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CITY OF KIRBY

FY2027 PROPOSED BUDGET

"EXCELLENCE AT WORK"

"SMALL CITY, BIG HEART"

City of Kirby Proposed Budget
For the Fiscal Year
October 1, 2026 – September 30, 2027

This budget will raise more total property taxes than last year's budget by $857414, which is an increase of 23.5%, and of that amount $26,153 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 2026**	**Proposed FY 2026**
Total Property Tax Rate	.600903	.748854
• Maintenance & Operations	.518463	.548933
• Debt Rate	.082440	.199921

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 $16,140,000.

TABLE OF CONTENTS

Overview and About the City of Kirby 1
Mission and Core Values 2
City of Kirby Elected Officials 3
Organizational Chart 4
City Manager's Letter 5
Budget Structure 6
Budgeted Personnel Positions 7
Budgeted Personnel by Department and Position 8
Summary-All Funds 10

General Fund
- Revenue 11
- Expenses:
  - City Council 13
  - City Administration 15
  - Police Department 17
  - Municipal Court 19
  - Fire Department 21
  - Animal Services 23
  - Parks Department 25
  - Senior Center 27
  - Streets Department 29
  - General Operations 31
- General Fund Summary 33

Water/Sewer Fund
- Revenue 34
- Expenses:
  - Water/Sewer 36
- Water/Sewer Fund Summary 38

Debt Service Fund
- Revenue 39
- Expenses 40
- Debt Service Fund Summary 41
- Debt Schedule 42

Senior Center
- Revenue 44
- Expenses 45
- Senior Center Fund Summary 46

Capital Projects Fund
- Revenue 47
- Expenses 48
- Capital Projects Fund Summary 49

2026 Certificate of Obligation – General Fund
- Revenue 50

Expenses....51
2026 Certificate of Obligation – General Fund Summary....52

2026 Certificate of Obligation – Utility Fund
Revenue....54
Expenses....55
2026 Certificate of Obligation – Utility Fund Summary....56

ARPA Fund
Revenue....58
Expenses....59
Capital Projects Fund Summary....60

Tax Rate Information
Tax Rate Calculation Worksheet....62

Glossary of Terms and Acronyms....74

ABOUT THE CITY OF KIRBY

The City of Kirby is small City with big heart. Kirby is a diverse community that prides itself on maintaining a unique country atmosphere, heritage, and quality of life while cultivating a dynamic economic environment. This mission is supported by the City's Strategic Plan, which represents a unified vision crafted through input from the City Council, City staff, residents, and community members, with the collective goal of steering the community's priorities, processes, and decision-making in the coming years. Shaped to resonate with the City's mission, vision, and values, the plan outlines strategic goals spanning foundational, core, and community objectives.

DESIRED OUTCOME
The desired outcome for the City of Kirby is to achieve a Superior Quality of Life for its residents, business owners, and community.

FOUNDATIONAL GOAL
In order to achieve the desired outcome of superior quality of life, we must first start with the foundational goal of Community Engagement.

CORE VALUES
The core values of the City of Kirby are Leadership, Integrity, Accountability, Quality of Service and Innovation and they found in almost every municipality's strategic plan created. They are essential to achieve the City's desired outcome.

COMMUNITY GOALS
The City of Kirby's goal is to have a community of people who are bound by a desire for a certain way of life and an understanding about what kind of environment we want for our families.

THE CITY OF KIRBY

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: 2026-2028

DAWN MCCORMICK
CITY COUNCILMEMBER
TERM: 2026-2028

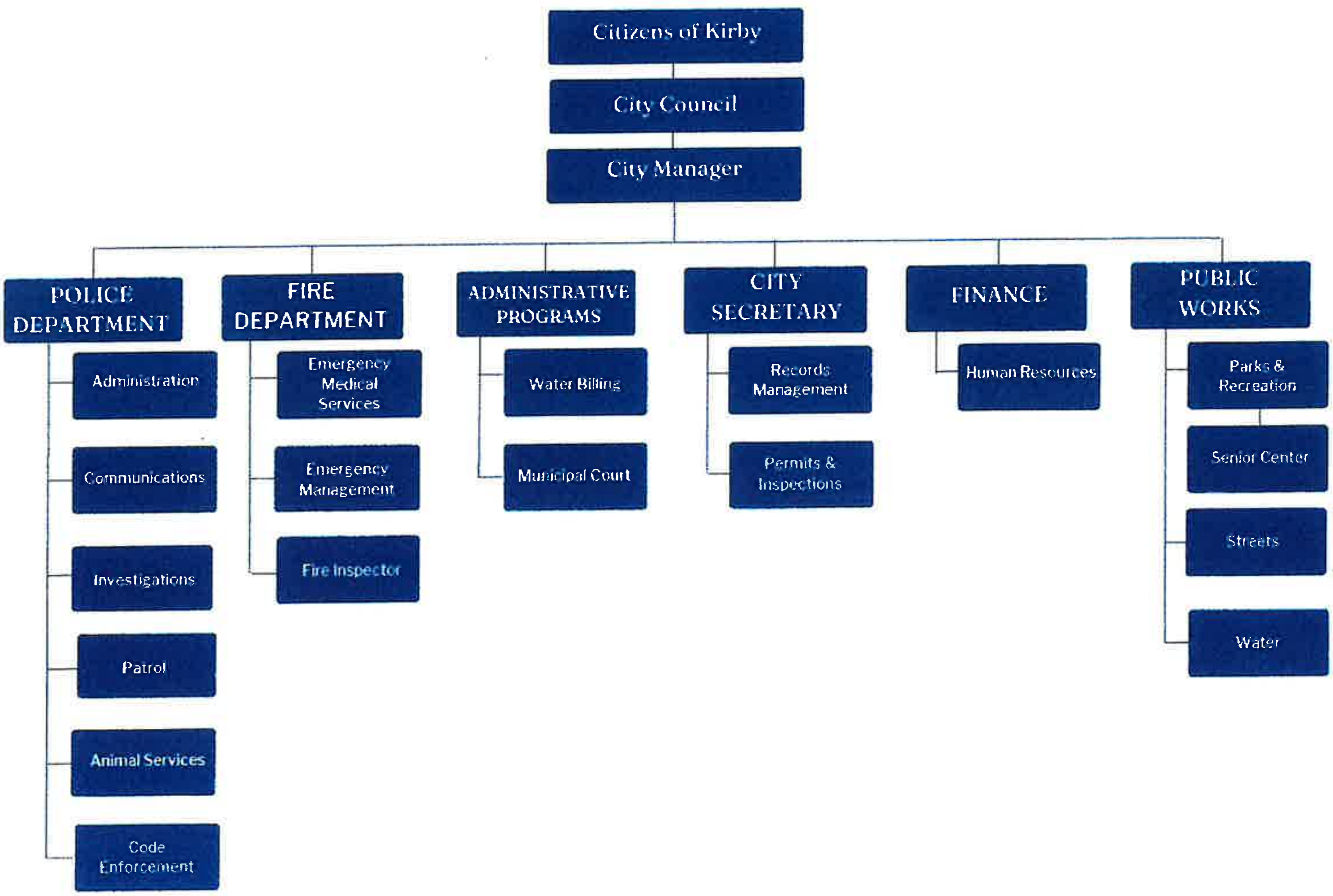
MARIA LOZANO
CITY COUNCILMEMBER
TERM: 2025-2027

SUSAN STREET
CITY COUNCILMEMBER
TERM: 2025-2027

JOE MOLINA
CITY COUNCILMEMBER
TERM: 2025-2027

CHRISTOPHER GRAZA
CITY COUNCILMEMBER
TERM: 2026-2028

CITYWIDE ORGANIZATIONAL CHART



LETTER FROM THE CITY MANAGER
DR. BRIAN ROWLAND

FISCAL YEAR 2026-2027 PROPOSED BUDGET

Honorable Mayor and Members of the City Council:
I am pleased to present the City of Kirby **Proposed Budget for Fiscal Year 2026–2027**. This budget represents the culmination of diligent work, strategic planning, financial analysis, and collaborative input from the Mayor and City Council, executive leadership team, department employees, and community stakeholders.

The FY 2026–2027 Proposed Budget has been carefully developed to reflect the priorities identified through City Council's strategic planning process while addressing the evolving operational and infrastructure needs of our community. Most importantly, it maintains our commitment to responsible financial stewardship and the delivery of quality municipal services.

This budget reflects our organizational values of **Integrity, Leadership, Accountability, Quality of Service, and Innovation** and advances our continued commitment to **Excellence at Work**. These principles serve as the foundation for how we allocate public resources, serve our residents, support our employees, and prepare the City of Kirby for the future.

The proposed budget provides a comprehensive financial plan for the 2026-2027 fiscal year, including the allocation of resources across City departments, programs, capital projects, infrastructure initiatives, and essential municipal services. Our overarching focus remains on enhancing the quality of life for our residents, maintaining a safe community, strengthening our infrastructure, supporting our workforce, encouraging sustainable economic growth, and ensuring the efficient delivery of essential services.

Throughout the budget development process, the administration evaluated departmental needs, financial trends, community priorities, infrastructure requirements, service demands, and long-term organizational goals. Input received through City Council meetings, strategic planning discussions, community engagement, and departmental planning helped shape the recommendations contained within this budget.

FY 2026–2027 Strategic Budget Priorities

1. Infrastructure and Capital Investment

The proposed budget continues the City's commitment to addressing critical infrastructure needs, including streets, drainage, water and wastewater systems, facilities, equipment, and other capital improvements. Maintaining and modernizing our infrastructure is essential to protecting the City of Kirby existing investments while positioning the community for long-term sustainability and growth.

2. Public Safety and Community Protection

Public safety remains one of our highest priorities. The proposed budget provides resources to support Police, Fire, Emergency Management, Animal Control, Code Enforcement, and other operations that contribute to the health, safety, and welfare of our community. Our goal is to ensure that our public safety professionals have the personnel, equipment, training, and resources necessary to serve residents effectively.

3. Investment in Our Employees

Our employees are fundamental to the successful delivery of municipal services. Every service provided by the City ultimately depends upon dedicated employees who serve our residents each day. The City of Kirby will continue working to recruit, develop, support, and retain a professional workforce capable of meeting the growing expectations of our community. Investing in our people strengthens organizational performance, accountability, succession planning, and customer service.

4. Financial Sustainability and Accountability

The proposed budget emphasizes responsible financial management, transparency, and accountability. Our recommendations seek to balance current service needs with long-term financial sustainability while carefully evaluating revenues, expenditures, reserves, debt obligations, capital requirements, and future operational costs.

Every dollar entrusted to the City of Kirby represents an obligation to use public resources responsibly and in a manner that produces meaningful value for our residents.

5. Community Engagement and Quality of Life

Strong communities are built through communication, participation, trust, and shared responsibility. Recognizing the importance of an informed and engaged community, the proposed budget supports communication, newsletters, community events, cultural activities, recreational opportunities, and public outreach initiatives. Through the **Kirby Cares Initiative**

(KCI) and other community engagement efforts, the city will continue strengthening relationships between residents and their local government while promoting civic participation, volunteerism, and community pride.

LETTER FROM THE CITY MANAGER
DR. BRIAN ROWLAND

6. Economic Development and Organizational Innovation

The City of Kirby must continue creating an environment that supports existing businesses, attracts appropriate investment, strengthens the local economy, and encourages responsible development. At the same time, we will continue identifying innovative approaches, partnerships, technology, grants, and operational efficiencies that allow Kirby to provide better services and maximize available resources.

Innovation doesn't always require additional spending. In many instances, it means finding better ways to use existing resources, improve processes, and provide better service to our residents.

Looking Forward

The **FY 2026–2027 Proposed Budget** is more than an annual financial document. It is a strategic operating plan that translates Kirby's priorities into action.

The decisions contained within this budget will influence our ability to maintain and improve infrastructure, protect our neighborhoods, recruit and retain quality employees, provide dependable municipal services, strengthen our financial position, and prepare for future opportunities and challenges.

As we move forward, the administration will remain focused not simply on what the City spends, but on what our investments accomplish for the residents we serve. Responsible budgeting requires us to evaluate both the immediate needs of today and the long-term responsibilities we have for future residents.

I respectfully submit the **Fiscal Year 2026–2027 Proposed Budget** for your review and consideration. I welcome the opportunity to discuss the recommendations contained within this document and receive the City Council's guidance as we work toward adopting a balanced, responsible, and sustainable financial plan.

I want to thank the Mayor and City Council for your commitment to the Kirby community. I also extend my appreciation to our executive leadership team, departments, Finance staff, and employees whose work and thoughtful analysis contributed to the development of this budget.

The progress we continue to make is the result of a shared commitment to public service and responsible leadership. Together, we remain committed to building a stronger, safer, financially sustainable, and resilient community while demonstrating **Excellence at Work** in everything we do.

Sincerely,

Dr. Brian Rowland

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.

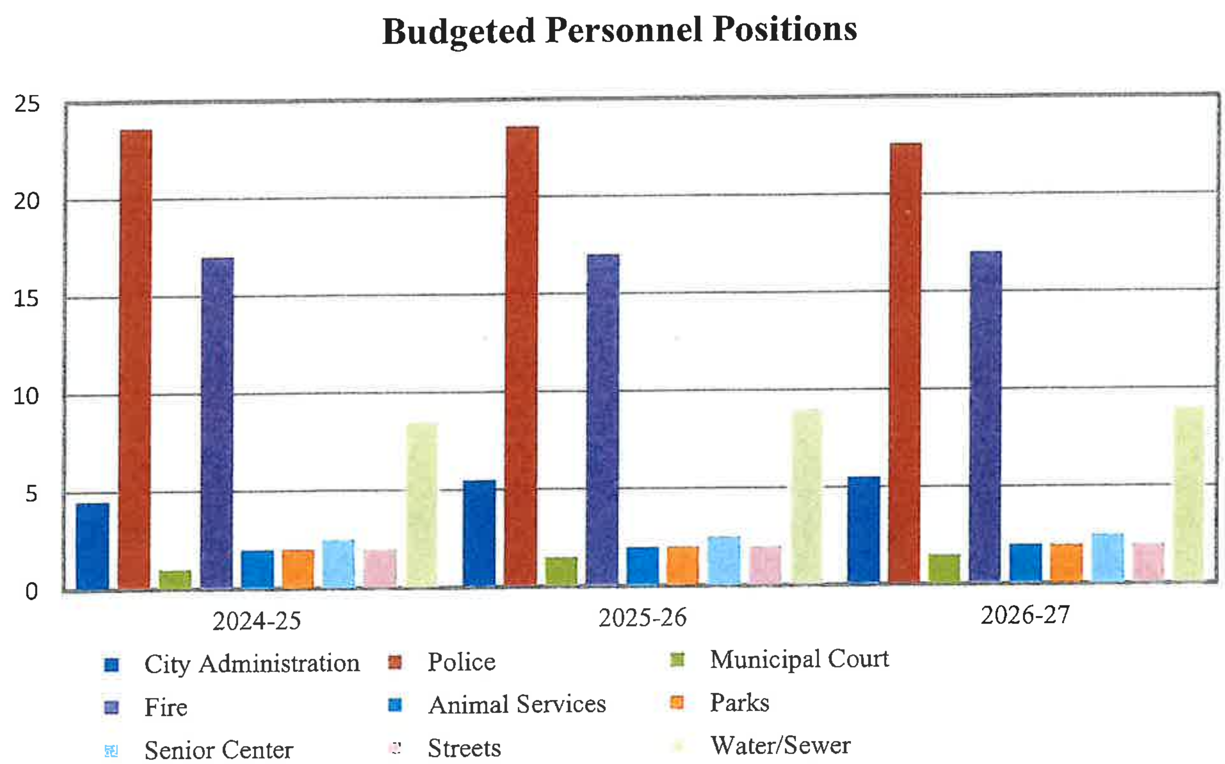
General Fund
The General Fund is the primary operating fund for the City. It is viewedas the general government fund and accounts for a vast number of financial resources, except for resources required to be accounted for in other funds. This includes expenditures for general government, public safety,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

Enterprise Funds
Enterprise Funds are used to account for governmental activities that are like those foundin 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.

Budgeted Personnel Positions

Function	2024-25	2025-26	2026-27
City Administration	4.5	5.5	5.5
Police	23.6	23.6	22.6
Municipal Court	1	1.5	1.5
Fire	17	17	17
Animal Services	2	2	2
Parks	2	2	2
Senior Center	2.5	2.5	2.5
Streets	2	2	2
Water/Sewer	8.5	9	9
Total	63.1	65.1	64.1



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

GENERAL FUND	2024-25	2025-26	2026-27
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	1	1
Permits Clerk	0	1	1
Admin Assist to City Manager	1	0	0
TOTAL CITY ADMINISTRATION	4.5	5.5	5.5
Police Department			
Chief	1	1	1
Lieutenant	1	1	1
Sergeant	1	1	3
Lead Detective	1	1	0
Detective	1	1	1
Warrant Officer	1	1	1
Police Officers	9	9	7
Police Officers - Part Time	1	1	1
Total Police Officers	16	16	15
Code Officer	1	1	1
Total Code	1	1	1
Dispatch Supervisor	1	1	1
Dispatcher	3	3	3
Dispatchers - Part Time	1.5	1.5	1.5
Total Dispatch	5.5	5.5	5.5
Crossing Guard - Part Time	0.1	0.1	0.1
Total Crossing Guard	0.1	0.1	0.1
Administrative Assistant	1	1	1
Total Administrative Support	1	1	1
TOTAL POLICE DEPARTMENT	23.6	23.6	22.6
Municipal Court			
Court Clerk	1	1	1
Court/Water Clerk	1	0.5	0.5
TOTAL MUNICIPAL COURT	1	1.5	1.5
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	17	17	17

GENERAL FUND	2024-25	2025-26	2026-27
Animal Services			
Animal Services Superviosr	1	1	1
Animal Services Officer	1	1	1
Kennel Technician	0	0	0
TOTAL ANIMAL SERVICES	2	2	2
Parks			
Maintenance Worker	2	2	2
TOTAL PARKS	2	2	2
Senior Center			
Executive Director	1	1	1
Bus Driver	1	1	1
Clerical	0.5	0.5	0.5
TOTAL SENIOR CENTER	2.5	2.5	2.5
Streets			
Maintenance Worker	2	2	2
TOTAL STREETS	2	2	2
TOTAL GENERAL FUND	54.6	56.1	55.1
WATER/SEWER FUND			
Water/Sewer			
Public Works Director	1	1	1
Foreman	1	1	1
Water Utility Worker	4	4	4
Total Water/Sewer	6	6	6
Admin Program Supervisor	0.5	0.5	0.5
Water Utility Clerk	2	2	2
Water/Court Clerk	0	0.5	0.5
Total Administrative Support	2.5	3	3
TOTAL WATER/SEWER FUND	8.5	9	9
Total City Positions (FTE & PTE)	**63.1**	**65.1**	**64.1**

CITY OF KIRBY
FY 2027 BUDGET
SUMMARY - ALL FUNDS

Fund	Estimated Beginning Fund Balance Oct. 1, 2026	Estimated Revenues	Use of Fund Balance	Transfers In	Estimated Expenses	Transfers Out	Estimated Ending Fund Balance Sept. 30, 2027
General Fund	$ 2,000,000	$ 7,149,836	$ 500,355	$ 600,000	$ 8,250,191	$ -	$ 2,000,000
Enterprise Fund:							
Water & Sewer Fund	1,400,000	3,390,040			2,655,393	600,000	$ 1,534,647
Debt Service Funds:							
General Debt Service Fund	230,000	1,165,659		-	1,165,659	-	$ 230,000
Capital Improvement Funds:							
2018 Capital Projects	-	-		-	-	-	$ -
2026 Cert of Oblig-General	11,500,000	200,000	-	-	11,700,000	-	$ -
2026 Cert of Oblig-Utility	3,500,000	60,000		-	3,560,000	-	$ -
Special Revenue Funds:							
ARPA Fund	246,000	-		-	246,000	-	$ -
Total Funds	**$ 18,876,000**	**$ 11,965,535**		**$ 600,000**	**$ 27,577,243**	**$ 600,000**	**$ 3,764,647**

GENERAL FUND

Fiscal Year 2026-2027 Proposed Budget

10 -GENERAL

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
TAXES							
10-4000 PROPERTY TAXES CURRENT	2,786,219	2,916,020	3,184,882	3,073,162	0	3,304,010	
10-4001 PROPERTY TAXES CURRENT -COSA	(159,566)	(212,727)	(216,749)	(215,498)	0	(216,749)	
10-4005 PROPERTY TAXES DELINQUENT	76,668	42,831	50,000	70,451	0	75,000	
10-4010 CITY SALES TAX	553,494	581,043	608,000	535,320	0	608,000	
10-4015 CITY SALES TAX - HB445	138,343	145,894	152,000	133,830	0	152,000	
10-4020 BEVERAGE TAX	8,489	4,931	7,000	5,149	0	7,000	
TOTAL TAXES	3,403,646	3,477,992	3,785,133	3,602,413	0	3,929,261	
FRANCHISE FEES							
10-4100 CPS FRANCHISE FEES	317,074	324,603	330,000	338,710	0	330,000	
10-4110 CABLE TV FRANCHISE FEE	58,453	48,915	50,000	35,598	0	50,000	
10-4115 PUC RIGHTS-OF-WAY FEES	1,416	1,870	1,500	1,132	0	1,500	
10-4120 GARBAGE FRANCHISE TAX	504	440	600	625	0	600	
TOTAL FRANCHISE FEES	377,446	375,828	382,100	376,064	0	382,100	
LICENSES & FEES							
10-4200 BUILDING PERMITS	48,618	99,474	100,000	97,340	0	125,000	
10-4205 ANIMAL CONTROL FEES	8,024	13,240	20,000	9,089	0	20,000	
10-4215 PARK & FACILITY RENTALS	3,940	4,035	5,000	6,053	0	10,000	
10-4230 DONATIONS FOR EVENTS	16,750	42,373	40,000	37,901	0	40,000	
10-4231 DONATIONS FOR POLICE DEPT	0	0	0	1,400	0	0	
10-4235 PARK CONCESSIONS	1,392	2,235	2,500	1,729	0	2,500	
10-4240 POOL USAGE FEES	8,042	9,502	10,000	10,169	0	12,000	
10-4250 HEALTH PERMITS	10,725	9,980	20,000	12,375	0	20,000	
10-4255 ALARM PERMITS	1,730	1,770	1,700	1,415	0	2,800	
10-4260 FIRE PERMITS	605	1,750	800	11,900	0	25,000	
10-4265 GARAGE SALE PERMITS	621	645	600	900	0	1,000	
10-4270 SOLICITING PERMITS	25	8	0	75	0	50	
10-4275 AMBULANCE SERVICE SUPP PROG	21,376	23,605	20,000	0	0	20,000	
10-4280 CERTIFICATE OF OCCUPANCY	1,620	2,559	2,000	1,517	0	2,000	
10-4285 CONTRACTOR REGISTRATION FEES	0	1,500	5,000	2,500	0	5,000	
TOTAL LICENSES & FEES	123,468	212,676	227,600	194,362	0	285,350	
INTERGOVERNMENTAL							
10-4300 SCHOOL CROSSING GUARD REV.	10,065	10,818	11,500	9,560	0	11,500	
10-4310 AMERICAN RESCUE PLAN ACT FUNDS	26,831	804,074	0	0	0	0	
10-4315 OPIOID SETTLEMENT	534	2,607	0	676	0	0	
TOTAL INTERGOVERNMENTAL	37,430	817,500	11,500	10,236	0	11,500	
FINES & PENALTIES							
10-4400 COURT FINES	133,431	163,585	200,000	100,555	0	200,000	
10-4405 WARRANTS	11,466	9,893	20,000	7,453	0	20,000	
10-4410 COURT SECURITY FEES	3,769	6,213	6,500	3,892	0	6,500	
10-4415 COURT TECHNOLOGY FEES	3,284	5,274	5,500	3,300	0	5,500	
10-4430 LOCAL MUNICIPAL JURY FUND	68	119	150	75	0	150	
TOTAL FINES & PENALTIES	152,019	185,083	232,150	115,275	0	232,150	

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET

10 -GENERAL

	REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
CHARGES FOR SERVICES								
10-4501	SENIOR CENTER BUS FARES	0	0	0	39	0	500	
10-4502	SENIOR CENTER SHUTTLE FARES	0	0	4,000	3,063	0	4,000	
10-4503	SENIOR CENTER FACILITY RENTAL	0	0	0	500	0	0	
10-4510	EMS FEES	328,020	340,374	340,000	186,172	0	340,000	
10-4520	POLICE - COPIES & RECORDS	991	1,055	1,200	2,111	0	2,500	
10-4530	GARBAGE COLLECTION FEE	(100,975)	900,623	1,228,000	972,199	0	1,280,000	
10-4545	IMPOUND YARD FEES	57,138	42,108	40,000	43,845	0	40,000	
	TOTAL CHARGES FOR SERVICES	285,174	1,284,161	1,613,200	1,207,929	0	1,667,000	
GRANTS								
10-4600	CDBG GRANT	0	258,031	118,000	0	0	0	
10-4601	CDBG GRANT-BOATMAN/SWANN	0	0	219,000	0	0	219,000	
10-4611	SR CENTER-AACOG GRANT	0	0	52,000	31,198	0	42,000	
10-4612	SR CENTER - VIA GRANT	0	0	68,000	64,424	0	265,175	
10-4620	STRACC GRANT	5,764	5,161	5,500	5,146	0	5,200	
10-4625	BODY ARMOR VEST GRANT	22,500	0	0	0	0	0	
10-4630	LEOSE GRANT	3,481	3,032	1,500	2,980	0	3,000	
	TOTAL GRANTS	31,745	266,224	464,000	103,748	0	534,375	
MISCELLANEOUS								
10-4700	MISCELLANEOUS REVENUE	44,139	39,454	10,000	18,135	0	15,000	
10-4703	SR CENTER - DONATIONS	0	0	2,400	2,866	0	3,000	
10-4704	SR CENTER - MEAL DONATIONS	0	0	360	82	0	100	
10-4705	INTEREST REVENUE	98,581	89,426	85,000	74,455	0	90,000	
10-4710	SALE OF ASSETS	1,585	0	0	0	0	0	
10-4715	NSF CHECK FEES	25	0	0	0	0	0	
	TOTAL MISCELLANEOUS	144,330	128,880	97,760	95,538	0	108,100	
TOTAL REVENUES		4,555,259	6,748,343	6,813,443	5,705,566	0	7,149,836	

CITY OF KIRBY
2026/27 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

	24/25	25/26	26/27
Mayor	1	1	1
Council Members	6	6	6
	--	--	--
	7	7	7

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET

10 -GENERAL
CITY COUNCIL

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
10-510-0000	MAYOR'S EXPENSES	2,311	2,500	3,300	3,025	0	4,500	
10-510-0001	COUNCIL'S EXPENSES	6,443	8,075	12,600	11,550	0	16,200	
10-510-0020	FICA TAX-COUNCIL	528	816	1,217	1,115	0	1,584	
TOTAL SALARIES & BENEFITS		9,282	11,391	17,117	15,690	0	22,284	
SUPPLIES								
10-510-1000	AWARDS & MISCELLANEOUS	4,799	2,048	4,500	3,411	0	4,500	
TOTAL SUPPLIES		4,799	2,048	4,500	3,411	0	4,500	
MISCELLANEOUS								
10-510-4000	TRAINING & TRAVEL EXPEN	1,590	13,085	15,500	8,407	0	18,000	
10-510-4001	EDUCATION AND TRAINING	770	2,135	5,000	3,320	0	5,000	
10-510-4005	CITY COUNCIL EVENTS	2,120	169	2,100	365	0	2,100	
TOTAL MISCELLANEOUS		4,480	15,389	22,600	12,092	0	25,100	
TOTAL CITY COUNCIL		18,561	28,828	44,217	31,193	0	51,884	

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

	24/25	25/26	26/27
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

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
10-520-0000	SALARIES - ADMIN.	316,331	375,621	449,160	322,337	0	463,922	
10-520-0005	ADMIN OVERTIME	5,875	861	0	3,712	0	5,000	
10-520-0007	ADMIN LONGEVITY	686	1,950	1,423	1,423	0	3,899	
10-520-0010	INSURANCE ADMIN	13,673	22,543	63,250	21,797	0	63,525	
10-520-0015	RETIREMENT-ADMIN	23,210	34,680	62,882	38,830	0	63,689	
10-520-0020	FICA TAX ADMIN	14,588	3,611	6,439	3,190	0	6,856	
10-520-0025	WORKERS COMP-ADMIN	157	0	0	0	0	0	
10-520-0030	TWC TAXES-ADMIN	575	586	643	446	0	1,100	
TOTAL SALARIES & BENEFITS		375,095	439,851	583,797	391,735	0	607,991	
MAINTENANCE								
10-520-2400	SOFTWARE MAINTENANCE	12,185	15,377	43,000	26,201	0	43,000	
TOTAL MAINTENANCE		12,185	15,377	43,000	26,201	0	43,000	
CONTRACT SERVICES								
10-520-3100	RECRUITING EXPENSE ADMI	8,099	4,222	4,000	3,064	0	4,000	
10-520-3110	PUBLICATION EXPENSE ADM	5,952	6,412	7,000	11,961	0	15,000	
10-520-3130	RECODIFICATION	3,241	3,196	5,500	3,406	0	5,800	
10-520-3140	WEB SERVICES	1,738	1,756	4,200	1,200	0	4,200	
10-520-3215	CONTRACT SERVICES-HR	0	0	50,000	35,536	0	50,000	
TOTAL CONTRACT SERVICES		19,029	15,587	70,700	55,167	0	79,000	
MISCELLANEOUS								
10-520-4000	TRAINING & TRAVEL ADMIN	5,641	10,146	17,000	13,804	0	17,000	
10-520-4010	MEMBERSHIP EXPENSE ADMI	50	1,356	4,500	727	0	4,500	
10-520-4015	EMERGENCY MANAGEMENT	0	0	5,000	2,301	0	5,000	
TOTAL MISCELLANEOUS		5,691	11,502	26,500	16,833	0	26,500	
CAPITAL OUTLAY								
10-520-5995	CAPITAL OUTLAY - MINOR	0	0	0	0	0	6,000	
10-520-5999	CAPITAL OUTLAY - MAJOR	0	5,408	0	0	0	0	
TOTAL CAPITAL OUTLAY		0	5,408	0	0	0	6,000	
TOTAL CITY ADMINISTRATION		412,001	487,724	723,997	489,936	0	762,491	

CITY OF KIRBY
2026/27 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

	24/25	25/26	26/27
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

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET

10 -GENERAL
POLICE

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	(-------------- 2025-2026 CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END ---------------)	(------- 2026-2027 REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE --------)
SALARIES & BENEFITS								
10-530-0000	SALARIES - POLICE DEPT.	968,398	1,054,746	1,168,051	874,859	0	1,202,534	
10-530-0005	POLICE OVERTIME	67,650	50,610	60,000	87,827	0	70,000	
10-530-0007	POLICE LONGEVITY	11,918	17,063	19,156	16,088	0	18,453	
10-530-0010	INSURANCE PD	150,102	188,163	241,500	182,998	0	231,000	
10-530-0015	RETIREMENT - PD	127,949	159,201	161,380	127,601	0	158,636	
10-530-0020	FICA TAX PD	19,384	21,297	24,409	19,018	0	25,743	
10-530-0025	WORKERS COMP - PD	396	0	0	0	0	0	
10-530-0030	TWC TAXES - PD	2,805	1,580	3,840	3,709	0	4,900	
TOTAL SALARIES & BENEFITS		1,348,603	1,492,659	1,678,336	1,312,099	0	1,711,266	
SUPPLIES								
10-530-1000	OPERATIONAL SUPPLIES PD	2,234	24,922	10,000	12,100	0	10,000	
10-530-1003	PD SPECIAL EXPENSES	270	678	0	0	0	0	
10-530-1006	CRIME PREVENTION	633	0	0	0	0	0	
10-530-1100	FUEL & LUBRICANTS PD	39,158	38,714	30,000	30,338	0	38,000	
10-530-1200	UNIFORMS PD	19,661	17,498	10,000	4,417	0	10,000	
TOTAL SUPPLIES		61,956	81,812	50,000	46,855	0	58,000	
MAINTENANCE								
10-530-2100	BUILDING MAINTENANCE	46,549	19,476	7,000	7,079	0	7,000	
10-530-2200	EQUIPMENT MAINTENANCE P	1,796	13,094	1,000	7,205	0	8,000	
10-530-2300	VEHICLE MAINTENANCE PD	34,839	57,649	27,778	31,985	0	30,000	
10-530-2400	SOFTWARE MAINTENANCE -	48,065	53,119	36,901	51,591	0	53,000	
10-530-2600	RADIO MAINTENANCE PD	1,626	2,129	1,500	1,888	0	2,000	
10-530-2601	RADIO ACCESS FEE	12,843	12,110	10,500	8,418	0	10,500	
TOTAL MAINTENANCE		145,717	157,578	84,679	108,165	0	110,500	
CONTRACT SERVICES								
10-530-3180	FIREARMS QUALIFICATIONS	99	2,142	1,000	234	0	1,000	
10-530-3190	S.W.A.T.	6,500	6,500	6,500	6,500	0	6,500	
TOTAL CONTRACT SERVICES		6,599	8,642	7,500	6,734	0	7,500	
MISCELLANEOUS								
10-530-4000	TRAINING & TRAVEL PD	8,555	11,868	10,000	10,084	0	10,000	
10-530-4010	MEMBERSHIPS PD	240	270	500	440	0	500	
TOTAL MISCELLANEOUS		8,795	12,138	10,500	10,524	0	10,500	
CAPITAL OUTLAY								
10-530-5002	VEHICLES	1,927	0	0	0	0	0	
10-530-5010	CAMERA SECURITY SYSTEM	20,792	0	0	0	0	0	
10-530-5022	MINOR CAPITAL	0	4,700	0	0	0	0	
10-530-5999	CAPITAL OUTLAY	112,515	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		135,234	4,700	0	0	0	0	
TOTAL POLICE		1,706,904	1,757,529	1,831,015	1,484,377	0	1,897,766	

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

	24/25	25/26	26/27
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

10 -GENERAL
COURT

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
10-540-0000	SALARIES-COURT	31,196	60,592	76,378	57,060	0	77,905	
10-540-0005	COURT OVERTIME	2,380	5,663	6,000	6,397	0	6,000	
10-540-0007	COURT LONGEVITY	530	0	796	796	0	812	
10-540-0010	INSURANCE COURT	5,472	1,076	17,250	10,814	0	17,325	
10-540-0015	RETIREMENT-COURT	3,372	7,994	11,777	7,917	0	11,411	
10-540-0020	FICA TAX COURT	370	821	1,206	785	0	1,228	
10-540-0025	WORKERS COMP-COURT	90	0	0	0	0	0	
10-540-0030	TWC TAXES-COURT	86	192	175	171	0	300	
TOTAL SALARIES & BENEFITS		43,497	76,338	113,582	83,939	0	114,981	
SUPPLIES								
10-540-1000	COURT SUPPLIES	452	2,113	2,200	1,841	0	2,500	
TOTAL SUPPLIES		452	2,113	2,200	1,841	0	2,500	
MAINTENANCE								
10-540-2400	COMPUTER SOFTWARE COURT	12,864	12,863	13,900	12,918	0	13,900	
TOTAL MAINTENANCE		12,864	12,863	13,900	12,918	0	13,900	
CONTRACT SERVICES								
10-540-3190	MUNICIPAL JUDGE	9,750	12,000	18,000	6,750	0	18,000	
10-540-3200	PROSECUTOR	7,000	8,000	12,000	5,000	0	12,000	
10-540-3210	TRIAL EXPENSE	0	0	0	0	0	2,000	
10-540-3215	CONTRACT SERVICES	0	81	5,000	8,538	0	6,000	
10-540-3220	SECURITY EXPENSE	262	0	3,000	231	0	3,000	
10-540-3230	IMPOUND YARD EXPENSE	16,185	14,050	11,000	12,228	0	14,000	
TOTAL CONTRACT SERVICES		33,196	34,131	49,000	32,747	0	55,000	
MISCELLANEOUS								
10-540-4000	TRAINING & TRAVEL	1,172	843	2,000	763	0	2,000	
TOTAL MISCELLANEOUS		1,172	843	2,000	763	0	2,000	
CAPITAL OUTLAY								
TOTAL COURT		91,181	126,287	180,682	132,208	0	188,381	

CITY OF KIRBY
2026/27 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

	24/25	25/26	26/27
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

10 -GENERAL
FIRE

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
10-550-0000	SALARIES - FIRE DEPT.	796,194	742,072	895,803	667,169	0	1,002,588	
10-550-0005	FIRE OVERTIME	99,627	131,090	60,000	133,401	0	60,000	
10-550-0007	FIRE LONGEVITY	15,452	13,784	14,938	11,720	0	16,913	
10-550-0010	INSURANCE - FD	142,752	115,518	184,000	126,647	0	184,800	
10-550-0015	RETIREMENT - FD	121,336	116,721	122,232	112,649	0	130,141	
10-550-0020	FICA TAX - FD	18,024	20,144	20,742	12,810	0	22,680	
10-550-0030	TWC TAXES - FD	2,717	1,357	2,490	2,736	0	4,000	
TOTAL SALARIES & BENEFITS		1,196,101	1,140,686	1,300,205	1,067,131	0	1,421,122	
SUPPLIES								
10-550-1000	OPERATIONAL SUPPLIES -	9,853	10,296	6,000	3,287	0	6,000	
10-550-1001	MEDICAL SUPPLIES EMS	48,315	58,719	40,000	36,974	0	50,000	
10-550-1002	EMS BILLING SERVICE	31,409	39,334	31,000	23,138	0	31,000	
10-550-1100	FUEL & LUBRICANTS - FD	21,716	15,409	21,000	14,202	0	18,000	
10-550-1200	UNIFORMS - FD	8,451	4,237	6,000	5,563	0	8,000	
10-550-1250	BUNKER GEAR	11,288	14,733	16,000	9,539	0	16,000	
TOTAL SUPPLIES		131,032	142,728	120,000	92,704	0	129,000	
MAINTENANCE								
10-550-2100	BUILDING MAINTENANCE -	7,407	12,501	10,000	9,635	0	15,000	
10-550-2200	EQUIPMENT MAINTENANCE -	26,211	34,765	22,000	24,574	0	28,000	
10-550-2300	VEHICLE MAINTENANCE - F	35,664	42,378	40,000	42,268	0	50,000	
10-550-2400	SOFTWARE MAINTENANCE -	2,195	0	4,000	0	0	4,000	
10-550-2600	RADIO MAINTENANCE - FD	720	128	1,000	656	0	2,000	
10-550-2601	RADIO ACCESS FEE - FD	4,601	3,894	6,000	2,472	0	6,000	
TOTAL MAINTENANCE		76,798	93,666	83,000	79,605	0	105,000	
CONTRACT SERVICES								
10-550-3240	MEDICAL WASTE DISPOSAL-	0	5,770	2,000	2,340	0	2,000	
10-550-3250	MEDICAL DOCTOR	11,000	12,000	12,000	11,000	0	12,000	
10-550-3260	FIRE PUMPER LEASE PURCH	54,966	0	0	0	0	0	
10-550-3265	INTEREST ON LEASES	1,688	0	0	0	0	0	
TOTAL CONTRACT SERVICES		67,654	17,770	14,000	13,340	0	14,000	
MISCELLANEOUS								
10-550-4000	TRAINING & TRAVEL - FD	8,756	4,677	8,000	5,889	0	12,000	
10-550-4010	MEMBERSHIPS - FD	5,211	9,490	5,275	6,639	0	10,000	
10-550-4015	AMBULANCE SUPPLEMENTAL	56,201	6,498	20,000	0	0	20,000	
TOTAL MISCELLANEOUS		70,168	20,666	33,275	12,528	0	42,000	
CAPITAL OUTLAY								
10-550-5002	STRACC EQUIPMENT	6,460	0	5,500	3,500	0	5,200	
10-550-5999	CAPITAL OUTLAY	5,425	11,266	0	0	0	0	
TOTAL CAPITAL OUTLAY		11,885	11,266	5,500	3,500	0	5,200	
TOTAL FIRE		1,553,637	1,426,780	1,555,980	1,268,808	0	1,716,322	

CITY OF KIRBY
2026/27 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

	24/25	25/26	26/27
Animal Control Supervisor	1	1	1
Animal Control Officer	1	1	1
Kennel Technician - Part Time	0.75	0.75	0
	--	--	--
	2.75	2.75	2

10 -GENERAL
ANIMAL SERVICES

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
10-560-0000	SALARIES - ANIMAL SHELT	61,121	82,922	81,821	76,187	0	83,433	
10-560-0005	AN.SHELTER OVERTIME	6,758	8,727	8,721	9,063	0	8,895	
10-560-0007	AN.SHELTER LONGEVITY	580	1,185	1,209	1,209	0	1,233	
10-560-0010	INSURANCE - AS	6,204	22,914	23,000	21,536	0	23,100	
10-560-0015	RETIREMENT - AS	8,439	13,911	12,992	12,594	0	12,603	
10-560-0020	FICA TAX - AS	1,476	1,406	1,330	1,265	0	1,357	
10-560-0025	WORKERS COMP - AS	94	0	0	0	0	0	
10-560-0030	TWC TAXES - AS	281	122	234	342	0	400	
TOTAL SALARIES & BENEFITS		84,952	131,186	129,307	122,196	0	131,021	
SUPPLIES								
10-560-1000	OPERATIONAL SUPPLIES -	6,188	6,742	9,500	7,459	0	8,500	
10-560-1001	MEDICAL SUPPLIES - AS	14,232	11,941	13,000	10,507	0	12,000	
10-560-1100	FUEL & LUBRICANTS - AS	1,797	1,873	1,500	2,008	0	2,500	
10-560-1200	UNIFORMS - AS	220	1,974	900	528	0	900	
TOTAL SUPPLIES		22,437	22,530	24,900	20,502	0	23,900	
MAINTENANCE								
10-560-2100	BUILDING MAINTENANCE -	11,818	3,785	13,000	7,876	0	10,000	
10-560-2300	VEHICLE MAINTENANCE - A	146	2,011	2,500	1,242	0	2,500	
10-560-2601	RADIO ACCESS FEE - AS	486	0	650	242	0	650	
TOTAL MAINTENANCE		12,451	5,796	16,150	9,360	0	13,150	
CONTRACT SERVICES								
10-560-3260	VETERINARY SERVICES	10,933	8,080	15,000	9,478	0	14,000	
10-560-3275	ANIMAL TRANSPORT	0	405	0	0	0	0	
TOTAL CONTRACT SERVICES		10,933	8,485	15,000	9,478	0	14,000	
MISCELLANEOUS								
10-560-4000	TRAINING & TRAVEL - AS	1,730	1,634	4,000	3,291	0	4,000	
TOTAL MISCELLANEOUS		1,730	1,634	4,000	3,291	0	4,000	
CAPITAL OUTLAY								
10-560-5999	CAPITAL OUTLAY	5,771	8,896	0	0	0	0	
TOTAL CAPITAL OUTLAY		5,771	8,896	0	0	0	0	
TOTAL ANIMAL SERVICES		138,273	178,527	189,357	164,827	0	186,071	

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

	24/25	25/26	26/27
Maintenance Worker	2	2	2
	--	--	--
	2	2	2

10 -GENERAL
PARKS

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
10-570-0000	SALARIES - PARKS	69,643	72,436	73,047	63,509	0	74,511	
10-570-0005	PARKS OVERTIME	4,333	7,010	5,000	8,473	0	5,000	
10-570-0007	PARKS LONGEVITY	2,149	2,149	2,191	2,191	0	1,104	
10-570-0010	INSURANCE PARKS	20,082	20,206	23,000	21,575	0	23,100	
10-570-0015	RETIREMENT-PARKS	10,970	11,863	11,458	10,859	0	11,458	
10-570-0020	FICA TAX PARKS	1,110	1,223	1,163	1,068	0	1,169	
10-570-0030	TWC TAXES-PARKS	252	368	234	342	0	400	
TOTAL SALARIES & BENEFITS		108,540	115,254	116,093	108,017	0	116,742	
SUPPLIES								
10-570-1000	SUPPLIES - PARKS	11,793	12,167	13,000	8,878	0	13,000	
10-570-1001	SUPPLIES - POOL	7,706	2,635	8,500	2,092	0	8,500	
10-570-1100	FUEL & LUBRICANTS	401	1,813	1,100	2,545	0	3,000	
10-570-1110	CHEMICALS - POOL & PARK	0	0	2,000	705	0	2,000	
10-570-1200	UNIFORMS PARKS	1,508	2,717	1,500	2,529	0	3,000	
10-570-1300	SMALL TOOLS - PARKS	3,033	2,421	3,000	1,692	0	3,000	
TOTAL SUPPLIES		24,442	21,753	29,100	18,441	0	32,500	
MAINTENANCE								
10-570-2200	EQUIPMENT MAINTENANCE	16,971	12,421	12,000	7,985	0	12,000	
10-570-2300	VEHICLE MAINTENANCE	3,671	4,027	3,800	1,027	0	3,800	
10-570-2500	PARK MAINTENANCE	29,521	33,869	20,000	22,766	0	20,000	
10-570-2510	POOL MAINTENANCE	3,158	18,232	12,752	3,174	0	12,752	
10-570-2900	EQUIPMENT RENTAL P & P	352	3,611	3,000	3,550	0	4,000	
TOTAL MAINTENANCE		53,672	72,160	51,552	38,502	0	52,552	
CONTRACT SERVICES								
10-570-3000	POOL MANAGMENT CO	53,495	59,355	60,000	60,518	0	60,000	
TOTAL CONTRACT SERVICES		53,495	59,355	60,000	60,518	0	60,000	
CAPITAL OUTLAY								
10-570-5999	CAPITAL OUTLAY - PARKS	0	11,546	50,000	2,650	0	50,000	
TOTAL CAPITAL OUTLAY		0	11,546	50,000	2,650	0	50,000	
TOTAL PARKS		240,149	280,067	306,745	228,128	0	311,794	

CITY OF KIRBY
2026/27 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

	24/25	25/26	26/27
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.

10 -GENERAL
SENIOR CENTER

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
10-575-0000	SALARIES	0	0	103,632	96,693	0	109,481	
10-575-0005	OVERTIME	0	0	0	57	0	0	
10-575-0007	LONGEVITY	0	0	1,395	1,395	0	1,500	
10-575-0010	INSURANCE	0	0	21,000	21,802	0	23,100	
10-575-0015	RETIREMENT	0	0	13,370	12,621	0	13,489	
10-575-0020	FICA TAX	0	0	2,181	1,993	0	2,280	
10-575-0030	TWC TAXES	0	0	351	448	0	600	
TOTAL SALARIES & BENEFITS		0	0	141,929	135,010	0	150,450	
SUPPLIES								
10-575-1001	OFFICE SUPPLIES	0	0	0	0	0	2,000	
10-575-1020	PURCHASES WITH DONATION	0	0	0	1,178	0	3,000	
10-575-1045	NUTRITION PROGRAM	0	0	40,075	23,239	0	29,040	
10-575-1101	FUEL	0	0	2,000	1,498	0	4,000	
TOTAL SUPPLIES		0	0	42,075	25,914	0	38,040	
MAINTENANCE								
10-575-2100	BUILDING MAINTENANCE	0	0	1,000	3,383	0	2,500	
10-575-2200	EQUIPMENT MAINTENANCE	0	0	1,500	568	0	1,000	
10-575-2300	VEHICLE MAINTENANCE	0	0	2,000	10,717	0	2,000	
TOTAL MAINTENANCE		0	0	4,500	14,668	0	5,500	
MISCELLANEOUS								
10-575-4000	TRAINING	0	0	0	740	0	1,000	
10-575-4900	MISCELLANEOUS EXPENSES	0	0	1,000	75	0	0	
TOTAL MISCELLANEOUS		0	0	1,000	815	0	1,000	
CAPITAL OUTLAY								
10-575-5998	CAPITAL OUTLAY-BUSES	0	0	0	0	0	186,175	
10-575-5999	CAPITAL OUTLAY-CDBG	0	0	118,000	13,815	0	0	
TOTAL CAPITAL OUTLAY		0	0	118,000	13,815	0	186,175	
TOTAL SENIOR CENTER		0	0	307,504	190,222	0	381,165	

CITY OF KIRBY
2026/27 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

	24/25	25/26	26/27
Maintenance Worker	2	2	2
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	2	2	2

CITY OF KIRBY

PROPOSED BUDGET WORKSHEET

10 -GENERAL

STREETS

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
10-580-0000	SALARIES - STREET	70,066	77,939	77,141	77,045	0	80,854	
10-580-0005	STREETS OVERTIME	7,109	6,700	7,000	16,081	0	10,000	
10-580-0007	STREETS LONGEVITY	1,208	1,738	1,773	1,232	0	1,841	
10-580-0010	INSURANCE STREET	15,453	20,088	23,000	18,945	0	23,100	
10-580-0015	RETIREMENT-STREET	10,922	12,545	12,269	13,559	0	12,486	
10-580-0020	FICA TAX STREET	1,129	1,287	1,246	1,348	0	1,344	
10-580-0025	WORKERS COMP-STREET	53	0	0	0	0	0	
10-580-0030	TWC TAXES-STREET	248	138	234	389	0	400	
TOTAL SALARIES & BENEFITS		106,188	120,436	122,663	128,598	0	130,025	
SUPPLIES								
10-580-1000	SUPPLIES - STREETS	6,691	3,143	4,000	5,912	0	6,000	
10-580-1005	STREET SWEEPER SUPPLIES	996	567	2,000	376	0	2,000	
10-580-1007	PAINT - STREET	0	0	3,000	2,655	0	3,000	
10-580-1100	FUEL & LUBRICANTS - STR	7,449	7,518	8,000	9,051	0	10,000	
10-580-1200	UNIFORMS STREET	1,963	2,597	2,000	2,897	0	3,000	
10-580-1300	SMALL TOOLS - STREET	1,266	1,895	2,000	803	0	2,000	
10-580-1400	BASE/STREET OIL/ASPHALT	13,338	11,562	10,000	7,792	0	10,000	
10-580-1401	SAND/GRAVEL/SOIL/CONCRE	0	2,577	4,000	1,572	0	4,000	
10-580-1402	TRAFFIC CONTROLS/SIGNS	(7,998)	5,344	5,000	14,003	0	5,000	
TOTAL SUPPLIES		23,706	35,202	40,000	45,062	0	45,000	
MAINTENANCE								
10-580-2200	EQUIPMENT MAINTENANCE -	6,783	15,603	5,000	2,681	0	5,000	
10-580-2300	VEHICLE MAINTENANCE - S	4,694	1,679	3,000	1,332	0	3,000	
10-580-2815	SIDEWALK/DRAINAGE REPAI	593	1,623	2,000	366	0	2,000	
10-580-2850	STREET MAINT/REPAIRS	55,694	3,305	74,000	27,306	0	74,000	
10-580-2851	STREET RECONSTRUCTION	0	89,376	90,000	0	0	90,000	
10-580-2900	EQUIPMENT RENTAL - STRE	0	0	2,000	0	0	2,000	
TOTAL MAINTENANCE		67,764	111,585	176,000	31,685	0	176,000	
CONTRACT SERVICES								
10-580-3265	INTEREST ON LEASE	8,294	6,368	0	0	0	0	
10-580-3280	BLDG INSPECTION FEES	29,641	65,389	25,000	21,172	0	25,000	
10-580-3296	ASPHALT ZIPPER	38,998	40,924	47,292	0	0	47,292	
TOTAL CONTRACT SERVICES		76,933	112,681	72,292	21,172	0	72,292	
MISCELLANEOUS								
10-580-4000	TRAINING & TRAVEL- STRE	0	83	5,000	0	0	5,000	
TOTAL MISCELLANEOUS		0	83	5,000	0	0	5,000	
CAPITAL OUTLAY								
10-580-5016	CDBG - BOATMAN/SWANN	0	0	219,000	65,650	0	219,000	
10-580-5999	CAPITAL OUTLAY	22,000	284,206	27,000	10,886	0	27,000	
TOTAL CAPITAL OUTLAY		22,000	284,206	246,000	76,536	0	246,000	
TOTAL STREETS		296,591	664,193	661,955	303,053	0	674,317	

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

10 -GENERAL
GENERAL OPERATIONS

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SUPPLIES								
10-590-1000	OPERATIONAL EXPENSE	9,180	22,443	20,000	9,631	0	18,000	
10-590-1001	OFFICE SUPPLIES	14,518	12,918	12,000	13,932	0	14,000	
10-590-1025	CITY FESTIVAL	34,905	65,599	60,000	47,859	0	60,000	
10-590-1029	CITY PROGRAMS	650	2,400	2,000	1,950	0	2,000	
10-590-1030	POSTAGE	3,621	6,372	6,000	5,936	0	6,000	
10-590-1050	COMPUTERS	10,409	932	3,000	389	0	3,000	
TOTAL SUPPLIES		73,283	110,663	103,000	79,697	0	103,000	
MAINTENANCE								
10-590-2100	BUILDING MAINTENANCE	12,922	16,825	20,000	17,667	0	20,000	
10-590-2200	EQUIPMENT MAINTENANCE	11,516	7,135	8,000	7,596	0	10,000	
TOTAL MAINTENANCE		24,438	23,960	28,000	25,262	0	30,000	
CONTRACT SERVICES								
10-590-3120	ECONOMIC DEVELOPMENT	3,000	5,427	15,000	2,181	0	15,000	
10-590-3121	BEAUTIFICATION & RECYCL	0	2,341	3,000	652	0	3,000	
10-590-3122	MARKETING & COMMUNITY E	0	0	10,000	1,622	0	10,000	
10-590-3220	SECURITY SERVICES	935	2,261	2,200	1,488	0	2,200	
10-590-3310	EMPLOYEE SUPPLEMENTAL B	5,246	12,861	12,000	7,977	0	12,000	
10-590-3320	PROFESSIONAL FEES-IT	54,066	75,930	55,000	92,486	0	93,000	
10-590-3330	VEHICLE/LIABILITY INSUR	86,958	113,316	120,000	128,317	0	140,000	
10-590-3335	WORKMAN'S COMP INSURANC	57,523	72,240	80,000	51,431	0	60,000	
10-590-3340	LEGAL FEES	115,546	108,875	125,000	126,010	0	125,000	
10-590-3350	ENGINEER	43,392	9,325	75,000	60,224	0	75,000	
10-590-3353	PROFESSIONAL FEES	19,781	8,800	0	12,836	0	0	
10-590-3360	ACCOUNTING/AUDITOR	42,603	26,500	40,000	37,833	0	40,000	
10-590-3380	TELEPHONE	38,647	48,517	45,000	37,253	0	45,000	
10-590-3385	MOBILES & AIR CARDS	9,914	7,438	17,000	13,359	0	17,000	
10-590-3390	ELECTRICITY & GAS	67,205	76,492	75,000	42,595	0	75,000	
10-590-3395	ELECTRICITY - STREET	52,062	57,474	58,000	34,292	0	58,000	
10-590-3400	WATER	9,510	12,890	11,000	11,306	0	13,000	
10-590-3410	TAX COLLECTOR FEES	5,521	4,673	5,000	5,765	0	6,000	
10-590-3430	BEXAR APPRAISAL DISTRIC	17,452	19,548	20,000	16,575	0	24,000	
10-590-3440	ELECTION EXPENSE	0	8,679	5,000	2,244	0	5,000	
10-590-3450	GIS SYSTEM	3,708	0	3,800	0	0	3,800	
10-590-3455	HEALTH INSPECTION FEES	9,025	12,450	12,000	10,125	0	12,000	
10-590-3520	GARBAGE CONTRACTOR	0	979,522	1,031,000	855,130	0	1,088,000	
10-590-3522	CITY CLEAN UP	0	0	10,000	1,828	0	10,000	
TOTAL CONTRACT SERVICES		642,092	1,665,557	1,830,000	1,553,528	0	1,932,000	
MISCELLANEOUS								
10-590-4010	MEMBERSHIPS	4,069	3,919	4,000	4,040	0	4,000	
10-590-4020	AMERICAN RESCUE PLAN AC	2,082,918	0	0	0	0	0	
10-590-4900	MISCELLANEOUS	45,784	38	1,000	0	0	1,000	
10-590-4905	SENIOR CENTER CONTRIBUT	17,200	44,981	0	0	0	0	
10-590-4910	PEG EXPENSES	0	3,630	10,000	45,377	0	10,000	
10-590-4999	CAPITAL OUTLAY-COMPUTER	8,586	57,814	0	0	0	0	
TOTAL MISCELLANEOUS		2,158,557	110,381	15,000	49,417	0	15,000	

10 -GENERAL
GENERAL OPERATIONS

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
CAPITAL OUTLAY							
10-590-5999 CAPITAL OUTLAYS	0	11,750	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	11,750	0	0	0	0	
TOTAL GENERAL OPERATIONS	2,898,370	1,922,311	1,976,000	1,707,904	0	2,080,000	

GENERAL FUND SUMMARY

Fiscal Year 2026-2027 Proposed Budget

10 -GENERAL

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	7,355,667	6,872,248	7,777,452	6,000,657	0	8,250,191	
REVENUE OVER/(UNDER) EXPENDITURES	(2,800,408)	(123,906)	(964,009)	(295,090)	0	(1,100,355)	
OTHER FINANCING SOURCES & USES							
OTHER SOURCES							
10-4800 TRANSFERS IN LIEU OF TAXES	600,000	600,000	600,000	300,000	0	600,000	
10-4805 USE OF FUND BALANCE	0	0	364,009	0	0	500,355	
TOTAL OTHER SOURCES	600,000	600,000	964,009	300,000	0	1,100,355	
OTHER USES							
NET OTHER SOURCES & USES	600,000	600,000	964,009	300,000	0	1,100,355	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(2,200,408)	476,094	0	4,910	0	0	

WATER/SEWER FUND

Fiscal Year 2026-2027 Proposed Budget

20 -WATER

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
CHARGES FOR SERVICES							
20-4500 SALE OF WATER	785,985	730,539	870,193	784,215	0	940,000	
20-4510 SEWER CHARGES	1,362,533	1,381,334	1,475,000	1,322,077	0	1,623,200	
20-4520 GARBAGE COLLECTION	0	0	0	205,993	0	0	
20-4530 W/S CAPITAL RESERVE	123,021	123,440	123,500	185,888	0	257,200	
20-4540 PENALTIES	29,949	(39,381)	0	32,122	0	310,240	
20-4550 EDWARDS AQUIFER FEES	104,520	104,948	114,000	100,207	0	186,400	
20-4570 TURN OFF/ON CHARGES	5,318	18,400	20,000	20,862	0	20,000	
20-4580 WATER/SEWER CONNECTS	100	12,991	10,000	175	0	10,000	
TOTAL CHARGES FOR SERVICES	2,411,427	2,332,271	2,612,693	2,651,540	0	3,347,040	
MISCELLANEOUS							
20-4700 MISCELLANEOUS INCOME	11,901	4,395	1,000	2,690	0	1,000	
20-4720 INTEREST INCOME	118,463	103,916	100,000	36,936	0	42,000	
20-4730 CASH SHORT/OVER	374	0	0	0	0	0	
20-4740 GAIN ON SALE OF FIXED ASSETS	0	2,155	0	0	0	0	
TOTAL MISCELLANEOUS	130,738	110,466	101,000	39,626	0	43,000	
TOTAL REVENUES	2,542,165	2,442,738	2,713,693	2,691,165	0	3,390,040	

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

	24/25	**25/26**	**26/27**
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

20 -WATER
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
20-500-0000	WATER SALARIES	309,196	356,798	400,857	292,171	0	417,500	
20-500-0005	WATER OVERTIME	20,501	16,009	25,000	27,241	0	25,000	
20-500-0007	WATER LONGEVITY & INCEN	1,085	3,289	5,706	5,583	0	1,900	
20-500-0009	CERTIFICATE PAY	0	0	0	0	0	10,400	
20-500-0010	INSURANCE	32,721	68,386	103,500	58,256	0	103,950	
20-500-0015	RETIREMENT	18,333	69,356	61,109	41,635	0	59,861	
20-500-0020	FICA TAX	3,508	5,586	6,258	4,055	0	6,444	
20-500-0025	WORKERS COMP	215	0	0	0	0	0	
20-500-0030	TWC UNEMPLOYMENT TAX	831	543	1,052	1,197	0	1,800	
TOTAL SALARIES & BENEFITS		386,390	519,967	603,482	430,138	0	626,855	
SUPPLIES								
20-500-1000	OPERATIONAL SUPPLIES	55,581	13,870	25,000	22,773	0	25,000	
20-500-1030	OFFICE SUPPLIES/POSTAGE	18,454	25,162	22,000	18,315	0	22,000	
20-500-1050	COMPUTER- WATER	0	0	1,000	0	0	1,000	
20-500-1100	FUEL & LUBRICANTS	14,985	15,549	15,000	13,732	0	15,000	
20-500-1110	CHEMICALS	9,542	4,497	9,000	9,035	0	9,000	
20-500-1200	UNIFORMS	2,104	5,295	4,000	5,148	0	4,000	
20-500-1300	SMALL TOOLS	8,657	7,871	9,000	10,122	0	9,000	
20-500-1400	ASPHALT	17,600	210	20,000	0	0	20,000	
20-500-1401	TOPSOIL/BASE/SAND/CONCR	7,586	9,349	15,000	4,830	0	15,000	
20-500-1402	TRAFFIC CONTROLS	1,596	509	2,000	0	0	2,000	
TOTAL SUPPLIES		136,105	82,310	122,000	83,954	0	122,000	
MAINTENANCE								
20-500-2100	BLDG. MAINT.	4,295	5,172	5,000	4,421	0	8,000	
20-500-2200	EQUIPMENT MAINTENANCE	34,316	19,279	40,000	33,005	0	40,000	
20-500-2300	VEHICLE MAINTENANCE	9,580	14,882	12,000	19,287	0	15,000	
20-500-2400	SOFTWARE MAINTENANCE	33,673	51,028	48,000	24,255	0	48,000	
20-500-2800	WELLS/PUMPS/MOTORS	92,056	115,302	200,000	52,966	0	200,000	
20-500-2805	SEWER LINES/MANHOLES/LI	15,307	28,134	50,000	132,936	0	150,000	
20-500-2810	WATER LINES/MAINS	54,297	58,627	65,000	95,745	0	100,000	
20-500-2815	REPAIRS DRIVEWAY,SIDEWA	18,910	3,906	15,000	19,546	0	20,000	
20-500-2900	EQUIPMENT RENTAL	0	218	2,000	1,539	0	2,000	
TOTAL MAINTENANCE		262,434	296,548	437,000	383,700	0	583,000	
CONTRACT SERVICES								
20-500-3310	GYM - EMPLOYEE SUPPLEME	169	440	500	48	0	500	
20-500-3350	STORMWATER ENGINEERING	36,043	44,990	35,000	51,657	0	35,000	
20-500-3355	FLOODPLAIN MANAGEMENT P	0	0	0	0	0	10,500	
20-500-3360	EPA RISK RESILLIENCY PL	0	0	0	0	0	30,000	
20-500-3370	UTILITY RATE STUDY	0	0	0	0	0	30,000	
20-500-3390	ELECTRIC FOR WELLS	50,920	59,427	56,000	34,532	0	56,000	
20-500-3400	WATER PURCHASE/LEASE	13,195	4,115	15,000	31,492	0	50,000	
20-500-3405	EDWARDS AQUIFER PAYMENT	85,337	108,973	108,611	120,549	0	130,000	
20-500-3450	UTILITY BILLING SERVICE	11,462	8,039	10,000	9,224	0	10,000	
20-500-3480	PERMITS	100	140	200	0	0	200	

20 -WATER
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
20-500-3500	SEWAGE TREATMENT	597,256	635,959	700,000	446,795	0	700,000	
20-500-3521	WELL SITE MONITORING	777	0	800	0	0	800	
TOTAL CONTRACT SERVICES		795,258	862,083	926,111	694,296	0	1,053,000	
MISCELLANEOUS								
20-500-4000	TRAINING & TRAVEL	1,314	6,581	10,000	6,132	0	10,000	
20-500-4010	MEMBERSHIP & LICENSE	6,758	10,780	12,000	6,936	0	12,000	
20-500-4020	MOBILE & AIR TIME	0	0	600	0	0	600	
20-500-4100	BAD DEBT EXPENSE	85,654	0	0	0	0	0	
20-500-4101	BAD DEBT EXP COLLECTION	7	0	500	0	0	500	
20-500-4200	DEPRECIATION EXPENSE	276,506	237,782	0	0	0	0	
20-500-4500	2026 BOND PRINCIPAL	0	0	0	0	0	45,000	
20-500-4501	2026 BOND INTEREST	0	0	0	0	0	200,438	
20-500-4900	MISCELLANEOUS EXP.	6,162	(117)	2,000	0	0	2,000	
20-500-4905	GYM FOR EMPLOYEES	0	(581)	0	0	0	0	
TOTAL MISCELLANEOUS		376,401	254,446	25,100	13,069	0	270,538	
CAPITAL OUTLAY								
20-500-5006	ACKERMAN SEWER	0	(40,475)	0	159,363	0	0	
20-500-5027	CAPITAL OUTLAY - EQUIPM	0	0	0	3,377	0	0	
TOTAL CAPITAL OUTLAY		0	(40,475)	0	162,740	0	0	
TOTAL NONDEPARTMENTAL		1,956,589	1,974,880	2,113,693	1,767,897	0	2,655,393	

WATER/SEWER FUND SUMMARY

Fiscal Year 2026-2027 Proposed Budget

20 -WATER

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	1,956,589	1,974,880	2,113,693	1,767,897	0	2,655,393	
REVENUE OVER/(UNDER) EXPENDITURES	585,576	467,857	600,000	923,269	0	734,647	
OTHER FINANCING SOURCES & USES							
OTHER SOURCES							
OTHER USES							
20-500-7000 XFERS IN LIEU OF TAXES	600,000	600,000	600,000	300,000	0	600,000	
20-500-7001 TRANSFER TO GEN-STREET MAI	0	73,163	0	0	0	0	
TOTAL OTHER USES	600,000	673,163	600,000	300,000	0	600,000	
NET OTHER SOURCES & USES	(600,000)	(673,163)	(600,000)	(300,000)	0	(600,000)	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(14,424)	(205,306)	0	623,269	0	134,647	

DEBT SERVICE FUND

Fiscal Year 2026-2027 Proposed Budget

30 -DEBT SERVICE

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
TAXES							
30-4000 PROPERTY TAXES - DEBT SERVICE	495,358	471,626	486,150	468,040	0	1,165,509	
TOTAL TAXES	495,358	471,626	486,150	468,040	0	1,165,509	
MISCELLANEOUS							
30-4705 INTEREST	292	286	275	129	0	150	
TOTAL MISCELLANEOUS	292	286	275	129	0	150	
TOTAL REVENUES	495,650	471,913	486,425	468,169	0	1,165,659	

30 -DEBT SERVICE
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
DEBT SERVICE								
30-500-6000	2018 BOND PRINCIPAL	290,000	300,000	315,000	315,000	0	325,000	
30-500-6010	2018 BOND INTEREST	193,525	181,725	169,425	87,863	0	156,625	
30-500-6020	2018 BOND PAYING AGENT	1,900	1,950	2,000	1,550	0	2,000	
30-500-6030	2026 BOND PRINCIPAL	0	0	0	0	0	130,000	
30-500-6040	2026 BOND INTEREST	0	0	0	0	0	551,034	
30-500-6050	2026 BOND PAYING AGENT	0	0	0	0	0	1,000	
TOTAL DEBT SERVICE		485,425	483,675	486,425	404,413	0	1,165,659	
TOTAL NONDEPARTMENTAL		485,425	483,675	486,425	404,413	0	1,165,659	

30 -DEBT SERVICE

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	485,425	483,675	486,425	404,413	0	1,165,659	
REVENUE OVER/(UNDER) EXPENDITURES	10,225	(11,762)	0	63,756	0	0	
OTHER FINANCING SOURCES & USES							
OTHER SOURCES							
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	10,225	(11,762)	0	63,756	0	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

BOND DEBT SERVICE BREAKDOWN

City of Kirby, TX
Combination Tax and Revenue Certificates of Obligation, Series 2026
Final Numbers

Period Ending	Ad Valorem Tax Supported Portion	Waterworks & Sewer System Supported Portion	Total
09/30/2027	681,033.44	245,437.50	926,470.94
09/30/2028	674,862.50	248,625.00	923,487.50
09/30/2029	676,112.50	245,375.00	921,487.50
09/30/2030	676,862.50	247,000.00	923,862.50
09/30/2031	681,987.50	243,500.00	925,487.50
09/30/2032	676,612.50	244,875.00	921,487.50
09/30/2033	675,862.50	246,000.00	921,862.50
09/30/2034	674,612.50	246,875.00	921,487.50
09/30/2035	677,737.50	247,500.00	925,237.50
09/30/2036	675,237.50	247,875.00	923,112.50
09/30/2037	677,112.50	248,000.00	925,112.50
09/30/2038	673,362.50	247,875.00	921,237.50
09/30/2039	673,987.50	247,500.00	921,487.50
09/30/2040	678,737.50	246,875.00	925,612.50
09/30/2041	677,612.50	246,000.00	923,612.50
09/30/2042	680,612.50	244,875.00	925,487.50
09/30/2043	672,862.50	248,375.00	921,237.50
09/30/2044	679,237.50	246,500.00	925,737.50
09/30/2045	679,487.50	244,375.00	923,862.50
09/30/2046	678,737.50	246,875.00	925,612.50
09/30/2047	678,378.13	244,500.00	922,878.13
09/30/2048	678,471.88	247,281.25	925,753.13
09/30/2049	677,690.63	244,734.38	922,425.01
09/30/2050	676,034.38	246,859.38	922,893.76
09/30/2051	678,393.75	243,656.25	922,050.00
09/30/2052	679,312.50	245,000.00	924,312.50
09/30/2053	678,775.00	245,775.00	924,550.00
09/30/2054	677,112.50	246,100.00	923,212.50
09/30/2055	679,212.50	245,975.00	925,187.50
09/30/2056	679,962.50	245,400.00	925,362.50
	20,326,014.71	**7,385,593.76**	**27,711,608.47**

SENIOR CENTER FUND

(Moved to General Fund)

40 -KIRBY SENIOR CENTER

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END --------)	(---- 2026-2027 REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE ----)
CHARGES FOR SERVICES							
40-4501 BUS FARES (TRANS TO SITES)	0	226	0	0	0	0	
40-4502 SHUTTLE FARES (TO/FROM KSC)	0	3,382	0	0	0	0	
40-4525 FACILITY RENTALS	0	1,155	0	0	0	0	
TOTAL CHARGES FOR SERVICES	0	4,763	0	0	0	0	
GRANTS							
40-4610 GRANT INCOME - AACOG	0	49,077	0	0	0	0	
40-4620 GRANT INCOME - VIA METRO	0	95,343	0	0	0	0	
TOTAL GRANTS	0	144,420	0	0	0	0	
MISCELLANEOUS							
40-4700 DONATIONS	0	1,923	0	0	0	0	
40-4720 MEAL DONATIONS	0	287	0	0	0	0	
40-4750 MISC INCOME	0	1,034	0	0	0	0	
TOTAL MISCELLANEOUS	0	3,243	0	0	0	0	
TOTAL REVENUES	0	152,426	0	0	0	0	

40 -KIRBY SENIOR CENTER
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
40-500-0000	SALARIES - SENIOR CENTE	0	102,742	0	0	0	0	
40-500-0005	OVERTIME-SENIOR CENTER	0	173	0	0	0	0	
40-500-0010	INSURANCE SENIOR CENTER	0	11,858	0	0	0	0	
40-500-0015	RETIREMENT-SENIOR CENTE	0	12,058	0	0	0	0	
40-500-0020	FICA TAX SENIOR CENTER	0	2,191	0	0	0	0	
40-500-0030	TWC TAXES - SENIOR CENT	0	175	0	0	0	0	
TOTAL SALARIES & BENEFITS		0	129,198	0	0	0	0	
SUPPLIES								
40-500-1020	PURCHASES WITH DONATION	0	1,202	0	0	0	0	
40-500-1045	PRE-MADE MEALS	0	29,137	0	0	0	0	
40-500-1101	KSC - FUEL	0	3,792	0	0	0	0	
TOTAL SUPPLIES		0	34,131	0	0	0	0	
MAINTENANCE								
40-500-2300	VEHICLE MAINTENANCE	0	7,113	0	0	0	0	
40-500-2320	VAN - OTHER INSPECTION/	0	304	0	0	0	0	
TOTAL MAINTENANCE		0	7,417	0	0	0	0	
MISCELLANEOUS								
40-500-4900	MISC EXPENSE	0	25,952	0	0	0	0	
TOTAL MISCELLANEOUS		0	25,952	0	0	0	0	
TOTAL NONDEPARTMENTAL		0	196,697	0	0	0	0	

40 -KIRBY SENIOR CENTER

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	0	196,697	0	0	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	0	(44,271)	0	0	0	0	
OTHER FINANCING SOURCES & USES							
OTHER SOURCES							
40-4800 TRANSFERS IN COK	0	44,284	0	0	0	0	
TOTAL OTHER SOURCES	0	44,284	0	0	0	0	
NET OTHER SOURCES & USES	0	44,284	0	0	0	0	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	0	13	0	0	0	0	

CAPITAL PROJECTS FUND

Fiscal Year 2026-2027 Proposed Budget

50 -CAPITAL PROJECTS-2018

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
MISCELLANEOUS							
50-4705 INTEREST	76,721	9,148	0	7	0	0	
TOTAL MISCELLANEOUS	76,721	9,148	0	7	0	0	
TOTAL REVENUES	76,721	9,148	0	7	0	0	

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET

50 -CAPITAL PROJECTS-2018
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
SUPPLIES							
CONTRACT SERVICES							
50-500-3700 CONSTRUCTION COSTS	0	0	0	(5,832)	0	0	
TOTAL CONTRACT SERVICES	0	0	0	(5,832)	0	0	
CAPITAL OUTLAY							
50-500-5999 CAPITAL OUTLAY	3,560,115	1,795,997	0	0	0	0	
TOTAL CAPITAL OUTLAY	3,560,115	1,795,997	0	0	0	0	
DEBT SERVICE							
TOTAL NONDEPARTMENTAL	3,560,115	1,795,997	0	(5,832)	0	0	

50 -CAPITAL PROJECTS-2018

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	3,560,115	1,795,997	0	(5,832)	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	(3,483,394)	(1,786,849)	0	5,839	0	0	
OTHER FINANCING SOURCES & USES							
OTHER SOURCES							
50-4800 TRANSFER FROM WATER FUND	0	121,066	0	0	0	0	
TOTAL OTHER SOURCES	0	121,066	0	0	0	0	
NET OTHER SOURCES & USES	0	121,066	0	0	0	0	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(3,483,394)	(1,665,784)	0	5,839	0	0	

2026 CERTIFICATE OF OBLIGATION - GENERAL FUND

Fiscal Year 2026-2027 Proposed Budget

51 -2026 CERT OBLIG - GENERAL

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	(2025-2026) CURRENT BUDGET	(2025-2026) YEAR-TO-DATE ACTUAL	(2025-2026) PROJECTED YEAR END	(2026-2027) REQUESTED BUDGET DR	(2026-2027) APPROVED BUDGET WORKSPACE
MISCELLANEOUS							
51-4705 INTEREST	0	0	0	0	0	200,000	
51-4706 USE OF FUND BALANCE	0	0	0	0	0	11,500,000	
TOTAL MISCELLANEOUS	0	0	0	0	0	11,700,000	
TOTAL REVENUES	0	0	0	0	0	11,700,000	

51 -2026 CERT OBLIG - GENERAL
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
CAPITAL OUTLAY							
51-500-5900 CAPITAL IMPROVEMENTS	0	0	0	0	0	11,700,000	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	11,700,000	
TOTAL NONDEPARTMENTAL	0	0	0	0	0	11,700,000	

51 -2026 CERT OBLIG - GENERAL

	2023-2024 ACTUAL	2024-2025 ACTUAL	(2025-2026) CURRENT BUDGET	(2025-2026) YEAR-TO-DATE ACTUAL	(2025-2026) PROJECTED YEAR END	(2026-2027) REQUESTED BUDGET DR	(2026-2027) APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	0	0	0	0	0	11,700,000	
OTHER FINANCING SOURCES & USES							
OTHER SOURCES							

REVENUES & OTHER SOURCES OVER

2026 CERTIFICATE OF OBLIGATION - UTILITY FUND

Fiscal Year 2026-2027 Proposed Budget

52 -2026 CERT OBLIG - UTILITY

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	(---- 2025-2026 CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END ----)	(---- 2026-2027 REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE ----)
MISCELLANEOUS							
52-4705 INTEREST	0	0	0	0	0	60,000	
52-4706 USE OF FUND BALANCE	0	0	0	0	0	3,500,000	
TOTAL MISCELLANEOUS	0	0	0	0	0	3,560,000	
TOTAL REVENUES	0	0	0	0	0	3,560,000	

52 -2026 CERT OBLIG - UTILITY
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	(---- 2025-2026 ---- CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END)	(---- 2026-2027 ---- REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE)
CONTRACT SERVICES							
CAPITAL OUTLAY							
52-500-5900 UTILITY IMPROVEMENTS	0	0	0	0	0	3,560,000	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	3,560,000	
TOTAL NONDEPARTMENTAL	0	0	0	0	0	3,560,000	

52 -2026 CERT OBLIG - UTILITY

	2023-2024 ACTUAL	2024-2025 ACTUAL	(2025-2026) CURRENT BUDGET	(2025-2026) YEAR-TO-DATE ACTUAL	(2025-2026) PROJECTED YEAR END	(2026-2027) REQUESTED BUDGET DR	(2026-2027) APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	0	0	0	0	0	3,560,000	

OTHER FINANCING SOURCES & USES

OTHER SOURCES

REVENUES & OTHER SOURCES OVER

ARPA FUNDS

Fiscal Year 2026-2027 Proposed Budget

70 -ARPA

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
MISCELLANEOUS							
70-4706 USE OF FUND BALANCE	0	0	0	0	0	246,000	
70-4720 INTEREST INCOME	1,076	456	0	86	0	0	
TOTAL MISCELLANEOUS	1,076	456	0	86	0	246,000	
TOTAL REVENUES	1,076	456	0	86	0	246,000	

70 -ARPA
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES		2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET DR	2026-2027 APPROVED BUDGET WORKSPACE
MISCELLANEOUS								
70-500-4020	TRANSFER TO GENERAL FU	(2,066,255)	0	0	0	0	0	
TOTAL MISCELLANEOUS		(2,066,255)	0	0	0	0	0	
CAPITAL OUTLAY								
70-500-5006	VINECREST SEWER	8,200	0	0	0	0	0	
70-500-5008	FOXCROSS STREET PROJECT	0	15,760	0	0	0	0	
70-500-5009	BOATMAN/SWANN PROJECT	0	0	0	0	0	246,000	
70-500-5999	CAPITAL OUTLAY	18,631	788,314	0	0	0	0	
TOTAL CAPITAL OUTLAY		26,831	804,074	0	0	0	246,000	
TOTAL NONDEPARTMENTAL		(2,039,425)	804,074	0	0	0	246,000	

70 -ARPA

	2023-2024 ACTUAL	2024-2025 ACTUAL	(---- 2025-2026 ---- CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END ----)	(---- 2026-2027 ---- REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE ----)
TOTAL EXPENDITURES	(2,039,425)	804,074	0	0	0	246,000	
REVENUE OVER/(UNDER) EXPENDITURES	2,040,501	(803,619)	0	86	0	0	
OTHER FINANCING SOURCES & USES							
OTHER SOURCES							
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	2,040,501	(803,619)	0	86	0	0	

TAX RATE INFORMATION

Notice About 2026 Tax Rates

Property tax rates in KIRBY, CITY OF. This notice concerns the 2026 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	$0.602777/$100
This year's voter-approval tax rate	$0.748854/$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	200,000

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	325,000	156,625	2,000	483,625
Certificates of Obligation Series 2026	130,000	551,033	1,000	682,033

Total required for 2026 debt service	$1,165,658
- 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 2026	$1,165,658
+ Amount added in anticipation that the unit will collect only 96.87% of its taxes in 2026	$37,663
= Total debt levy	$1,203,321

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 8/3/2026 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 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.

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

KIRBY, CITY OF	210-661-3198
Taxing Unit Name	Phone *(area code and number)*
112 Bauman Kirby, TX 78219	www.kirbytx.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://www.bexar.org/4226/Property-Tax-Rate-Calculation-Evidence

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]		$ 607,144,547
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 607,144,547
4.	**Prior year total adopted tax rate.**		$ 0.600903 /$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:	$ 23,815,856	
	B. Prior year values resulting from final court decisions:	- $ 23,555,560	
	C. Prior year value loss. Subtract B from A.[4]		$ 260,296

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 0	
	B. Prior year disputed value:	- $ 0	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 260,296
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 607,404,843
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.		
	A. Absolute exemptions. Use prior year market value:	$ 3,220,770	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 8,673,213	
	C. Value loss. Add A and B. [7]		$ 11,893,983
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 0	
	B. Current year productivity or special appraised value:	- $ 0	
	C. Value loss. Subtract B from A. [8]		$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 11,893,983
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 595,510,860
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 3,578,442
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]		$ 28,606
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 3,607,048

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]		
	A. **Certified values:**	$ 572,626,558	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 572,626,558
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16]	$ 29,270,255	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 29,270,255
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 601,896,813
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]		$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]		$ 3,492,430

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 3,492,430
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 598,404,383
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.602777 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

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

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

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

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

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.518463 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 607,404,843
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 3,149,169
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 24,598	
	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.	$ 24,598	
	E. Add Line 31 to 32D.		$ 3,173,767
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 598,404,383
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.530371 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 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.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 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, 2024 and ending on June 30, 2025, 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.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 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, 2024 and ending on June 30, 2025.	$ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$ 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.		$ 0.530371/$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.		$ 0.530371/$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.		$ 0.548933/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000/$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000/$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 1,165,658 **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.	$ 1,165,658
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,165,658
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 96.87 % **B.** Enter the prior year actual collection rate. .... 96.87 % **C.** Enter the 2024 actual collection rate. .... 95.98 % **D.** Enter the 2023 actual collection rate. .... 97.29 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	96.87 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,203,321
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 601,896,813
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.199921 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.748854 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 601,896,813
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.602777 /$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.	$ 0.602777 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.748854 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.748854 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 601,896,813
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.748854 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.600903 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.600903 /$100
	D. Adopted Tax Rate	$ 0.600903 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 614,293,013
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.579799 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.579799 /$100
	D. Adopted Tax Rate	$ 0.579799 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 597,603,138
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.591244 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.591244 /$100
	D. Adopted Tax Rate	$ 0.591244 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 553,389,582
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.748854 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.530371 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 601,896,813
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.083070 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.199921 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.813362 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.600903 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 595,510,860
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 598,404,383
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.748854 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.602777 /$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 .... $ 0.748854 /$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. .... $ 0.813362 /$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. [59]

print here Dr. Brian Rowland
Printed Name of Taxing Unit Representative

sign here [signature]
Taxing Unit Representative

08/13/2026
Date

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

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 ofreal 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 forcapital expenditures to be incurredeach 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.
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 financecapital 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.
Chart of Accounts:	The classification system used by the City to organizethe 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 31st 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 1st 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 dividinghours 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 indicatethat a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.

Retained Earnings: An ownership accountreflecting 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 1st 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
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