

Celebrating 70 Years

CITY OF KIRBY FY2026 BUDGET

Excellence at Work



Small City Big Heart

ABOUT THE CITY OF KIRBY

Kirby has been an established community since May of 1955. The City of Kirby, located eight miles west of Randolph Air Force Base on FM 78, and three miles east of Ft. Sam Houston Joint Base, is primarily a residential community with a population of approximately 8,765 and occupies about 2 square miles.

A plantation man from South Carolina, named Kirby, owned land containing large trees, which he cut and used to make railroad ties. Kirby selected the area where the City is located to stockpile his railroad ties and when crews needed more, the common remark "Kirby Ties" was used as method of identification.

Railroad construction actually began about 1890 and Kirby came on the scene between 1900-1910. The City was incorporated in 1955. Just a short drive from San Antonio, Fort Sam Houston and Randolph, Kirby operates under a home rule charter and council-manager form of government consisting of a mayor and six council members.

The Mayor is Janeshia A. Grider and the City Manager is Dr. Brian Rowland. The City Council includes Sylvia Apodaca, Susan Street, Maria D. Lozano, Joe Molina, Englan Sanchez and Mike Grant. City Hall is located at 112 Bauman Street. Council meetings are held at 7 p.m. on the second and fourth Thursdays of each month.

Children attend school in the Judson Independent School District at Hopkins Elementary, Kirby Middle School, and Wagner High School. CPS Energy provides natural gas and electricity to the City and wastewater treatment is through the San Antonio Water System. Kirby has its own water supply from two wells. Solid waste and recycling are collected under a contract with Republic Services.

MISSION

The City of Kirby is dedicated to delivering excellent municipal to entire community in fiscally responsible way.

CORE VALUES

Integrity, Leadership,
Accountability, Quality
of Service, Innovation





City of Kirby Elected Officials



Janeshia Grider
Mayor
Term 2025-2027



Sylvia Apodaca
Mayor Pro Tem
Term: 2022-2026

Mike Grant
City Councilman
Term: 2024-2026



Maria Lozano
City Councilwoman
Term: 2025-2027

Joe Molina
City Councilman
Term: 2025-2027



Englan Sanchez
City Councilwoman
Term: 2024-2026

Susan Street
City Councilwoman
Term: 2025-2027



Dr. Brian Rowland, City Manager

Le Ann Piatt, Financial Consultant

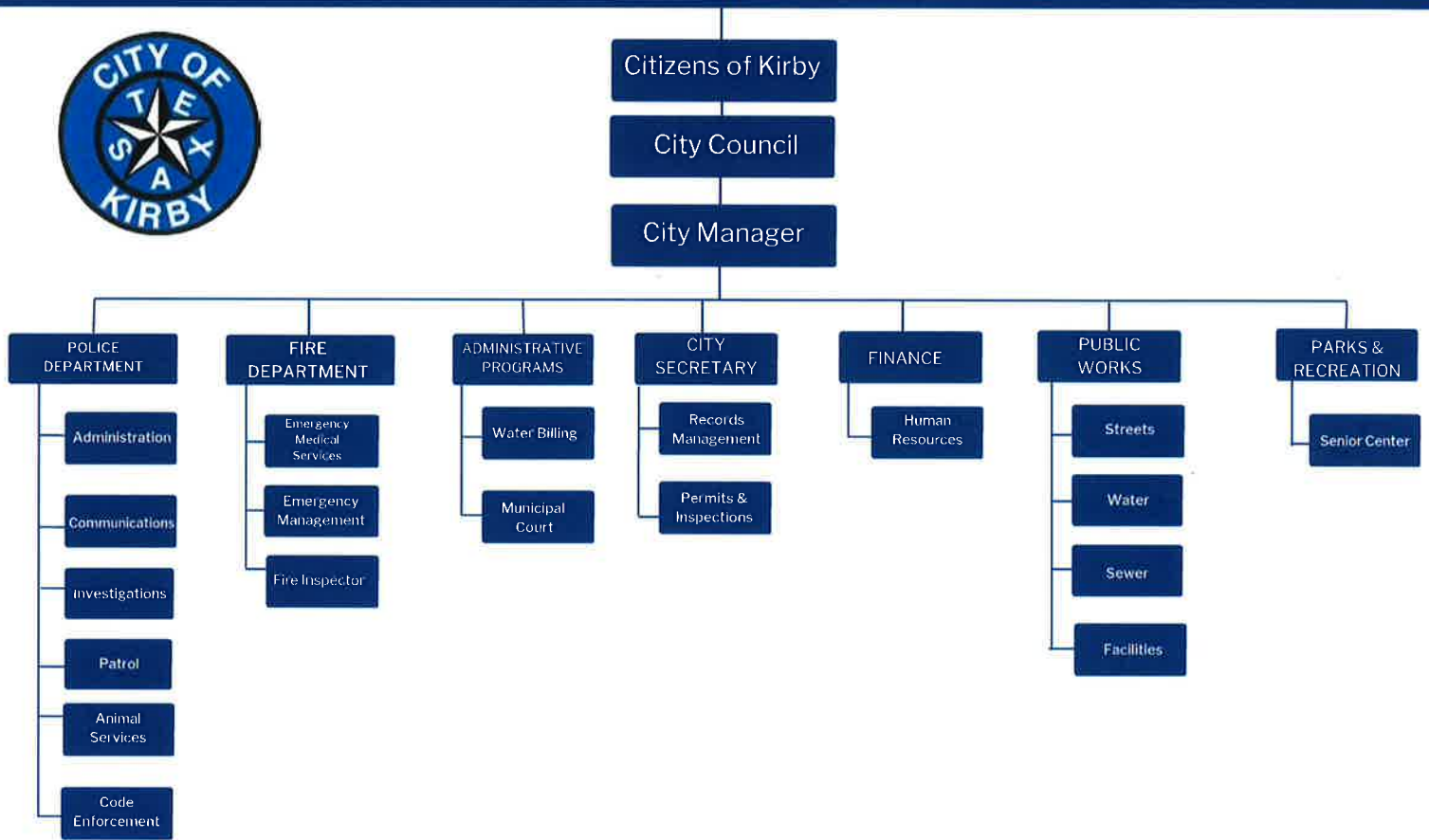
City of Kirby Organizational Chart

City Manager
Dr. Brian Rowland

City Secretary
Christine Wilson

Version
1.01

Date
8/21/2025





City of Kirby
Fiscal Year 2026
Proposed
Budget

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

This budget will raise more total property taxes than last year's budget by \$226,408, which is an increase of 6.5%, and of that amount \$6,158 is tax revenue to be raised from new property added to the tax roll this year.

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

Tax Rate	Adopted FY 2025	Proposed FY 2026
Total Property Tax Rate	.579799	.600903
• Maintenance & Operations	.499119	.518463
• Debt Rate	.080680	.082440

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

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



August 21, 2025

Honorable Mayor and City Council

RE: Fiscal Year 2025–2026 Proposed Budget

I am pleased to present the proposed budget for the City of Kirby for Fiscal Year 2025–2026. This budget represents the culmination of diligent work, strategic planning, and collaborative input from our leadership team. It has been carefully developed to reflect the priorities identified during our recent strategic leadership retreat and to meet the evolving needs of our community while upholding our commitment to fiscal responsibility.

Enclosed with this letter is a comprehensive breakdown of the proposed budget, highlighting the allocation of resources across key programs, projects, and departmental initiatives. Our overarching focus remains on enhancing the quality of life for our residents, fostering sustainable economic growth, and ensuring the efficient delivery of essential services.

Throughout the budget development process, we have incorporated valuable feedback from community members, City Council meetings, and various stakeholders. We believe this proposal aligns with the values and aspirations of our city and supports the goals set forth by your administration.

I would like to highlight several key priorities within the proposed budget:

1. **Investment in Infrastructure:** Significant funding has been designated for critical infrastructure improvements, including road maintenance and utility upgrades. These investments are essential to the long-term sustainability and vitality of our city.
2. **Public Safety:** We continue to prioritize the safety and security of our residents by allocating resources to support our police, fire, and emergency services.
3. **Community Engagement:** Recognizing the importance of civic participation and cultural enrichment, we have earmarked funds for communications, newsletters, cultural events, and outreach programs that strengthen community ties and promote diverse population and businesses.

I respectfully invite you to review the attached budget report and would welcome the opportunity to meet with you and the City Council to discuss the proposal in greater detail. Your insights and guidance are invaluable as we work together to shape a prosperous future for Kirby.

Thank you for your continued leadership and dedication to our community. I am confident that this budget reflects our shared vision for growth, resilience, and success.

Sincerely,

Dr. Brian Rowland



FY 2025 - 2026 Annual Budget

BUDGET STRUCTURE

The City operates on a fiscal year that begins on October 1st and ends on September 30th of the succeeding year. The fiscal year will also be established as the accounting and budget year.

The budget document is divided into the following fund groups. These fund groups account for all the City's revenues and expenditures.

General Fund

The General Fund is the primary operating fund for the City. It is viewed as the general government fund and accounts for a vast number of financial resources, except for resources required to be accounted for in other funds. This includes expenditures for general government, public safety, streets and parks.

Enterprise Funds

Enterprise Funds are used to account for governmental activities that are like those found in private businesses. The major revenue source for these funds is the rate revenue generated from the customers who receive the services provided. Expenses for these services are paid for through revenue generated from services provided. The Water/Sewer Fund is the City's only enterprise fund. This fund is used to account for the operations of the water and wastewater services in the City.

Debt Service Funds

The Debt Service Funds are used to account for the debt service portion of property tax revenues received. Debt service taxes are specifically assessed for the payment of general long-term debt principal and interest. The use of a separate fund ensures that debt service tax revenues are not commingled with other revenues and not used for any purpose other than debt repayment.

Capital Improvement Funds

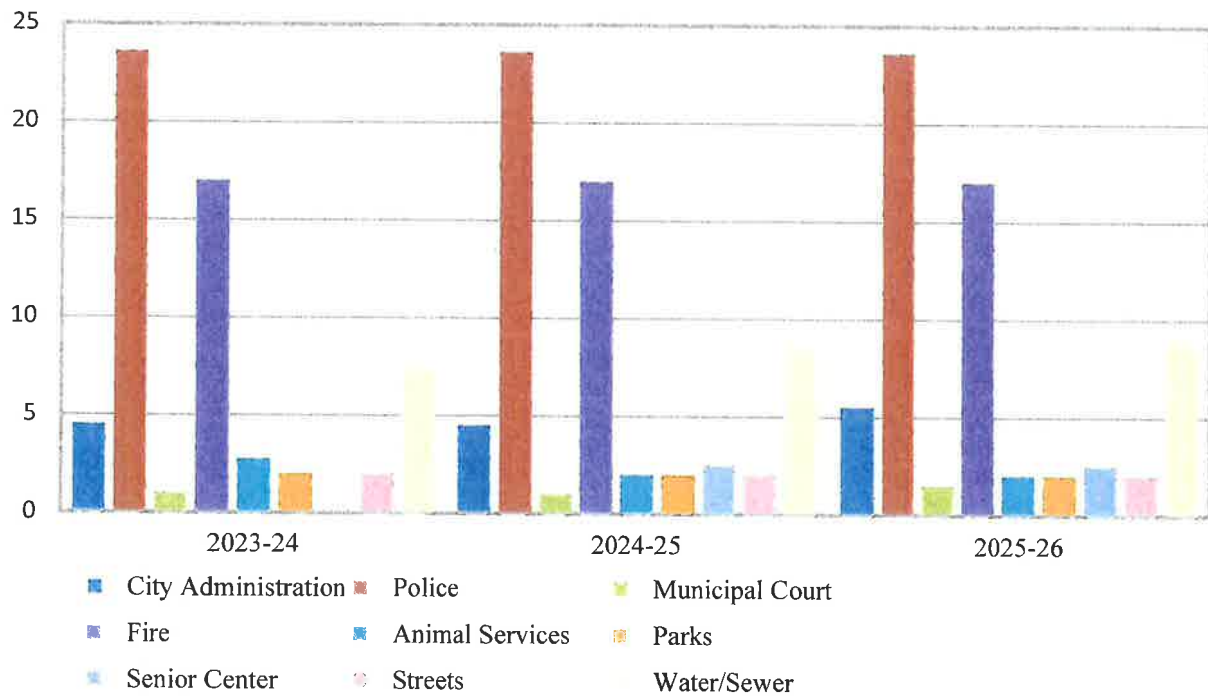
Capital Improvement Funds are used to account for all major capital improvements that are financed by the City's general obligation bonds, revenue bonds, and certificates of obligation.

Budgeted Personnel Positions

<u>Function</u>	2023-24	2024-25	2025-26
City Administration	4.5	4.5	5.5
Police	23.6	23.6	23.6
Municipal Court	1	1	1.5
Fire	17	17	17
Animal Services	2.75	2	2
Parks	2	2	2
Senior Center	0	2.5	2.5
Streets	2	2	2
Water/Sewer	7.5	8.5	9
Total	60.35	63.1	65.1

*Senior Center was not operated by the City in 2023-24.

Budgeted Personnel Positions



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

<u>GENERAL FUND</u>	2023-24	2024-25	2025-26
City Administration			
City Manager	1	1	1
City Secretary	1	1	1
Finance Director	1	1	1
Admin Program Supervisor	0.5	0.5	0.5
Special Projects	0	0	1
Permits Clerk	0	0	1
Admin Assist to City Manager	1	1	0
TOTAL CITY ADMINISTRATION	<u>4.5</u>	<u>4.5</u>	<u>5.5</u>
Police Department			
Chief	1	1	1
Lieutenant	1	1	1
Sergeant	1	1	1
Lead Detective	1	1	1
Detective	1	1	1
Warrant Officer	1	1	1
Police Officers	9	9	9
Police Officers - Part Time	1	1	1
Total Police Officers	<u>16</u>	<u>16</u>	<u>16</u>
Code Officer	1	1	1
Total Code	<u>1</u>	<u>1</u>	<u>1</u>
Dispatch Supervisor	1	1	1
Dispatcher	3	3	3
Dispatchers - Part Time	1.5	1.5	1.5
Total Dispatch	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>
Crossing Guard - Part Time	0.1	0.1	0.1
Total Crossing Guard	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>
Administrative Assistant	1	1	1
Total Administrative Support	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL POLICE DEPARTMENT	<u>23.6</u>	<u>23.6</u>	<u>23.6</u>
Municipal Court			
Court Clerk	1	1	1
Court/Water Clerk	1	1	0.5
TOTAL MUNICIPAL COURT	<u>1</u>	<u>1</u>	<u>1.5</u>
Fire Department			
Chief	1	1	1
Captain	3	3	3
Firefighter/EMT	10	10	10
Firefighter/EMT - Part Time*	1	1	1
Paramedic	2	2	2
TOTAL FIRE DEPARTMENT	<u>17</u>	<u>17</u>	<u>17</u>

<u>GENERAL FUND</u>	2023-24	2024-25	2025-26
Animal Services			
Animal Services Superviosr	1	1	1
Animal Services Officer	1	1	1
Kennel Technician	0.75	0	0
TOTAL ANIMAL SERVICES	<u>2.75</u>	<u>2</u>	<u>2</u>
Parks			
Maintenance Worker	2	2	2
TOTAL PARKS	<u>2</u>	<u>2</u>	<u>2</u>
Senior Center			
Executive Director	0	1	1
Bus Driver	0	1	1
Clerical	0	0.5	0.5
TOTAL SENIOR CENTER	<u></u>	<u>2.5</u>	<u>2.5</u>
Streets			
Maintenance Worker	2	2	2
TOTAL STREETS	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL GENERAL FUND	<u>52.85</u>	<u>54.6</u>	<u>56.1</u>
<u>WATER/SEWER FUND</u>			
Water/Sewer			
Public Works Director	1	1	1
Foreman	1	1	1
Water Utility Worker	4	4	4
Total Water/Sewer	<u>6</u>	<u>6</u>	<u>6</u>
Admin Program Supervisor	0.5	0.5	0.5
Water Utility Clerk	1	2	2
Water/Court Clerk	0	0	0.5
Total Administrative Support	<u>1.5</u>	<u>2.5</u>	<u>3</u>
TOTAL WATER/SEWER FUND	<u>7.5</u>	<u>8.5</u>	<u>9</u>
<u>Total City Positions (FTE & PTE)</u>	<u>60.35</u>	<u>63.1</u>	<u>65.1</u>

**CITY OF KIRBY
PROPOSED FY 2026 BUDGET
SUMMARY - ALL FUNDS**

Fund	Estimated Beginning Fund Balance Oct. 1, 2025	Proposed Revenues	Proposed Transfers In	Proposed Expenses	Proposed Transfers Out	Estimated Ending Fund Balance Sept. 30, 2026
General Fund	\$ 1,800,000	\$ 6,624,443	\$ 600,000	\$ 7,536,452	\$ -	\$ 1,487,991
Enterprise Fund:						
Water & Sewer Fund	1,400,000	2,704,693	-	2,104,693	600,000	\$ 1,400,000
Debt Service Funds:						
General Debt Service Fund	230,000	486,425	-	486,425	-	\$ 230,000
Capital Improvement Funds:						
Capital Projects	-	-	-	-	-	\$ -
Special Revenue Funds:						
ARPA Fund	-	-	-	-	-	\$ -
Total Funds	\$ 3,430,000	\$ 9,815,561	\$ 600,000	\$ 10,127,570	\$ 600,000	\$ 3,117,991



General Fund

10 -GENERAL

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>TAXES</u>							
10-4000 PROPERTY TAXES CURRENT	2,585,658	2,786,219	2,982,751	2,915,805	2,982,751	3,184,882	
10-4001 PROPERTY TAXES CURRENT -COSA (	308,045)	(159,566)	(150,000)	(159,566)	(159,566)	(216,749)	
10-4005 PROPERTY TAXES DELINQUENT	71,550	76,668	75,000	34,147	50,000	50,000	
10-4010 CITY SALES TAX	605,062	553,494	570,000	527,133	570,000	608,000	
10-4015 CITY SALES TAX - HB445	157,019	138,343	140,000	132,744	140,000	152,000	
10-4020 BEVERAGE TAX	18,613	8,489	17,000	5,516	7,000	7,000	
TOTAL TAXES	3,129,858	3,403,646	3,634,751	3,455,779	3,590,185	3,785,133	
<u>FRANCHISE FEES</u>							
10-4100 CPS FRANCHISE FEES	329,500	317,074	325,000	230,936	328,000	330,000	
10-4110 CABLE TV FRANCHISE FEE	65,503	58,453	62,000	47,501	50,000	50,000	
10-4115 PUC RIGHTS-OF-WAY FEES	2,529	1,416	1,000	1,279	1,500	1,500	
10-4120 GARBAGE FRANCHISE TAX	471	504	500	440	600	600	
TOTAL FRANCHISE FEES	398,003	377,446	388,500	280,156	380,100	382,100	
<u>LICENSES & FEES</u>							
10-4200 BUILDING PERMITS	58,063	48,618	70,000	91,332	100,000	70,000	
10-4205 ANIMAL CONTROL FEES	5,353	8,024	6,000	11,875	13,000	14,000	
10-4210 ACS - DONATIONS/LICENSE FEE	315	0	500	0	0	0	
10-4215 PARK & FACILITY RENTALS	6,295	3,940	10,000	3,805	5,000	5,000	
10-4230 DONATIONS FOR EVENTS	14,472	16,750	20,000	42,277	43,000	40,000	
10-4235 PARK CONCESSIONS	1,688	1,392	3,000	2,039	2,500	2,500	
10-4240 POOL USAGE FEES	11,987	8,042	15,000	7,716	8,000	10,000	
10-4250 HEALTH PERMITS	11,645	10,725	12,000	9,430	10,000	10,000	
10-4255 ALARM PERMITS	1,851	1,730	2,000	1,610	1,700	1,700	
10-4260 FIRE PERMITS	853	605	2,000	750	800	800	
10-4265 GARAGE SALE PERMITS	729	621	600	560	600	600	
10-4270 SOLICITING PERMITS	170	25	200	0	0	0	
10-4275 AMBULANCE SERVICE SUPP PROG	75,717	21,376	100,000	21,376	21,376	20,000	
10-4280 CERTIFICATE OF OCCUPANCY	1,850	1,620	2,250	1,394	1,500	2,000	
10-4285 CONTRACTOR REGISTRATION FEES	0	0	2,000	300	1,000	5,000	
TOTAL LICENSES & FEES	190,987	123,468	245,550	194,465	208,476	181,600	
<u>INTERGOVERNMENTAL</u>							
10-4300 SCHOOL CROSSING GUARD REV.	12,584	10,065	11,000	8,976	11,500	11,500	
10-4310 AMERICAN RESCUE PLAN ACT FUNDS	865,604	26,831	0	0	0	0	
10-4315 OPIOID SETTLEMENT	0	534	0	2,607	2,607	0	
TOTAL INTERGOVERNMENTAL	878,188	37,430	11,000	11,583	14,107	11,500	
<u>FINES & PENALTIES</u>							
10-4400 COURT FINES	133,995	133,431	125,000	139,816	150,000	150,000	
10-4405 WARRANTS	14,146	11,466	15,000	8,792	9,500	15,000	
10-4410 COURT SECURITY FEES	3,923	3,769	4,000	5,536	6,000	6,500	
10-4415 COURT TECHNOLOGY FEES	3,424	3,284	4,000	4,696	5,000	5,500	
10-4430 LOCAL MUNICIPAL JURY FUND	71	68	50	106	125	150	
TOTAL FINES & PENALTIES	155,560	152,019	148,050	158,946	170,625	177,150	

	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
REVENUES	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
CHARGES FOR SERVICES							
10-4502 SENIOR CENTER SHUTTLE FARES	0	0	0	0	0	4,000	
10-4510 EMS FEES	289,263	328,020	300,000	304,458	340,000	340,000	
10-4520 POLICE - COPIES & RECORDS	646	991	800	987	1,200	1,200	
10-4530 GARBAGE COLLECTION FEE	0	(100,975)	0	0	0	1,140,000	
10-4545 IMPOUND YARD FEES	15,818	57,138	20,000	39,423	43,000	40,000	
10-4550 DISPATCH SERVICES	0	0	30,000	0	0	0	
TOTAL CHARGES FOR SERVICES	305,728	285,174	350,800	344,868	384,200	1,525,200	
GRANTS							
10-4600 CDBG GRANT	300,000	0	258,000	258,031	258,031	118,000	
10-4601 CDBG GRANT-BOATMAN/SWANN	0	0	219,000	0	0	219,000	
10-4602 COMP LAND USE PLAN GRANT	0	0	76,000	0	0	0	
10-4611 SR CENTER-AACOG GRANT	0	0	0	0	0	52,000	
10-4612 SR CENTER - VIA GRANT	0	0	0	0	0	68,000	
10-4620 STRACC GRANT	6,449	5,764	6,000	5,161	5,161	5,500	
10-4625 BODY ARMOR VEST GRANT	0	22,500	0	0	0	0	
10-4627 SOUTHWEST BORDER GRANT	832	0	0	0	0	0	
10-4630 LEOSE GRANT	0	3,481	1,500	3,032	3,032	1,500	
TOTAL GRANTS	307,281	31,745	560,500	266,224	266,224	464,000	
MISCELLANEOUS							
10-4700 MISCELLANEOUS REVENUE	11,434	44,139	10,000	52,219	52,500	10,000	
10-4703 SR CENTER - DONATIONS	0	0	0	0	0	2,400	
10-4704 SR CENTER - MEAL DONATIONS	0	0	0	0	0	360	
10-4705 INTEREST REVENUE	66,226	98,581	75,000	77,302	90,000	85,000	
10-4710 SALE OF ASSETS	0	1,585	0	0	0	0	
10-4715 NSF CHECK FEES	0	25	150	0	0	0	
10-4738 PROCEEDS-ASPHALT ZIPPER LEASE	204,623	0	0	0	0	0	
TOTAL MISCELLANEOUS	282,284	144,330	85,150	129,521	142,500	97,760	
TOTAL REVENUES	5,647,888	4,555,259	5,424,301	4,841,541	5,156,417	6,624,443	



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

**GENERAL FUND-10
CITY COUNCIL - 510**

The City Council is the legislative and government body for the City and is composed of a mayor and six council members. The Mayor and Council are elected at-large. All serve two year terms. City Council enacts ordinances, which ensure the health, safety, and welfare of residents.

Council meetings are scheduled for 7:00 P.M. the second and fourth Thursday of each month.

COUNCIL SCHEDULE

	23/24	24/25	25/26
Mayor	1	1	1
Council Members	6	6	6
	--	--	--
	7	7	7

10 -GENERAL
CITY COUNCIL

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>SALARIES & BENEFITS</u>								
10-510-0000	MAYOR'S EXPENSES	65	2,311	3,300	2,225	2,500	3,300	
10-510-0001	COUNCIL'S EXPENSES	5,567	6,443	12,600	7,025	8,075	12,600	
10-510-0020	FICA TAX-COUNCIL	<u>386</u>	<u>528</u>	<u>600</u>	<u>714</u>	<u>820</u>	<u>1,217</u>	
TOTAL SALARIES & BENEFITS		6,019	9,282	16,500	9,964	11,395	17,117	
<u>SUPPLIES</u>								
10-510-1000	AWARDS & MISCELLANEOUS	<u>3,391</u>	<u>4,799</u>	<u>5,000</u>	<u>1,865</u>	<u>5,000</u>	<u>4,500</u>	
TOTAL SUPPLIES		3,391	4,799	5,000	1,865	5,000	4,500	
<u>MISCELLANEOUS</u>								
10-510-4000	TRAINING & TRAVEL EXPEN	11,693	1,590	12,000	12,354	13,000	15,500	
10-510-4001	EDUCATION AND TRAINING	0	770	5,000	2,135	2,500	5,000	
10-510-4005	CITY COUNCIL EVENTS	<u>1,674</u>	<u>2,120</u>	<u>2,100</u>	<u>169</u>	<u>2,100</u>	<u>2,100</u>	
TOTAL MISCELLANEOUS		13,367	4,480	19,100	14,659	17,600	22,600	
TOTAL CITY COUNCIL		22,776	18,561	40,600	26,488	33,995	44,217	



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

**GENERAL FUND-10
CITY ADMINISTRATION - 520**

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

The City Secretary is responsible for providing administrative support to the Mayor, City Council, and staff. Preparing and posting all legal agenda and meeting notices, providing staff support to the City Council and Council-appointed Boards; preparing documentation for and recordings of official City Council minutes, ordinances, resolutions, and other related business; maintaining official city records and overseeing records management. In essence, the purpose of the department is to maintain and enhance the partnership among citizens, elected officials and city employees through efficient and effective management and delivery of all public services.

The Finance Director is responsible for monitoring and accounting for all financial transactions of the City. In addition, the department is accountable for establishing, monitoring, and updating the City's fiscal and purchasing policies to ensure they are both responsive in the current environment and in compliance with applicable state and local regulations. The activity of this program is tasked with planning, collecting, recording, summarizing, and reporting the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles (GAAP), ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management policies. The mission of Financial Services is to maintain the financial integrity of the City and provide comprehensive and integrated financial management, administration, and support services to City departments and other customers so that they can accomplish their missions.

The Human Resources Director is responsible for providing services to all City departments in areas of recruiting, employee relations, records maintenance, benefits administration, retirement programs, employee injuries, and compensation. Policy is determined by the City Manager.

PERSONNEL SCHEDULE

	23/24	24/25	25/26
City Manager	1	1	1
City Secretary	1	1	1
Finance Director	1	1	1
Administrative Program Supervisor *	0.5	0.5	0.5
Special Projects	0	1	1
Permits Clerk	0	0	1
Admin. Assistant to the City Manager	1	0	0
	--	--	--
	4.5	4.5	5.5

* Position is expensed half in General Fund and half in Utility Fund

10 -GENERAL

CITY ADMINISTRATION

		2024-2025						2025-2026	
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED	
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
							DR	WORKSPACE	
<u>SALARIES & BENEFITS</u>									
10-520-0000	SALARIES - ADMIN.	259,830	316,331	385,000	314,883	385,000	449,160		
10-520-0005	ADMIN OVERTIME	3,258	5,875	0	0	0	0		
10-520-0007	ADMIN LONGEVITY	5,929	686	2,880	1,950	1,423	1,423		
10-520-0010	INSURANCE ADMIN	12,601	13,673	41,400	17,168	23,000	57,750		
10-520-0015	RETIREMENT-ADMIN	31,839	23,210	58,182	31,912	36,000	62,882		
10-520-0020	FICA TAX ADMIN	9,517	14,588	5,624	3,006	3,800	6,439		
10-520-0025	WORKERS COMP-ADMIN	0	157	0	0	0	0		
10-520-0030	TWC TAXES-ADMIN	21	575	526	586	600	643		
TOTAL SALARIES & BENEFITS		322,994	375,095	493,612	369,504	449,823	578,297		
<u>MAINTENANCE</u>									
10-520-2400	SOFTWARE MAINTENANCE	11,114	12,185	13,000	15,377	15,377	43,000		
TOTAL MAINTENANCE		11,114	12,185	13,000	15,377	15,377	43,000		
<u>CONTRACT SERVICES</u>									
10-520-3100	RECRUITING EXPENSE ADMI	3,192	8,099	8,000	2,675	3,500	4,000		
10-520-3110	PUBLICATION EXPENSE ADM	13,319	5,952	10,000	1,566	5,000	7,000		
10-520-3130	RECODIFICATION	2,756	3,241	3,500	3,196	3,200	5,500		
10-520-3140	WEB SERVICES	1,376	1,738	2,000	1,681	1,800	4,200		
TOTAL CONTRACT SERVICES		20,643	19,029	23,500	9,118	13,500	20,700		
<u>MISCELLANEOUS</u>									
10-520-4000	TRAINING & TRAVEL ADMIN	4,499	5,641	10,000	8,379	10,000	17,000		
10-520-4010	MEMBERSHIP EXPENSE ADMI	325	50	3,000	1,356	1,500	4,500		
10-520-4011	CLEARING ACCOUNT	27	0	0	0	0	0		
10-520-4015	EMERGENCY MANAGEMENT	0	0	0	0	0	5,000		
TOTAL MISCELLANEOUS		4,851	5,691	13,000	9,735	11,500	26,500		
<u>CAPITAL OUTLAY</u>									
10-520-5999	CAPITAL OUTLAY	0	0	0	5,408	5,408	0		
TOTAL CAPITAL OUTLAY		0	0	0	5,408	5,408	0		
TOTAL CITY ADMINISTRATION		359,603	412,001	543,112	409,143	495,608	668,497		



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

**GENERAL FUND-10
POLICE - 530**

The Kirby Police Department (KPD) is a full-service Police Department which practices a community policing model, emphasizing both strong community relations and law enforcement. The KPD consists of a Patrol Division, Traffic Warrant Division, Criminal Investigation Division, Code Enforcement Division, members of a regional SWAT team, members of the DPS Violent Task Force and a Veteran Command Staff.

KPD's Code Enforcement manages approximately 4,000 homes in the City of Kirby. Code Enforcement encompasses Building Standards and Health and Safety Standards.

PERSONNEL SCHEDULE

	23/24	24/25	25/26
Chief of Police	1	1	1
Lieutenant	1	1	1
Sergeant	1	1	1
Lead Detective	1	1	1
Detective	1	1	1
Warrant Officer	1	1	1
Police Officers	9	9	9
Police Officers - Part Time*	1	1	1
Code Officer	1	1	1
Dispatch Supervisor	1	1	1
Dispatcher	3	3	3
Dispatchers - Part Time**	1.5	1.5	1.5
Crossing Guard - Part Time***	0.1	0.1	0.1
Administrative Assistant	1	1	1
	--	--	--
	23.6	23.6	23.6

* Part Time Police Officers are budgeted as 1 full time position

**Part Time Dispatchers are budgeted as 1.5 full time positions

***School Crossing Guard is budgeted at 1/10 of a position

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

10 -GENERAL
POLICE

		(----- 2024-2025 -----) (----- 2025-2026 -----)							
DEPARTMENTAL EXPENDITURES		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
							DR	WORKSPACE	
<u>SALARIES & BENEFITS</u>									
10-530-0000	SALARIES - POLICE DEPT.	807,716	968,398	1,146,248	902,855	1,060,000	1,168,051		
10-530-0005	POLICE OVERTIME	110,174	67,650	85,099	39,777	48,000	60,000		
10-530-0007	POLICE LONGEVITY	13,347	11,918	17,843	17,063	17,063	19,156		
10-530-0010	INSURANCE PD	125,743	150,102	168,000	162,309	188,000	220,500		
10-530-0015	RETIREMENT - PD	136,587	127,949	181,633	146,927	160,000	161,380		
10-530-0020	FICA TAX PD	17,014	19,384	18,113	18,215	21,250	24,409		
10-530-0025	WORKERS COMP - PD	0	396	0	0	0	0		
10-530-0030	TWC TAXES - PD	40	2,805	2,728	1,574	1,750	3,840		
TOTAL SALARIES & BENEFITS		1,210,620	1,348,603	1,619,664	1,288,720	1,496,063	1,657,336		
<u>SUPPLIES</u>									
10-530-1000	OPERATIONAL SUPPLIES PD	7,923	2,234	25,000	23,220	25,000	10,000		
10-530-1003	PD SPECIAL EXPENSES	176	270	1,500	678	1,000	0		
10-530-1006	CRIME PREVENTION	0	633	0	0	0	0		
10-530-1100	FUEL & LUBRICANTS PD	19,524	39,158	35,000	27,563	38,000	30,000		
10-530-1200	UNIFORMS PD	35,604	19,661	12,000	11,347	13,000	10,000		
TOTAL SUPPLIES		63,229	61,956	73,500	62,809	77,000	50,000		
<u>MAINTENANCE</u>									
10-530-2100	BUILDING MAINTENANCE	21,416	46,549	20,000	2,373	5,000	7,000		
10-530-2200	EQUIPMENT MAINTENANCE P	3,331	1,796	4,850	1,642	2,000	1,000		
10-530-2300	VEHICLE MAINTENANCE PD	26,839	34,839	30,000	54,634	60,000	27,778		
10-530-2400	SOFTWARE MAINTENANCE -	45,429	48,065	36,901	49,658	50,000	36,901		
10-530-2600	RADIO MAINTENANCE PD	1,886	1,626	3,100	2,129	2,500	1,500		
10-530-2601	RADIO ACCESS FEE	10,218	12,843	10,500	9,554	10,500	10,500		
TOTAL MAINTENANCE		109,118	145,717	105,351	119,990	130,000	84,679		
<u>CONTRACT SERVICES</u>									
10-530-3170	PRISONERS	0	0	500	0	0	0		
10-530-3180	FIREARMS QUALIFICATIONS	1,782	99	2,000	2,104	2,200	1,000		
10-530-3185	RACIAL PROFILING CONSUL	8,500	0	0	0	0	0		
10-530-3190	S.W.A.T.	6,500	6,500	6,500	0	6,500	6,500		
TOTAL CONTRACT SERVICES		16,782	6,599	9,000	2,104	8,700	7,500		
<u>MISCELLANEOUS</u>									
10-530-4000	TRAINING & TRAVEL PD	8,380	8,555	12,000	10,934	12,000	10,000		
10-530-4010	MEMBERSHIPS PD	370	240	1,000	270	500	500		
TOTAL MISCELLANEOUS		8,750	8,795	13,000	11,204	12,500	10,500		
<u>CAPITAL OUTLAY</u>									
10-530-5002	VEHICLES	5	1,927	0	0	0	0		
10-530-5010	CAMERA SECURITY SYSTEM	0	20,792	0	0	0	0		
10-530-5020	SOUTHWEST BORDER GRANT	832	0	0	0	0	0		
10-530-5022	MINOR CAPITAL	0	0	0	4,700	4,700	0		
10-530-5999	CAPITAL OUTLAY	0	112,515	0	0	0	0		
TOTAL CAPITAL OUTLAY		836	135,234	0	4,700	4,700	0		
18									
TOTAL POLICE		1,409,334	1,706,904	1,820,515	1,489,527	1,728,963	1,810,015		



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

**GENERAL FUND-10
MUNICIPAL COURT - 540**

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

Court sessions are held on the third Wednesday of each month.

PERSONNEL SCHEDULE

	23/24	24/25	25/26
Municipal Court Clerk	1	1	1
Court/Water Clerk*	0	0	0.5
	--	--	--
	1	1	1.5

* Position is expensed half in General Fund and half in Utility Fund

AS OF: SEPTEMBER 30TH, 2026

10 -GENERAL

COURT

		2024-2025						2025-2026	
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED	
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
							DR	WORKSPACE	
<u>SALARIES & BENEFITS</u>									
10-540-0000	SALARIES-COURT	35,572	31,196	41,600	50,498	53,000	76,378		
10-540-0005	COURT OVERTIME	3,203	2,380	1,350	4,583	6,000	6,000		
10-540-0007	COURT LONGEVITY	468	530	0	0	0	796		
10-540-0010	INSURANCE COURT	7,773	5,472	9,200	56	1,700	15,750		
10-540-0015	RETIREMENT-COURT	6,077	3,372	6,275	7,079	8,000	11,777		
10-540-0020	FICA TAX COURT	555	370	623	686	935	1,206		
10-540-0025	WORKERS COMP-COURT	0	90	0	0	0	0		
10-540-0030	TWC TAXES-COURT	27	86	117	151	225	175		
TOTAL SALARIES & BENEFITS		53,675	43,497	59,165	63,052	69,860	112,082		
<u>SUPPLIES</u>									
10-540-1000	COURT SUPPLIES	393	452	1,000	2,054	2,200	2,200		
TOTAL SUPPLIES		393	452	1,000	2,054	2,200	2,200		
<u>MAINTENANCE</u>									
10-540-2400	COMPUTER SOFTWARE COURT	3,812	12,864	13,000	12,763	12,763	13,900		
TOTAL MAINTENANCE		3,812	12,864	13,000	12,763	12,763	13,900		
<u>CONTRACT SERVICES</u>									
10-540-3190	MUNICIPAL JUDGE	9,750	9,750	9,000	10,500	11,250	18,000		
10-540-3200	PROSECUTOR	3,000	7,000	6,000	7,000	7,500	12,000		
10-540-3210	TRIAL EXPENSE	(18)	0	500	0	0	0		
10-540-3215	CONTRACT SERVICES	0	0	0	0	0	5,000		
10-540-3220	SECURITY EXPENSE	2,718	262	3,000	0	0	3,000		
10-540-3230	IMPOUND YARD EXPENSE	7,941	16,185	11,000	13,105	15,000	11,000		
TOTAL CONTRACT SERVICES		23,391	33,196	29,500	30,605	33,750	49,000		
<u>MISCELLANEOUS</u>									
10-540-4000	TRAINING & TRAVEL	0	1,172	1,500	744	750	2,000		
TOTAL MISCELLANEOUS		0	1,172	1,500	744	750	2,000		
<u>CAPITAL OUTLAY</u>									
TOTAL COURT		81,270	91,181	104,165	109,217	119,323	179,182		



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

**GENERAL FUND-10
FIRE - 550**

The Kirby Fire Department is dedicated to providing excellent services with fire suppression, rescue and medical services that consist of basic life support with mobile intensive care to all citizens and visitors of Kirby. These services are accomplished through the following divisions: Administration, Fire Suppression and EMS Operations. The Kirby Fire Department is dedicated to improving the ISO rating for the City of Kirby. This is accomplished with the starting of a Fire Enforcement Program. Having in-house Fire Inspectors, instead of outsourcing inspectors, we can develop annual fire inspection programs, to ensure safety of all citizens and visitors. With improvement of the ISO rating, property owners could see a decrease in insurance rates.

PERSONNEL SCHEDULE

	23/24	24/25	25/26
Fire Chief	1	1	1
Captain	3	3	3
Firefighter/EMT	9	9	9
Firefighter/EMT - Part Time *	1	1	1
Paramedic	3	3	3
	--	--	--
	17	17	17

* Part Time Firefighter/EMT position is budgeted as 1 full time position

AS OF: SEPTEMBER 30TH, 2026

10 -GENERAL

FIRE

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>SALARIES & BENEFITS</u>								
10-550-0000	SALARIES - FIRE DEPT.	686,434	796,194	875,215	649,160	780,000	895,803	
10-550-0005	FIRE OVERTIME	94,896	99,627	58,105	100,574	125,000	60,000	
10-550-0007	FIRE LONGEVITY	10,580	15,452	18,019	13,784	13,784	14,938	
10-550-0010	INSURANCE - FD	104,919	142,752	128,000	98,842	115,000	168,000	
10-550-0015	RETIREMENT - FD	113,330	121,336	135,817	106,827	115,000	122,232	
10-550-0020	FICA TAX - FD	15,105	18,024	16,755	18,411	21,000	20,742	
10-550-0030	TWC TAXES - FD	38	2,717	2,478	1,302	2,000	2,490	
TOTAL SALARIES & BENEFITS		1,025,301	1,196,101	1,234,389	988,899	1,171,784	1,284,205	
<u>SUPPLIES</u>								
10-550-1000	OPERATIONAL SUPPLIES -	5,344	9,853	10,000	9,030	9,000	6,000	
10-550-1001	MEDICAL SUPPLIES EMS	36,132	48,315	50,000	47,731	50,000	40,000	
10-550-1002	EMS BILLING SERVICE	68,524	31,409	47,000	27,434	40,000	31,000	
10-550-1100	FUEL & LUBRICANTS - FD	14,498	21,716	21,000	11,253	18,000	21,000	
10-550-1200	UNIFORMS - FD	5,000	8,451	8,000	1,180	3,000	6,000	
10-550-1250	BUNKER GEAR	6,087	11,288	18,000	2,354	10,000	16,000	
TOTAL SUPPLIES		135,585	131,032	154,000	98,984	130,000	120,000	
<u>MAINTENANCE</u>								
10-550-2100	BUILDING MAINTENANCE -	14,594	7,407	15,000	11,046	12,000	10,000	
10-550-2200	EQUIPMENT MAINTENANCE -	10,635	26,211	27,000	26,263	27,000	22,000	
10-550-2300	VEHICLE MAINTENANCE - F	45,416	35,664	40,000	40,094	41,000	40,000	
10-550-2400	SOFTWARE MAINTENANCE -	4,540	2,195	4,000	0	4,000	4,000	
10-550-2600	RADIO MAINTENANCE - FD	548	720	1,000	128	250	1,000	
10-550-2601	RADIO ACCESS FEE - FD	5,012	4,601	6,000	3,561	5,000	6,000	
TOTAL MAINTENANCE		80,745	76,798	93,000	81,092	89,250	83,000	
<u>CONTRACT SERVICES</u>								
10-550-3240	MEDICAL WASTE DISPOSAL-	3,893	0	2,000	5,770	6,000	2,000	
10-550-3250	MEDICAL DOCTOR	12,000	11,000	12,000	11,000	12,000	12,000	
10-550-3260	FIRE PUMPER LEASE PURCH	53,328	54,966	0	0	0	0	
10-550-3265	INTEREST ON LEASES	13,454	1,688	0	0	0	0	
TOTAL CONTRACT SERVICES		82,676	67,654	14,000	16,770	18,000	14,000	
<u>MISCELLANEOUS</u>								
10-550-4000	TRAINING & TRAVEL - FD	7,985	8,756	10,000	4,594	5,000	8,000	
10-550-4010	MEMBERSHIPS - FD	5,185	5,211	5,275	9,206	9,500	5,275	
10-550-4015	AMBULANCE SUPPLEMENTAL	103,873	56,201	100,000	6,498	6,498	20,000	
TOTAL MISCELLANEOUS		117,043	70,168	115,275	20,298	20,998	33,275	
<u>CAPITAL OUTLAY</u>								
10-550-5002	STRACC EQUIPMENT	0	6,460	6,000	0	0	5,500	
10-550-5999	CAPITAL OUTLAY	0	5,425	0	11,266	11,266	0	
TOTAL CAPITAL OUTLAY		0	11,885	6,000	11,266	11,266	5,500	
TOTAL FIRE		1,441,350	1,553,637	1,616,664	1,217,308	1,441,298	1,539,980	



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

**GENERAL FUND-10
ANIMAL SERVICES - 560**

The Animal Care and Control Department is responsible for enforcing local laws and regulations related to the care, management and control of domestic and wild animals within the City. Activities include responding to calls related to animal welfare, such as neglect, abuse, or cruelty, as well as managing the population of stray and feral animals through capture, impoundment and adoption programs. The Department is also responsible for providing education and outreach to the community on issues related to responsible pet ownership, animal health and safety and wildlife management.

PERSONNEL SCHEDULE

	23/24	24/25	25/26
Animal Control Supervisor	1	1	1
Animal Control Officer	1	1	1
Kennel Technician - Part Time	0.75	0.75	0
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	2.75	2.75	2

AS OF: SEPTEMBER 30TH, 2026

10 -GENERAL

ANIMAL SERVICES

		(----- 2024-2025 -----) (----- 2025-2026 -----)							
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED	
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
							DR	WORKSPACE	
<u>SALARIES & BENEFITS</u>									
10-560-0000	SALARIES - ANIMAL SHELTER	66,153	61,121	80,240	70,443	83,710	81,821		
10-560-0005	AN.SHELTER OVERTIME	4,493	6,758	8,550	7,381	8,550	8,721		
10-560-0007	AN.SHELTER LONGEVITY	517	580	1,200	1,185	1,185	1,209		
10-560-0010	INSURANCE - AS	7,774	6,204	18,400	19,562	23,000	21,000		
10-560-0015	RETIREMENT - AS	7,566	8,439	13,496	12,921	14,000	12,992		
10-560-0020	FICA TAX - AS	2,419	1,476	1,305	1,204	1,305	1,330		
10-560-0025	WORKERS COMP - AS	0	94	0	0	0	0		
10-560-0030	TWC TAXES - AS	9	281	234	122	234	234		
TOTAL SALARIES & BENEFITS		88,931	84,952	123,425	112,819	131,984	127,307		
<u>SUPPLIES</u>									
10-560-1000	OPERATIONAL SUPPLIES -	5,759	6,188	7,000	6,483	7,000	9,500		
10-560-1001	MEDICAL SUPPLIES - AS	4,473	14,232	13,000	8,120	12,000	13,000		
10-560-1100	FUEL & LUBRICANTS - AS	1,273	1,797	2,000	1,109	2,000	1,500		
10-560-1200	UNIFORMS - AS	665	220	900	1,614	1,700	900		
TOTAL SUPPLIES		12,170	22,437	22,900	17,326	22,700	24,900		
<u>MAINTENANCE</u>									
10-560-2100	BUILDING MAINTENANCE -	7,184	11,818	15,000	12,043	12,500	13,000		
10-560-2300	VEHICLE MAINTENANCE - A	1,530	146	2,500	1,991	2,000	2,500		
10-560-2601	RADIO ACCESS FEE - AS	594	486	650	0	650	650		
TOTAL MAINTENANCE		9,308	12,451	18,150	14,034	15,150	16,150		
<u>CONTRACT SERVICES</u>									
10-560-3260	VETERINARY SERVICES	8,945	10,933	15,000	5,760	8,000	15,000		
10-560-3275	ANIMAL TRANSPORT	0	0	1,500	270	270	0		
TOTAL CONTRACT SERVICES		8,945	10,933	16,500	6,030	8,270	15,000		
<u>MISCELLANEOUS</u>									
10-560-4000	TRAINING & TRAVEL - AS	500	1,730	4,000	1,551	1,800	4,000		
TOTAL MISCELLANEOUS		500	1,730	4,000	1,551	1,800	4,000		
<u>CAPITAL OUTLAY</u>									
10-560-5999	CAPITAL OUTLAY	0	5,771	0	0	0	0		
TOTAL CAPITAL OUTLAY		0	5,771	0	0	0	0		
TOTAL ANIMAL SERVICES		119,854	138,273	184,975	151,760	179,904	187,357		



CITY OF KIRBY
2025/26 ANNUAL BUDGET

GENERAL FUND-10
PARKS - 570

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

PERSONNEL SCHEDULE

	23/24	24/25	25/26
Maintenance Worker	2	2	2
	--	--	--
	2	2	2

AS OF: SEPTEMBER 30TH, 2026

10 -GENERAL

PARKS

		(----- 2024-2025 -----)					(----- 2025-2026 -----)	
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>SALARIES & BENEFITS</u>								
10-570-0000	SALARIES - PARKS	66,713	69,643	73,840	61,324	73,840	73,047	
10-570-0005	PARKS OVERTIME	1,766	4,333	7,000	5,732	7,000	5,000	
10-570-0007	PARKS LONGEVITY	1,295	2,149	1,605	2,149	2,149	2,191	
10-570-0010	INSURANCE PARKS	12,979	20,082	18,400	16,834	18,400	21,000	
10-570-0015	RETIREMENT-PARKS	10,920	10,970	12,033	10,895	12,033	11,458	
10-570-0020	FICA TAX PARKS	991	1,110	1,268	1,045	1,268	1,163	
10-570-0030	TWC TAXES-PARKS	3	252	234	368	368	234	
TOTAL SALARIES & BENEFITS		94,667	108,540	114,380	98,347	115,058	114,093	
<u>SUPPLIES</u>								
10-570-1000	SUPPLIES - PARKS	3,828	11,793	13,000	11,415	13,000	13,000	
10-570-1001	SUPPLIES - POOL	2,515	7,706	7,000	1,591	3,000	8,500	
10-570-1100	FUEL & LUBRICANTS	0	401	0	1,208	1,500	1,100	
10-570-1110	CHEMICALS - POOL & PARK	0	0	2,000	0	1,000	2,000	
10-570-1200	UNIFORMS PARKS	1,503	1,508	1,200	1,990	2,250	1,500	
10-570-1300	SMALL TOOLS - PARKS	1,090	3,033	3,000	2,135	2,500	3,000	
TOTAL SUPPLIES		8,935	24,442	26,200	18,339	23,250	29,100	
<u>MAINTENANCE</u>								
10-570-2200	EQUIPMENT MAINTENANCE	8,840	16,971	12,000	12,072	13,000	12,000	
10-570-2300	VEHICLE MAINTENANCE	2,253	3,671	6,000	1,972	3,000	3,800	
10-570-2500	PARK MAINTENANCE	9,359	29,521	30,000	21,840	27,000	20,000	
10-570-2510	POOL MAINTENANCE	4,986	3,158	8,000	15,326	18,000	12,752	
10-570-2900	EQUIPMENT RENTAL P & P	0	352	500	3,133	3,500	3,000	
TOTAL MAINTENANCE		25,440	53,672	56,500	54,342	64,500	51,552	
<u>CONTRACT SERVICES</u>								
10-570-3000	POOL MANAGMENT CO	55,059	53,495	64,000	56,265	64,000	60,000	
TOTAL CONTRACT SERVICES		55,059	53,495	64,000	56,265	64,000	60,000	
<u>CAPITAL OUTLAY</u>								
10-570-5999	CAPITAL OUTLAY - PARKS	0	0	50,000	0	0	50,000	
TOTAL CAPITAL OUTLAY		0	0	50,000	0	0	50,000	
TOTAL PARKS		184,101	240,149	311,080	227,293	266,808	304,745	



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

**SENIOR CENTER FUND-10
SENIOR CENTER - 575**

The Kirby Senior Center (KSC) is committed to ensuring that no persons excluded from participation in, or denied the benefits of its services, or otherwise subjected to discrimination, on the basis of race, color or national origin as protected by Title VI of the Civil Rights Act of 1964, as amended ("Title VI").

This fiscal year, the City of Kirby has determined it needs a higher focus on the Senior Center to ensure that our seniors receive the highest quality of services. The Senior Center's personnel will report directly to the City Manager and provide regular reports of all requirements related to the management of the facility, the well-being of the senior citizens and any related prerequisites.

The center's programs are funded by various community grants which will be partially supported by City of Kirby General Funds.

PERSONNEL SCHEDULE

	23/24	24/25	25/26
Program Specialist	0	1	1
Bus Driver	0	1	1
Administrative Assistant	0	0.5	0.5
	--	--	--
	0	2.5	2.5

Senior Center budget moved from Fund 40.

AS OF: SEPTEMBER 30TH, 2026

10 -GENERAL
SENIOR CENTER

		2024-2025					2025-2026	
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>SALARIES & BENEFITS</u>								
10-575-0000	SALARIES	0	0	0	0	0	103,632	
10-575-0007	LONGEVITY	0	0	0	0	0	1,395	
10-575-0010	INSURANCE	0	0	0	0	0	21,000	
10-575-0015	RETIREMENT	0	0	0	0	0	13,370	
10-575-0020	FICA TAX	0	0	0	0	0	2,181	
10-575-0030	TWC TAXES	0	0	0	0	0	351	
TOTAL SALARIES & BENEFITS		0	0	0	0	0	141,929	
<u>SUPPLIES</u>								
10-575-1045	PRE-MADE MEALS	0	0	0	0	0	40,075	
10-575-1101	FUEL	0	0	0	0	0	2,000	
TOTAL SUPPLIES		0	0	0	0	0	42,075	
<u>MAINTENANCE</u>								
10-575-2100	BUILDING MAINTENANCE	0	0	0	0	0	1,000	
10-575-2200	EQUIPMENT MAINTENANCE	0	0	0	0	0	1,500	
10-575-2300	VEHICLE MAINTENANCE	0	0	0	0	0	2,000	
TOTAL MAINTENANCE		0	0	0	0	0	4,500	
<u>MISCELLANEOUS</u>								
10-575-4900	MISCELLANEOUS EXPENSES	0	0	0	0	0	1,000	
TOTAL MISCELLANEOUS		0	0	0	0	0	1,000	
<u>CAPITAL OUTLAY</u>								
10-575-5999	CAPITAL OUTLAY-CDBG	0	0	0	0	0	118,000	
TOTAL CAPITAL OUTLAY		0	0	0	0	0	118,000	
TOTAL SENIOR CENTER		0	0	0	0	0	307,504	



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

**GENERAL FUND-10
STREETS - 580**

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

PERSONNEL SCHEDULE

	23/24	24/25	25/26
Maintenance Worker	2	2	2
	--	--	--
	2	2	2

10 -GENERAL

STREETS

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>SALARIES & BENEFITS</u>								
10-580-0000	SALARIES - STREET	70,957	70,066	76,523	63,490	76,523	77,141	
10-580-0005	STREETS OVERTIME	3,602	7,109	12,417	5,398	7,500	7,000	
10-580-0007	STREETS LONGEVITY	2,046	1,208	2,296	1,738	2,296	1,773	
10-580-0010	INSURANCE STREET	15,591	15,453	18,400	16,701	18,400	21,000	
10-580-0015	RETIREMENT-STREET	11,926	10,922	13,330	11,632	13,300	12,269	
10-580-0020	FICA TAX STREET	1,061	1,129	1,323	1,061	1,323	1,246	
10-580-0025	WORKERS COMP-STREET	0	53	0	0	0	0	
10-580-0030	TWC TAXES-STREET	<u>2</u>	<u>248</u>	<u>234</u>	<u>122</u>	<u>234</u>	<u>234</u>	
TOTAL SALARIES & BENEFITS		105,185	106,188	124,523	100,143	119,576	120,663	
<u>SUPPLIES</u>								
10-580-1000	SUPPLIES - STREETS	10,149	6,691	8,000	1,105	3,000	4,000	
10-580-1005	STREET SWEEPER SUPPLIES	983	996	2,000	446	1,500	2,000	
10-580-1007	PAINT - STREET	392	0	3,000	0	0	3,000	
10-580-1100	FUEL & LUBRICANTS - STR	8,803	7,449	12,000	5,549	7,000	8,000	
10-580-1200	UNIFORMS STREET	1,673	1,963	2,000	1,868	2,000	2,000	
10-580-1300	SMALL TOOLS - STREET	978	1,266	2,000	1,090	2,000	2,000	
10-580-1400	BASE/STREET OIL/ASPHALT	7,488	13,338	14,000	11,562	13,000	10,000	
10-580-1401	SAND/GRAVEL/SOIL/CONCRE	910	0	6,000	2,577	5,000	4,000	
10-580-1402	TRAFFIC CONTROLS/SIGNS	<u>7,358</u>	<u>(7,998)</u>	<u>8,000</u>	<u>4,065</u>	<u>7,000</u>	<u>5,000</u>	
TOTAL SUPPLIES		38,732	23,706	57,000	28,260	40,500	40,000	
<u>MAINTENANCE</u>								
10-580-2200	EQUIPMENT MAINTENANCE -	1,322	6,783	5,000	15,603	16,000	5,000	
10-580-2300	VEHICLE MAINTENANCE - S	5,865	4,694	4,000	1,494	4,000	3,000	
10-580-2815	SIDEWALK/DRAINAGE REPAI	854	593	9,000	1,429	2,000	2,000	
10-580-2850	STREET MAINT/REPAIRS	43,680	55,694	74,000	3,305	6,000	74,000	
10-580-2851	STREET RECONSTRUCTION	92,142	0	100,000	0	39,000	90,000	
10-580-2900	EQUIPMENT RENTAL - STRE	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	
TOTAL MAINTENANCE		143,863	67,764	194,000	21,830	67,000	176,000	
<u>CONTRACT SERVICES</u>								
10-580-3265	INTEREST ON LEASE	0	8,294	0	0	0	0	
10-580-3280	BLDG INSPECTION FEES	28,034	29,641	25,000	40,422	48,000	25,000	
10-580-3296	ASPHALT ZIPPER	<u>37,163</u>	<u>38,998</u>	<u>47,292</u>	<u>0</u>	<u>0</u>	<u>47,292</u>	
TOTAL CONTRACT SERVICES		65,197	76,933	72,292	40,422	48,000	72,292	
<u>MISCELLANEOUS</u>								
10-580-4000	TRAINING & TRAVEL- STRE	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	
TOTAL MISCELLANEOUS		0	0	5,000	0	0	5,000	
<u>CAPITAL OUTLAY</u>								
10-580-5008	CDBG - FOXCROSS	0	0	258,000	258,031	258,031	0	
10-580-5012	CDBG - ALAN SHEPARD	<u>(2,529)</u>	0	0	0	0	0	
10-580-5016	CDBG - BOATMAN/SWANN	0	0	219,000	0	0	219,000	
10-580-5999	CAPITAL OUTLAY	<u>1,135,436</u>	<u>22,000</u>	<u>0</u>	<u>26,175</u>	<u>26,175</u>	<u>27,000</u>	
TOTAL CAPITAL OUTLAY		1,132,908	22,000	477,000	284,206	284,206	246,000	
30								
TOTAL STREETS		1,485,885	296,591	929,815	474,862	559,282	659,955	



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

**GENERAL FUND-10
GENERAL OPERATIONS - 590**

The General Operations Department provides for expenses not specific to any department. Examples include auditing services, tax collections, utilities, etc.

10 -GENERAL

GENERAL OPERATIONS

		----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>SUPPLIES</u>								
10-590-1000	OPERATIONAL EXPENSE	3,931	9,180	11,500	19,345	20,000	20,000	
10-590-1001	OFFICE SUPPLIES	18,113	14,518	12,000	10,454	12,000	12,000	
10-590-1025	CITY FESTIVAL	16,613	34,905	30,000	63,461	65,000	60,000	
10-590-1029	CITY PROGRAMS	0	650	3,000	1,300	2,000	2,000	
10-590-1030	POSTAGE	3,914	3,621	4,000	5,088	6,000	6,000	
10-590-1050	COMPUTERS	182	10,409	2,000	0	2,000	3,000	
TOTAL SUPPLIES		42,754	73,283	62,500	99,647	107,000	103,000	
<u>MAINTENANCE</u>								
10-590-2100	BUILDING MAINTENANCE	9,946	12,922	20,000	27,484	28,000	20,000	
10-590-2200	EQUIPMENT MAINTENANCE	7,475	11,516	12,000	5,080	7,500	8,000	
TOTAL MAINTENANCE		17,421	24,438	32,000	32,564	35,500	28,000	
<u>CONTRACT SERVICES</u>								
10-590-3120	ECONOMIC DEVELOPMENT	1,035	3,000	10,000	5,145	7,500	15,000	
10-590-3121	BEAUTIFICATION & RECYCL	0	0	3,000	1,861	3,000	3,000	
10-590-3122	MARKETING & COMMUNITY E	0	0	0	0	0	10,000	
10-590-3220	SECURITY SERVICES	723	935	1,000	1,994	2,500	2,200	
10-590-3310	EMPLOYEE SUPPLEMENTAL B	13,949	5,246	5,000	12,274	13,000	12,000	
10-590-3320	PROFESSIONAL FEES-IT	38,718	54,066	55,000	61,832	70,000	55,000	
10-590-3330	VEHICLE/LIABILITY INSUR	85,581	86,958	87,000	115,654	115,654	120,000	
10-590-3335	WORKMAN'S COMP INSURANC	62,468	57,523	60,000	72,240	72,240	80,000	
10-590-3340	LEGAL FEES	91,365	115,546	125,000	73,115	100,000	125,000	
10-590-3350	ENGINEER	0	43,392	100,000	48,438	60,000	75,000	
10-590-3353	PROFESSIONAL FEES	0	19,781	0	8,800	8,800	0	
10-590-3355	COMP LAND USE PLAN	0	0	76,000	0	0	0	
10-590-3360	ACCOUNTING/AUDITOR	26,000	42,603	30,000	26,500	26,500	40,000	
10-590-3380	TELEPHONE	42,245	38,647	40,000	43,110	50,000	45,000	
10-590-3385	MOBILES & AIR CARDS	7,371	9,914	8,700	15,531	17,000	17,000	
10-590-3390	ELECTRICITY & GAS	69,729	67,205	75,000	59,520	75,000	75,000	
10-590-3395	ELECTRICITY - STREET	60,752	52,062	58,000	47,977	58,000	58,000	
10-590-3400	WATER	8,952	9,510	8,000	9,372	11,000	11,000	
10-590-3410	TAX COLLECTOR FEES	5,885	5,521	6,000	4,673	4,673	5,000	
10-590-3430	BEXAR APPRAISAL DISTRIC	15,004	17,452	14,000	14,661	19,600	20,000	
10-590-3440	ELECTION EXPENSE	9,676	0	6,000	9,403	9,403	5,000	
10-590-3450	GIS SYSTEM	3,400	3,708	3,800	0	3,800	3,800	
10-590-3455	HEALTH INSPECTION FEES	17,040	9,025	12,000	10,450	12,450	12,000	
10-590-3520	GARBAGE CONTRACTOR	0	0	0	0	0	900,000	
TOTAL CONTRACT SERVICES		559,895	642,092	783,500	642,548	740,120	1,689,000	
<u>MISCELLANEOUS</u>								
10-590-4010	MEMBERSHIPS	6,110	4,069	6,000	3,919	3,919	4,000	
10-590-4020	AMERICAN RESCUE PLAN AC	0	2,082,918	0	0	0	0	
10-590-4900	MISCELLANEOUS	2,186	45,784	1,000	38	50	1,000	
10-590-4905	SENIOR CENTER CONTRIBUT	81	17,200	30,222	23,214	58,932	0	
10-590-4910	PEG EXPENSES	0	0	0	130	2,000	10,000	
10-590-4999	CAPITAL OUTLAY-COMPUTER	18,980	8,586	65,000	36,879	36,879	0	
TOTAL MISCELLANEOUS		27,356	2,158,557	32 102,222	64,180	101,780	15,000	
TOTAL GENERAL OPERATIONS		647,425	2,898,370	980,222	838,938	984,400	1,835,000	



General Fund Summary

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

10 -GENERAL

	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
TOTAL EXPENDITURES	5,751,598	7,355,667	6,531,148	4,944,536	5,809,581	7,536,452	
REVENUE OVER/(UNDER) EXPENDITURES	(103,710)	(2,800,408)	(1,106,847)	(102,995)	(653,164)	(912,009)	
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER SOURCES</u>							
10-4800 TRANSFERS IN LIEU OF TAXES	550,000	600,000	600,000	450,000	600,000	600,000	
10-4801 TRANSFER IN FOR STREETS MAINT	0	0	100,000	0	0	0	
TOTAL OTHER SOURCES	550,000	600,000	700,000	450,000	600,000	600,000	
<u>OTHER USES</u>							
10-590-7000 TRANSFERS TO DEBT SERVICE	(13,936)	0	0	0	0	0	
TOTAL OTHER USES	(13,936)	0	0	0	0	0	
NET OTHER SOURCES & USES	563,936	600,000	700,000	450,000	600,000	600,000	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	460,226	(2,200,408)	(406,847)	347,005	(53,164)	(312,009)	



Water/Sewer Fund

20 -WATER

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
REVENUES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>CHARGES FOR SERVICES</u>								
20-4500	SALE OF WATER	787,007	785,985	840,000	657,326	860,000	870,193	
20-4510	SEWER CHARGES	1,326,363	1,362,533	1,542,000	1,163,166	1,400,000	1,475,000	
20-4520	GARBAGE COLLECTION	843,493	0	1,045,000	736,548	900,000	0	
20-4530	W/S CAPITAL RESERVE	124,628	123,021	124,000	102,772	123,000	123,500	
20-4540	PENALTIES	51,802	29,949	70,000	(10,787)	(25,000)	0	
20-4550	EDWARDS AQUIFER FEES	105,913	104,520	105,000	87,380	105,000	105,000	
20-4570	TURN OFF/ON CHARGES	22,950	5,318	6,000	16,450	18,000	20,000	
20-4580	WATER/SEWER CONNECTS	75	100	100	225	12,766	10,000	
TOTAL CHARGES FOR SERVICES		3,262,232	2,411,427	3,732,100	2,753,079	3,393,766	2,603,693	
<u>MISCELLANEOUS</u>								
20-4700	MISCELLANEOUS INCOME	637	11,901	300	1,134	1,200	1,000	
20-4705	RECOVERY OF BAD DEBT	2,077	0	0	373	373	0	
20-4720	INTEREST INCOME	90,023	118,463	110,000	90,304	100,000	100,000	
20-4730	CASH SHORT/OVER	60	374	0	0	0	0	
20-4740	GAIN ON SALE OF FIXED ASSETS	0	0	0	2,155	2,155	0	
TOTAL MISCELLANEOUS		92,797	130,738	110,300	93,965	103,728	101,000	
TOTAL REVENUES		3,355,029	2,542,165	3,842,400	2,847,045	3,497,494	2,704,693	



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

**WATER/SEWER FUND-20
WATER/SEWER-500**

The Water/Sewer Department is responsible for sourcing, treating and distributing potable water to homes and businesses. The Water Department also maintains the city's water and sewer infrastructure and allows for the proper discharge of wastewater and sewage. This maintenance includes repairing water mains and sewer pipes, pumps, valves, storm drains and well sites. To ensure the sustainable use and protection of the city's water resource, the Department may implement water conservation and pollution prevention programs. The goals are to ensure that the community has access to clean drinking water, adequate water supply for emergency fire services and protect the public health and environment with proper wastewater management.

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

PERSONNEL SCHEDULE

	23/24	24/25	25/26
Public Works Director	1	1	1
Foreman	1	1	1
Water Utility Worker	4	4	4
Water Utility Clerk	1	2	2
Administrative Program Supervisor*	.5	0.5	0.5
Water/Court Clerk*	0	0	0.5
	--	--	--
	7.5	8.5	9

* Position is expensed half in General Fund and half in Utility Fund

AS OF: SEPTEMBER 30TH, 2026

20 -WATER

NONDEPARTMENTAL

(----- 2024-2025 -----) (----- 2025-2026 -----)

		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>SALARIES & BENEFITS</u>								
20-500-0000	WATER SALARIES	236,060	309,196	372,722	290,189	345,000	400,857	
20-500-0005	WATER OVERTIME	21,118	20,501	59,277	12,475	15,000	25,000	
20-500-0007	WATER LONGEVITY & INCEN	3,267	1,085	3,711	3,289	3,289	5,706	
20-500-0010	INSURANCE	43,730	32,721	69,200	59,932	71,500	94,500	
20-500-0015	RETIREMENT	55,452	18,333	78,200	48,183	67,000	61,109	
20-500-0020	FICA TAX	4,322	3,508	6,315	4,529	5,500	6,258	
20-500-0025	WORKERS COMP	0	215	0	0	0	0	
20-500-0030	TWC UNEMPLOYMENT TAX	20	831	994	543	650	1,052	
TOTAL SALARIES & BENEFITS		363,970	386,390	590,419	419,139	507,939	594,482	
<u>SUPPLIES</u>								
20-500-1000	OPERATIONAL SUPPLIES	48,935	55,581	25,000	12,583	15,000	25,000	
20-500-1030	OFFICE SUPPLIES/POSTAGE	14,278	18,454	22,000	21,301	23,000	22,000	
20-500-1050	COMPUTER- WATER	0	0	1,000	0	0	1,000	
20-500-1100	FUEL & LUBRICANTS	10,306	14,985	16,000	11,082	15,000	15,000	
20-500-1110	CHEMICALS	6,862	9,542	9,000	4,114	6,000	9,000	
20-500-1200	UNIFORMS	3,148	2,104	3,500	4,149	5,500	4,000	
20-500-1300	SMALL TOOLS	9,369	8,657	9,000	6,803	9,000	9,000	
20-500-1400	ASPHALT	12,705	17,600	25,000	210	9,000	20,000	
20-500-1401	TOPSOIL/BASE/SAND/CONCR	4,388	7,586	10,000	7,153	10,000	15,000	
20-500-1402	TRAFFIC CONTROLS	3,741	1,596	2,500	509	2,000	2,000	
TOTAL SUPPLIES		113,731	136,105	123,000	67,903	94,500	122,000	
<u>MAINTENANCE</u>								
20-500-2100	BLDG. MAINT.	2,196	4,295	5,000	5,098	5,200	5,000	
20-500-2200	EQUIPMENT MAINTENANCE	9,959	34,316	40,000	17,176	20,000	40,000	
20-500-2300	VEHICLE MAINTENANCE	7,393	9,580	10,000	14,862	15,000	12,000	
20-500-2400	SOFTWARE MAINTENANCE	21,684	33,673	30,000	46,955	49,000	48,000	
20-500-2800	WELLS/PUMPS/MOTORS	117,443	92,056	200,000	169,578	185,000	200,000	
20-500-2805	SEWER LINES/MANHOLES/LI	7,253	15,307	20,000	22,225	24,000	50,000	
20-500-2810	WATER LINES/MAINS	18,257	54,297	20,000	55,277	60,000	65,000	
20-500-2815	REPAIRS DRIVEWAY, SIDEWA	1,420	18,910	20,000	3,800	5,000	15,000	
20-500-2900	EQUIPMENT RENTAL	0	0	2,000	218	1,000	2,000	
TOTAL MAINTENANCE		185,606	262,434	347,000	335,189	364,200	437,000	
<u>CONTRACT SERVICES</u>								
20-500-3310	GYM - EMPLOYEE SUPPLEME	0	169	300	440	550	500	
20-500-3350	STORMWATER ENGINEERING	29,100	36,043	35,000	33,706	35,000	35,000	
20-500-3390	ELECTRIC FOR WELLS	55,105	50,920	56,000	44,711	56,000	56,000	
20-500-3400	WATER PURCHASE/LEASE	13,195	13,195	13,195	4,115	20,000	15,000	
20-500-3405	EDWARDS AQUIFER PAYMENT	112,811	85,337	108,611	91,078	108,611	108,611	
20-500-3450	UTILITY BILLING SERVICE	16,171	11,462	10,000	7,514	10,000	10,000	
20-500-3460	WATER CONSERVATION EDUC	0	0	1,000	0	0	0	
20-500-3465	WATER CONSERVATION REBA	100	0	500	0	0	0	
20-500-3480	PERMITS	100	100	500	140	500	200	
20-500-3500	SEWAGE TREATMENT	696,157	597,256	680,000	480,462	680,000	700,000	
20-500-3520	GARBAGE CONTRACTOR	921,470	0	900,000	734,490	900,000	0	

20 -WATER
NONDEPARTMENTAL

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
20-500-3521	WELL SITE MONITORING	82,987	777	1,000	0	1,000	800	
TOTAL CONTRACT SERVICES		1,927,197	795,258	1,806,106	1,396,655	1,811,661	926,111	
<u>MISCELLANEOUS</u>								
20-500-4000	TRAINING & TRAVEL	559	1,314	10,000	6,498	9,000	10,000	
20-500-4010	MEMBERSHIP & LICENSE	7,386	6,758	12,000	10,669	12,000	12,000	
20-500-4020	MOBILE & AIR TIME	534	0	1,500	0	0	600	
20-500-4100	BAD DEBT EXPENSE	12,920	85,654	0	0	0	0	
20-500-4101	BAD DEBT EXP COLLECTION	167	7	500	0	0	500	
20-500-4200	DEPRECIATION EXPENSE	305,355	276,506	0	0	0	0	
20-500-4900	MISCELLANEOUS EXP.	(619)	6,162	1,000	(117)	500	2,000	
TOTAL MISCELLANEOUS		326,300	376,401	25,000	17,050	21,500	25,100	
<u>CAPITAL OUTLAY</u>								
20-500-5006	ACKERMAN SEWER	0	0	250,000	739,363	1,000,000	0	
20-500-5012	WATER PIPE REPL - BLUE	788	0	0	0	0	0	
20-500-5013	SEWER LINE REPLACEMENT	0	0	0	0	125,000	0	
TOTAL CAPITAL OUTLAY		788	0	250,000	739,363	1,125,000	0	
TOTAL NONDEPARTMENTAL		2,917,592	1,956,589	3,141,525	2,975,300	3,924,800	2,104,693	



Water/Sewer Fund Summary

AS OF: SEPTEMBER 30TH, 2026

20 -WATER

			(----- 2024-2025 -----) (----- 2025-2026 -----)				
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
TOTAL EXPENDITURES	2,917,592	1,956,589	3,141,525	2,975,300	3,924,800	2,104,693	
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	437,437	585,576	700,875	(128,255)	(427,306)	600,000	
	=====	=====	=====	=====	=====	=====	=====
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER USES</u>							
20-500-7000 XFERS IN LIEU OF TAXES	550,000	600,000	600,000	450,000	600,000	600,000	
20-500-7001 TRANSFER TO GEN-STREET MAINT	0	0	100,000	0	0	0	
TOTAL OTHER USES	550,000	600,000	700,000	450,000	600,000	600,000	
NET OTHER SOURCES & USES	(550,000)	(600,000)	(700,000)	(450,000)	(600,000)	(600,000)	
REVENUES & OTHER SOURCES OVER							
(UNDER) EXPENDITURES & OTHER USES	(112,563)	(14,424)	875	(578,255)	(1,027,306)	0	



Debt Service Fund

AS OF: SEPTEMBER 30TH, 2026

30 -DEBT SERVICE

REVENUES	2022-2023	2023-2024	2024-2025		2025-2026		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>TAXES</u>							
30-4000 PROPERTY TAXES - DEBT SERVICE	496,931	495,358	483,525	461,396	480,000	486,150	
TOTAL TAXES	496,931	495,358	483,525	461,396	480,000	486,150	
<u>MISCELLANEOUS</u>							
30-4705 INTEREST	196	292	200	229	250	275	
TOTAL MISCELLANEOUS	196	292	200	229	250	275	
TOTAL REVENUES	497,127	495,650	483,725	461,625	480,250	486,425	

AS OF: SEPTEMBER 30TH, 2026

30 -DEBT SERVICE

NONDEPARTMENTAL

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>DEBT SERVICE</u>								
30-500-6000	BOND PRINCIPAL	280,000	290,000	300,000	300,000	300,000	315,000	
30-500-6010	BOND INTEREST	204,925	193,525	181,725	93,863	181,725	169,425	
30-500-6020	BOND PAYING AGENT	<u>1,900</u>	<u>1,900</u>	<u>2,000</u>	<u>1,500</u>	<u>2,000</u>	<u>2,000</u>	
TOTAL DEBT SERVICE		486,825	485,425	483,725	395,363	483,725	486,425	
TOTAL NONDEPARTMENTAL		486,825	485,425	483,725	395,363	483,725	486,425	

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
TOTAL EXPENDITURES	486,825	485,425	483,725	395,363	483,725	486,425	
REVENUE OVER/(UNDER) EXPENDITURES	10,302	10,225	0	66,262	(3,475)	0	
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER SOURCES</u>							
30-4805 GEN FUND TRANSFER IN	(13,936)	0	0	0	0	0	
TOTAL OTHER SOURCES	(13,936)	0	0	0	0	0	
NET OTHER SOURCES & USES	(13,936)	0	0	0	0	0	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(3,634)	10,225	0	66,262	(3,475)	0	



Debt Service Schedule

BOND DEBT SERVICE

City of Kirby, TX
 \$6,715,000 General Obligation Bonds, Series 2018
 FINAL NUMBERS-Revised

Period Ending	Principal	Interest	Debt Service
03/01/2019		131,605.84	131,605.84
09/01/2019		120,862.50	120,862.50
03/01/2020	250,000	120,862.50	370,862.50
09/01/2020		115,862.50	115,862.50
03/01/2021	260,000	115,862.50	375,862.50
09/01/2021		110,662.50	110,662.50
03/01/2022	270,000	110,662.50	380,662.50
09/01/2022		105,262.50	105,262.50
03/01/2023	280,000	105,262.50	385,262.50
09/01/2023		99,662.50	99,662.50
03/01/2024	290,000	99,662.50	389,662.50
09/01/2024		93,862.50	93,862.50
03/01/2025	300,000	93,862.50	393,862.50
09/01/2025		87,862.50	87,862.50
03/01/2026	315,000	87,862.50	402,862.50
09/01/2026		81,562.50	81,562.50
03/01/2027	325,000	81,562.50	406,562.50
09/01/2027		75,062.50	75,062.50
03/01/2028	340,000	75,062.50	415,062.50
09/01/2028		69,962.50	69,962.50
03/01/2029	350,000	69,962.50	419,962.50
09/01/2029		62,962.50	62,962.50
03/01/2030	365,000	62,962.50	427,962.50
09/01/2030		57,487.50	57,487.50
03/01/2031	375,000	57,487.50	432,487.50
09/01/2031		51,862.50	51,862.50
03/01/2032	385,000	51,862.50	436,862.50
09/01/2032		46,087.50	46,087.50
03/01/2033	400,000	46,087.50	446,087.50
09/01/2033		39,587.50	39,587.50
03/01/2034	410,000	39,587.50	449,587.50
09/01/2034		32,668.75	32,668.75
03/01/2035	425,000	32,668.75	457,668.75
09/01/2035		25,231.25	25,231.25
03/01/2036	440,000	25,231.25	465,231.25
09/01/2036		17,531.25	17,531.25
03/01/2037	460,000	17,531.25	477,531.25
09/01/2037		8,906.25	8,906.25
03/01/2038	475,000	8,906.25	483,906.25
	6,715,000	2,737,505.84	9,452,505.84



Senior Center

(moved to General Fund)

40 -KIRBY SENIOR CENTER

	(----- 2024-2025 -----) (----- 2025-2026 -----)						
REVENUES	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
<u>CHARGES FOR SERVICES</u>							
40-4501 BUS FARES (TRANS TO SITES)	0	0	4,000	213	275	0	
40-4502 SHUTTLE FARES (TO/FROM KSC)	0	0	4,000	2,866	3,000	0	
40-4525 FACILITY RENTALS	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>960</u>	<u>1,000</u>	<u>0</u>	
TOTAL CHARGES FOR SERVICES	0	0	13,000	4,039	4,275	0	
<u>GRANTS</u>							
40-4610 GRANT INCOME - AACOG	0	0	63,000	37,380	49,500	0	
40-4620 GRANT INCOME - VIA METRO	<u>0</u>	<u>0</u>	<u>68,000</u>	<u>22,346</u>	<u>82,000</u>	<u>0</u>	
TOTAL GRANTS	0	0	131,000	59,726	131,500	0	
<u>MISCELLANEOUS</u>							
40-4700 DONATIONS	0	0	20,000	1,525	3,000	0	
40-4720 MEAL DONATIONS	0	0	600	226	275	0	
40-4750 MISC INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,021</u>	<u>1,021</u>	<u>0</u>	
TOTAL MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>20,600</u>	<u>2,771</u>	<u>4,296</u>	<u>0</u>	
TOTAL REVENUES	0	0	164,600	66,536	140,071	0	

PROPOSED BUDGET WORKSHEET

AS OF: SEPTEMBER 30TH, 2026

40 -KIRBY SENIOR CENTER

NONDEPARTMENTAL

		(----- 2024-2025 -----)					(----- 2025-2026 -----)	
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>SALARIES & BENEFITS</u>								
40-500-0000	SALARIES - SENIOR CENTE	0	0	101,600	86,326	101,600	0	
40-500-0005	OVERTIME-SENIOR CENTER	0	0	0	173	173	0	
40-500-0010	INSURANCE SENIOR CENTER	0	0	18,400	9,654	11,404	0	
40-500-0015	RETIREMENT-SENIOR CENTE	0	0	13,680	11,033	13,500	0	
40-500-0020	FICA TAX SENIOR CENTER	0	0	2,118	1,865	2,118	0	
40-500-0030	TWC TAXES - SENIOR CENT	0	0	325	158	250	0	
TOTAL SALARIES & BENEFITS		0	0	136,123	109,209	129,045	0	
<u>SUPPLIES</u>								
40-500-1020	PURCHASES WITH DONATION	0	0	0	1,202	1,202	0	
40-500-1045	PRE-MADE MEALS	0	0	33,000	24,346	31,000	0	
40-500-1101	KSC - FUEL	0	0	3,800	2,720	4,000	0	
TOTAL SUPPLIES		0	0	36,800	28,268	36,202	0	
<u>MAINTENANCE</u>								
40-500-2300	VEHICLE MAINTENANCE	0	0	4,000	7,113	7,500	0	
40-500-2320	VAN - OTHER INSPECTION/	0	0	500	304	304	0	
TOTAL MAINTENANCE		0	0	4,500	7,417	7,804	0	
<u>MISCELLANEOUS</u>								
40-500-4000	STAFF TRAINING	0	0	1,000	0	0	0	
40-500-4010	DUES & MEMBERSHIPS	0	0	599	0	0	0	
40-500-4900	MISC EXPENSE	0	0	15,800	25,952	25,952	0	
TOTAL MISCELLANEOUS		0	0	17,399	25,952	25,952	0	
TOTAL NONDEPARTMENTAL		0	0	194,822	170,846	199,003	0	

	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
TOTAL EXPENDITURES	0	0	194,822	170,846	199,003	0	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	(30,222)	(104,309)	(58,932)	0	
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER SOURCES</u>							
40-4800 TRANSFERS IN COK	0	0	30,222	22,666	58,932	0	
TOTAL OTHER SOURCES	0	0	30,222	22,666	58,932	0	
NET OTHER SOURCES & USES	0	0	30,222	22,666	58,932	0	
<u>REVENUES & OTHER SOURCES OVER</u>							
(UNDER) EXPENDITURES & OTHER USES	0	0	0	(81,643)	0	0	



Capital Projects Fund

50 -CAPITAL PROJECTS

	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
<u>MISCELLANEOUS</u>							
50-4705 INTEREST	<u>282,939</u>	<u>76,721</u>	<u>15,000</u>	<u>5,212</u>	<u>5,212</u>	<u>0</u>	
TOTAL MISCELLANEOUS	<u>282,939</u>	<u>76,721</u>	<u>15,000</u>	<u>5,212</u>	<u>5,212</u>	<u>0</u>	
TOTAL REVENUES	<u>282,939</u>	<u>76,721</u>	<u>15,000</u>	<u>5,212</u>	<u>5,212</u>	<u>0</u>	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

50 -CAPITAL PROJECTS
NONDEPARTMENTAL

			(----- 2024-2025 -----)		(----- 2025-2026 -----)		
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
<u>SUPPLIES</u>							
<u>CONTRACT SERVICES</u>							
50-500-3350 ENGINEERING FEES	18,835	0	0	82,805	82,805	0	
50-500-3700 CONSTRUCTION COSTS	0	0	4,000,000	1,966,419	2,120,782	0	
TOTAL CONTRACT SERVICES	18,835	0	4,000,000	2,049,224	2,203,587	0	
<u>MISCELLANEOUS</u>							
<u>CAPITAL OUTLAY</u>							
50-500-5999 CAPITAL OUTLAY	1,534,314	3,560,115	0	0	0	0	
TOTAL CAPITAL OUTLAY	1,534,314	3,560,115	0	0	0	0	
<u>DEBT SERVICE</u>							
TOTAL NONDEPARTMENTAL	1,553,149	3,560,115	4,000,000	2,049,224	2,203,587	0	

50 -CAPITAL PROJECTS

	(----- 2024-2025 -----)					(----- 2025-2026 -----)	
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
TOTAL EXPENDITURES	1,553,149	3,560,115	4,000,000	2,049,224	2,203,587	0	
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(1,270,210)	(3,483,394)	(3,985,000)	(2,044,011)	(2,198,375)	0	
	=====	=====	=====	=====	=====	=====	=====
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER USES</u>							
REVENUES & OTHER SOURCES OVER							
(UNDER) EXPENDITURES & OTHER USES	(1,270,210)	(3,483,394)	(3,985,000)	(2,044,011)	(2,198,375)	0	



ARPA Fund

70 -ARPA

REVENUES	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
			BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
<u>MISCELLANEOUS</u>							
70-4720 INTEREST INCOME	<u>1,234</u>	<u>1,076</u>	<u>750</u>	<u>451</u>	<u>500</u>	<u>0</u>	
TOTAL MISCELLANEOUS	<u>1,234</u>	<u>1,076</u>	<u>750</u>	<u>451</u>	<u>500</u>	<u>0</u>	
TOTAL REVENUES	<u>1,234</u>	<u>1,076</u>	<u>750</u>	<u>451</u>	<u>500</u>	<u>0</u>	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

70 -ARPA
NONDEPARTMENTAL

	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
<u>MISCELLANEOUS</u>							
70-500-4020 TRANSFER TO GENERAL FUN	0	(2,066,255)	0	0	0	0	
TOTAL MISCELLANEOUS	0	(2,066,255)	0	0	0	0	
 <u>CAPITAL OUTLAY</u>							
70-500-5002 ALAN SHEPARD SEWER	1,685	0	0	0	0	0	
70-500-5006 VINECREST SEWER	12,100	8,200	0	0	0	0	
70-500-5008 FOXCROSS STREET PROJECT	0	0	900,000	804,074	900,000	0	
70-500-5999 CAPITAL OUTLAY	668,745	18,631	0	0	0	0	
TOTAL CAPITAL OUTLAY	682,530	26,831	900,000	804,074	900,000	0	
TOTAL NONDEPARTMENTAL	682,530	(2,039,425)	900,000	804,074	900,000	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

70 -ARPA

	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
						DR	WORKSPACE
TOTAL EXPENDITURES	682,530	(2,039,425)	900,000	804,074	900,000	0	
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(681,295)	2,040,501	(899,250)	(803,623)	(899,500)	0	
	=====	=====	=====	=====	=====	=====	=====
<u>OTHER FINANCING SOURCES & USES</u>							
REVENUES & OTHER SOURCES OVER							
(UNDER) EXPENDITURES & OTHER USES	(681,295)	2,040,501	(899,250)	(803,623)	(899,500)	0	



Tax Rate Information

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

KIRBY, CITY OF

Taxing Unit Name

210.661.3198 ext 308

Phone (area code and number)

112 Bauman, Kirby TX, 78219

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

kirbytx.org

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 607,047,244
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 607,047,244
4.	Prior year total adopted tax rate.	\$ 0.579799 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 6,412,500 B. Prior year values resulting from final court decisions: - \$ 5,130,000 C. Prior year value loss. Subtract B from A. ³	\$ 1,282,500
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 60,000 B. Prior year disputed value: - \$ 60,000 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,282,500

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 608,329,744
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 14,006 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,417,355 C. Value loss. Add A and B. ⁶	\$ 1,431,361
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,431,361
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 606,898,383
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,518,790
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 42,248
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,561,038
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 584,884,484 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 584,884,484

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 29,408,529
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 29,408,529
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 614,293,013
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 1,024,860
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 1,024,860
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 613,268,153
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.580665 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.499119 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 608,329,744
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 3,036,289
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 35,764 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 35,764 E. Add Line 31 to 32D.	\$ 3,072,053
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 613,268,153
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.500931 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.500931 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0	
	B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100	
	C. Add Line 41B to Line 40.	\$ 0.500931 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.518463 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 486,425 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 486,425
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 486,425
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 96.05 % B. Enter the prior year actual collection rate..... 96.05 % C. Enter the 2023 actual collection rate. 97.29 % D. Enter the 2022 actual collection rate. 96.88 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴	96.05 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 506,428
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 614,293,013
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.082440 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.600903 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 614,293,013
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.580665 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.580665 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.600903 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.600903 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 614,293,013
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(f)

Line	Voter Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.600903 /\$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. ⁴²The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴³

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.579799 /\$100 \$ 0.000000 /\$100 \$ 0.579799 /\$100 \$ 0.579799 /\$100 \$ 0.000000 /\$100 \$ 597,603,138 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.591244 /\$100 \$ 0.000000 /\$100 \$ 0.591244 /\$100 \$ 0.591244 /\$100 \$ 0.000000 /\$100 \$ 553,389,582 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.614126 /\$100 \$ 0.000000 /\$100 \$ 0.614126 /\$100 \$ 0.614126 /\$100 \$ 0.000000 /\$100 \$ 503,693,597 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.600903 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1)-(a), (1)-(b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.500931 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 614,293,013
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.081394 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.082440 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.664765 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.579799 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 606,898,383
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 613,268,153
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.600903 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.580665 /\$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate. \$ 0.600903 /\$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: 50

De minimis rate. \$ 0.664765 /\$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

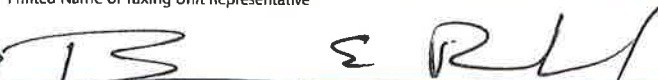
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown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

print
here

BRIAN E ROWLAND

Printed Name of Taxing Unit Representative

sign
here



Taxing Unit Representative

Date

8/19/2025

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

Notice About 2025 Tax Rates

Property tax rates in KIRBY, CITY OF. This notice concerns the 2025 property tax rates for KIRBY, CITY OF. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.580665/\$100
This year's voter-approval tax rate	\$0.600903/\$100

To see the full calculations or for a copy of the Tax Rate Calculation Worksheets, please visit: The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
M&O	2,000,000
I&S	190,000

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
GENERAL OBLIGATION SERIES 2018	315,000	169,425	2,000	486,425

Total required for 2025 debt service	\$486,425
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2025	\$486,425
+ Amount added in anticipation that the unit will collect only 96.05% of its taxes in 2025	\$20,003
= Total debt levy	\$506,428

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 8/5/2025 by The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC
Vanessa Bouchan
Property Tax Division Director
233 N. Pecos-La Trinidad, San Antonio, TX 78207
210-335-6602
taxoffice@bexar.org
home.bexar.org/tax

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



Glossary of Terms and Acronyms

GLOSSARY OF TERMS

Account:	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.
Accounting System:	The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.
Accrual Basis of Accounting:	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditure that are recorded when goods and services are received (whether or not cash disbursements are made at that time).
Ad Valorem Tax:	A tax levied on the assessed value of real property (also known as “property tax”).
Amortization:	The process of extinguishing a long-term obligation through a series of scheduled payments over a period of time.
Appropriation:	A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeable with “expenditures”.
Assessed Valuation:	A valuation set upon real property or other property by a government as a basis for levying taxes. Assessed value of property is determined by the Bexar County Appraisal District.
Asset:	An economic resource, tangible or intangible property owned by the City for which a monetary value has been set.
Audit:	A systematic examination of all governmental resources concluding in a written report and prepared by a certified public accountant. It is intended to test whether financial statements fairly present financial position and results of operation.
Balance Sheet:	A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund balance as of a specified date.
Balanced Budget:	The status of a budget whereby expected resources, including the use of accumulated reserves, exceed or are equal to anticipated expenditures.
Base Budget:	Ongoing expenses for personnel, contractual services, supplies, and equipment required to maintain the same level of service as previously authorized by the City Council.
Bond:	Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money

(principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).

Bond Rating:	The creditworthiness of a government's debt as evaluated by independent agencies.
Budget (Operating):	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.
Budget Ordinance:	The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.
Capital Asset:	Assets of significant value (\$5,000 or greater individually) which have a useful life of more than one year.
Capital Improvement Program:	A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.
Capital Outlay:	Expenditures which result in the acquisition or addition of capital assets.
Cash Basis of Accounting:	Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.
Cash Management:	The management of cash necessary to fund government services while investing available cash to earn interest revenue. Cash management refers to the activities of forecasting the inflows and the outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.
Certificate of Obligation (CO):	Legal debt instruments used to finance capital improvement projects, equipment purchases, and other assets. Certificates of obligation are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. Certificates of obligation differ from general obligation debt in that they are approved by the City Council and are not voter approved.
Certified Tax Rolls:	A list of all taxable properties, values and exemptions in the City.
Chart of Accounts:	The classification system used by the City to organize the accounting for various funds.
Debt Service:	The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund:	A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a sinking fund.
Delinquent Taxes:	Taxes remaining unpaid after January 31 st , in which a penalty is assessed for non-payment.
Department:	An administrative division of the City having management responsibility for an operation or a group of related operations within a functional area.
Depreciation:	Expiration in the service life of capital assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The portion of the cost of a capital asset charged as an expense during a particular period.
Encumbrance:	Obligations in the form of purchase orders, contracts, or salary commitments, which are reserved in specified appropriations. Encumbrances cease to exist when an invoice is paid or when an actual liability is established.
Enterprise Fund:	A proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is to recover the cost of providing goods or services through fees. Rate schedules for these services are established so that revenues are adequate to meet all necessary expenses including debt service for capital costs.
Expenditure:	The incurring of liability, payment of cash, or the transfer property for the purpose of acquiring an asset or service or settling a loss.
Fiscal Year (FY):	A designated 12-month accounting period. The fiscal year for the City begins on October 1 st and ends on September 30 the following year.
Full Faith and Credit:	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).
Full-Time Equivalent (FTE):	A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.
Fund:	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changed therein. Funds are usually established to account for activities of a certain type.
Fund Balance:	The excess of an entity's revenues over expenditures and encumbrances since the inception of the fund. This number should equal the difference between the revenues and the expenditures reported in a governmental fund.

GAAP:	Generally Accepted Accounting Principles -- uniform standard and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB). GASB is a private, non-governmental organization.
General Fund:	The largest fund within the City, the general fund accounts for most of the financial resources of the government, which may be used for any lawful purpose. The general fund is used to account for the ordinary operations of the City.
General Obligation Bond:	Bonds for whose payments the full faith and credit for the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are those payable from taxes and other general revenue. GO Bonds must be authorized by public referenda.
Governmental Fund:	The broadest category of fund types which includes those funds that are used to account for tax-supported (governmental) activities. It refers to the general fund, all special revenue funds, and the debt service fund.
Grant:	Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity, or facility.
Interfund Transfers:	The expenditure group used to account for transfers between funds.
Internal Control:	A plan of organization for purchasing, accounting, other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of transactions are completed; and records and procedures are arranged appropriately to facilitate effective control.
Investments:	Securities and real estate purchases and held for the production of income in the form of interest, dividends, rentals, or base payments received.
Levy:	To impose taxes, special assessments, or service charges for the support of City activities.
Liability:	Debt or other legal obligations arising out of transactions for goods and services received in the past which must be liquidated renewed, or refunded at some future date. A liability does not include encumbrances.

Line Item Budget:	A budget that lists each expenditure category (salary, materials, telephone, service, travel, etc.) separately along with the dollar amount budgeted for each specified category.
Limited Tax Note:	A short-term, interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.
Long-Term Debt:	Debt amount with a maturity of more than one year.
Maturities:	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
No New Revenue Tax Rate:	A tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.
OPEB:	Other Post Employment Benefits which are accounting, and financial reporting provisions requiring government employers (under GASB) to measure and report the liabilities associated with other (than pension) post-employment benefits. A major category of OPEB is retiree medical insurance benefits.
Operating Budget:	A financial plan that presents expenditures for the fiscal year and estimates of revenue to finance them.
Ordinance:	A formal legislative enactment of the City carrying full force and effect of a law within the City. Enactment of ordinances are often specified or implied by the City Charter. Revenue – raising measures or assessment of fees and fines are normally established by an ordinance.
Reserve:	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.
Retained Earnings:	An ownership account reflecting the accumulated earnings of a proprietary-type fund.
Revenue:	The yield of taxes and other sources of income that the City collects and receives into the treasure for public use.
Revenue Bond:	Government issued bonds which do not pledge the full faith and credit of the jurisdiction and must therefore rely on operating revenues other than property taxes to repay the bonded indebtedness. These bonds are used by enterprise funds.
Special Revenue Fund:	A fund used to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Base:	The total value of all real and personal property in the City as of January 1 st of each year, as certified by the Appraisal Review Board.
Tax Levy:	The total amount to be raised by general property taxes for purposes specified in the tax levy ordinance.
Tax Rate:	The amount of tax levied for each \$100 of assessed valuation.
Voter Approval Rate:	A tax rate which will generate the same amount of maintenance and operations revenue as last year plus 3.5%.
Yield:	The rate earned on an investment based on the price paid for the investment.

ACRONYMS

ACFR	Annual Comprehensive Financial Report
BCAD	Bexar County Appraisal District
CIP	Capital Improvements Program
CO	Certificates of Obligation Debt
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GO	General Obligation Bonds
I&S	Interest & Sinking
M&O	Maintenance & Operations
RB	Revenue Bonds