,742	124,742	0
	<b>Total Grants</b>	<b>0</b>	<b>150,251</b>	<b>150,251</b>	<b>0</b>
<i>Capital Outlay</i>					
100-5190-17-5780	GLO-HARVEY GEN/DRAINAGE	0	1,100	1,100	0
		<b>0</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>
	<b>Total Non-Operating:</b>	<b>0</b>	<b>151,351</b>	<b>151,351</b>	<b>0</b>
	<b>TOTAL EXPENDITURES:</b>	<b>11,100,098</b>	<b>12,525,582</b>	<b>11,406,999</b>	<b>12,128,281</b>
	<i>Revenue Over/(Under) Expenditures</i>	408,464	(701,759)	1,262,270	0



## **UNITY DONATION FUND**

The Unity Committee Donation Fund is a fiduciary fund used to account for assets held in trust by the City of Cleveland for the benefit of community organizations and other local entities. This fund consolidates all donations previously received for Unity Committee sponsored events.

Primary source of funding was charitable donations from the community.

## UNITY DONATION FUND - 102

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Revenues</b>					
<u>Interest</u>					
102-4000-10-0894	Interest	48	0	74	50
	<b>Total Interest</b>	<b>48</b>	<b>0</b>	<b>74</b>	<b>50</b>
<u>Community Events</u>					
102-4000-30-0120	Donations - July Fireworks	50	0	0	0
102-4000-30-1030	Donations - Hometown Christmas	3,600	0	0	0
	<b>Total Community Events</b>	<b>3,650</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUES:</b>	<b>3,698</b>	<b>0</b>	<b>74</b>	<b>50</b>
<u>Community Events</u>					
102-5100-30-1010	Cleanup Cleveland Expenses	0	0	0	0
102-5100-30-1020	Treat Street Expenses	0	0	0	0
102-5100-30-1030	Bunny Blast Expenses	0	0	0	0
102-5100-30-1040	July Fireworks Expenses	0	0	0	0
102-5100-30-1050	Hometown Christmas Expenses	0	0	0	0
102-5100-30-1060	I Love Cleveland Campaign	0	0	0	0
102-5100-30-3130	Postage	0	0	0	0
	<b>Total Community Events</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Revenue Over/(Under) Expenditures</i>	3,698	0	74	50



## **MUNICIPAL AIRPORT**

The Municipal Airport Fund (Fund 103) accounts for the operation, maintenance, and development of the City of Cleveland’s Municipal Airport. This fund supports airport-related activities and services, including hangar rentals, terminal building operations, and fuel sales.

Revenues are primarily generated from hangar lease rentals and aviation fuel sales. Expenditures include personnel salary and benefit costs, routine maintenance, utilities, operational supplies, contractual services, and capital improvements necessary to ensure the safe and efficient operation of the Municipal Airport.

**MUNICIPAL AIRPORT FUND- 103**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Revenues</b>					
<u>Airport Revenue</u>					
103-4000-17-0858	Airport Events	0	0	300	500
103-4000-17-0861	Airport Rentals	322,836	360,267	342,586	379,026
103-4000-17-0865	Insurance Proceeds	2,332	0	0	0
103-4000-17-0870	Aviation Fuel	173,337	250,000	200,711	200,000
103-4000-17-0875	Jet Fuel	28,538	6,000	52,499	60,000
103-4000-17-0880	Concessions	921	1,500	1,848	2,000
103-4000-17-0892	Airport Grant R.A.M.P.	149,528	100,000	145,000	100,000
103-4000-17-0894	Interest - Airport	461	200	1,494	1,000
103-4000-17-0895	Airport Miscellaneous	20,916	0	0	0
	<b>Total Airport Revenue</b>	<b>698,869</b>	<b>717,967</b>	<b>744,438</b>	<b>742,526</b>
	<b>TOTAL REVENUES:</b>	<b>698,869</b>	<b>717,967</b>	<b>744,438</b>	<b>742,526</b>

# MUNICIPAL AIRPORT FUND- 103

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Expenditures</b>					
<u>Salaries &amp; Benefits</u>					
103-5131-01-1010	Salaries	63,627	121,319	117,634	123,630
103-5131-01-1020	Group Insurance	379	820	5,855	6,832
103-5131-01-1030	Social Security Contribution	5,045	9,281	8,970	9,460
103-5131-01-1040	Retirement Contribution	3,940	11,671	10,029	11,785
103-5131-01-1050	Unemployment Compensation	314	621	673	300
103-5131-01-1060	Worker's Compensation	1,153	635	1,158	510
103-5131-01-1080	Medical Exams	592	250	140	100
	<b>Total Salaries &amp; Benefits</b>	<b>75,049</b>	<b>144,597</b>	<b>144,482</b>	<b>152,617</b>
<u>Professional Services</u>					
103-5131-02-2010	Legal/General	1,498	1,500	5,827	5,000
103-5131-02-2060	Administrative City	0	21,000	21,000	21,000
103-5131-02-2061	Maintenance Reimbursement	0	30,960	30,960	30,960
103-5131-02-2090	Other Professional Services	44,981	15,000	7,226	15,000
	<b>Total Professional Services</b>	<b>46,478</b>	<b>68,460</b>	<b>65,012</b>	<b>71,960</b>
<u>Property Services</u>					
103-5131-03-2220	Electricity	17,563	27,000	26,631	28,875
103-5131-03-2420	Routine Airport Maintenance	48,712	83,250	65,498	83,250
103-5131-03-2421	Equipment Repair	1,322	2,500	0	3,000
103-5131-03-2425	AWOS Maintenance Contract	5,966	6,000	0	6,000
103-5131-03-2430	Facilities Maintenance	10,826	15,000	21,889	10,000
103-5131-03-2435	Services -FBO Manager	14,688	0	0	0
103-5131-03-2440	K Hangar Agreement	42,000	42,000	38,500	42,000
	<b>Total Property Services</b>	<b>141,077</b>	<b>175,750</b>	<b>152,518</b>	<b>173,125</b>
<u>Other Services</u>					
103-5131-04-2700	Property Insurance	10,404	12,775	35,104	36,860
103-5131-04-2710	Telephone/Internet	6,975	4,000	4,575	3,500
103-5131-04-2720	Advertising	484	0	711	500
103-5131-04-2750	Dues & Memberships	100	100	525	500
103-5131-04-2830	Seminars & Schools	2,218	5,000	3,074	5,000
103-5131-04-2840	Licenses/Permits	270	0	200	500
103-5131-04-9900	Credit Card Fees	4,999	6,000	6,195	6,000
	<b>Total Other Services</b>	<b>25,451</b>	<b>27,875</b>	<b>50,383</b>	<b>52,860</b>

## MUNICIPAL AIRPORT FUND- 103 FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Supplies</u>					
103-5131-05-3030	Employee Relations	63	0	0	200
103-5131-05-3040	Aviation Fuel	185,182	215,000	181,875	215,000
103-5131-05-3041	Gasoline/Diesel	63	500	47	250
103-5131-05-3045	Jet Fuel	14,426	4,000	41,644	50,000
103-5131-05-3050	Concession Supplies	689	1,500	2,177	2,000
103-5131-05-3100	Other Operating Supplies	2,747	1,000	1,371	1,000
100-5131-05-3110	Copier Expense	0	0	715	1,200
103-5131-05-3115	Janitorial Supplies	169	1,000	63	500
103-5131-05-3125	Safety	3,803	1,000	274	250
103-5131-05-3130	Postage	820	350	0	0
	<b>Total Supplies</b>	<b>207,962</b>	<b>224,350</b>	<b>228,166</b>	<b>270,400</b>
<u>Other Expenditures</u>					
103-5131-06-5030	Improvement - Other Buildings	465	0	0	0
103-5131-06-5050	Vehicle	0	500	45	250
103-5131-06-5060	Furniture/Fixtures	5,000	1,000	1,377	500
103-5131-06-5065	Computer Equipment/Software	5,294	5,350	1,691	500
103-5131-06-5090	Events	0	16,000	12,021	10,000
	<b>Total Other Expenditures</b>	<b>10,759</b>	<b>22,850</b>	<b>15,134</b>	<b>11,250</b>
<u>Capital Outlay</u>					
103-5131-17-5090	Other Capital Outlay	85,255	45,000	49,940	0
	<b>Total Capital Outlay</b>	<b>85,255</b>	<b>45,000</b>	<b>49,940</b>	<b>0</b>
	<b>Total Airport:</b>	<b>592,030</b>	<b>708,882</b>	<b>705,635</b>	<b>732,212</b>
	<b>TOTAL EXPENDITURES:</b>	<b>592,030</b>	<b>708,882</b>	<b>705,635</b>	<b>732,212</b>
<i>Revenue Over/(Under) Expenditures</i>		106,840	9,085	38,804	10,314



## **CLEVELAND ECONOMIC DEVELOPMENT CORPORATION (EDC) – Fund 200**

Economic Development Corporations (EDCs) are city-chartered nonprofit corporations created under Chapters 501–505 of the Texas Local Government Code and are authorized to administer and expend economic development sales and use tax revenues. EDCs are governed by a board of directors appointed by the governing body of the city. All projects and expenditures of the corporation are subject to approval by the City Council, as required by state law.

The Cleveland Economic Development Corporation is organized as a Type B economic development corporation under Chapter 505 of the Texas Local Government Code. In accordance with statute, Type B corporations are authorized to undertake any project permitted for a Type A corporation, as well as additional projects specifically authorized under Chapter 505.

Projects eligible under Type A authority generally include expenditures for land, buildings, equipment, facilities, targeted infrastructure, and improvements to support manufacturing and industrial facilities; research and development facilities; distribution centers; corporate headquarters; job training facilities; aviation facilities; port, rail, and transit facilities; and certain infrastructure improvements that promote or develop new or expanded business enterprises. Type A revenues may also be used for maintenance and operating costs associated with authorized projects, as permitted by law.

As a Type B corporation, the Cleveland EDC may also fund projects authorized under Chapter 505, including professional and amateur sports and athletic facilities, tourism and entertainment facilities, convention facilities, public parks, and related retail, restaurant, concession, parking, transportation, street, water, and sewer improvements. In addition, with voter approval, Type B sales tax revenues may be used for water supply projects, water conservation programs, and the remediation of contaminated properties, as authorized by statute.

The Cleveland Economic Development Corporation is reported as a component unit of the City of Cleveland and is accounted for in Fund 200, in accordance with applicable governmental accounting standards.

**RESOLUTION NO. 2025-09-16-02**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS, APPROVING PROJECTS OF THE CLEVELAND ECONOMIC DEVELOPMENT CORPORATION (“CEDC”) UNDER TEXAS LOCAL GOVERNMENT CODE SECTIONS 505.158 AND 505.152 AND APPROVING THE CEDC’S BUDGET FOR FISCAL YEAR 2025-2026**

\* \* \* \* \*

**WHEREAS**, the Cleveland Economic Development Corporation (“CEDC”), created pursuant to the Development Corporation Act, now § 501.001 et seq of the Texas Local Government Code (hereinafter referred to the "Act."), desires to adopt projects and provide incentives for economic development within the City; and

**WHEREAS**, section 505.158(a) of the Act states for a Type B corporation authorized to be created by a municipality with a population of 20,000 or less, “project” also includes the land, buildings, equipment, facilities, expenditures, targeted infrastructure, and improvements found by the corporation’s Board of Directors to promote new or expanded business development;

**WHEREAS**, Section 505.152 of the Act, in pertinent part, defines the term "project" to mean "land, buildings, equipment, facilities, and improvements found by the board of directors to be required or suitable for use for professional and amateur sports, including children's sports, athletic, entertainment, tourist, convention, and public park purposes and events, including stadiums, ball parks, auditoriums, amphitheaters, concert halls, parks and park facilities, open space improvements, museums, exhibition facilities, and related store, restaurant, concession, and automobile parking facilities, related area transportation facilities, and related roads, streets, and water and sewer facilities, and other related improvements that enhance any of the items described by this section"; and

**WHEREAS**, the City Council finds that the projects identified in the Cleveland Economic Development Corporation’s Budget for the Fiscal Year 2025-2026 apply to section 505.158 of the Act and project 3 also applies to section 505.152 of the Act;

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

**Section 1.** The findings and recitations set out in the preamble to this Resolution are found to be true and correct and they are hereby adopted and made a part hereof for all purposes.

**Section 2.** The City Council of the City of Cleveland hereby approves the Cleveland Economic Development Corporation’s Budget for the Fiscal Year 2025-2026 a copy of which is attached hereto as Exhibit “A” and made a part hereof for all purposes. This section shall become effective immediately following approval on first reading by the City Council of the City of Cleveland.

**Section 3.** The City Council finds and determines that all the below-described projects (1-6) enhance the economic well-being of the citizens of the City and are authorized by Section 505.158 with project 3 also being authorized by 505.152 of the Act;

**Section 4.** The City Council hereby approves and adopts, as projects of the CEDC, the below-described projects (1-6) under section 505.158 of the Act and project 3 as a “project” under section 505.152 of the Act:

1. *Gateway & Wayfinding Signs Project* for the design, fabrication, and installation of branded monument signage at key entry points into the city, as well as directional signage throughout major corridors to guide visitors and enhance community identity, at a budgeted amount of \$100,000.
2. *Public Art and Holiday Décor Project* for the purchase, installation, and maintenance of seasonal holiday lighting and public art displays in commercial and civic areas to promote community pride, encourage tourism, and support local economic activity, at a budgeted amount of \$62,000.
3. *City Facilities/Parks Beautification and Improvements Project* for enhancements to public spaces and facilities, including landscaping, signage, and other improvements, to improve the appearance, usability, and value of parks and civic assets, at a budgeted amount of \$75,000.
4. *Airport Improvements Project* for the erection of Hangar “L” at the Cleveland Municipal Airport and other associated capital and professional service costs, at a budgeted amount of \$200,000.
5. *Demolition/Clearance Project*, for the strategic removal of dilapidated, unsafe, or blighted structures to improve public safety, encourage reinvestment, and support redevelopment opportunities, at a budgeted amount of \$100,000.
6. *Job Training Opportunities Project*, for support of local workforce development initiatives, including grants administered in partnership with the Cleveland ISD Education Foundation to assist Career and Technical Education (CTE) students pursuing post-secondary training or certification in high-demand fields, at a budgeted amount of \$10,000.

**Section 5.** In the event any clause, phrase, provision, sentence, or part of this Resolution or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Resolution as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Cleveland, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

**Section 6. Effective Date.** Unless otherwise indicated, this resolution will become effective immediately following its adoption on second reading by the City Council of the City of Cleveland.

**PASSED AND APPROVED** on first reading this 19th day of August, 2025.

**PASSED, APPROVED, AND RESOLVED** on second reading this 16th day of September, 2025.

  
\_\_\_\_\_  
Danny Lee, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Juanita Limon, City Secretary



**ECONOMIC DEVELOPMENT CORPORATION FUND  
FISCAL YEAR 2026 ADOPTED BUDGET**

	FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>REVENUES:</b>				
Sales Taxes	937,646	833,333	991,825	1,054,167
Other Income	2,098	1,000	0	1,000
Interest Revenue	82,898	90,000	90,915	80,000
Sports Park	0	0	0	0
<b>Operating Revenues</b>	<b>\$1,022,642</b>	<b>\$924,333</b>	<b>\$1,082,740</b>	<b>\$1,135,167</b>
Non-Operating	0	769,948	0	466,386
<b>Non-Operating Revenues</b>	<b>\$0</b>	<b>\$769,948</b>	<b>\$0</b>	<b>\$466,386</b>
<b>Total Revenues</b>	<b>\$1,022,642</b>	<b>\$1,694,281</b>	<b>\$1,082,740</b>	<b>\$1,601,553</b>
<b>EXPENSES:</b>				
Salaries & Benefits	82,351	99,084	115,559	170,421
Professional Services	53,722	66,000	68,044	165,300
Other Services	20,657	242,795	185,870	141,100
Supplies	1,274	52,100	11,547	52,000
Other Expenditures	2,004	1,000	1,028	9,000
Depreciation	0	0	0	0
Financial Obligations	698,580	197,806	197,806	194,232
<b>Operating Expenses</b>	<b>\$858,588</b>	<b>\$658,785</b>	<b>\$579,855</b>	<b>\$732,053</b>
Property Services	3,814	300,000	676,699	2,500
Affordable Housing and Demolition	0	100,000	270	100,000
Infrastructure	52,683	305,500	31,039	387,000
Manufacturing/Industrial	5,250	410,000	62,458	380,000
<b>Financing Programs</b>	<b>\$61,746</b>	<b>\$1,115,500</b>	<b>\$770,465</b>	<b>\$869,500</b>
<b>Total Expenses</b>	<b>\$920,334</b>	<b>\$1,774,285</b>	<b>\$1,350,320</b>	<b>\$1,601,553</b>
<i>Revenue Over/(Under) Exp</i>	102,307	(80,004)	(267,580)	0
Net Position - Beginning	3,664,654	3,764,761	3,764,761	3,497,181
<i>Cash Balance - Beginning</i>	2,403,043	2,505,350	2,505,350	2,237,770
<b>Net Position - Ending</b>	<b>\$3,764,761</b>	<b>\$3,684,757</b>	<b>\$3,497,181</b>	<b>\$3,497,181</b>
<i>Cash Balance - Ending</i>	\$2,505,350	\$2,425,346	\$2,237,770	\$2,237,770
Reserve Requirement (25%)		443,571	443,571	400,388
Annual Debt Coverage		197,806	197,806	194,232
Excess/(Deficit)*		1,783,969	1,596,393	1,643,150

**GENERAL FUND - 200**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Revenues</b>					
200-4000-02-0807	Sales Tax Revenues	937,646	833,333	991,825	1,054,167
	<b>Total Sales Taxes</b>	<b>937,646</b>	<b>833,333</b>	<b>991,825</b>	<b>1,054,167</b>
200-4000-02-0809	Other Income	2,098	1,000	0	1,000
	<b>Total Other Revenue</b>	<b>2,098</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>
<u>Interest</u>					
200-4000-10-0808	Interest	82,898	90,000	90,915	80,000
	<b>Total Interest</b>	<b>82,898</b>	<b>90,000</b>	<b>90,915</b>	<b>80,000</b>
<u>Non-Operating</u>					
200-4000-99-0909	Fund Balance Transfer In/(Out)	0	769,948	0	466,386
	<b>Total Non-Operating</b>	<b>0</b>	<b>769,948</b>	<b>0</b>	<b>466,386</b>
	<b>TOTAL REVENUES:</b>	<b>1,022,642</b>	<b>1,694,281</b>	<b>1,082,740</b>	<b>1,601,553</b>

# GENERAL FUND - 200

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Expenditures</b>					
<u>Salaries &amp; Benefits</u>					
200-5210-01-1010	Salaries	63,944	81,651	85,507	125,685
200-5210-01-1011	Overtime	0	0	1,398	1,000
200-5210-01-1015	Car Allowance	1,933	3,000	3,000	3,000
200-5210-01-1020	Group Insurance	3,630	4,912	7,351	18,246
200-5210-01-1030	Social Security Contribution	5,110	3,238	6,675	9,695
200-5210-01-1040	Retirement Contribution	6,355	5,707	10,009	12,075
200-5210-01-1050	Unemployment Contribution	110	207	264	200
200-5210-01-1060	Worker's Compensation	1,153	369	1,158	520
200-5210-01-1080	Medical Exams	117	0	199	0
	<b>Total Salaries &amp; Benefits</b>	<b>82,351</b>	<b>99,084</b>	<b>115,559</b>	<b>170,421</b>
<u>Professional Services</u>					
200-5210-02-2010	Legal/General	12,000	7,500	20,029	12,000
200-5210-02-2011	Legal Publications	0	500	296	300
200-5210-02-2040	Accounting/Audit	5,000	7,000	5,492	7,000
200-5210-02-2060	Administrative-City	26,000	21,000	21,000	21,000
200-5210-02-2070	Engineering / Other Services	0	0	200	65,000
200-5210-02-2090	Other Professional Services	10,722	30,000	21,028	60,000
	<b>Total Professional Services</b>	<b>53,722</b>	<b>66,000</b>	<b>68,044</b>	<b>165,300</b>
<u>Property Services</u>					
200-5210-03-2431	Industrial Park Maintenance	3,814	0	0	2,500
200-5210-03-2433	Real Property	0	300,000	676,699	0
	<b>Total Property Services</b>	<b>3,814</b>	<b>300,000</b>	<b>676,699</b>	<b>2,500</b>
<u>Other Services</u>					
200-5210-04-2720	Promotional/Marketing	10,138	153,195	115,637	85,000
200-5210-04-2730	Website Development	300	6,000	7,148	17,000
200-5210-04-2740	Travel/Meals/Training	6,533	35,000	15,901	30,000
200-5210-04-2750	Dues & Membership	3,025	2,500	1,685	8,500
200-5210-04-2760	Credit Card Fee Charges	3	0	0	0
200-5210-04-2930	Planning-Target Analysis	0	45,000	45,000	0
200-5210-04-2940	Telephone/Internet	659	1,100	499	600
	<b>Total Other Services</b>	<b>20,657</b>	<b>242,795</b>	<b>185,870</b>	<b>141,100</b>

# GENERAL FUND - 200

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Supplies</u>					
200-5210-05-3010	Office	23	0	0	0
200-5210-05-3015	Postage	0	400	40	300
200-5210-05-3030	Employee/Board Relations	154	500	209	500
200-5210-05-3100	Operating Supplies	1,097	1,200	692	1,200
200-5210-05-3130	Holiday Decorations	0	50,000	10,606	50,000
	<b>Total Supplies</b>	<b>1,274</b>	<b>52,100</b>	<b>11,547</b>	<b>52,000</b>
<u>Other Expenditures</u>					
200-5210-06-5065	Software Licenses	307	0	479	8,000
200-5210-06-5070	Office Equipment	1,697	1,000	549	1,000
	<b>Total Other Expenditures</b>	<b>2,004</b>	<b>1,000</b>	<b>1,028</b>	<b>9,000</b>
<u>Infrastructure</u>					
200-5210-10-5065	Airport Infrastructure	0	0	0	200,000
200-5210-10-5272	City Facilities/Parks Beaut. & Improv.	0	100,000	9,740	75,000
200-5210-10-5273	Projects	19,952	0	0	0
200-5210-10-5273.01	Gateway Signs	21,758	100,000	12,841	100,000
200-5210-10-5273.02	Downtown Murals/Public Art	10,500	10,500	0	12,000
200-5210-10-5273.03	Buzzy Bee 12 Inch Waterline	473	0	0	0
200-5210-10-5273.04	Stancil Park Improvements	0	70,000	0	0
200-5210-10-5273.05	Enterprise GIS Platform	0	25,000	8,458	0
	<b>Total Infrastructure</b>	<b>52,683</b>	<b>305,500</b>	<b>31,039</b>	<b>387,000</b>
<u>Affordable Housing</u>					
200-5210-13-5020	Demo/Clear New Housing	0	100,000	270	100,000
	<b>Total Affordable Housing</b>	<b>0</b>	<b>100,000</b>	<b>270</b>	<b>100,000</b>
<u>Manufacturing/Industrial</u>					
200-5210-14-5010	Incentives	0	200,000	0	200,000
200-5210-14-5010.01	Business Improvement Grant	5,250	150,000	0	150,000
200-5210-14-5030	Job Training (LCWA/CISD)	0	10,000	10,000	10,000
200-5210-14-5045	Industrial Recruitment/Attraction	0	50,000	52,458	20,000
	<b>Total Manufacturing/Industrial</b>	<b>5,250</b>	<b>410,000</b>	<b>62,458</b>	<b>380,000</b>

**GENERAL FUND - 200**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<i>Financial Obligations</i>					
200-5210-99-8000	Transfer Out	150,425	10,142	10,142	0
200-5210-99-8001	Contributions - W/S	82,464	0	0	0
200-5210-99-8002	Contributions-Capital Projects	274,699	0	0	0
200-5210-99-9902	Principal On 2012 Series	160,000	160,000	160,000	170,000
200-5210-99-9903	Interest On 2012 Series	30,992	27,664	27,664	24,232
200-5210-99-9904	Fiscal Agent Fees	0	0	0	0
	<b>Total Financial Obligations</b>	<b>698,580</b>	<b>197,806</b>	<b>197,806</b>	<b>194,232</b>
	<b>TOTAL EXPENDITURES:</b>	<b>920,334</b>	<b>1,774,285</b>	<b>1,350,320</b>	<b>1,601,553</b>
<i>Revenue Over/(Under) Expenditures</i>		102,307	(80,004)	(267,580)	0

# Summary of Debt Obligations

General Obligation Refunding Bonds Series 2019  
 \$2,030,000 Original Issue Par Amount  
 Issue Date of 12/17/2019

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2026	170,000	2.080%	13,000	183,000	
09/01/2026			11,232	11,232	
09/30/2026					194,232
03/01/2027	170,000	2.080%	11,232	181,232	
09/01/2027			9,464	9,464	
09/30/2027					190,696
03/01/2028	175,000	2.080%	9,464	184,464	
09/01/2028			7,644	7,644	
09/30/2028					192,108
03/01/2029	180,000	2.080%	7,644	187,644	
09/01/2029			5,772	5,772	
09/30/2029					193,416
03/01/2030	180,000	2.080%	5,772	185,772	
09/01/2030			3,900	3,900	
09/30/2030					189,672
03/01/2031	185,000	2.080%	3,900	188,900	
09/01/2031			1,976	1,976	
09/30/2031					190,876
03/01/2032	190,000	2.080%	1,976	191,976	
09/30/2032					191,976
	1,250,000		92,976	1,342,976	1,342,976



## **WATER & SEWER FUND**

The Water & Sewer Fund (Fund 300) is an enterprise fund that accounts for the operations of the City of Cleveland's water and wastewater utility systems. This fund is operated in a manner similar to a private business enterprise, with the costs of providing services to the public financed primarily through user charges and service fees.

The City provides water and sewer services to both residential and commercial customers. Accordingly, the City routinely monitors and evaluates utility rates to ensure the fund remains self-supporting, supports ongoing operations and maintenance, provides for necessary infrastructure rehabilitation and replacement, and maintains adequate operating and reserves in accordance with financial policies and regulatory requirements.

For the current fiscal year, the adopted water and sewer rates reflect a ten percent (10%) increase over the prior year.

**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

	FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>REVENUES:</b>				
Charges For Service	3,724,264	4,470,000	4,225,637	5,032,800
Other Service Charges	236,921	937,446	1,009,060	174,100
Interest	96,778	120,000	118,823	110,000
Water Fees	228,714	223,500	227,653	220,000
Sanitation	445,690	458,800	429,865	451,625
<b>Operating Revenue:</b>	<b>\$4,732,367</b>	<b>\$6,209,746</b>	<b>\$6,011,039</b>	<b>\$5,988,525</b>
<b>Non-Operating Revenue:</b>	<b>16,403,404</b>	<b>463,139</b>	<b>194,044</b>	<b>163,205</b>
<b>Total Revenues:</b>	<b>\$21,135,770</b>	<b>\$6,672,885</b>	<b>\$6,205,083</b>	<b>\$6,151,730</b>
<b>EXPENDITURES:</b>				
Water Administration	589,616	596,325	595,400	668,061
Water Production	2,275,369	2,520,552	2,345,547	2,129,073
Wastewater Treatment	1,126,593	1,589,089	1,282,539	1,467,207
Sanitation Department	430,290	423,000	422,717	470,000
<b>Operating Expenses:</b>	<b>\$4,421,868</b>	<b>\$5,128,966</b>	<b>\$4,646,204</b>	<b>\$4,734,341</b>
Financial Obligations	127,452	0	(29,901)	0
Non-Departmental / Transfers	1,198,568	1,622,592	1,622,592	1,417,389
Capital Programs	56,400	56,000	38,202	0
<b>Non-Operating Expenses:</b>	<b>\$1,382,420</b>	<b>\$1,678,592</b>	<b>\$1,630,894</b>	<b>\$1,417,389</b>
Grants - All Depts	0	127,546	127,546	0
<b>Total Grants:</b>	<b>\$0</b>	<b>\$127,546</b>	<b>\$127,546</b>	<b>\$0</b>
<b>Total Expenses:</b>	<b>\$5,804,288</b>	<b>\$6,935,104</b>	<b>\$6,404,643</b>	<b>\$6,151,730</b>
<i>Rev Over/(Under) Exp</i>	15,331,483	(262,219)	(199,560)	0
Net Position - Beginning	22,367,954	37,647,854	37,647,854	37,448,294
<i>Cash Balance - Beginning</i>	3,242,800	3,027,815	3,027,815	3,103,333
<b>Net Position - Ending</b>	<b>\$22,367,954</b>	<b>\$37,385,635</b>	<b>\$37,448,294</b>	<b>\$37,448,294</b>
<i>Cash Balance - Ending</i>	3,027,815	\$3,103,333	\$3,103,333	\$3,103,333
Reserve Requirement (25%)		1,733,776	1,601,161	1,537,933
Excess/(Deficit)		1,369,557	1,502,172	1,565,400

## WATER & SEWER FUND - 300

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Revenues</b>					
<u>Service Fees</u>					
300-4000-09-0866.01	Water Charges	1,980,948	2,420,000	2,232,095	2,650,600
300-4000-09-0866.02	Sewer Charges	1,685,312	1,980,000	1,925,927	2,322,200
300-4000-09-0866	Waste Water Revenue - UTLX	58,005	70,000	67,615	60,000
	<b>Total Service Fees</b>	<b>3,724,264</b>	<b>4,470,000</b>	<b>4,225,637</b>	<b>5,032,800</b>
<u>Other Services</u>					
300-4000-09-0850	Insurance Proceeds	7,740	69,946	88,773	0
300-4000-09-0851	Loan Proceeds	0	715,000	715,000	0
300-4000-09-0866.03	Direct Water Sales	859	1,500	4,143	3,000
300-4000-09-0895-06	Non-Pay Fees	26,575	20,000	46,670	35,000
300-4000-09-0895.01	Over / (Short)	(184)	0	(232)	0
300-4000-09-0895.02	Returned Check Fees	1,027	800	1,911	1,000
300-4000-09-0895.03	Late Charges Billed	83,255	80,000	86,498	80,000
300-4000-09-0895.04	Misc. W&S Billings	0	0	4,400	0
300-4000-09-0895.07	Transfer Fees	100	0	100	0
300-4000-09-0895.09	Other Income	65,177	200	96	100
300-4000-09-0895.10	Credit Card Fees	52,372	50,000	61,300	55,000
	<b>Total Other Services</b>	<b>236,921</b>	<b>937,446</b>	<b>1,009,060</b>	<b>174,100</b>
<u>Interest</u>					
300-4000-10-0894	Interest Income	96,778	120,000	118,823	110,000
	<b>Total Interest</b>	<b>96,778</b>	<b>120,000</b>	<b>118,823</b>	<b>110,000</b>
<u>Water Fees</u>					
300-4000-11-0867	Meter Installation	44,465	30,000	43,956	45,000
300-4000-11-0867.01	Meter Service	13,075	10,000	15,299	13,500
300-4000-11-0867.02	Water Taps	31,632	25,000	17,716	15,000
300-4000-11-0867.03	Sewer Taps	7,803	5,000	9,057	7,000
300-4000-11-0867.04	Street Cuts	5,700	3,500	6,720	4,500
300-4000-11-0867.05	Payment Plan	52	0	0	0
300-4000-11-0868	WM Mgmt. Fees (Revenue)	73,348	0	0	0
300-4000-11-0868.01	Frontier Waste Franchise Fee	52,639	150,000	134,905	135,000
	<b>Total Water Fees</b>	<b>228,714</b>	<b>223,500</b>	<b>227,653</b>	<b>220,000</b>
<u>Garbage Fees</u>					
300-4000-12-0873.01	Garbage Pickup Revenue	405,760	415,800	378,941	403,750
300-4000-12-0873.02	Garbage Bag Income	2,960	2,500	2,680	2,500
300-4000-12-0873.03	Garbage Tag Income	524	500	313	300
300-4000-12-0874	Additional Garbage Cart	36,447	40,000	47,932	45,075
	<b>Total Garbage Service</b>	<b>445,690</b>	<b>458,800</b>	<b>429,865</b>	<b>451,625</b>

**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Non-Operating</u>					
300-4000-99-0804	GLO MIT MOD E924	0	127,546	110,210	0
300-4000-99-0909	Fund Balance Transfer In	0	335,593	0	163,205
300-4000-99-1000.00	Contr. Capital-Cap. Projects	15,598,082	0	0	0
300-4000-99-1003	Contributions EDC	82,464	0	0	0
300-4000-99-1004	FEMA Reimbursement	0	0	83,079	0
300-4000-99-9800	Transfers In	722,858	0	755	0
	<b>Total Non-Operating</b>	<b>16,403,404</b>	<b>463,139</b>	<b>194,044</b>	<b>163,205</b>
	<b>TOTAL REVENUES:</b>	<b>21,135,770</b>	<b>6,672,885</b>	<b>6,205,083</b>	<b>6,151,730</b>

## WATER & SEWER FUND - 300

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b><u>Water Administration</u></b>					
<b><u>Salaries &amp; Benefits</u></b>					
300-5310-01-1010	Salaries	261,447	266,416	278,410	283,510
300-5310-01-1011	Overtime	6,908	3,500	1,923	3,500
300-5310-01-1020	Group Insurance	51,580	59,342	63,016	67,829
300-5310-01-1030	Social Security Contribution	20,144	20,649	19,209	21,957
300-5310-01-1040	Retirement Contribution	27,421	25,966	28,213	27,352
300-5310-01-1050	Unemployment Compensation	616	1,035	827	500
300-5310-01-1060	Worker's Compensation	5,763	1,107	5,791	5,138
300-5310-01-1080	Medical Exams	123	100	0	100
	<b>Total Salaries &amp; Benefits</b>	<b>374,003</b>	<b>378,115</b>	<b>397,389</b>	<b>409,886</b>
<b><u>Professional Services</u></b>					
300-5310-02-2040	Accounting/Audit	15,000	15,000	7,500	15,000
300-5310-02-2090	Other Professional Services	63,608	63,000	62,919	63,000
	<b>Total Professional Services</b>	<b>78,608</b>	<b>78,000</b>	<b>70,419</b>	<b>78,000</b>
<b><u>Property Services</u></b>					
300-5310-03-2220	Electricity	3,376	3,800	3,614	3,675
300-5310-03-2430	Facilities Maintenance	1,147	1,000	1,942	1,000
	<b>Total Property Services</b>	<b>4,523</b>	<b>4,800</b>	<b>5,556</b>	<b>4,675</b>
<b><u>Other Services</u></b>					
300-5310-04-2730	Printing & Binding	7,535	5,000	1,796	4,000
300-5310-04-2750	Dues & Membership	0	300	0	300
300-5310-04-2830	Seminars & Schools	138	2,000	1,289	1,500
300-5310-04-9900	Credit Card Fees	56,076	67,000	66,385	65,000
	<b>Total Other Services</b>	<b>63,749</b>	<b>74,300</b>	<b>69,470</b>	<b>70,800</b>
<b><u>Supplies</u></b>					
300-5310-05-3010	Office	222	0	45	0
300-5310-05-3030	Employee Relations	450	1,200	1,200	1,200
300-5310-05-3100	Other Operating Supplies	1,730	2,000	2,850	2,000
300-5310-05-3110	Copier Expense	0	0	808	1,010
300-5310-05-3115	Janitorial Supplies	0	2,000	0	0
300-5310-05-3130	Postage	21,322	29,000	30,921	27,500
	<b>Total Supplies</b>	<b>23,724</b>	<b>34,200</b>	<b>35,824</b>	<b>31,710</b>

**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Other Expenditures</u>					
300-5310-06-5060	Furniture/Fixtures	0	1,000	130	500
300-5310-06-5075	Miscellaneous Expense	0	0	702	0
300-5310-06-5095	Contingency	6,000	10,000	0	10,000
	<b>Total Other Expenditures</b>	<b>6,000</b>	<b>11,000</b>	<b>832</b>	<b>10,500</b>
<u>Depreciation</u>					
300-5310-08-6020	Bad Debt Expense	24,009	0	0	0
	<b>Total Depreciation</b>	<b>24,009</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Financial Obligations</u>					
300-5310-99-8001	Transfer Out to Technology	15,000	15,910	15,910	62,490
	<b>Total Financial Obligations</b>	<b>15,000</b>	<b>15,910</b>	<b>15,910</b>	<b>62,490</b>
	<b>Total Water Administration:</b>	<b>589,616</b>	<b>596,325</b>	<b>595,400</b>	<b>668,061</b>

## WATER & SEWER FUND - 300

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b><u>Water Production</u></b>					
<b><u>Salaries &amp; Benefits</u></b>					
300-5330-01-1010	Salaries	353,909	437,411	368,567	464,640
300-5330-01-1011	Overtime	13,957	20,000	22,003	20,000
300-5330-01-1020	Group Insurance	112,290	98,359	65,404	104,252
300-5330-01-1030	Social Security Contribution	27,231	34,992	29,732	37,075
300-5330-01-1040	Retirement Contribution	18,225	44,003	27,477	46,190
300-5330-01-1050	Unemployment Compensation	685	1,449	1,333	700
300-5330-01-1060	Worker's Compensation	9,222	14,048	9,266	15,270
300-5330-01-1080	Medical Exams	281	500	447	100
	<b>Total Salaries &amp; Benefits</b>	<b>535,799</b>	<b>650,762</b>	<b>524,228</b>	<b>688,227</b>
<b><u>Professional Services</u></b>					
300-5330-02-2010	Legal/General	4,124	25,000	9,704	1,000
300-5330-02-2030	Engineering/Survey	0	75,000	43,940	8,000
300-5330-02-2090	Other Professional Services	47,092	90,000	106,768	15,000
	<b>Total Professional Services</b>	<b>51,215</b>	<b>190,000</b>	<b>160,412</b>	<b>24,000</b>
<b><u>Property Services</u></b>					
300-5330-03-2210	Natural Gas	2,297	2,500	3,697	4,253
300-5330-03-2220	Electricity	110,352	125,000	119,986	140,000
300-5330-03-2410	Motor Vehicle Repair	8,245	10,000	7,487	12,000
300-5330-03-2420	Equipment Repair	17,883	79,946	47,063	45,000
300-5330-03-2430	Facility Maintenance	14,963	79,000	151,882	265,000
300-5330-03-2520	Equipment Rental	2,504	2,000	0	2,000
	<b>Total Property Services</b>	<b>156,244</b>	<b>298,446</b>	<b>330,114</b>	<b>468,253</b>
<b><u>Other Services</u></b>					
300-5330-04-2700	Property/Liability Insurance	51,981	54,765	92,487	97,151
300-5330-04-2720	Advertising	295	0	77	0
300-5330-04-2750	Dues & Membership	305	500	0	500
300-5330-04-2830	Seminars & Schools	5,130	4,000	5,007	4,000
300-5330-04-6030	License Expense	181	10,000	10,441	13,000
300-5330-04-9901	DR 4798 Hurricane Beryl	57,548	0	0	0
	<b>Total Other Services</b>	<b>115,439</b>	<b>69,265</b>	<b>108,011</b>	<b>114,651</b>

## WATER & SEWER FUND - 300

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Supplies</u>					
300-5330-05-3010	Office	958	0	0	1,000
300-5330-05-3030	Employee Relations	833	0	0	0
300-5330-05-3040	Gasoline/Diesel	18,849	25,000	15,708	25,000
300-5330-05-3050	Oil/Lube	1,112	1,500	1,582	4,000
300-5330-05-3060	Small Tools	5,895	5,000	6,410	5,000
300-5330-05-3080	Uniform Expense	3,588	5,000	4,112	5,000
300-5330-05-3100	Other Operating Supplies	10,709	10,000	11,627	20,122
300-5330-05-3105	Lab Fees/Chemicals	31,669	30,000	36,143	47,000
300-5330-05-3110	Materials	69,541	75,000	79,561	164,066
300-5330-05-3115	Meter Expense	66,715	20,000	18,436	20,000
300-5330-05-3125	Safety	500	1,500	679	1,500
	<b>Total Supplies</b>	<b>210,367</b>	<b>173,000</b>	<b>174,258</b>	<b>292,688</b>
<u>Other Expenditures</u>					
300-5330-06-2435	Street Repairs	10,000	10,000	9,564	10,000
300-5330-06-5075	Miscellaneous Repair	0	0	7,186	5,000
	<b>Total Other Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>16,751</b>	<b>15,000</b>
<u>Capital Outlay</u>					
300-5330-17-5090	Other Capital Outlay	473	877,219	877,219	200,000
	<b>Total Capital Outlay</b>	<b>473</b>	<b>877,219</b>	<b>877,219</b>	<b>200,000</b>
<u>Depreciation</u>					
300-5330-08-6010	Depreciation	1,185,831	0	0	0
	<b>Total Depreciation</b>	<b>1,185,831</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Financial Obligations</u>					
300-5330-99-8000	Transfer Out to Technology	10,000	14,750	14,750	20,000
300-5330-99-9901	Lease Payment - Principal	0	0	0	163,242
300-5330-99-9902	Lease Payment - Interest	0	237,110	139,805	143,012
	<b>Total Financial Obligations</b>	<b>10,000</b>	<b>251,860</b>	<b>154,555</b>	<b>326,254</b>
	<b>Total Water Production:</b>	<b>2,275,369</b>	<b>2,520,552</b>	<b>2,345,547</b>	<b>2,129,073</b>

## WATER & SEWER FUND - 300

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Sewer System</b>					
<u>Salaries &amp; Benefits</u>					
300-5350-01-1010	Salaries	374,551	394,343	364,886	416,830
300-5350-01-1011	Overtime	33,506	30,000	42,034	25,000
300-5350-01-1020	Group Insurance	43,910	77,525	50,082	65,067
300-5350-01-1030	Social Security Contribution	31,101	32,463	30,229	33,800
300-5350-01-1040	Retirement Contribution	23,777	40,822	39,795	42,107
300-5350-01-1050	Unemployment Compensation	702	1,242	870	600
300-5350-01-1060	Worker's Compensation	6,916	17,894	6,949	18,417
300-5350-01-1080	Medical Exams	216	250	140	100
	<b>Total Salaries &amp; Benefits</b>	<b>514,679</b>	<b>594,539</b>	<b>534,985</b>	<b>601,921</b>
<u>Professional Services</u>					
300-5350-02-2010	Legal/General	581	0	2,053	40,000
300-5350-02-2030	Engineering/Survey	0	75,000	17,696	7,000
300-5350-02-2090	Other Professional Services	70,459	161,250	106,072	15,000
	<b>Total Professional Services</b>	<b>71,039</b>	<b>236,250</b>	<b>125,821</b>	<b>62,000</b>
<u>Property Services</u>					
300-5350-03-2220	Electricity	106,407	120,000	114,786	115,500
300-5350-03-2410	Motor Vehicle Repair	9,764	10,000	25,441	10,000
300-5350-03-2420	Equipment Repair	43,454	60,000	22,933	60,000
300-5350-03-2430	Facility Maintenance	78,220	215,000	135,610	178,688
300-5350-03-2440	Sludge Removal	28,892	45,000	37,146	45,000
300-5350-03-2520	Rental Equipment	1,200	1,000	3,600	1,000
	<b>Total Property Services</b>	<b>267,938</b>	<b>451,000</b>	<b>339,515</b>	<b>410,188</b>
<u>Other Services</u>					
300-5350-04-2700	Property Insurance	106,738	120,000	117,418	165,900
300-5350-04-2720	Advertising	689	0	413	0
300-5350-04-2740	Meeting Expenses	76	0	0	0
300-5350-04-2830	Seminars & Schools	1,580	2,000	1,994	5,000
300-5350-04-6030	License Expense	18,018	25,000	13,030	25,000
300-5350-04-9900	DR 4781 2024 Flooding	6,525	0	0	0
300-5350-04-9901	DR 4798 Hurricane Beryl	1,720	0	0	0
	<b>Total Other Services</b>	<b>135,346</b>	<b>147,000</b>	<b>132,856</b>	<b>195,900</b>

**WATER & SEWER FUND - 300**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Supplies</u>					
300-5350-05-3030	Employee Relations	600	0	0	0
300-5350-05-3040	Gasoline/Diesel	24,952	22,000	20,923	22,000
300-5350-05-3050	Oil/Lube	952	1,500	2,152	2,500
300-5350-05-3060	Small Tools	1,630	3,000	2,496	3,000
300-5350-05-3080	Uniform Expense	4,809	4,200	4,889	4,200
300-5350-05-3100	Other Operating Supplies	3,482	6,000	8,250	18,748
300-5350-05-3105	Lab Fees/Chemicals	78,013	100,000	68,362	100,000
300-5350-05-3110	Materials	11,689	17,000	36,259	40,000
300-5350-05-3125	Safety	1,463	1,500	931	1,500
	<b>Total Supplies</b>	<b>127,591</b>	<b>155,200</b>	<b>144,262</b>	<b>191,948</b>
<u>Financial Obligations</u>					
300-5350-99-8000	Transfer Out to Technology	10,000	5,100	5,100	5,250
	<b>Total Financial Obligations</b>	<b>10,000</b>	<b>5,100</b>	<b>5,100</b>	<b>5,250</b>
	<b>Total Sewer System:</b>	<b>1,126,593</b>	<b>1,589,089</b>	<b>1,282,539</b>	<b>1,467,207</b>

## WATER & SEWER FUND - 300 FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Sanitation Services</b>					
<u>Other Services</u>					
300-5370-07-2811	Garbage Pickup-Residential	430,290	418,000	417,772	465,000
300-5370-07-3120	Garbage Bags	0	5,000	4,945	5,000
	<b>Total Other Services</b>	<b>430,290</b>	<b>423,000</b>	<b>422,717</b>	<b>470,000</b>
	<b>Total Sanitation Services:</b>	<b>430,290</b>	<b>423,000</b>	<b>422,717</b>	<b>470,000</b>
<b>Non-Operating</b>					
<u>Financial Obligations</u>					
300-5380-99-9901	Interest On Bond Payments	157,352	0	0	0
300-5380-99-9910	Bond Amortization	(29,901)	0	(29,901)	0
300-5380-99-9921	Transfers Out to General Fund	1,198,568	1,622,592	1,622,592	1,417,389
300-5380-99-9925	Capital Programs	56,400	56,000	38,202	0
	<b>Total Financial Obligations</b>	<b>1,382,420</b>	<b>1,678,592</b>	<b>1,630,894</b>	<b>1,417,389</b>
	<b>Total Non-Operating:</b>	<b>1,382,420</b>	<b>1,678,592</b>	<b>1,630,894</b>	<b>1,417,389</b>
<b>Grants - All Depts</b>					
<u>Capital Outlay</u>					
300-5390-17-5101	GLO MIT MOD E924	0	127,546	127,546	0
	<b>Total Capital Outlay</b>	<b>0</b>	<b>127,546</b>	<b>127,546</b>	<b>0</b>
	<b>Total Grants:</b>	<b>0</b>	<b>127,546</b>	<b>127,546</b>	<b>0</b>
	<b>TOTAL EXPENDITURES:</b>	<b>5,804,288</b>	<b>6,935,104</b>	<b>6,404,643</b>	<b>6,151,730</b>
<i>Revenue Over/(Under) Expenditures</i>		15,331,483	(262,219)	(199,560)	0



## **DEBT SERVICE FUND (Fund 500)**

The Debt Service Fund (Fund 500), also referred to as the Interest and Sinking Fund, is established by ordinance in accordance with Texas law and is used to account for the accumulation of financial resources and the payment of principal, interest, and related costs on the City of Cleveland's outstanding general obligation debt as such payments become due.

In compliance with the Texas Tax Code, the City annually calculates and adopts an ad valorem (property) tax rate and corresponding tax levy dedicated solely to debt service. The tax levy is set at a level sufficient to provide the funds necessary to meet the City's annual debt service requirements and is restricted for that purpose.

The City of Cleveland does not have a fixed statutory limit on the amount of general obligation debt it may issue; however, the issuance of such debt is limited by the maximum debt service tax rate permitted under state law. Pursuant to the rules and interpretations of the Texas Attorney General, the City may issue general obligation debt only in an amount that can be supported by a debt service tax rate not to exceed \$1.50 per \$100 of assessed valuation, calculated using an assumed 90 percent tax collection rate.

**DEBT SERVICE FUND - 500**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

	FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>REVENUES:</b>				
Property Taxes	1,978,968	1,805,307	2,678,346	1,682,044
Interest	4,427	3,500	8,204	5,000
Transfers and Contributions	190,992	218,538	0	326,440
<b>Total Revenues:</b>	<b>\$2,174,386</b>	<b>\$2,027,345</b>	<b>\$2,686,550</b>	<b>\$2,013,484</b>
<b>EXPENDITURES:</b>				
Debt Service	2,214,675	2,027,345	2,019,612	2,013,484
<b>Total Expenses:</b>	<b>\$2,214,675</b>	<b>\$2,027,345</b>	<b>\$2,019,612</b>	<b>\$2,013,484</b>
Rev Over/(Under) Exp	(40,288)	0	666,938	0
Fund Balance - Beginning	961,792	921,504	921,504	1,588,441
Fund Balance - Ending	<b>\$921,504</b>	<b>\$921,504</b>	<b>\$1,588,441</b>	<b>\$1,588,441</b>
Reserve Requirement (25%)		506,836	504,903	503,371
Excess/(Deficit)		414,668	1,083,538	1,085,070

## DEBT SERVICE - 500

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Revenues</b>					
<u>Property Taxes</u>					
500-4000-01-0801	Current Taxes	1,871,025	2,500,000	3,303,877	1,809,213
500-4000-01-0801.01	TIRZ 1 Transfers	0	(446,194)	(412,187)	(135,637)
500-4000-01-0801.02	TIRZ 2 Transfers	0	(338,499)	(338,348)	(91,532)
500-4000-01-0802	Delinquent Taxes	53,182	45,000	65,744	50,000
500-4000-01-0803	P & I / Attorney Fees	54,761	45,000	59,260	50,000
	<b>Total Property Taxes</b>	<b>1,978,968</b>	<b>1,805,307</b>	<b>2,678,346</b>	<b>1,682,044</b>
<u>Interest</u>					
500-4000-10-894	Interest Income	4,427	3,500	8,204	5,000
	<b>Total Interest</b>	<b>4,427</b>	<b>3,500</b>	<b>8,204</b>	<b>5,000</b>
<u>Non-Operating</u>					
500-4000-99-0909	Fund Balance Transfer In	0	218,538	0	326,440
500-4000-99-9900	Transfer In	190,992	0	0	0
	<b>Total Non-Operating</b>	<b>190,992</b>	<b>218,538</b>	<b>0</b>	<b>326,440</b>
	<b>TOTAL REVENUES:</b>	<b>2,174,386</b>	<b>2,027,345</b>	<b>2,686,550</b>	<b>2,013,484</b>

**DEBT SERVICE - 500**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Expenditures</b>					
500-5510-11-4011	Tax Bond Retirement	1,470,616	1,677,533	1,677,798	1,712,061
500-5510-11-4051	Tax Bond Interest	297,308	337,812	337,545	289,423
500-5510-11-4071	Fiscal Agent Fees	11,290	12,000	4,250	12,000
	<b>Total Debt Services</b>	<b>1,779,214</b>	<b>2,027,345</b>	<b>2,019,593</b>	<b>2,013,484</b>
500-5510-99-8701	Transfer Out - Bond Proceeds	435,461	0	19	0
	<b>Total Financial Obligations</b>	<b>435,461</b>	<b>0</b>	<b>19</b>	<b>0</b>
	<b>TOTAL EXPENDITURES:</b>	<b>2,214,675</b>	<b>2,027,345</b>	<b>2,019,612</b>	<b>2,013,484</b>
<i>Revenue Over/(Under) Expenditures</i>		(40,288)	0	666,938	0

# Summary of Debt Obligations

General Obligation Refunding Bonds Series 2013  
 \$7,860,000 Original Issue Par Amount  
 Issue Date of 2/14/2013

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2026	575,000	2.375%	6,828.13	581,828.13	
09/30/2026					581,828.13
	575,000		6,828.13	581,828.13	581,828.13

Combination Tax and Revenue Certificates of Obligation Series 2017  
 \$3,920,000 Original Issue Par Amount  
 Issue Date of 08/15/2017

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2026	305,000	3.000%	26,825.01	331,825.01	
09/01/2026			22,250.01	22,250.01	
09/30/2026					354,075.02
03/01/2027	310,000	3.000%	22,250.01	332,250.01	
09/01/2027			17,600.01	17,600.01	
09/30/2027					349,850.02
03/01/2028	115,000	3.000%	17,600.01	132,600.01	
09/01/2028			15,875.01	15,875.01	
09/30/2028					148,475.02
03/01/2029	115,000	3.000%	15,875.01	130,875.01	
09/01/2029			14,150.01	14,150.01	
09/30/2029					145,025.02
03/01/2030	115,000	3.000%	14,150.01	129,150.01	
09/01/2030			12,425.01	12,425.01	
09/30/2030					141,575.02
03/01/2031	115,000	3.000%	12,425.01	127,425.01	
09/01/2031			10,700.01	10,700.01	
09/30/2031					138,125.02
03/01/2032	115,000	3.000%	10,700.01	125,700.01	
09/01/2032			8,975.01	8,975.01	
09/30/2032					134,675.02
03/01/2033	115,000	3.000%	8,975.01	123,975.01	
09/01/2033			7,250.01	7,250.01	
09/30/2033					131,225.02
03/01/2034	115,000	3.125%	7,250.01	122,250.01	
09/01/2034			5,453.13	5,453.13	
09/30/2034					127,703.14
03/01/2035	115,000	3.125%	5,453.13	120,453.13	
09/01/2035			3,656.25	3,656.25	
09/30/2035					124,109.38
03/01/2036	115,000	3.250%	3,656.25	118,656.25	
09/01/2036			1,787.50	1,787.50	
09/30/2036					120,443.75
03/01/2037	110,000	3.250%	1,787.50	111,787.50	
09/30/2037					111,787.50
	1,760,000		267,068.93	2,027,068.93	2,027,068.93

Combination Tax and Revenue Certificates of Obligation Series 2021  
 \$7,660,000 Original Issue Par Amount  
 Issue Date of 6/15/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2026	415,000	3.000%	83,521.88	498,521.88	
09/01/2026			77,296.88	77,296.88	
09/30/2026					575,818.76
03/01/2027	430,000	3.000%	77,296.88	507,296.88	
09/01/2027			70,846.88	70,846.88	
09/30/2027					578,143.76
03/01/2028	445,000	3.000%	70,846.88	515,846.88	
09/01/2028			64,171.88	64,171.88	
09/30/2028					580,018.76
03/01/2029	455,000	3.000%	64,171.88	519,171.88	
09/01/2029			57,346.88	57,346.88	
09/30/2029					576,518.76
03/01/2030	465,000	4.000%	57,346.88	522,346.88	
09/01/2030			48,046.88	48,046.88	
09/30/2030					570,393.76
03/01/2031	490,000	4.000%	48,046.88	538,046.88	
09/01/2031			38,246.88	38,246.88	
09/30/2031					576,293.76
03/01/2032	220,000	2.250%	38,246.88	258,246.88	
09/01/2032			35,771.88	35,771.88	
09/30/2032					294,018.76
03/01/2033	225,000	2.250%	35,771.88	260,771.88	
09/01/2033			33,240.63	33,240.63	
09/30/2033					294,012.51
03/01/2034	225,000	2.000%	33,240.63	258,240.63	
09/01/2034			30,990.63	30,990.63	
09/30/2034					289,231.26
03/01/2035	235,000	2.000%	30,990.63	265,990.63	
09/01/2035			28,640.63	28,640.63	
09/30/2035					294,631.26
03/01/2036	240,000	2.000%	28,640.63	268,640.63	
09/01/2036			26,240.63	26,240.63	
09/30/2036					294,881.26
03/01/2037	240,000	2.000%	26,240.63	266,240.63	
09/01/2037			23,840.63	23,840.63	
09/30/2037					290,081.26

Combination Tax and Revenue Certificates of Obligation Series 2021  
 \$7,660,000 Original Issue Par Amount  
 Issue Date of 6/15/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2038	245,000	2.000%	23,840.63	268,840.63	
09/01/2038			21,390.63	21,390.63	
09/30/2038					290,231.26
03/01/2039	255,000	2.000%	21,390.63	276,390.63	
09/01/2039			18,840.63	18,840.63	
09/30/2039					295,231.26
03/01/2040	260,000	2.250%	18,840.63	278,840.63	
09/01/2040			15,915.63	15,915.63	
09/30/2040					294,756.26
03/01/2041	265,000	2.250%	15,915.63	280,915.63	
09/01/2041			12,934.38	12,934.38	
09/30/2041					293,850.01
03/01/2042	200,000	2.375%	12,934.38	212,934.38	
09/01/2042			10,559.38	10,559.38	
09/30/2042					223,493.76
03/01/2043	205,000	2.375%	10,559.38	215,559.38	
09/01/2043			8,125.00	8,125.00	
09/30/2043					223,684.38
03/01/2044	210,000	2.500%	8,125.00	218,125.00	
09/01/2044			5,500.00	5,500.00	
09/30/2044					223,625.00
03/01/2045	215,000	2.500%	5,500.00	220,500.00	
09/01/2045			2,812.50	2,812.50	
09/30/2045					223,312.50
03/01/2046	225,000	2.500%	2,812.50	227,812.50	
09/30/2046					227,812.50
	6,165,000		1,345,040.80	7,510,040.80	7,510,040.80

General Obligation Refunding Bonds Series 2021  
 \$2,740,000 Original Issue Par Amount  
 Issue Date of 7/1/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2026	235,000	4.000%	29,050	264,050	
09/01/2026			24,350	24,350	
09/30/2026					288,400
03/01/2027	250,000	4.000%	24,350	274,350	
09/01/2027			19,350	19,350	
09/30/2027					293,700
03/01/2028	265,000	4.000%	19,350	284,350	
09/01/2028			14,050	14,050	
09/30/2028					298,400
03/01/2029	270,000	3.000%	14,050	284,050	
09/01/2029			10,000	10,000	
09/30/2029					294,050
03/01/2030	280,000	3.000%	10,000	290,000	
09/01/2030			5,800	5,800	
09/30/2030					295,800
03/01/2031	285,000	2.000%	5,800	290,800	
09/01/2031			2,950	2,950	
09/30/2031					293,750
03/01/2032	145,000	2.000%	2,950	147,950	
09/01/2032			1,500	1,500	
09/30/2032					149,450
03/01/2033	150,000	2.000%	1,500	151,500	
09/30/2033					151,500
	1,880,000		185,050	2,065,050	2,065,050

Government Capital Corporation  
 \$1,276,045 - Aerial Fire Truck Finance Contract  
 Issue Date of 3/15/2022

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/15/2026	182,061.01	2.551%	19,300.54	201,361.55	201,361.55
03/15/2027	186,705.39	2.551%	14,656.16	201,361.55	201,361.55
03/15/2028	191,468.24	2.551%	9,893.31	201,361.55	201,361.55
03/15/2029	196,352.58	2.551%	5,008.97	201,361.55	201,361.55
	756,587.22		48,858.98	805,446.20	805,446.20



## **TAX INCREMENT REINVESTMENT ZONE (TIRZ) Fund 501 & Fund 502**

A Tax Increment Reinvestment Zone (TIRZ) is a financing mechanism authorized under Chapter 311 of the Texas Tax Code that allows a municipality to promote economic development and redevelopment within a designated geographic area. Under this structure, a portion of the increase in ad valorem tax revenues (the “tax increment”) generated by improvements within the zone is reinvested to fund eligible project costs in accordance with the applicable project and financing plans.

The City of Cleveland has established two separate Tax Increment Reinvestment Zones:

- Grand Oak Subdivision – TIRZ No.1 (Fund 501)
- Pinewood Trails – TIRZ No. 2 (Fund 502)

TIRZ No. 1 (Grand Oaks Subdivision) was created pursuant to an agreement executed in June 2017 for a term of twenty-five (25) years, with an expiration date of December 31, 2042. In accordance with the approved project and financing plan, the City reimburses sixty percent (60%) of the tax increment collected from properties located within the zone.

TIRZ No. 2 (Pinewood Trails) was created pursuant to an agreement executed in March 2018 for a term of thirty (30) years, with an expiration date of December 31, 2049. Under the approved project and financing plan, the City reimburses seventy percent (70%) of the tax increment collected from properties located within the zone.

Each TIRZ is accounted for in a separate fund, and expenditures are limited to eligible costs as defined in the respective project and financing plans and authorized by state law.

# TIRZ #1 FUND - 501

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Revenues</b>					
<u>Property Taxes</u>					
501-4000-01-0801	Property Taxes -City	0	446,194	412,187	389,991
501-4000-01-0801	Property Taxes -County	607,215	285,516	254,300	290,945
	<b>Total Property Taxes</b>	<b>607,215</b>	<b>731,710</b>	<b>666,487</b>	<b>680,936</b>
<u>Interest</u>					
501-4000-10-894	Interest Income	574	500	1,274	500
	<b>Total Interest</b>	<b>574</b>	<b>500</b>	<b>1,274</b>	<b>500</b>
	<b>TOTAL REVENUES:</b>	<b>607,789</b>	<b>732,210</b>	<b>667,761</b>	<b>681,436</b>
<b>Expenditures</b>					
<u>Financial Obligations</u>					
501-5501-04-2792	Development Authority	335,600	732,210	603,714	681,436
	<b>Total Financial Obligations</b>	<b>335,600</b>	<b>732,210</b>	<b>603,714</b>	<b>681,436</b>
	<b>TOTAL EXPENDITURES:</b>	<b>335,600</b>	<b>732,210</b>	<b>603,714</b>	<b>681,436</b>
	<i>Revenue Over/(Under) Expenditures</i>	272,188	0	64,047	0
	Fund Balance - Beginning	340,084	612,272	612,272	676,319
	Fund Balance - Ending	<b>\$612,272</b>	<b>\$612,272</b>	<b>\$676,319</b>	<b>\$676,319</b>

**TIRZ #2 FUND - 502**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Revenues</b>					
<u>Property Taxes</u>					
502-4000-01-0801	Property Taxes -City	285,270	338,499	338,348	263,179
	<b>Total Property Taxes</b>	<b>285,270</b>	<b>338,499</b>	<b>338,348</b>	<b>263,179</b>
<u>Interest</u>					
502-4000-10-894	Interest Income	673	500	489	250
	<b>Total Interest</b>	<b>673</b>	<b>500</b>	<b>489</b>	<b>250</b>
	<b>TOTAL REVENUES:</b>	<b>285,943</b>	<b>338,999</b>	<b>338,837</b>	<b>263,429</b>
<b>Expenditures</b>					
<u>Financial Obligations</u>					
502-5502-04-2792	Municipal Utility District No. 1	0	509,999	509,965	263,429
	<b>Total Financial Obligations</b>	<b>0</b>	<b>509,999</b>	<b>509,965</b>	<b>263,429</b>
	<b>TOTAL EXPENDITURES:</b>	<b>0</b>	<b>509,999</b>	<b>509,965</b>	<b>263,429</b>
	<i>Revenue Over/(Under) Expenditures</i>	285,943	(171,000)	(171,128)	0
	Fund Balance - Beginning	223,950	509,893	509,893	338,765
	Fund Balance - Ending	<b>\$509,893</b>	<b>\$338,893</b>	<b>\$338,765</b>	<b>\$338,765</b>



## **HOTEL / MOTEL OCCUPANCY TAX FUND (Fund 600)**

The Hotel/Motel Occupancy Tax Fund (Fund 600) is used to account for revenues generated from the municipal hotel occupancy tax levied pursuant to Chapter 351 of the Texas Tax Code. These revenues are legally restricted and may be expended only for purposes that directly promote tourism and the convention and hotel industry, as authorized by state law.

Permissible uses of hotel occupancy tax revenues include expenditures to establish, acquire, improve, or maintain convention centers, fund tourism-related advertising and promotional activities, support programs that enhance the arts, finance historic preservation or restoration projects, and pay for certain sports-related facilities and events that are reasonably likely to increase hotel occupancy.

The City of Cleveland receives hotel occupancy tax revenues from several lodging establishments within the city, including Super 8, Motel 6, Deluxe Inn, Best Western, Holiday Inn Express, and La Quinta Inn.

**HOTEL / MOTEL OCCUPANCY TAX FUND - 600**  
**FISCAL YEAR 2025 ADOPTED BUDGET**

	FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>REVENUES</b>				
Occupancy Tax	342,615	262,500	313,149	302,500
Interest	2,141	2,000	3,950	3,500
<b>Total Revenues</b>	<b>\$344,756</b>	<b>\$264,500</b>	<b>\$317,099</b>	<b>\$306,000</b>
<b>EXPENDITURES</b>				
Hotel/Motel	64,782	65,000	61,400	65,000
Convention & Visitors' Bureau	161,109	361,389	167,534	170,420
<b>Total Expenditures</b>	<b>\$225,892</b>	<b>\$426,389</b>	<b>\$228,934</b>	<b>\$235,420</b>
Revenues Over/Under Exp.	118,864	(161,889)	88,166	70,580
Fund Balance - Beginning	699,848	818,712	818,712	906,877
<b>Fund Balance - Ending</b>	<b>\$818,712</b>	<b>\$656,823</b>	<b>\$906,877</b>	<b>\$977,457</b>
Reserve Requirement (25%)		\$106,597	\$57,233	\$58,855
Excess/(Deficit)		\$550,225	\$849,644	\$918,602

**HOTEL / MOTEL OCCUPANCY TAX FUND - 600**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>Revenues</b>					
<u>Interest</u>					
600-4000-10-0891	Interest Income	2,141	2,000	3,950	3,500
	<b>Total Interest</b>	<b>2,141</b>	<b>2,000</b>	<b>3,950</b>	<b>3,500</b>
<u>Hotel/Motel Revenue</u>					
600-4000-15-0801	Super 8	45,916	13,500	26,575	25,000
600-4000-15-0802	Motel 6	41,879	35,000	30,773	32,500
600-4000-15-0804	M & M Hotel/Delux Inn	4,935	4,000	5,896	5,000
600-4000-15-0805	Best Western	64,832	50,000	54,123	60,000
600-4000-15-0810	Holiday Inn	95,066	90,000	121,730	100,000
600-4000-15-0815	Comfort Inn (La Quinta)	89,987	70,000	74,052	80,000
	<b>Hotel/Motel Revenue</b>	<b>342,615</b>	<b>262,500</b>	<b>313,149</b>	<b>302,500</b>
	<b>TOTAL REVENUES:</b>	<b>344,756</b>	<b>264,500</b>	<b>317,099</b>	<b>306,000</b>

# HOTEL / MOTEL OCCUPANCY TAX FUND - 600

## FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b><u>Hotel/Motel Division</u></b>					
<u>Professional Services</u>					
600-5610-02-6070	Civic Center-Reimbursement	50,000	50,000	50,000	50,000
600-5610-02-6080	Advertising/Billboards	11,579	10,000	8,011	10,000
600-5610-02-6081	Arts	93	0	0	0
600-5610-02-6085	Music / Arts	3,110	5,000	3,389	5,000
	<b>Total Professional Services</b>	<b>64,782</b>	<b>65,000</b>	<b>61,400</b>	<b>65,000</b>
	<b>Total Hotel/Motel Division:</b>	<b>64,782</b>	<b>65,000</b>	<b>61,400</b>	<b>65,000</b>
<b><u>CVB Division</u></b>					
<u>Salaries &amp; Benefits</u>					
600-5620-01-1010	Salaries	80,472	74,447	73,646	71,170
600-5620-01-1011	Overtime	1,099	800	1,197	800
600-5620-01-1020	Group Insurance	9,755	14,014	12,454	15,500
600-5620-01-1030	FICA/Medicare	6,151	5,757	5,464	5,510
600-5620-01-1040	Retirement	7,877	7,239	10,439	6,860
600-5620-01-1050	State Unemployment Tax	54	332	254	120
600-5620-01-1060	Worker's Compensation	3,458	1,446	3,023	300
	<b>Total Salaries &amp; Benefits</b>	<b>108,866</b>	<b>104,035</b>	<b>106,478</b>	<b>100,260</b>
<u>Professional Services</u>					
600-5620-02-2090	Blue Iron - Contract Services	32,159	35,266	32,159	32,160
	<b>Total Professional Services</b>	<b>32,159</b>	<b>35,266</b>	<b>32,159</b>	<b>32,160</b>
<u>Other Services</u>					
600-5620-04-2710	Telephone	58	0	0	0
600-5620-04-2720	Advertising	13,089	20,000	13,257	20,000
600-5620-04-2730	Promotional Merchandise	3,444	6,500	5,452	6,500
600-5620-04-2750	Dues & Membership	1,065	2,500	2,585	2,500
600-5620-04-2830	Seminars & Schools	147	3,500	45	3,500
600-5620-04-3130	Postage	282	0	0	0
	<b>Total Other Services</b>	<b>18,084</b>	<b>32,500</b>	<b>21,338</b>	<b>32,500</b>
<u>Supplies</u>					
600-5620-05-3010	Office Supplies	29	0	0	0
600-5620-05-3030	Employee Relations	100	0	0	0
600-5620-05-3100	Other Operating Supplies	1,126	1,500	1,347	1,500
	<b>Total Supplies</b>	<b>1,255</b>	<b>1,500</b>	<b>1,347</b>	<b>1,500</b>

## HOTEL / MOTEL OCCUPANCY TAX FUND - 600

### FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<u>Other Expenditures</u>					
600-5620-06-5060	Furniture / Fixtures	745	4,000	4,361	4,000
600-5620-06-6300	Park Improvements	0	0	1,850	0
	<b>Total Other Expenditures</b>	<b>745</b>	<b>4,000</b>	<b>6,211</b>	<b>4,000</b>
<u>Capital Outlay</u>					
600-5620-17-5090	Other Capital Outlay >5,000	0	184,088	0	0
	<b>Total Capital Outlay</b>	<b>0</b>	<b>184,088</b>	<b>0</b>	<b>0</b>
	<b>Total CVB</b>	<b>161,109</b>	<b>361,389</b>	<b>167,534</b>	<b>170,420</b>
	<b>TOTAL EXPENDITURES:</b>	<b>225,892</b>	<b>426,389</b>	<b>228,934</b>	<b>235,420</b>
<i>Revenue Over/(Under) Expenditures</i>		118,864	(161,889)	88,166	70,580



## **CAPITAL EQUIPMENT FUND (Fund 701)**

The Capital Equipment Fund (Fund 701) was established to set aside financial resources for the acquisition and replacement of capital equipment and vehicles supporting the City of Cleveland's water and wastewater utility operations, which are accounted for in the Water and Sewer Enterprise Fund (Fund 300). The fund was created in fiscal year 2014.

This fund is supported by charges assessed to utility customers, as authorized by City Council and adopted through the City's fee ordinance. Under the current fee structure, commercial customers are assessed \$7.00 per month for water and \$7.00 per month for sewer, while residential customers are assessed \$1.00 per month for water and \$1.00 per month for sewer. These charges are billed monthly in conjunction with regular utility service fees.

The purpose of the Capital Equipment Fund is to provide for the planned and systematic purchase and replacement of capital equipment and vehicles necessary to support the ongoing operation and maintenance of the City's water and wastewater systems. The schedule of capital equipment purchases and replacements is reviewed and adopted annually as part of the City's budget process.

## CAPITAL EQUIPMENT FUND - 701 FISCAL YEAR 2026 ADOPTED BUDGET

		FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
<b>REVENUE</b>					
<u>Property Taxes</u>					
701-4000-01-0101	Base Water Rate	117,485	120,000	119,980	122,100
701-4000-01-0102	Sewer Base Rate	108,101	110,000	110,221	112,200
	<b>Total Property Taxes</b>	<b>225,586</b>	<b>230,000</b>	<b>230,201</b>	<b>234,300</b>
<u>Interest</u>					
701-4000-10-0894	Interest	10,226	10,000	8,827	8,000
	<b>Total Interest</b>	<b>10,226</b>	<b>10,000</b>	<b>8,827</b>	<b>8,000</b>
<u>Non-Operating</u>					
701-4000-99-0901	Transfer Out	(287,397)	0	0	0
	<b>Total Non-Operating</b>	<b>(287,397)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUES:</b>	<b>(51,585)</b>	<b>240,000</b>	<b>239,028</b>	<b>242,300</b>
<u>Capital Outlay</u>					
701-5730-17-2090	Equipment Purchases	0	27,616	12,200	32,185
701-5730-17-2095	Vehicle Purchases	0	321,690	137,523	0
	<b>Total Capital Outlay</b>	<b>0</b>	<b>349,306</b>	<b>149,723</b>	<b>32,185</b>
	<b>TOTAL EXPENDITURES:</b>	<b>0</b>	<b>349,306</b>	<b>149,723</b>	<b>32,185</b>
<i>Revenue Over/(Under) Expenditures</i>		(51,585)	(109,306)	89,305	210,115



## **SPECIAL REVENUE FUND – MONEY SEIZURE**

The Money Seizure Fund (Fund 900) is a Special Revenue Fund used to account for cash and other monetary assets seized by law enforcement in connection with criminal investigations. These funds are subject to the requirements, restrictions, and reporting provisions of Chapter 59 of the Texas Code of Criminal Procedure, which govern the custody, disposition, and authorized use of forfeited assets.

Revenues and expenditures in this fund are legally restricted and may be used only for purposes permitted by state law. All activity within the fund is monitored to ensure compliance with statutory requirements, including applicable reporting and audit standards.

## SPECIAL REVENUE FUND - 900

### FISCAL YEAR 2026 ADOPTED BUDGET

	FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
Police	4,769	0	5,556	0
Interest	15	0	13	0
Seizures	2,749	0	0	0
<b>Total Revenues</b>	<b>\$7,533</b>	<b>\$0</b>	<b>\$5,569</b>	<b>\$0</b>
Other Services	6,417	0	731	0
Money Seizures	0	0	15,388	0
<b>Total Expenditures</b>	<b>\$6,417</b>	<b>\$0</b>	<b>\$16,119</b>	<b>\$0</b>
Revenues Over/(Under) Exp	1,116	0	(10,550)	0
Beginning Cash Balance - Fund 900	48,250	49,366	49,366	38,816
Ending Cash Balance - Fund 900	49,366	49,366	38,816	38,816
<i>Restricted - Money Seizures</i>	<i>7,683</i>	<i>7,683</i>	<i>7,683</i>	<i>7,683</i>
<i>Restricted - RLC</i>	<i>1,489</i>	<i>1,504</i>	<i>1,621</i>	<i>1,621</i>
<b>Unrestricted Cash Balance - Ending</b>	<b>\$40,194</b>	<b>\$40,179</b>	<b>\$29,511</b>	<b>\$29,511</b>

**SPECIAL REVENUE FUND - 915  
COURT TECHNOLOGY  
FISCAL YEAR 2026 ADOPTED BUDGET**

	FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
Court Special Revenue	0	0	0	0
Interest	0	0	0	0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Court Special Expenditures	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**SPECIAL REVENUE FUND - 916**  
**COURT SECURITY**  
**FISCAL YEAR 2026 ADOPTED BUDGET**

	FY 2024 YEAR END ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 YEAR END UNAUDITED	FY 2026 ADOPTED BUDGET
Court Special Revenue	0	0	0	0
Interest	0	0	0	0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Court Special Expenditures	0	21,300	21,256	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$21,300</b>	<b>\$21,256</b>	<b>\$0</b>

# Appendix

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

CITY OF CLEVELAND

Taxing Unit Name

-

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 880,293,896
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 78,598,310
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 801,695,586
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.770000000 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:..... \$ 0	
	B. Prior year values resulting from final court decisions:..... - \$ 0	
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:..... \$ 0	
	B. Prior year disputed value:..... - \$ 0	
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

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

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

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 801,695,586
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 405,940</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 1,492,940</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 1,898,880
11.	<p><b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,898,880
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 104,058,758
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 695,737,948
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,357,182
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 11,172
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 5,368,354
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 917,389,615</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup> ..... - \$ 92,502,008</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 824,887,607

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 5,965,794
	<b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 5,965,794
<b>20.</b>	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 88,046,618
<b>21.</b>	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
<b>22.</b>	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 742,806,783
<b>23.</b>	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
<b>24.</b>	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 27,386,672
<b>25.</b>	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 27,386,672
<b>26.</b>	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 715,420,111
<b>27.</b>	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.750377843 /\$100
<b>28.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ 0.000000000 /\$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.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.361161000 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 801,695,586
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,895,412
32.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 11,172</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 357,298</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ -346,126</p> <p><b>E.</b> Add Line 31 to 32D.</p>	\$ 2,549,286
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 715,420,111
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.356334126 /\$100
35.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup></p> <p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000000 /\$100
36.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup></p> <p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000000 /\$100

<sup>25</sup> [Reserved for expansion]

<sup>26</sup> Tex. Tax Code §26.044

<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.00000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. . . . . \$ 0.00000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.00000000 /\$100
38.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.00000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. . . . . \$ 0.00000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.00000000 /\$100
39.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 . . . . . \$ 0.00000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.356334126 /\$100
41.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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 . . . . . \$ 861,484</p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 . . . . . \$ 0.120416519 /\$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>	\$ 0.476750645 /\$100
42.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.493436917 /\$100

<sup>28</sup> Tex. Tax Code §26.0442  
<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</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.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00000000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</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&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>31</sup></p> <p>Enter debt amount ..... \$ 2,001,484</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 2,001,484</p>	\$ 2,001,484
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 373,908
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 1,627,576
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 96.96 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 98.18 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 97.79 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>34</sup></p>	100.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 1,627,576
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 742,806,783
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.219111623 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.712548540 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.00000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.00000000 /\$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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 997,579
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 742,806,783
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.134298585 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.750377843 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.000000000 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.712548540 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.578249955 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 742,806,783
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)  
<sup>36</sup> Tex. Tax Code §26.041(i)  
<sup>37</sup> Tex. Tax Code §26.041(d)  
<sup>38</sup> Tex. Tax Code §26.04(c)  
<sup>39</sup> Tex. Tax Code §26.04(c)  
<sup>40</sup> Tex. Tax Code §26.045(d)  
<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.578249955 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b>	
	A. Voter-approval tax rate (Line 68).....	\$ 0.897479747 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.091221851 /\$100
	C. Subtract B from A.....	\$ 0.806257896 /\$100
	D. Adopted Tax Rate.....	\$ 0.770000000 /\$100
	E. Subtract D from C.....	\$ 0.036257896 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 611,487,261
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 221,712
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.798476900 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000000 /\$100
	C. Subtract B from A.....	\$ 0.798476900 /\$100
	D. Adopted Tax Rate.....	\$ 0.770000000 /\$100
	E. Subtract D from C.....	\$ 0.028476900 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 583,707,153
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 166,222
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.724344909 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000000 /\$100
	C. Subtract B from A.....	\$ 0.724344909 /\$100
	D. Adopted Tax Rate.....	\$ 0.715000000 /\$100
	E. Subtract D from C.....	\$ 0.009344909 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 533,016,380
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 49,810
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 437,744 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.058931071 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.637181026 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)  
<sup>43</sup> Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)  
<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>45</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>46</sup> Tex. Local Gov't Code §120.007(d)  
<sup>47</sup> 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.<sup>48</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.356334126 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 742,806,783
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.067312255 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.219111623 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.642758004 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.770000000 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.770000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 695,737,948
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 5,357,182
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 715,420,111
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.748816243 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)  
<sup>49</sup> Tex. Tax Code §26.063(a)(1)  
<sup>50</sup> Tex. Tax Code §26.042(b)  
<sup>51</sup> Tex. Tax Code §26.042(f)  
<sup>52</sup> Tex. Tax Code §26.042(c)  
<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.000000000 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.750377843 /\$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: \_\_\_\_\_

**Voter-approval tax rate.** ..... \$ 0.637181026 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),  
 Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).  
 Indicate the line number used: \_\_\_\_\_

**De minimis rate.** ..... \$ 0.642758004 /\$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.<sup>54</sup>

**print here** ▶ RICHARD L BROWN  
 Printed Name of Taxing Unit Representative

**sign here** ▶ *Richard L Brown*  
 Taxing Unit Representative

Date 8/20/2025  
 Date



<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

**RESOLUTION NO. 2025-09-16-03**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS, ADOPTING AN INVESTMENT POLICY, INVESTMENT STRATEGY, AND PROVIDING OTHER MATTERS RELATING TO THE SUBJECT IN ACCORDANCE WITH CHAPTER 2256 OF THE GOVERNMENT CODE (“PUBLIC FUNDS INVESTMENT ACT”).**

**Section 1.** That the City of Cleveland Investment Policy and Investment Strategy dated September 16, 2025, a copy of which is attached hereto as Exhibit A and made a part hereof, are hereby adopted.

**Section 2.** A written copy of Exhibit A shall be presented to any person seeking to sell the City of Cleveland an authorized investment.

**Section 3.** The Public Fund Investment Act (Section 2256.005e), requires the governing body to review and adopt the Investment Policy and Investment Strategy by rule, order, ordinance or resolution annually, recording any changes made thereto.

**PASSED AND APPROVED** on this, the 16<sup>th</sup> day of September 2025.

  
\_\_\_\_\_  
**Danny Lee, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**Juanita Limon, City Secretary**





**INVESTMENT POLICY AND  
INVESTMENT STRATEGY**

**SEPTEMBER 2025**

## **CITY OF CLEVELAND INVESTMENT POLICY AND INVESTMENT STRATEGY**

### **I. POLICY**

It is the policy of the City of Cleveland, Texas (hereinafter referred to as the "City") that, after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines, seeking to optimize interest earnings to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. Investment income is a source of revenue to the City's funds. The City's investment portfolio shall be designed and managed in a manner designed to maximize this revenue source, to be responsive to public trust, and to be in compliance with legal requirements and limitations.

### **II. PURPOSE**

The purpose of this investment policy is to comply with Chapter 2256 of the Government Code, also referred to as the "Public Funds Investment Act", which requires each municipality to adopt a written investment policy regarding the investment of its funds and funds under its control. The investment policy addresses the methods, procedures, and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

### **III. SCOPE**

This Investment Policy shall apply to all the funds and investments of the City as well as any other funds held in custody by the City. These funds are accounted for in the City's Comprehensive Annual Financial Report (CAFR) and the policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds created by the City, unless specifically exempted from this policy by the City Council or by law.

### **IV. INVESTMENT OBJECTIVES**

The City shall manage and invest its assets with four major objectives, listed in order of priority: safety, liquidity, diversification and yield. Safety of the principal is the primary objective. All investments shall be managed in a manner responsive to the public trust.

The primary objectives, in priority order, of investment activities shall be:

- A. Safety of the principal - Safety of principal is the foremost objective of the investment program. All aspects of cash management operations shall be designed to ensure the safety and integrity of the City's financial assets. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio, mitigating credit and interest rate risk. Each investment transaction shall be conducted in a manner to minimize capital losses.
- B. Liquidity - The investment portfolio shall be structured to meet all expected obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow liabilities and maintaining an additional liquidity buffer for unexpected liabilities.
- C. Diversification - The portfolio shall be diversified by market sector and maturity in order to manage market risk.
- D. Yield - The investment portfolio shall be designed with the objective of attaining a reasonable market rate of return throughout economic cycles, taking into account the investment risk constraints of safety and liquidity needs.

## **V. INVESTMENT OFFICER**

The City Manager and Director of Finance are hereby designated as Investment Officers for the City. The City may use other employees or the services of a contractor to aid the investment officers in the execution of their duties. Otherwise, unless authorized by law, no other individual(s) has the authority to deposit, withdraw, transfer or manage the investments of the City. The City may designate a registered investment advisor to invest for the City and act as an additional Investment Officer. Authority granted to a person(s) to deposit, withdraw, invest, transfer or manage the City's investments is effective until rescinded by City Council or until termination of the person's employment or contract.

The City Manager and Director of Finance are responsible for the management of the investment program. The Investment Officers are responsible for the daily operations of the investment function. The City Manager and Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Investment Officers shall at all times be cognizant of the standard of care and the investment objectives as set forth in the Public Funds Investment Act and the City's Investment Policy. In accordance with the Act, all Investment Officers shall attend at least one training session within 12 months after assuming investment duties and shall attend ten hours of training every two years thereafter. Training shall be provided by professional organizations authorized in accordance with state law.

## **VI. DEPOSITORIES**

The City shall select one or more banking institutions as the City depository/depositories. Such selection shall be based upon responses to requests for proposals solicited by the City Council upon such terms and conditions as may be set by the City Council in accordance with applicable law.

## **VII. AUTHORIZED INVESTMENTS**

The Investment Officer may invest City funds in the City depository/depositories subject to the terms of the agreement(s) between the City and such depository/depositories.

The Investment Officer may invest City funds in certificates of deposit in banking institutions insured by the Federal Deposit Insurance Corporation (FDIC). Deposits in excess of the amount of FDIC insurance coverage shall be secured as provided in Section VIII below. Before investing funds in a certificate of deposit, the Investment Officer shall first solicit bids from three or more banking institutions orally, in writing, electronically, or any combination of those methods.

The Investment Officer may invest City funds in direct obligations of the United States or its agencies and other obligations, the principal and interest of which are unconditionally guaranteed or insured by the United States or the State of Texas.

The Investment Officer may invest City funds in the Texas Treasury Safekeeping Trust Company (TexPool) so long as it is rated no lower than "AAA" or "AAAm" or an equivalent rating by at least one nationally recognized rating service.

## **VIII. SAFEKEEPING AND CUSTODY**

All investments in the City's depository/depositories and in certificates of deposit in other banking institutions shall be secured by pledged collateral with the market value in an amount not less than the funds invested reduced by the amount of applicable FDIC insurance. Evidence of the pledged collateral shall be maintained by the Investment Officer.

Arrangements for safekeeping of pledged securities shall be in accordance with safekeeping agreements with the banking institutions authorized by City Council.

Only the following securities may be pledged as collateral for the City's deposits and certificates of deposit:

1. Direct obligations of the United States;
2. Obligations that are general obligations of the United States;
3. Obligations, the principal of and interest on which are unconditionally guaranteed by the United States;
4. Obligations of agencies and instrumentalities of the United States;
5. General or special obligations issued by a private agency, payable from taxes, revenue, or a combination of taxes and revenue; and

6. Securities in which the city may invest its funds under the public funds investment act of 1987, as amended, Chapter 2256, Texas Government Code.

The City Council may, by written order, require any depository or other banking institution in which the City funds are deposited to pledge additional or other securities at any time the City Council, in its sole discretion, considers it advisable or necessary for the protection of the City. If the depository or other banking institution fails to comply within five days of service of the order, the City may withdraw its funds or any part thereof without penalty.

## **IX. MANAGEMENT AND INTERNAL CONTROLS**

The Investment Officer shall, with the assistance of the City auditors, establish a system of internal controls designed to prevent the loss of public funds from fraud, error, unanticipated market conditions, and imprudent employee action. The City's auditor shall, in connection with the annual audit, audit the system of internal controls and its implementation.

## **X. REPORTING**

The Investment Officers shall submit quarterly to the City Council a report listing all investments of the City funds including maturities and yields. The report must describe in detail the investment position of the City on the date of the report; be signed by the investment Officer; contain a summary of each pooled fund group that states the beginning market value for the reporting period, additions and changes to the market value during the period, and ending market value for the period; state the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested; state the maturity date of each separately invested asset that has a maturity date; state the account or fund or pooled group fund for which each individual investment was acquired; and state the compliance of the investment portfolio as it relates to these policies and Chapter 2256 of the Texas Government Code.

## **XI. INVESTMENT STRATEGY**

In accordance with the Act (2256.005(d)), a separate investment strategy for each portfolio/fund or pooled group of funds under the City's control is required. The strategy shall include the detailed objectives as provided in Section IV above and be reviewed on an annual basis by the City Council.

- A. General Fund Investment Strategy: Investments of funds in the general shall be in compliance with these policies and shall be governed by the following investment objectives in order of priority; preservation and safety of principal, liquidity, diversification and yield. The City's investment

portfolio shall be structured to provide the necessary liquidity to meet the cash flow needs of the general fund.

- B. Debt Service Fund Investment Strategy: Investments of funds in the debt service fund shall be in compliance with these policies and shall be governed by the following investment objectives in order of priority; preservation and safety of principal, liquidity, diversification and yield. The City's investment portfolio shall be structured to provide the necessary liquidity to meet the cash flow needs of the debt service fund.
- C. Capital Projects Fund Investment Strategy: Investments of funds in the capital projects fund shall be in compliance with these policies and shall be governed by the following investment objectives in order of priority; preservation and safety of principal, liquidity, diversification and yield. The City's investment portfolio shall be structured to provide the necessary liquidity to meet the cash flow needs of the capital projects Fund.
- D. Enterprise Fund Investment Strategy: Investments of funds in the enterprise fund shall be in compliance with these policies and shall be governed by the following investment objectives in order of priority; preservation and safety of principal, liquidity, diversification and yield. The City's investment portfolio shall be structured to provide the necessary liquidity to meet the cash flow needs of the enterprise fund.

## **XII. INVESTMENT POLICY ADOPTION**

The Investment Policy shall be reviewed and adopted by the City Council annually.

Adopted: December 12, 1995

Last Revised: January 13, 2015

Policy, Section I; Purpose, Section II; Scope, Section III; Investment Objectives, Section IV; Investment Officer, Section V; Investment Strategy, Section XI Investment Policy Adoption, Section XII

Last Review: September 16, 2025

RESOLUTION NO. 2025-09-16-04

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS, AUTHORIZING THE IMPOSITION OF CERTAIN FEES, COSTS, RATES, AND CHARGES PROVIDED IN THE CODE OF ORDINANCES INCLUDING AIRPORT, ANIMAL, CEMETERY, CIVIC CENTER AND PARKS, CREDIT CARD, DEVELOPMENT SERVICES, GARBAGE, LIBRARY, TOWING, AND SIMILAR SERVICES AND MATTERS; AND CONTAINING OTHER PROVISIONS RELATED TO THE SUBJECT MATTER.**

\* \* \*

WHEREAS, the City Council of the City of Cleveland, Texas (“City”) has authorized the imposition of fees, rates and charges provided in its Code of Ordinances to be established by resolution; and


WHEREAS, the City Council of the City now desires to start implementing this as set forth in this Resolution; now therefore


BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS:

Section 1. The facts and recitations set forth in the preamble of this Resolution are declared true and correct.

Section 2. The City hereby adopts the monetary amounts for certain fees, rates and charges for utilities, cemetery plots, tow fees, credit card processing fees and other charges as set forth in the Schedule of Fees in Exhibit “A” attached hereto and made a part hereof to be effective as of October 1, 2025.

PASSED, APPROVED and ADOPTED on this 16<sup>th</sup> day of September 2025.

  
\_\_\_\_\_  
Danny Lee, Mayor

  
\_\_\_\_\_  
Juanita Limon, City Secretary



# CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
<b>AIRPORT</b>	
Hangar Building	Hangar Space
A	Hangar 1 - \$350.00 Hangar 2 - \$325.00 Hangar 3 - \$325.00 Hangar 4 - \$325.00 Hangar 5 - \$350.00 Hangar 6 - \$325.00 Hangar 7 - \$325.00 Hangar 8 - \$325.00
B	Hangar 1 - \$350.00 Hangar 2 - \$325.00 Hangar 3 - \$325.00 Hangar 4 - \$325.00 Hangar 5 - \$450.00 Hangar 6 - \$325.00 Hangar 7 - \$325.00 Hangar 8 - \$325.00
C	Hangar 1 - \$285.00 Hangar 2 - \$275.00 Hangar 3 - \$275.00 Hangar 4 - \$275.00 Hangar 5 - \$275.00 Hangar 6 - \$275.00
D	Hangar 1 - \$285.00 Hangar 2 - \$275.00 Hangar 3 - \$275.00 Hangar 4 - \$315.00 Hangar 5 - \$275.00 Hangar 6 - \$275.00
E	Hangar 1 - \$285.00 Hangar 2 - \$275.00 Hangar 3 - \$275.00 Hangar 4 - \$275.00 Hangar 5 - \$275.00 Hangar 6 - \$275.00

## CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
F	Hangar 1 - \$450.00 Hangar 2 - \$350.00 Hangar 3 - \$350.00 Hangar 4 - \$350.00 Hangar 5 - \$350.00 Hangar 6 - \$390.00 Hangar 7 - \$350.00 Hangar 8 - \$350.00 Hangar 9 - \$350.00 Hangar 10 - \$525.00
G	Hangar 1 - \$450.00 Hangar 2 - \$375.00 Hangar 3 - \$375.00 Hangar 4 - \$375.00 Hangar 5 - \$375.00 Hangar 6 - \$375.00 Hangar 7 - \$375.00 Hangar 8 - \$375.00 Hangar 9 - \$375.00 Hangar 10 - \$700.00
H	Hangar 1 - \$550.00 Hangar 2 - \$375.00 Hangar 3 - \$375.00 Hangar 4 - \$375.00 Hangar 5 - \$375.00 Hangar 6 - \$375.00 Hangar 7 - \$375.00 Hangar 8 - \$375.00 Hangar 9 - \$375.00 Hangar 10 - \$700.00
I	Hangar 1 - \$550.00 Hangar 2 - \$375.00 Hangar 3 - \$375.00 Hangar 4 - \$375.00 Hangar 5 - \$375.00 Hangar 6 - \$375.00 Hangar 7 - \$375.00 Hangar 8 - \$375.00 Hangar 9 - \$375.00 Hangar 10 - \$700.00

## CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
K	Hangar 90 - \$400.00 Hangar 91 - \$375.00 Hangar 92 - \$375.00 Hangar 93 - \$375.00 Hangar 94 - \$375.00 Hangar 95 - \$400.00 Hangar 96 - \$375.00 Hangar 97 - \$375.00 Hangar 98 - \$375.00 Hangar 99 - \$400.00
Ramp Tie Down	\$50.00
Commercial Permit for Aerial Applicators	≤ 100,000lbs - \$120.00 / > 100,001lbs - \$180.00
Hangar Commercial Rate	\$0.35 per SQFT
<b>ANIMAL CONTROL</b>	
<b>Small Domestic Animals Only</b>	
City License Fee (Registration Tag)	\$5.00 Annually \$15.00 with 3 year vaccine
1st Impoundment	\$15.00
2nd Impoundment	\$25.00
3rd & Subsequent Impoundment	\$40.00
Housing Fee (per Day)	\$5.00
Pet Relinquish Fee	\$25.00
Quarantine Fee	\$75.00 (Plus Daily Housing Fee & Vet Fees)
Disposal of Dead Animals (< 100 lbs)	\$20.00
<b>CEMETERY</b>	
<b>There Shall be Charged and Collected for Each Lot, Part of a Lot or Grave Space Sold the Following Charges:</b>	
Full Lot (8 Grave Spaces) - Resident / Non-Resident	\$14,000.00 / \$20,000.00
1/2 Lot (4 Grave Spaces) - Resident / Non-Resident	\$7,000.00 / \$10,000.00
1/4 Lot (2 Grave Spaces) - Resident / Non-Resident	\$3,500.00 / \$5,000.00
Single Grave Spaces - Resident / Non-Resident	\$1,750.00 / \$2,500.00
Single Urn Space - Resident / Non-Resident	\$750.00 / \$1,000.00
After Hours Urn Burial	\$150.00
Single Space in Babyland	\$150.00
Deed Issuing Fee for Duplicate Deed	\$5.00
<b>Time Payments:</b>	
1) If time payments are used, a ten percent (10%) financing fee will be incurred. Fifty percent (50%) of the total plot cost must be paid down and the remaining balance paid with twelve equal monthly payments. 2) If time payments are delinquent by sixty (60) days, the lot, part of a lot or space will revert to the City after notification.	
<b>CIVIC CENTER &amp; PARKS</b>	
<b>City Sponsored Events</b>	
Food Truck Fusion	\$25.00
Fall Market	Booth: Inside-\$30.00 / Outside-\$20.00
Hometown Christmas	Booth: Inside-\$50.00 / Outside-\$25.00

# CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
<b>Cleveland Municipal Park</b>	
Field usage	\$1,000.00 Deposit
Tournaments	\$250.00 per field/per day \$50.00 per field/per game for 501c3 Organizations
Practice	\$25.00 per field (4 hour maximum)
<b>Municipal Park Additional Options</b>	
Lights	\$10.00 per hour (2 hours minimum)
Ice	\$1.75 per bag
Additional Materials	Billed at market value
<b>Civic Center</b>	
Full Ballroom - Rental / Deposit	\$1,075.00 / \$525.00
Half Ballroom - Rental / Deposit	\$555.00 / \$265.00
Quarter Ballroom - Rental / Deposit	\$375.00 / \$175.00
Full Conference Room - Rental / Deposit	\$225.00 / \$100.00
Half Conference Room - Rental / Deposit	\$155.00 / \$100.00
Kitchen - Rental / Deposit	\$225.00 / \$100.00
Pavilion w/ Civic Center Rental	\$200.00
Additional Items	Chairs - \$2.00 ea Day Before Set Up (12p-4p) - \$225.00 Microphone - \$50.00 Podium - \$40.00 Podium w/ Microphone - \$70.00 Rectangle Tables - \$5.00 ea Round Tables - \$8.00 ea Staff Breakdown and Clean Up - \$350.00 Staff Setup - \$150.00 4x8 Stage Sections - \$20.00 ea Video System - \$85.00
<b>Stancil Expo &amp; Arena</b>	
Log Cabin - Rental / Deposit	\$200.00 / \$300.00
Pavilion - Rental / Deposit	\$150.00 / \$300.00
Concession - Rental / Deposit	\$100.00 / \$50.00
BBQ Pavilion - Rental / Deposit	\$150.00 / \$300.00
Arena (Up to 6 people) - Rental / Deposit	Day Use \$100.00 / \$300.00 Night Use \$150.00 / \$300.00
Rodeo or Other Event - Rental / Deposit	\$550.00 / \$500.00
Entire Expo Not Including Arena - Rental / Deposit	\$450.00 / \$500.00
Entire Expo Including Arena - Rental / Deposit	\$800.00 / \$1,000.00
Show Barn - Rental / Deposit	\$150.00 / \$300.00
**All deposits are refundable should the facilities be brought back to original conditions & all terms of agreement are adhered to**	
<b>DEVELOPMENT SERVICES</b>	
Contractor Registration	\$20.00
Permit Issuing Fee	\$85.00
Work Completed Prior To Permit	Double fee

# CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
<b>Commercial Construction &amp; Remodel Fee</b>	
Commercial New Construction & Remodel	\$0.60 per SQ FT
Commercial Demolition Permit	\$50.00
<b>In Addition, The Following Fees Will Be Charged For Commercial Trade Permits, Including Roof Repair or Replacement:</b>	
Up to \$1,000.00	\$50.00
\$1,001.00 to \$50,000.00	\$50.00 plus \$5.25 for each additional thousand or fraction thereof, to and including \$50,000.00
\$50,001.00 to \$100,000.00	\$307.25 for the first \$50,001.00 plus \$4.50 for each additional thousand or fraction thereof to and including
\$100,001.00 to \$500,000.00	\$532.25 for the first \$100,001.00 plus \$3.25 for each additional thousand or fraction thereof, to and including \$500,000.00
Commercial Plan Review Fee	Equal to 50% of the building permit fee will be charged for plan checking of commercial construction. The building official may cause the blueprints and drawings to be reviewed by a 3rd party at the applicants expense
Commercial Certificate Of Occupancy Inspection	\$75.00
<b>Additional Residential Construction &amp; Remodel Fees (For One And Two-Family Dwellings Only)</b>	
Residential New Construction	\$0.55 per SQ FT
Residential Accessory Buildings - new construction or remodel	a) 200sq ft and less no fee shall apply; b) 201sq ft to 500sq ft \$35.00; c) 501sq ft and above the fee shall be determined using the commercial and residential building permit fee and b) above
Residential Certificate Of Occupancy Inspection	\$60.00
Residential Demolition Permit	\$45.00
Residential Plan Review Fee	\$285.00
Residential Remodel	a) \$250.00 for remodels involving less than 50% of the total SQ FT of the house, provided no walls are being added or removed; b) \$0.55 per SQ FT for remodels adding SQ FT OR c) \$500.00 for all other remodels
Residential Roofing Permit	\$35.00
<b>Plumbing Fees</b>	
Residential Plumbing Permit	\$130.00 for remodels involving less than 50% of the total SQ FT of the house, \$200.00 for all other remodels and new construction
Fuel Gas Test or Inspection	\$60.00
Irrigation System	\$45.00
Sewer Line Install	\$50.00
Water Heater Replacement	\$20.00
Water Line Install	\$50.00
<b>Electrical Fees</b>	
Residential Electrical Permit	\$130.00
Temporary Pole	\$40.00
New Amp up to 200 amps	\$40.00
200+ amps	\$50.00
<b>Mechanical Fees</b>	

## CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
Residential Mechanical Permit	\$130.00
Boilers	\$50.00
<b>Additional Miscellaneous Fees (Issuing Fee Does Not Apply To The Following Fees)</b>	
Feasibility Study	\$5,000.00
Amending Plat	\$100.00
Amusement Park	\$150.00
Annual Fire Inspection	\$75.00; Reinspection \$50.00
Appeal to the Zoning Board of Adjustments	\$200.00
Coin Operating Machine	\$15.00 per machine
Commercial Preliminary or Final Plat	\$300.00 + \$25.00 per lot + \$50.00 per acre for reserves
Corrections or Removal of Conditions by City	\$125.00
Culvert Permit	\$25.00
Customer Service Inspection - Commercial	\$75.00
Customer Service Inspection - Residential	\$60.00
Development Meeting	Initial meeting \$50.00; Additional meetings \$150.00
Development Plat	\$250.00
Drainage Plans	\$300.00
Driveway Permit	\$75.00
Easement/Alleyway & Right-of-way Abandonment	\$250.00
Fence Permit	\$75.00
Fire Protection	\$125.00; Reinspection \$80.00
General Plan	\$300.00
Infrastructure Construction Plans	\$300.00
Issuing fee for any building permit other than a sign, fence, driveway or residential water heater replacement permit	\$75.00
	Annual License \$350.00
	If such license is obtained January 1 and June 30 of any year, the full amount of such fee shall be paid. If such license is obtained between July 1 and December 31 of any year, the fee shall be
Massage Establishment Permit	\$250.00
Minor Plat	\$200.00
Mobile Food Court Permit	\$100.00 per slot
Mobile Food Court Permit	\$100.00
Mobile Food Truck	\$100.00
Mobile Food Vendor Permit	\$100.00
Moving Permit	\$100.00 (\$60.00 for portable buildings)
Outdoor Sales Permit	\$25.00
Peddlers/Solicitors	\$25.00
Planning and Zoning Board Application	\$300.00
Reinspection Fee for Each Callback	\$60.00 for 1st; \$65.00 for 2nd and \$85.00 for all additional reinspections
Replat	\$350.00

# CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
Residential Preliminary or Final Plat	\$250.00 + \$50.00 per lot + \$50.00 per acre for reserves
RV Park Permit	Annual License \$200.00 Transfer Fee \$200.00
Sealing Machine Release	\$5.00 per machine
Sexually Oriented Enterprise Permit	\$500.00
Sign Permit	\$75.00
Subdivision Variance Application	\$200.00
Taxicab Identification Card Permit	\$25.00 per driver
Taxicab Permit	\$100.00 per taxicab for licensing of one to five taxicabs and \$200.00 for licensing of six or more taxicabs.
Temporary Certificate Of Occupancy Inspection	\$80.00
Unattended Donation Dumpster Permit	Annual \$200.00
Vacating Plat	\$150.00
Zoning Board of Adjustments Application	\$200.00
ALL OTHER ACTIVITIES REQUIRED TO OBTAIN A PERMIT BY THE ADOPTED CONSTRUCTION CODES OF THE CITY SHALL BE CHARGED AT THE FOLLOWING RATE: \$200.00	
<b>Tow</b>	
<b>Application Fee for Permit for Tow Trucks Used for Non Consent Tows:</b>	
Initial Fee for First Tow Truck	\$250.00
Initial Fee for Each Additional Tow Truck	\$150.00
Annual Renewal Fee for First Tow Truck	\$200.00
Annual Renewal Fee for Each Additional Tow Truck	\$150.00
Replacement Fee for any of the Above-Referenced Permits	\$10.00
Reinspection Fee if Fail Initial Inspection per Tow Truck	\$25.00
<b>Application Fee for Permit for Tow Trucks Used for Consent Tows With Place of Business Located in City:</b>	
Initial Fee for First Tow Truck	\$250.00
Initial Fee for Each Additional Tow Truck	\$150.00
Annual Renewal Fee for First Tow Truck	\$200.00
Annual Renewal Fee for Each Additional Tow Truck	\$150.00
Replacement Fee for any of the Above-Referenced Permits	\$10.00
Reinspection Fee if Fail Initial Inspection per Tow Truck	\$25.00
<b>Application for City License for Person Operating a Tow Truck Used for Non Consent Tows:</b>	
Initial Fee for First Person	\$100.00
Initial Fee for Each Additional Person	\$100.00
Annual Renewal Fee for First Person	\$100.00
Annual Renewal Fee for Each Additional Person	\$100.00
<b>FIRE</b>	
<b>MOTOR VEHICLE INCIDENTS</b>	
Level 1 - Provide hazardous materials assessment and scene stabilization. This will be the most common "billing level". This occurs almost every time the fire department responds to an accident/incident.	\$584.00

## CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
<p><b>Level 2</b> - Includes Level 1 services as well as clean up and material used (sorbents) for hazardous fluid clean up and disposal. We will bill at this level if the fire department has to clean up any gasoline or other automotive fluids that are spilled as a result of the accident/incident</p>	\$667.00
<p><b>Level 3</b> - (Car Fire) Provide scene safety, fire suppression, breathing air, rescue tools, hand tools, hose, tip use, foam, structure protection, and clean up gasoline or other automotive fluids that are spilled as a result of the accident/incident.</p>	\$813.00
<b>Add-On Services</b>	
<p><b>Extrication</b> - Includes heavy rescue tools, ropes, airbags, cribbing etc. This charge will be added if the fire department has to free/remove anyone from the vehicle(s) using any equipment. We will not bill at this level if the patient is simply unconscious and fire department is able to open the door to access the patient. This level is to be billed only if equipment is deployed.</p>	\$1,757.00
<p><b>Creating a Landing Zone</b> - Includes Air Care (multi-engine company response, mutual aid, helicopter). We will bill at this level any time a helicopter landing zone is created and/or is utilized to transport the patient(s).</p>	\$537.00
<p><b>Itemized Response:</b> You have the option to bill each incident as an independent event with custom mitigation rates, for each incident using, itemized rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized per apparatus, per personnel, plus products and equipment used.</p>	
<b>HAZMAT</b>	
<p><b>Level 1</b> - Basic Response: Claim will include engine response, first responder assignment, perimeter establishment, evacuations, set-up and command.</p>	\$943.00
<p><b>Level 2</b> - Intermediate Response: Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations, set-up and command, Level A or B suit donning, breathing air and detection equipment. Set-up and removal of decon center.</p>	\$3,369.00
<p><b>Level 3</b> - Advanced Response: Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations, first responder set-up and command, Level A or B suit donning, breathing air and detection equipment and robot deployment. Set-up and removal of decon center, detection equipment, recovery and identification of material. Disposal and environment clean up. Includes above in addition to any disposal rates of material and contaminated equipment and material used at scene. <b>Includes 3 hours of on scene time - each additional hour \$381.00 per HAZMAT team.</b></p>	\$7,953.00
<b>FIRES</b>	

## CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
<p><b>Assignment</b> - Includes: Scene Safety, Investigation, Fire / Hazard Control This will be the most common “billing level”. This occurs almost every time the fire department responds to an incident. <b>OPTIONAL:</b> A fire department has the option to bill each fire as an independent event with custom mitigation rates. Itemized, per person, at various pay levels and for itemized products use.</p>	<p>\$538.00 per hour, per engine \$673.00 per hour, per truck</p>
<b>ILLEGAL FIRES</b>	
<p><b>Assignment</b> - When a fire is started by any person or persons that requires a fire department response during a time or season when fires are regulated or controlled by local or state rules, provisions or ordinances because of pollution or fire danger concerns, such person or persons will be liable for the fire department response at a cost not to exceed the actual expenses incurred by the fire department to respond and contain the fire. Similarly, if a fire is started where permits are required for such a fire and the permit was not obtained and the fire department is required to respond to contain the fire the responsible party will be liable for the response at a cost not to exceed the actual expenses incurred by the fire department. The actual expenses will include direct labor, equipment costs and any other costs that can be reasonably allocated to the cost of the response.</p>	<p>\$538.00 per hour, per engine \$673.00 per hour, per truck</p>
<b>WATER INCIDENTS</b>	
<p><b>Level 1</b> - Basic Response: Claim will include engine response, first responder assignment, perimeter establishment, evacuations, first responder set-up and command, scene safety and investigation (including possible patient contact, hazard control). This will be the most common “billing level”. This occurs almost every time the fire department responds to a water incident.</p>	<p>\$538.00 plus \$66.00 per hour, per rescue person</p>
<p><b>Level 2</b> - Intermediate Response: Includes Level 1 services as well as clean up and material used (sorbents), minor hazardous clean up and disposal. We will bill at this level if the fire department has to clean up small amounts of gasoline or other fluids that are spilled as a result of the incident.</p>	<p>\$1,077.00 plus \$66.00 per hour, per rescue person</p>
<p><b>Level 3</b> - Advanced Response: Includes Level 1 and Level 2 services as well as D.A.R.T. activation, donning breathing apparatus and detection equipment. Set up and removal of decon center, detection equipment, recovery and identification of material. Disposal and environment clean up. Includes above in addition to any disposal rates of material and contaminated equipment and material used at scene.</p>	<p>\$2,665.00 plus \$66.00 per hour, per rescue person plus \$134.00 per hour, per HAZMAT team member</p>
<p><b>Level 4</b> - Itemized Response: You have the option to bill each incident as an independent event with custom mitigation rates for each incident using itemized rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized, per trained rescue person, plus rescue products used.</p>	
<b>BACK COUNTRY OR SPECIAL REVENUE</b>	

# CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
<p><b>Itemized Response:</b> Each incident will be billed with custom mitigation rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized per apparatus per hour, per trained rescue person per hour, plus rescue products used.</p>	<p>Minimum billed \$538.00 plus \$66.00 per hour, per rescue person Additional rates of \$538.00 per hour, per response vehicle and \$66.00 per hour per, rescue person</p>
<b>CHIEF RESPONSE</b>	
<p>This includes the set-up of Command, and providing direction of the incident. This could include operations, safety, and administration of the incident.</p>	<p>\$337.00 per hour</p>
<b>MISCELLANEOUS / ADDITIONAL TIME ON-SCENE</b>	
Additional Time On-Scene (for all levels of service)	
Engine	\$538.00 per hour
Truck	\$673.00 per hour
Miscellaneous Equipment	\$404.00
<b>Mitigation Rate Notice</b>	
<p>The mitigation rates above are average “billing levels” for one hour of service, and are typical for the incident responses listed, however, when a claim is submitted, it may be itemized and based on the actual services provided.</p> <p>These average mitigation rates were determined by itemizing costs for a typical run (from the time a fire apparatus leaves the station until it returns to the station) and are based on the actual costs, using amortized schedules for apparatus (including useful life, equipment, repairs, and maintenance) and labor rates (an average department’s “actual personnel expense” and not just a firefighter's basic wage). The actual personnel expense includes costs such as wages, retirement, benefits, workers comp, insurance, etc.</p>	
<b>GARBAGE</b>	
<b>Residential Single Family Collection Rates</b>	
1 - 90-96 gallon cart per home ( 1x per week service only)	\$13.50
Pink Tag Service (Per Tag)	\$2.25
Additional Solid Waste Per Cart Per Month-Limit 4 Carts per Home	\$6.75
<b>Commercial Hand Load Collection Rates</b>	
1 - 90-96 gallon cart per business ( 1x per week service only)	\$25.00
Additional Solid Waste Per Cart Per Month	\$10.00
<b>Commercial Solid Waste Front End Loading Collection Rates</b>	
	<b>Service Frequency Per Week</b>
2 Yard Front End Loading (Per Container Per Month)	1x - \$54.18
	2x - \$106.60
	3x - \$159.89
	4x - \$213.18
	5x - \$266.48
	6x - \$319.78
	Extra Pick Up - \$70.73
3 Yard Front End Loading (Per Container Per Month)	1x - \$81.29
	2x - \$149.44
	3x - \$224.16
	4x - \$298.88
	5x - \$373.60
	6x - \$448.31
	Extra Pick Up - \$80.83

## CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
4 Yard Front End Loading (Per Container Per Month)	1x - \$108.36 2x - \$199.22 3x - \$298.88 4x - \$398.86 5x - \$498.04 6x - \$597.65 Extra Pick Up - \$85.88
6 Yard Front End Loading (Per Container Per Month)	1x - \$162.52 2x - \$298.81 3x - \$448.20 4x - \$597.60 5x - \$747.00 6x - \$896.41 Extra Pick Up \$90.94
8 Yard Front End Loading (Per Container Per Month)	1x - \$214.54 2x - \$394.09 3x - \$591.12 4x - \$798.27 5x - \$985.20 6x - \$1,182.25 Extra Pick Up - \$101.04
Locks and Bars (Per Collection Per Month)	\$2.29
Casters (Per Collection Per Month)	\$11.49
Enclosures (Per Collection Per Month)	\$3.44
Rates	Service Frequency Per Week
4 Yard Front End Loading Compactor (Per Container Per Month)	1x - \$144.11 2x - \$252.86 3x - N/A 4x - N/A 5x - N/A 6x - N/A Extra Pick Up - N/A
6 Yard Front End Loading Compactor (Per Container Per Month)	1x - \$228.27 2x - \$395.40 3x - N/A 4x - N/A 5x - N/A 6x - N/A Extra Pick Up - N/A
Locks and Bars (Per Collection Per Month)	\$3.41
Casters (Per Collection Per Month)	\$11.49
Enclosures (Per Collection Per Month)	\$3.44
Commercial Roll Off Solid Waste Collection Rates	
20 Yard Roll Off Container	Delivery - \$121.25 Base Rate Per Haul - \$267.76 Per Ton - \$59.87 Rental (per day) - \$6.59

## CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
30 Yard Roll Off Container	Delivery - \$121.25 Base Rate Per Haul - \$267.76 Per Ton - \$59.87 Rental (per day) - \$6.59
40 Yard Roll Off Container	Delivery - \$121.25 Base Rate Per Haul - \$267.76 Per Ton - \$59.87 Rental (per day) - \$6.59
Commercial Compactor Solid Waste Collection Rates	
Rates	
30 Yard Compactor	Delivery - Negotiated Base Rate Per Haul - \$303.12 Per Ton - \$59.87 Rental (per day) - \$6.59
33 Yard Compactor	Delivery - Negotiated Base Rate Per Haul - \$303.12 Per Ton - \$59.87 Rental (per day) - \$6.59
34 Yard Compactor	Delivery - Negotiated Base Rate Per Haul - \$303.12 Per Ton - \$59.87 Rental (per day) - \$6.59
35 Yard Compactor	Delivery - Negotiated Base Rate Per Haul - \$303.12 Per Ton - \$59.87 Rental (per day) - \$6.59
40 Yard Compactor	Delivery - Negotiated Base Rate Per Haul - \$303.12 Per Ton - \$59.87 Rental (per day) - \$6.59
42 Yard Compactor	Delivery - Negotiated Base Rate Per Haul - \$303.12 Per Ton - \$59.87 Rental (per day) - \$6.59
LIBRARY	
Late Fee (per day)	Books \$.10 A/V \$0.50
Copies (per single sided page)	Black & White - \$0.15 Color - \$0.50
Disk Resurfacing (per disk)	\$3.00
Microfilm/Fiche Printing (per single sided page)	\$0.15
Debt Collection Fee	Debt Under \$20.00: \$5.00 Debt \$20.00 & Over: \$10.00
Fax (per page excluding coversheet)	\$1.00
Discarded & Donated Books	Hardback: \$1.00 Paperback: \$0.50
Replacement Fees	
Cards	\$2.00

## CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
Barcode Only	\$1.00
Mylar Jacket	\$2.00
Jewel Case	\$5.00
Circ Case	\$5.00
Security Tag	\$3.00
Spine Label	\$1.00
ILL Cover	\$3.00
Lost Items	Cost to Replace Item Plus \$3.50 Processing Fee
<b>POLICE</b>	
Accident or Incident Reports	\$6.00
Body Worn Camera Footage (DVD or Flash Drive)	\$15.00
Finger Prints	\$10.00
Clearance Letters	\$10.00
<b>UTILITIES</b>	
<b>Water</b>	
5/8" Meter, Minimum	Residential - \$27.58 Commercial - \$58.85
1" Meter, Minimum	Residential - \$31.33 Commercial - \$64.97
1-1/4" or 1-1/2" Meter, Minimum	Residential - \$32.62 Commercial - \$67.07
2" Meter, Minimum	Residential - \$38.21 Commercial - \$73.69
3" Meter, Minimum - Commercial Only	\$89.93
4" Meter, Minimum - Commercial Only	\$105.99
<b>Minimum Monthly Charge Includes 2,000 Gallons of Water Usage. Thereafter, the Charges will be as Follows:</b>	
<ul style="list-style-type: none"> <li>a) The rate for water used in excess of 2,000 gallons but not in excess of 5,000 gallons used in a month per 1,000 gallons used will be \$3.40</li> <li>b) The rate for water used in excess of 5,000 gallons but not in excess of 10,000 gallons used in a month per 1,000 gallons used will be \$3.95</li> <li>c) The rate for water used in excess of 10,000 gallons but not in excess of 20,000 gallons used in a month per 1,000 gallons used will be \$5.00</li> <li>d) The rate for water used in excess of 20,000 gallons in a month per 1,000 gallons used will be \$5.25</li> </ul>	
*The monthly charge for water service outside the city limits shall be <b>2</b> times the above listed charges (minimum monthly charge tables).	
<b>Water Tap Fees</b>	
Short Tap (3/4" and 1")	\$900.00
Long Tap (3/4" and 1")	\$1,200.00
Split Service Connection (Ubranch) 2" and Larger	\$300.00 Priced Individually
<b>Meter Installation Service Charge</b>	
New Meter 3/4" - 4"	Actual Cost
<b>Sewer</b>	

# CITY OF CLEVELAND MASTER FEE SCHEDULE

SERVICE	FEE
<p>1) <b>Residential</b> Twenty-eight dollars and twenty-three cents (\$28.23) for the first two thousand (2,000) gallons of water used in a month and an additional charge of three dollars and seventy-five cents (\$3.75) per one thousand (1,000) gallons of water used in the month shall be applied thereafter.</p>	
<p>2) <b>Commercial</b> Fifty-two dollars and eighty-six cents (\$52.86) for the first two thousand (2,000) gallons of water used in a month and an additional charge of three dollars and seventy-five cents (\$3.75) per one thousand (1,000) gallons of water used in the month shall be applied thereafter.</p>	
<p>*The monthly charge for sewer service outside the city limits shall be <b>2</b> times the above listed charges (minimum monthly charge tables)</p>	
<b>Sewer Tap Fees</b>	
Short Tap (4")	\$750.00
Long Tap (4")	\$800.00
6" and Larger	Priced Individually
<p>*The minimum monthly charge for water and sewer service for apartments, multifamily residences, and mobile home parks shall be the sum of the minimum charges for a residential five-eighths-inch water meter and the residential sewer service per unit.</p>	
<b>Institution</b>	
Water Base Rate	\$300.00
The rate for water used in excess of 2,000 gallons in a month per 1,000 gallons will be \$7.00	
Sewer Base Rate	\$300.00
The rate for water used in excess of 2,000 gallons in a month per 1,000 gallons will be \$7.00	
<b>Additional Utility Fees</b>	
Deposit (Commercial)	Est. Consumption <10,000 - \$300.00
	Est. Consumption - >10,000 but <50,000 - \$400.00
	Est. Consumption - >50,000 - \$500.00
Deposit (Residential)	Residential (Rent) - \$300.00
	Residential (Own) - \$150.00
Garbage Bags	\$10.00
Meter Service Fee	\$25.00
Penalty for Late Payment	10% of Outstanding Balance
Non-Pay Fee	\$40.00
Road Bore	\$400.00
Street Cut	\$700.00
Street Fee (Billed Monthly)	\$2.00
Tampering with Meter Fee	\$400.00
Transfer Fee	\$25.00
<b>MISCELLANEOUS ADMINISTRATIVE FEES</b>	
Open Records Request	Amount established by Texas Attorney General plus 25%
Credit Card Fees	5% of Total Amount Charged
Fee for Returned Check or Credit Card Payment Not Honored by Credit Card Company	\$35.00

