

ORDINANCE NO. 2025-931

AN ORDINANCE OF THE CITY OF KIRBY, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF KIRBY, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; AND PROVIDING FOR A CUMULATIVE CLAUSE, A SEVERABILITY CLAUSE, A SAVINGS CLAUSE, DECLARING AN EFFECTIVE DATE, AND DECLARING PROPER NOTICE OF MEETING.

WHEREAS, Section 102.002 of the Texas Local Government Code requires that the budget officer prepare a municipal budget each year to cover the proposed expenditures of the municipal government for the succeeding fiscal year; and

WHEREAS, the proposed budget was prepared by the budget officer for the City of Kirby, Texas ("City") and filed with the City Secretary on August 22, 2025; and

WHEREAS, the proposed budget has been available for inspection by any person at City Hall and on the City's website since August 25, 2025; and

WHEREAS, notice of a public hearing on the proposed budget of the City for fiscal year 2026 has been posted in accordance with Chapter 102 of the Texas Local Government Code; and

WHEREAS, a public hearing was duly held prior to the City Council's consideration of this Ordinance on September 11, 2025 at City Hall as provided for in the notice of such public hearing and all interested persons were given an opportunity to be heard on said proposed budget; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of a budget have been in all things complied with; and

WHEREAS, after full and final consideration, the City Council is of the opinion that the budget should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF KIRBY, TEXAS AS FOLLOWS:

1. FINDINGS OF FACT

The above recitals contained in the preamble are hereby found to be true, and such recitals are incorporated herein for all purposes and are adopted as legislative findings of the City Council of the City of Kirby, Texas.

2. APPROVAL OF BUDGET

The City hereby approves and adopts the budget, attached as Appendix 1 and incorporated herein for all purposes, as the City’s annual budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

3. CUMULATIVE CLAUSE

This Ordinance shall be cumulative of all provisions of ordinances of the City of Kirby, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

4. SEVERABILITY CLAUSE

If any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so adjudged to be invalid or unconstitutional.

5. SAVINGS CLAUSE

This Ordinance shall remain in full force and effect, save and except as amended or repealed.

6. EFFECTIVE DATE

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect and be in full force immediately from and after its passage, as the law in such case provides.

7. PROPER NOTICE OF MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, and Chapter 551.

PASSED, APPROVED AND ADOPTED this 25th day of September, 2025, by a record vote of ___ ayes, ___ nays and ___ abstentions of the City Council of Kirby, Texas.

Record Vote:

| | | | |
|-----------------|----------|----------|--------------|
| Sylvia Apodaca | Aye_____ | Nay_____ | Abstain_____ |
| Janeshia Grider | Aye_____ | Nay_____ | Abstain_____ |
| Mike Grant | Aye_____ | Nay_____ | Abstain_____ |
| Maria Lozano | Aye_____ | Nay_____ | Abstain_____ |
| Joe Molina | Aye_____ | Nay_____ | Abstain_____ |

Englan Sanchez

Aye____ Nay____ Abstain____

Susan Street

Aye____ Nay____ Abstain____

Janeshia Grider, Mayor

ATTEST:

Christine Wilson, City Secretary

Celebrating 70 Years

CITY OF KIRBY
FY2026 BUDGET

Excellence at Work



Small City Big Heart

ABOUT THE CITY OF KIRBY

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

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

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

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

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

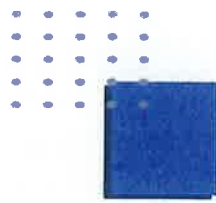
MISSION

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

CORE VALUES

Integrity, Leadership,
Accountability, Quality
of Service, Innovation





City of Kirby Elected Officials



Janeshia Grider
Mayor
Term 2025-2027



Sylvia Apodaca
Mayor Pro Tem
Term: 2022-2026



Mike Grant
City Councilman
Term: 2024-2026



Maria Lozano
City Councilwoman
Term: 2025-2027



Joe Molina
City Councilman
Term: 2025-2027



Englan Sanchez
City Councilwoman
Term: 2024-2026



Susan Street
City Councilwoman
Term: 2025-2027

Dr. Brian Rowland, City Manager

Le Ann Piatt, Financial Consultant

City of Kirby
Organizational
Chart

City Manager
Dr. Brian Rowland

City Secretary
Christine Wilson

Version
1.01

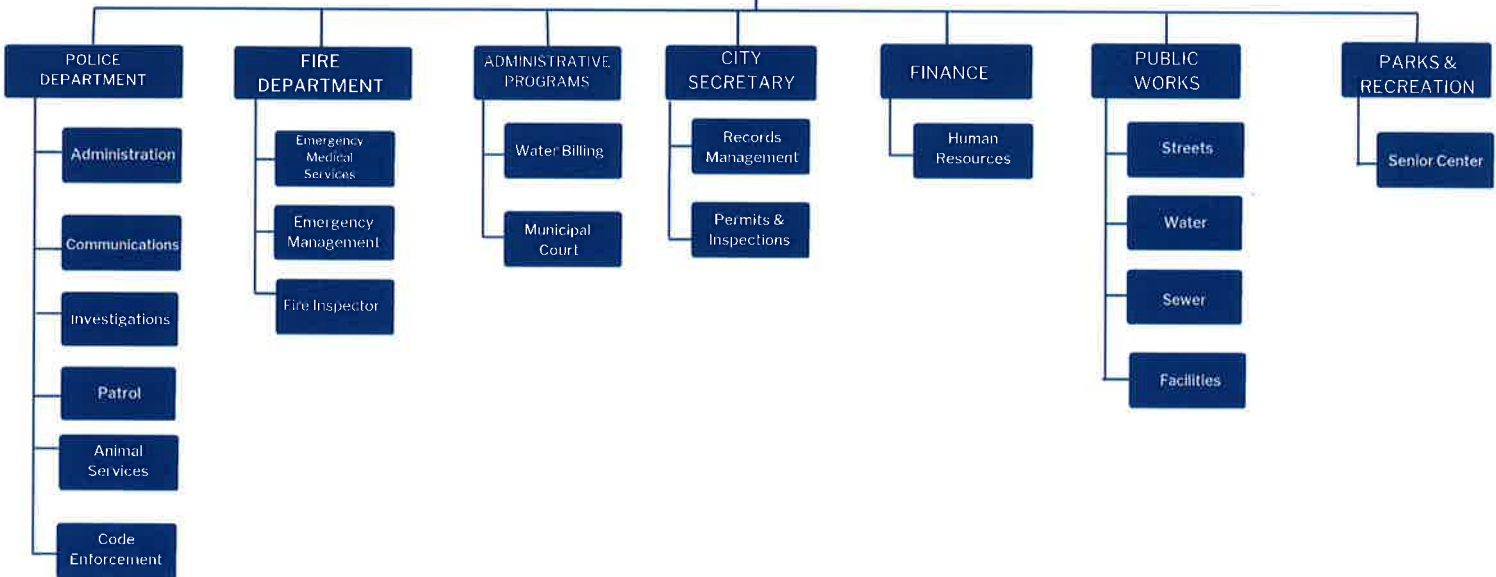
Date
8/21/2025



Citizens of Kirby

City Council

City Manager





City of Kirby
Fiscal Year 2026
Proposed
Budget

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City of Kirby Proposed Budget

For the Fiscal Year

October 1, 2025 – September 30, 2026

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

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

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

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

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



August 21, 2025

Honorable Mayor and City Council

RE: Fiscal Year 2025–2026 Proposed Budget

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

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "B. Rowland", written over a horizontal line.

Dr. Brian Rowland



FY 2025 - 2026 Annual Budget

BUDGET STRUCTURE

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

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

General Fund

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

Enterprise Funds

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

Debt Service Funds

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

Capital Improvement Funds

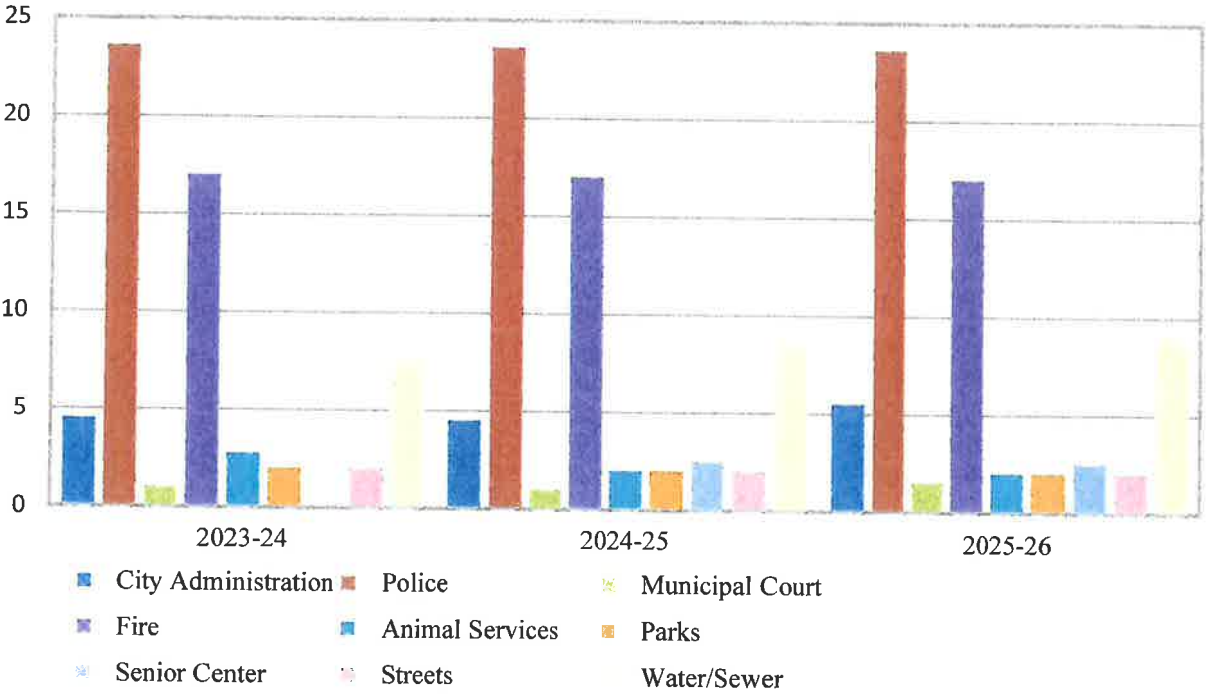
Capital Improvement Funds are used to account for all major capital improvements that are financed by the City's general obligation bonds, revenue bonds, and certificates of obligation.

Budgeted Personnel Positions

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

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

Budgeted Personnel Positions



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

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

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

CITY OF KIRBY
PROPOSED FY 2026 BUDGET
SUMMARY - ALL FUNDS

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



General Fund

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

| (----- 2024-2025 -----) (----- 2025-2026 -----) | | | | | | | |
|---|----------------|----------------|---------------|----------------|----------------|---------------|-----------|
| REVENUES | 2022-2023 | 2023-2024 | CURRENT | YEAR-TO-DATE | PROJECTED | REQUESTED | APPROVED |
| | ACTUAL | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| | | | | | | DR | WORKSPACE |
| <u>CHARGES FOR SERVICES</u> | | | | | | | |
| 10-4502 SENIOR CENTER SHUTTLE FARES | 0 | 0 | 0 | 0 | 0 | 4,000 | |
| 10-4510 EMS FEES | 289,263 | 328,020 | 300,000 | 304,458 | 340,000 | 340,000 | |
| 10-4520 POLICE - COPIES & RECORDS | 646 | 991 | 800 | 987 | 1,200 | 1,200 | |
| 10-4530 GARBAGE COLLECTION FEE | 0 | (100,975) | 0 | 0 | 0 | 1,140,000 | |
| 10-4545 IMPOUND YARD FEES | 15,818 | 57,138 | 20,000 | 39,423 | 43,000 | 40,000 | |
| 10-4550 DISPATCH SERVICES | <u>0</u> | <u>0</u> | <u>30,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CHARGES FOR SERVICES | 305,728 | 285,174 | 350,800 | 344,868 | 384,200 | 1,525,200 | |
| <u>GRANTS</u> | | | | | | | |
| 10-4600 CDBG GRANT | 300,000 | 0 | 258,000 | 258,031 | 258,031 | 118,000 | |
| 10-4601 CDBG GRANT-BOATMAN/SWANN | 0 | 0 | 219,000 | 0 | 0 | 219,000 | |
| 10-4602 COMP LAND USE PLAN GRANT | 0 | 0 | 76,000 | 0 | 0 | 0 | |
| 10-4611 SR CENTER-AACOG GRANT | 0 | 0 | 0 | 0 | 0 | 52,000 | |
| 10-4612 SR CENTER - VIA GRANT | 0 | 0 | 0 | 0 | 0 | 68,000 | |
| 10-4620 STRACC GRANT | 6,449 | 5,764 | 6,000 | 5,161 | 5,161 | 5,500 | |
| 10-4625 BODY ARMOR VEST GRANT | 0 | 22,500 | 0 | 0 | 0 | 0 | |
| 10-4627 SOUTHWEST BORDER GRANT | 832 | 0 | 0 | 0 | 0 | 0 | |
| 10-4630 LEOSE GRANT | <u>0</u> | <u>3,481</u> | <u>1,500</u> | <u>3,032</u> | <u>3,032</u> | <u>1,500</u> | |
| TOTAL GRANTS | 307,281 | 31,745 | 560,500 | 266,224 | 266,224 | 464,000 | |
| <u>MISCELLANEOUS</u> | | | | | | | |
| 10-4700 MISCELLANEOUS REVENUE | 11,434 | 44,139 | 10,000 | 52,219 | 52,500 | 10,000 | |
| 10-4703 SR CENTER - DONATIONS | 0 | 0 | 0 | 0 | 0 | 2,400 | |
| 10-4704 SR CENTER - MEAL DONATIONS | 0 | 0 | 0 | 0 | 0 | 360 | |
| 10-4705 INTEREST REVENUE | 66,226 | 98,581 | 75,000 | 77,302 | 90,000 | 85,000 | |
| 10-4710 SALE OF ASSETS | 0 | 1,585 | 0 | 0 | 0 | 0 | |
| 10-4715 NSF CHECK FEES | 0 | 25 | 150 | 0 | 0 | 0 | |
| 10-4738 PROCEEDS-ASPHALT ZIPPER LEASE | <u>204,623</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL MISCELLANEOUS | <u>282,284</u> | <u>144,330</u> | <u>85,150</u> | <u>129,521</u> | <u>142,500</u> | <u>97,760</u> | |
| TOTAL REVENUES | 5,647,888 | 4,555,259 | 5,424,301 | 4,841,541 | 5,156,417 | 6,624,443 | |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== |



CITY OF KIRBY
2025/26 ANNUAL BUDGET

GENERAL FUND-10
CITY COUNCIL - 510

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

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

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

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



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

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

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

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

PERSONNEL SCHEDULE

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

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

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



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

**GENERAL FUND-10
POLICE - 530**

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

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

PERSONNEL SCHEDULE

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

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

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

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

10 -GENERAL
POLICE

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



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

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

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

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

PERSONNEL SCHEDULE

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

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

| | | (----- 2024-2025 -----) (----- 2025-2026 -----) | | | | | | | |
|--------------------------------|-------------------------|---|-----------|---------|--------------|-----------|-----------|----------|-------------------|
| DEPARTMENTAL EXPENDITURES | | 2022-2023 | 2023-2024 | CURRENT | YEAR-TO-DATE | PROJECTED | REQUESTED | APPROVED | |
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET | |
| | | | | | | | | | DR WORKSPACE |
| <u>SALARIES & BENEFITS</u> | | | | | | | | | |
| 10-540-0000 | SALARIES-COURT | 35,572 | 31,196 | 41,600 | 50,498 | 53,000 | 76,378 | | |
| 10-540-0005 | COURT OVERTIME | 3,203 | 2,380 | 1,350 | 4,583 | 6,000 | 6,000 | | |
| 10-540-0007 | COURT LONGEVITY | 468 | 530 | 0 | 0 | 0 | 796 | | |
| 10-540-0010 | INSURANCE COURT | 7,773 | 5,472 | 9,200 | 56 | 1,700 | 15,750 | | |
| 10-540-0015 | RETIREMENT-COURT | 6,077 | 3,372 | 6,275 | 7,079 | 8,000 | 11,777 | | |
| 10-540-0020 | FICA TAX COURT | 555 | 370 | 623 | 686 | 935 | 1,206 | | |
| 10-540-0025 | WORKERS COMP-COURT | 0 | 90 | 0 | 0 | 0 | 0 | | |
| 10-540-0030 | TWC TAXES-COURT | 27 | 86 | 117 | 151 | 225 | 175 | | |
| TOTAL SALARIES & BENEFITS | | 53,675 | 43,497 | 59,165 | 63,052 | 69,860 | 112,082 | | |
| <u>SUPPLIES</u> | | | | | | | | | |
| 10-540-1000 | COURT SUPPLIES | 393 | 452 | 1,000 | 2,054 | 2,200 | 2,200 | | |
| TOTAL SUPPLIES | | 393 | 452 | 1,000 | 2,054 | 2,200 | 2,200 | | |
| <u>MAINTENANCE</u> | | | | | | | | | |
| 10-540-2400 | COMPUTER SOFTWARE COURT | 3,812 | 12,864 | 13,000 | 12,763 | 12,763 | 13,900 | | |
| TOTAL MAINTENANCE | | 3,812 | 12,864 | 13,000 | 12,763 | 12,763 | 13,900 | | |
| <u>CONTRACT SERVICES</u> | | | | | | | | | |
| 10-540-3190 | MUNICIPAL JUDGE | 9,750 | 9,750 | 9,000 | 10,500 | 11,250 | 18,000 | | |
| 10-540-3200 | PROSECUTOR | 3,000 | 7,000 | 6,000 | 7,000 | 7,500 | 12,000 | | |
| 10-540-3210 | TRIAL EXPENSE | (18) | 0 | 500 | 0 | 0 | 0 | | |
| 10-540-3215 | CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | 5,000 | | |
| 10-540-3220 | SECURITY EXPENSE | 2,718 | 262 | 3,000 | 0 | 0 | 3,000 | | |
| 10-540-3230 | IMPOUND YARD EXPENSE | 7,941 | 16,185 | 11,000 | 13,105 | 15,000 | 11,000 | | |
| TOTAL CONTRACT SERVICES | | 23,391 | 33,196 | 29,500 | 30,605 | 33,750 | 49,000 | | |
| <u>MISCELLANEOUS</u> | | | | | | | | | |
| 10-540-4000 | TRAINING & TRAVEL | 0 | 1,172 | 1,500 | 744 | 750 | 2,000 | | |
| TOTAL MISCELLANEOUS | | 0 | 1,172 | 1,500 | 744 | 750 | 2,000 | | |
| <u>CAPITAL OUTLAY</u> | | | | | | | | | |
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CITY OF KIRBY
2025/26 ANNUAL BUDGET

GENERAL FUND-10
FIRE - 550

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

PERSONNEL SCHEDULE

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

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

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



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

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

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

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

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



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

PERSONNEL SCHEDULE

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

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



CITY OF KIRBY
2025/26 ANNUAL BUDGET

SENIOR CENTER FUND-10
SENIOR CENTER - 575

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

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

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

PERSONNEL SCHEDULE

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

Senior Center budget moved from Fund 40.

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



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

| | PERSONNEL SCHEDULE | | |
|--------------------|--------------------|-------|-------|
| | 23/24 | 24/25 | 25/26 |
| Maintenance Worker | 2 | 2 | 2 |
| | -- | -- | -- |
| | 2 | 2 | 2 |

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



CITY OF KIRBY
2025/26 ANNUAL BUDGET

GENERAL FUND-10
GENERAL OPERATIONS - 590

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

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



General Fund Summary

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



Water/Sewer Fund

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



CITY OF KIRBY
2025/26 ANNUAL BUDGET

WATER/SEWER FUND-20
WATER/SEWER-500

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

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

PERSONNEL SCHEDULE

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

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

| | | | | | | | | |
|--------------------------------|--------------------------|---|-----------|---------|--------------|-----------|-----------|-----------|
| 20 -WATER | | AS OF: SEPTEMBER 30TH, 2026 | | | | | | |
| NONDEPARTMENTAL | | | | | | | | |
| | | (----- 2024-2025 -----) (----- 2025-2026 -----) | | | | | | |
| DEPARTMENTAL EXPENDITURES | | 2022-2023 | 2023-2024 | CURRENT | YEAR-TO-DATE | PROJECTED | REQUESTED | APPROVED |
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| | | | | | | | DR | WORKSPACE |
| | | | | | | | | |
| <u>SALARIES & BENEFITS</u> | | | | | | | | |
| 20-500-0000 | WATER SALARIES | 236,060 | 309,196 | 372,722 | 290,189 | 345,000 | 400,857 | |
| 20-500-0005 | WATER OVERTIME | 21,118 | 20,501 | 59,277 | 12,475 | 15,000 | 25,000 | |
| 20-500-0007 | WATER LONGEVITY & INCEN | 3,267 | 1,085 | 3,711 | 3,289 | 3,289 | 5,706 | |
| 20-500-0010 | INSURANCE | 43,730 | 32,721 | 69,200 | 59,932 | 71,500 | 94,500 | |
| 20-500-0015 | RETIREMENT | 55,452 | 18,333 | 78,200 | 48,183 | 67,000 | 61,109 | |
| 20-500-0020 | FICA TAX | 4,322 | 3,508 | 6,315 | 4,529 | 5,500 | 6,258 | |
| 20-500-0025 | WORKERS COMP | 0 | 215 | 0 | 0 | 0 | 0 | |
| 20-500-0030 | TWC UNEMPLOYMENT TAX | 20 | 831 | 994 | 543 | 650 | 1,052 | |
| TOTAL SALARIES & BENEFITS | | 363,970 | 386,390 | 590,419 | 419,139 | 507,939 | 594,482 | |
| <u>SUPPLIES</u> | | | | | | | | |
| 20-500-1000 | OPERATIONAL SUPPLIES | 48,935 | 55,581 | 25,000 | 12,583 | 15,000 | 25,000 | |
| 20-500-1030 | OFFICE SUPPLIES/POSTAGE | 14,278 | 18,454 | 22,000 | 21,301 | 23,000 | 22,000 | |
| 20-500-1050 | COMPUTER- WATER | 0 | 0 | 1,000 | 0 | 0 | 1,000 | |
| 20-500-1100 | FUEL & LUBRICANTS | 10,306 | 14,985 | 16,000 | 11,082 | 15,000 | 15,000 | |
| 20-500-1110 | CHEMICALS | 6,862 | 9,542 | 9,000 | 4,114 | 6,000 | 9,000 | |
| 20-500-1200 | UNIFORMS | 3,148 | 2,104 | 3,500 | 4,149 | 5,500 | 4,000 | |
| 20-500-1300 | SMALL TOOLS | 9,369 | 8,657 | 9,000 | 6,803 | 9,000 | 9,000 | |
| 20-500-1400 | ASPHALT | 12,705 | 17,600 | 25,000 | 210 | 9,000 | 20,000 | |
| 20-500-1401 | TOPSOIL/BASE/SAND/CONCR | 4,388 | 7,586 | 10,000 | 7,153 | 10,000 | 15,000 | |
| 20-500-1402 | TRAFFIC CONTROLS | 3,741 | 1,596 | 2,500 | 509 | 2,000 | 2,000 | |
| TOTAL SUPPLIES | | 113,731 | 136,105 | 123,000 | 67,903 | 94,500 | 122,000 | |
| <u>MAINTENANCE</u> | | | | | | | | |
| 20-500-2100 | BLDG. MAINT. | 2,196 | 4,295 | 5,000 | 5,098 | 5,200 | 5,000 | |
| 20-500-2200 | EQUIPMENT MAINTENANCE | 9,959 | 34,316 | 40,000 | 17,176 | 20,000 | 40,000 | |
| 20-500-2300 | VEHICLE MAINTENANCE | 7,393 | 9,580 | 10,000 | 14,862 | 15,000 | 12,000 | |
| 20-500-2400 | SOFTWARE MAINTENANCE | 21,684 | 33,673 | 30,000 | 46,955 | 49,000 | 48,000 | |
| 20-500-2800 | WELLS/PUMPS/MOTORS | 117,443 | 92,056 | 200,000 | 169,578 | 185,000 | 200,000 | |
| 20-500-2805 | SEWER LINES/MANHOLES/LI | 7,253 | 15,307 | 20,000 | 22,225 | 24,000 | 50,000 | |
| 20-500-2810 | WATER LINES/MAINS | 18,257 | 54,297 | 20,000 | 55,277 | 60,000 | 65,000 | |
| 20-500-2815 | REPAIRS DRIVEWAY, SIDEWA | 1,420 | 18,910 | 20,000 | 3,800 | 5,000 | 15,000 | |
| 20-500-2900 | EQUIPMENT RENTAL | 0 | 0 | 2,000 | 218 | 1,000 | 2,000 | |
| TOTAL MAINTENANCE | | 185,606 | 262,434 | 347,000 | 335,189 | 364,200 | 437,000 | |
| <u>CONTRACT SERVICES</u> | | | | | | | | |
| 20-500-3310 | GYM - EMPLOYEE SUPPLEME | 0 | 169 | 300 | 440 | 550 | 500 | |
| 20-500-3350 | STORMWATER ENGINEERING | 29,100 | 36,043 | 35,000 | 33,706 | 35,000 | 35,000 | |
| 20-500-3390 | ELECTRIC FOR WELLS | 55,105 | 50,920 | 56,000 | 44,711 | 56,000 | 56,000 | |
| 20-500-3400 | WATER PURCHASE/LEASE | 13,195 | 13,195 | 13,195 | 4,115 | 20,000 | 15,000 | |
| 20-500-3405 | EDWARDS AQUIFER PAYMENT | 112,811 | 85,337 | 108,611 | 91,078 | 108,611 | 108,611 | |
| 20-500-3450 | UTILITY BILLING SERVICE | 16,171 | 11,462 | 10,000 | 7,514 | 10,000 | 10,000 | |
| 20-500-3460 | WATER CONSERVATION EDUC | 0 | 0 | 1,000 | 0 | 0 | 0 | |
| 20-500-3465 | WATER CONSERVATION REBA | 100 | 0 | 500 | 0 | 0 | 0 | |
| 20-500-3480 | PERMITS | 100 | 100 | 500 | 140 | 500 | 200 | |
| 20-500-3500 | SEWAGE TREATMENT | 696,157 | 597,256 | 680,000 | 480,462 | 680,000 | 700,000 | |
| 20-500-3520 | GARBAGE CONTRACTOR | 921,470 | 0 | 900,000 | 734,490 | 900,000 | 0 | |

20 -WATER
NONDEPARTMENTAL

AS OF: SEPTEMBER 30TH, 2026

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



Water/Sewer Fund Summary

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



Debt Service Fund

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

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

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



Debt Service Schedule

BOND DEBT SERVICE

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

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



Senior Center

(moved to General Fund)

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

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

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



Capital Projects Fund

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

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

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



ARPA Fund

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

| | | (----- 2024-2025 -----) (----- 2025-2026 -----) | | | | | | |
|---------------------------|-------------------------|---|--------------|---------|--------------|-----------|-----------|-----------|
| DEPARTMENTAL EXPENDITURES | | 2022-2023 | 2023-2024 | CURRENT | YEAR-TO-DATE | PROJECTED | REQUESTED | APPROVED |
| | | ACTUAL | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| | | | | | | | DR | WORKSPACE |
| | | | | | | | | |
| <u>MISCELLANEOUS</u> | | | | | | | | |
| 70-500-4020 | TRANSFER TO GENERAL FUN | 0 | (2,066,255) | 0 | 0 | 0 | 0 | |
| TOTAL MISCELLANEOUS | | 0 | (2,066,255) | 0 | 0 | 0 | 0 | |
| | | | | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| 70-500-5002 | ALAN SHEPARD SEWER | 1,685 | 0 | 0 | 0 | 0 | 0 | |
| 70-500-5006 | VINECREST SEWER | 12,100 | 8,200 | 0 | 0 | 0 | 0 | |
| 70-500-5008 | FOXCROSS STREET PROJECT | 0 | 0 | 900,000 | 804,074 | 900,000 | 0 | |
| 70-500-5999 | CAPITAL OUTLAY | 668,745 | 18,631 | 0 | 0 | 0 | 0 | |
| TOTAL CAPITAL OUTLAY | | 682,530 | 26,831 | 900,000 | 804,074 | 900,000 | 0 | |
| | | | | | | | | |
| TOTAL NONDEPARTMENTAL | | 682,530 | (2,039,425) | 900,000 | 804,074 | 900,000 | 0 | |

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



Tax Rate Information

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

KIRBY, CITY OF

Taxing Unit Name

210.661.3198 ext 308

Phone (area code and number)

112 Bauman, Kirby, TX, 78219

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

kirbytx.org

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

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

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

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

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

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

SECTION 2: Voter Approval Tax Rate

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

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

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

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

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

²⁵ (Reserved for expansion)
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 37. | <p>Rate adjustment for county indigent defense compensation. ²⁸</p> <p>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</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 38. | <p>Rate adjustment for county hospital expenditures. ²⁹</p> <p>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</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 39. | <p>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.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 40. | <p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p> | \$ 0.500931 /\$100 |
| 41. | <p>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.</p> <p>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</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 41B to Line 40.</p> | \$ 0.500931 /\$100 |
| 42. | <p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p> | \$ 0.518463 /\$100 |

²⁸ Tex. Tax Code §26.0442

²⁹ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| D42. | <p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p> | \$ 0.000000 /\$100 |
| 43. | <p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 486,425</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p> | \$ 486,425 |
| 44. | Certified prior year excess debt collections. Enter the amount certified by the collector. ³² | \$ 0 |
| 45. | Adjusted current year debt. Subtract Line 44 from Line 43E. | \$ 486,425 |
| 46. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 96.05 %</p> <p>B. Enter the prior year actual collection rate..... 96.05 %</p> <p>C. Enter the 2023 actual collection rate. 97.29 %</p> <p>D. Enter the 2022 actual collection rate. 96.88 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p> | 96.05 % |
| 47. | Current year debt adjusted for collections. Divide Line 45 by Line 46E. | \$ 506,428 |
| 48. | Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 614,293,013 |
| 49. | Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100. | \$ 0.082440 /\$100 |
| 50. | Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49. | \$ 0.600903 /\$100 |
| D50. | <p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p> | \$ 0.000000 /\$100 |

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §926.04(h), (h-1) and (h-2)

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

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

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

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

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

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

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

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

| Line | Voter Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---|--------------------|
| 63. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | \$ 0.600903 /\$100 |

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

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

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

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

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

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

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §§26.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

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

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰
Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁵¹
This section will apply to a taxing unit other than a special taxing unit that:

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

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

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

⁴⁸ Tex. Tax Code §26.012(B-a)
⁴⁹ Tex. Tax Code §26.063(a)(1)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §26.042(f)
⁵² Tex. Tax Code §26.042(c)
⁵³ Tex. Tax Code §26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--|--------------------|
| No-new-revenue tax rate. 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: <u>27</u> | \$ 0.580665 /\$100 |
| Voter-approval tax rate. 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: <u>50</u> | \$ 0.600903 /\$100 |
| De minimis rate. If applicable, enter the current year de minimis rate from Line 74. | \$ 0.664765 /\$100 |

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

| | |
|---------------------|--|
| print here ▶ | <u>BRIAN E ROWLAND</u> |
| | Printed Name of Taxing Unit Representative |
| sign here ▶ | <u></u> |
| | Taxing Unit Representative |
| | <u>8/19/2025</u> |
| | Date |

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

Notice About 2025 Tax Rates

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

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

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

Unencumbered Fund Balance

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

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

Current Year Debt Service

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

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

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

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

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

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



Glossary of Terms and Acronyms

GLOSSARY OF TERMS

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

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

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

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

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| 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. |

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

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

ACRONYMS

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

ORDINANCE NO. 2025-932

AN ORDINANCE BY THE CITY OF KIRBY, TEXAS LEVYING AN AD VALOREM TAX OF \$0.600903 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; PROVIDING FOR AND APPORTIONING THE LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, pursuant to the Texas Constitution and Texas Property Tax Code, the City of Kirby (the "City") has the authority to levy and collect ad valorem tax on property; and

WHEREAS, the ad valorem tax is based on the appraised value of property; and

WHEREAS, the proposed rate exceeded the lower of the voter-approval tax rate or the no-new revenue tax rate calculated as provided by Chapter 26 of the Tax Code and the City held a public hearing on the rate on September 11, 2025, as provided for in the notice of such public hearing and all interested persons were given an opportunity to be heard on proposed tax rate; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of an ad valorem rate have been in all things complied with; and

WHEREAS, the City Council of the City of Kirby, Texas, has approved the municipal budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026; and

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Kirby, Texas in accordance with such budget and the Texas Tax Code.

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

Section 1: Findings of Fact

The above recitals contained in the preamble are hereby found to be true, and such recitals are incorporated herein for all purposes and are adopted as legislative findings of the City Council of the City of Kirby, Texas.

Section 2: Approval of 2025 Tax Rate

There be and is hereby levied and there shall be collected for the use, support and operation of the municipal government of the City of Kirby, upon all taxable property, real, personal and mixed, situated within the corporate city limits of the City of Kirby, Texas, subject to taxation and not otherwise exempt by the Constitution or laws of the State of Texas or Ordinances of the City, an ad valorem tax of \$0.600903 per each One Hundred Dollars (\$100.00) of assessed valuation on said taxable property, and said tax shall be levied and apportioned as follows:

For the current expenses, maintenance and operation of the general government (General Fund), \$0.518463 per each one hundred dollars (\$100.00) of assessed valuation on taxable property; and

For the interest and sinking fund (to pay the interest and principal on all outstanding bonds or other indebtedness of the City, not otherwise provided for) \$0.082440 per each one hundred dollars (\$100.00) of assessed valuation on taxable property.

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

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.59 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$20.24”

Section 3: Due Date and Collection

Taxes levied under this ordinance shall be due October 1, 2025 and if not paid before January 31, 2026 shall immediately become delinquent. The County Tax Assessor/Collector for each County in which taxable property is located, for which this ordinance applies, is hereby authorized to assess, collect and remit to the City the taxes on said property in accordance with the provisions of this Ordinance and the Constitution and laws of the State of Texas.

Section 4: Delinquent Taxes; Interest; Lien

Said delinquent taxes shall become a lien upon the property against which assessed, and the respective County Tax Assessor/Collector is hereby authorized to enforce the collection of such delinquent taxes, according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, and by virtue of the tax rolls, fix and establish a lien by levying upon such property whether real, personal or mixed for the payment of said delinquent taxes, penalty and interest. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by law. The penalty and interest collected from such delinquent taxes shall be deposited in the General Fund of the City of Kirby.

Section 5: Records

The City Manager of said City shall keep accurate and complete records of all monies remitted to the City by each respective County under this Ordinance, and the purposes for which the same are expended.

Section 6: Expenditure of Funds

Monies collected pursuant to this Ordinance shall be expended as set forth in the City of Kirby's Annual Budget FY 2025-2026.

Section 7: Severability Clause

If any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so adjudged to be invalid or unconstitutional.

Section 8: Effective Date

This Ordinance shall take effect and be in full force immediately from and after its passage.

PASSED, APPROVED AND ADOPTED this 25th day of September, 2025, by a record vote of ___ ayes, ___ nays and ___ abstentions of the City Council of Kirby, Texas.

Record Vote:

| | | | |
|-----------------|----------|----------|--------------|
| Sylvia Apodaca | Aye_____ | Nay_____ | Abstain_____ |
| Janeshia Grider | Aye_____ | Nay_____ | Abstain_____ |
| Mike Grant | Aye_____ | Nay_____ | Abstain_____ |
| Maria Lozano | Aye_____ | Nay_____ | Abstain_____ |
| Joe Molina | Aye_____ | Nay_____ | Abstain_____ |
| Englan Sanchez | Aye_____ | Nay_____ | Abstain_____ |
| Susan Street | Aye_____ | Nay_____ | Abstain_____ |

Janeshia Grider, Mayor

ATTEST:

Christine Wilson, City Secretary

ORDINANCE NO. 2025-1954

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KIRBY AMENDING THE OVERALL IMPACT OF THE LISTED DEPARTMENTS WILL BE MINIMAL TO THE GENERAL FUND AND MOSTLY OFFSET THE SPECIFIC CHARGES THEY TARGET; PROVIDING A SEVERABILITY CLAUSE; THE IMPACT FEE CHANGES ARE FOR INFORMATION PURPOSES ONLY AS THEY ARE APPROVED AND ARE BEING ADDED TO THE FEE SCHEDULE.

WHEREAS, the City of Kirby departments collect a wide variety of fees for permits, services, fines, and other charges that are all part of everyday operations of municipal government; and

WHEREAS, since September 2025, the fees have been incorporated into a single fee schedule; and

WHEREAS, the City of Kirby Code of Ordinances Supplement 6 established the consolidated fee schedule and allows for modification of existing fees to be done by resolution while new fees are established or added to the Fee Schedule by ordinance; and

WHEREAS, the City Council finds that the Fee Schedule ordinance provides a single document with the City fees that directly affect the users; and

WHEREAS, the City Council finds that the fees ensure the continued operation of public utilities provides essential services to the community and to adequately maintain the investment in existing infrastructure; and

WHEREAS, the City Council finds that all changes to the schedule will have an effective date of October 1, 2025.

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

SECTION 1. The overall impact of the listed departments will be minimal to the General Fund and mostly offset the specific charges they target. Exhibit A.

SECTION 2. The Impact Fee changes are for information purposes only as they are approved and are being added. The updated fees, as shown in the words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's Fees Executive Summary for the fiscal year beginning October 1, 2025.

Animal Control

Ordinance No. 0-2022-915. Impoundment fees for dogs and cats are set to increase across all instances: the first impoundment will rise from \$45 to \$55, the second from \$55 to \$100, the third from \$65 to \$150, and the fourth from \$85 to \$200. Fees for impounding fowl or small animals

will increase from \$15 to \$25, livestock from \$75 to \$100, and zoological or circus animals from \$200 to \$250.

Boarding fees will also see increases, with dog and cat boarding rising from \$10 to \$15 per day, fowl, or small animal boarding from \$10 to \$12, livestock from \$25 to \$30, and zoological or circus animal boarding from \$100 to \$125 per day. Charges for vaccines and diagnostic tests are being updated to better reflect current costs: DAPPV and Bordatella vaccines will each increase from \$10 to \$15, FVRCP from \$10 to \$20, and rabies from \$20 to \$25. Heartworm and FIV/FELV tests will each rise from \$25 to \$30. Surrender fees are also being adjusted, with dog or cat surrenders increasing from \$125 to \$150, litter surrenders from \$125 to \$175, small animal surrenders from \$10 to \$25, and livestock surrenders from \$75 to \$100.

The fee for surrendering litter over three months old will see a significant increase from \$35 to \$125 per animal. Rabies quarantine-related fees are also proposed to rise, with the impoundment fee moving from \$50 to \$75, daily boarding from \$13 to \$20, head removal/submission (if the owner opts not to quarantine) from \$125 to \$275, lab submission from \$40 to \$75, and head removal from \$50 to \$150. The euthanasia fee will double from \$15 to \$30, while the body disposal fee remains unchanged at \$20. Adoption fees for dogs will increase from \$125 to \$150 and for cats from \$80 to \$100, while adoption of fowl, small animals, and swine will continue to be free.

Emergency Medical Service (EMS)

Ord. 96-521, passed 9-19-96; Am. Ord. 2011-716, passed 12-22-11). All fees for EMS services and supplies are proposed to remain at their current levels, with no increases or decreases from the previous schedule. The No Transport/Response Fee will remain \$700.00. Basic Life Support (BLS) Emergency and Non-Emergency transport are each set at \$2,300.00. Advanced Life Support (ALS) Emergency and Non-Emergency transports are each \$2,600.00, and ALS II Emergency is \$3,000.00. The Emergency Mileage fee is \$30.00 per mile. The Dispatch Fee is \$100.00, and the Emergency Rate is \$125.00.

Fees for medical supplies and procedures, such as tape (\$5.40), disposable thermometer (\$3.00), glucometer (\$60.00), Dextrostix/Chem Strip (\$5.00), disposable gloves (\$6.00), emesis pan (\$8.00), cold/hot pack (\$15.60), OB kit (\$84.00), unit decontamination (\$200.00), extrication (\$500.00), linen kit (\$32.40), spinal immobilization (\$300.00), C-collar only (\$42.00), splint kits (\$150.00), Graham Megamover 1500 (\$100.00), abdominal pads (\$20.00), 4x4 non-sterile gauze (quantity 1-5) (\$8.00), 10x30 trauma dressing (\$27.60), sterile Kerlix bandage (quantity 1-5) (\$24.00), triangular bandage (\$11.00), and 3" Ace bandage (\$21.00), are unchanged.

Cardiovascular procedure fees, including external pacer equipment (\$420.00), external pacer electrodes/pads (\$180.00), CPR (\$210.00), EKG monitor/interop (\$420.00), EKG pads (\$114.00), defibrillator pads (\$114.00), defibrillator shock/equipment (\$870.00), chest needle (\$150.00), automated external defibrillator (AED) (\$324.00), AED pads (\$162.00), STEMI/telemetry (\$500.00), Lucas/Lifeband/AutoPuls (\$600.00), and Res-Q-Pod (\$288.00), remain the same.

IV supply and procedure fees, such as IV therapy (\$348.00), IV monitor charge (\$102.00), saline lock (\$288.00), cricothyroidotomy kit (\$348.00), intraosseous IV catheter (\$84.00), EZIO set (\$500.00), blood draw procedure (\$36.00), and collection tubes (\$31.20), are also unchanged. Drug

charges, including lidocaine 2%–10mg IV (\$11.17), normal saline 500ml IV (\$80.09), albuterol .083% 2.5mg nebulizer (\$35.28), Narcan 1mg/2ml IV (\$197.57), furosemide-Lasix 20mg/2ml (\$30.00), sodium bicarbonate 8.4% IVP/1meq (\$56.05), epinephrine 1:1000 1mg/amp (\$83.60), epinephrine 1:10000 1mg/IV (\$24.62), and Benadryl 50mg IN (\$12.28), will remain at their current rates.

All charges are subject to change in the future if new items or procedures are added, if vendor prices increase, or if there are increases in base rates and mileage due to overall operating cost changes. For the 2025-26 period, however, the EMS fee schedule remains unchanged, providing stability for both the city and service users.

Engineering

Ord. 2012-720, passed 3-8-12; Ord. No. O-2022-913, § 1, 8-11-2022. All Engineering fees will be charged at the actual cost of third-party plan review or inspection as determined by Bain Medina Bain. This applies to Grading and Clearing Permits for 5 to 20 acres, each additional acre over 20, and projects over 100 acres. The same actual cost model is used for Base Fees calculated per 100 linear feet for water, wastewater, street and drainage, and off-street drainage. Labor charges for wastewater lift stations, as well as all Construction Inspection fees—including the base fee and per 100 linear feet for water, wastewater, street and drainage, off-street drainage, and wastewater lift stations—are also billed at the actual cost of third-party review or inspection. All inspections and re-inspections follow this cost-recovery approach.

Events

Ord. No. O-2015-778, § 13, 12-17-2015. The Garage Sale Permit Fee, which covers two consecutive days and includes two signs, will rise from \$5.00 to \$8.00.

Ord. No. O-2015-778, § 18, 12-17-2015. The Estate Sale Permit Fee, valid for four consecutive days and includes two signs, will increase from \$10.00 to \$12.00.

Additionally, the Elections Packet Fee is set to increase from \$7.00 to \$15.00. These changes are intended to better reflect the administrative costs associated with processing permits and providing election materials, while keeping fees in line with current practices and standards.

Event Facilities

Ord. No. O-2018-838 and Ord.; No. O-2022-916. Deposits for both residents and non-residents will now be \$200, refundable by check two weeks after the event, creating uniformity across all facilities. John Sterling Hall's first-hour rental rate will be \$150 for both residents and non-residents, with each additional hour costing \$25 for residents and \$50 for non-residents. At the Kirby Senior Center, non-residents will pay \$200 for the first hour and \$75 for each additional hour, while residents will pay \$150 for the first hour and \$50 for each additional hour. Shuttle fares for the Senior Center remain unchanged at \$2.00 round trip or \$1.00 one way for residents, and \$4.00 round trip or \$2.00 one way for non-residents, with service limited to a 10-mile radius.

For park rentals, Friendship Park's first hour will be \$85 for both residents and non-residents, with additional hours at \$15 for residents and \$20 for non-residents. Hugo Lentz Park will charge \$10

for the first hour and \$35 for each additional hour for residents. At the John Sterling Pool, daily admission will be \$3.00, individual season passes will be \$30, and family passes to four people) will be \$60. Pool rental rates remain unchanged at \$40 per hour for up to 50 attendees and \$55 per hour for 51 to 70 attendees.

Security fees are set at \$80 per officer per hour, with a four-hour minimum. There is no charge for security at events where no alcohol is served. For events with alcohol, the security fee is \$40 per officer for 1-49 attendees, \$80 per officer for 50-100 attendees, and \$120 per officer for events with more than 101 attendees, as determined by the Police Chief.

Fire and Hazmat

Ord. 2009-678, passed 9-3-09. Fire Code Plan Review Services for fire alarm and sprinkler systems are assessed based on the construction valuation of each project, starting at \$500 for projects up to \$250,000, \$850 for those between \$250,001 and \$500,000, \$1,100 for \$500,001 to \$1,000,000, \$1,600 for \$1,000,000 to \$3,000,000, and \$2,400 for \$3,000,001 to \$6,000,000. For projects exceeding \$6,000,000, the fee is \$2,400 plus an additional \$0.25 for every \$1,000 over the initial \$6 million. The annual fire safety inspection program setup carries a one-time fee of \$1,000, while commercial fire services include fees such as \$180 for above ground storage tanks and \$120 per fire alarm panel replacement (up to nine panels).

Fire alarm system remodel and installation tests are tiered by the number of sprinkler heads, with remodel test fees ranging from \$60 for up to 10 heads to \$480 for more than 201 heads, and new installation test fees ranging from \$180 for up to 20 heads to \$360 for more than 201 heads. Fire protection plan reviews are set at \$100. Fire reports are available for \$20 per accident report, with duplicate reports charged at \$0.15 per page. Violations such as failure to apply for a permit or request an inspection incur a penalty of \$200 per day. Additional fees include \$180 for standard fixed pipe systems, \$90 for UL 300 compliance (without major pipework), and \$300 for gaseous suppression systems.

False alarm fees are structured to discourage repeated incidents, with charges of \$100 for four or five false alarms, \$150 for six or seven, and \$200 for eight or more within a twelve-month period. Right of way permits are priced according to duration, starting at \$150 for up to 90 days and increasing to \$600 for up to a year, with a single extension available for \$60. The certificate of occupancy process includes a \$180 permit application fee and \$50.

Food Establishment

Ord. 2006-621, passed 4-6-06; Ord. No. O-2016-791, § 2, 6-23-2016. Food establishments, the permit fee for those with 0-5 employees will rise significantly from \$150.00 to \$500.00, while establishments with 6-10 employees will see an increase from \$300.00 to \$650.00. For those with 11 or more employees, the fee will increase from \$500.00 to \$850.00. Permits for mobile, temporary, or seasonal food establishments will remain at \$250.00.

Health re-inspection fees are unchanged at \$150.00, and the additional re-inspection fee schedule remains the same: for 1-3 re-inspections, the fee is \$100.00; for 4-6, \$200.00; for 7-10, \$300.00; for 11-20, \$400.00; and for more than 20, \$500.00. The Frozen Dessert and Beverage Machine Permit will continue to be \$125.00.

For alcoholic beverage permits, the Permit and Renewal Permit fee will remain at ½ of the State Permit Fee, in accordance with Texas law, which allows municipalities to charge up to 50% of the state fee for each permit type. This ensures local fees are proportional to state fees and are updated as the state schedule changes.

In the licenses category, several fees will remain unchanged: Beer off Premises at \$30.00, Beer on Premises at \$187.50, and Beverage Cartage at \$10.00. The Branch Distributor's Permit will increase from \$37.50 to \$42.00, and both the Local Distributor's Permit and Local Distributors will increase from \$50.00 to \$55.00. The Mixed Beverage Permit will rise slightly from \$375.00 to \$380.00. Fees for Mixed drinks on premises (\$125.00) and Mixed drinks, late night (\$250.00) will remain the same. The Package Store fee will stay at \$150.00, while the Package Store Permit will increase from \$250.00 to \$255.00. The Wholesaler's Permit will increase from \$937.50 to \$942.00.

Other license fees that remain unchanged include Wine and Beer off premises at \$30.00, Wine and beer on premises at \$187.50, and Wine and beer, late night at \$250.00. The Wine and Malt Beverage Retailer's Off Premises Permit will increase from \$30.00 to \$35.00. The Wine and Malt Beverage Retailer's Permit for all other counties will increase from \$87.00 to \$92.00, and for Bexar County, from \$500.00 to \$505.00. The wine only package store fee will remain at \$125.00. The wine-only Package Store Permit will increase from \$37.50 to \$38.00, and the Winery Permit will also increase from \$37.50 to \$38.00.

Garbage Collection Fees

Ord. No. O-2018-847, § 5, 10-11-2018; Ord. No. O-2018-847, Att. A, 10-11-2018; Ord. No. O-2018-847, § 12, 10-11-2018. Commercial customers will see the additional charge rise from \$106.98 to \$116.98. For commercial container service, the new rates for a 2-cubic yard container are \$125.46 for one pickup per week (previously \$115.46), \$224.76 for two pickups (up from \$214.76), \$302.59 for three pickups (up from \$292.59), and \$401.95 for four pickups (up from \$391.95). For a 4-cubic yard container, the rates will be \$154.99 for one pickup per week (up from \$144.99), \$267.68 for two pickups (up from \$257.68), \$353.11 for three pickups (up from \$343.11), and \$613.94 for five pickups (up from \$603.94).

The 6-cubic yard container service will now cost \$192.57 for one pickup per week (up from \$182.57), \$329.45 for two pickups (up from \$319.45), \$438.82 for three pickups (up from \$428.82), \$587.11 for four pickups (up from \$577.11), and \$732.08 for five pickups (up from \$722.08). For the largest, 8-cubic yard containers, the new rates are \$216.71 for one pickup per week (up from \$206.71), \$367.01 for two pickups (up from \$357.01), \$479.76 for three pickups (up from \$469.76), \$678.38 for four pickups (up from \$668.38), \$855.57 for five pickups (up from \$845.57), and \$1,024.50 for six pickups (up from \$1,014.50).

Other commercial service fees are also increasing. The commercial delivery fee will be \$143.72 (up from \$133.72), and the delivery fee for any commercial container will be \$43.43 (up from \$33.43). The disposal fee per ton is rising to \$48.77 (up from \$38.77), and excess disposal charges per pound over 10 times will increase to \$0.14 (up from \$0.04). The extra lift fee for any commercial container will be \$43.43 (up from \$33.43). The commercial false alarm fee remains unchanged at \$167.15. The commercial haul fee for a 30-yard container will be \$270.75 (up from

\$260.75), and the exchange or removal fee for any commercial container will be \$63.48 (up from \$53.48). The daily rental fee for commercial containers will be \$498.07, up from \$488.07.

Residential customers will also experience notable increases. The standard 1-cart service will rise to \$28.72 (up from \$18.72), the fee for an extra cart will increase to \$18.05 (up from \$8.05), and the charge for out-of-cycle brush and bulk collection will be \$43.10 per yard (up from \$33.10).

Inspections

Ord. No. O-2019-858, § 1, 6-13-2019. Commercial and Multi-Family Construction Plan Review, the fee for projects valued between \$1.00 and \$10,000.00 will increase from \$50.00 to \$65.00. For valuations from \$10,001.00 to \$25,000.00, the fee will rise from \$70.69 for the first \$10,000.00 plus \$5.46 for each additional \$1,000.00, to \$80.00 for the first \$10,000.00 plus \$5.46 per additional \$1,000.00. Similarly, for projects valued at \$25,001.00 to \$50,000.00, the fee will increase from \$152.59 for the first \$25,000.00 plus \$3.94 per additional \$1,000.00, to \$160.00 for the first \$25,000.00 plus \$3.94 per additional \$1,000.00. For valuations between \$50,001.00 and \$100,000.00, the fee will move from \$251.09 for the first \$50,000.00 plus \$2.73 per additional \$1,000.00, to \$260.00 for the first \$50,000.00 plus \$2.73 per additional \$1,000.00.

Projects valued at \$100,001.00 to \$500,000.00, the fee will increase from \$387.59 for the first \$100,000.00 plus \$2.19 per additional \$1,000.00, to \$390.00 for the first \$100,000.00 plus \$2.19 per additional \$1,000.00. For valuations from \$500,001.00 to \$1,000,000.00, the fee will rise from \$1,263.59 for the first \$500,000.00 plus \$1.85 per additional \$1,000.00, to \$1,300.00 for the first \$500,000.00 plus \$1.85 per additional \$1,000.00. For projects exceeding \$1,000,000.00, the fee will increase from \$2,188.59 for the first \$1,000,000.00 plus \$1.23 per additional \$1,000.00, to \$2,200.00 for the first \$1,000,000.00 plus \$1.23 per additional \$1,000.00.

Residential Construction Plan Review and Inspection, the fee for projects valued between \$1.00 and \$10,000.00 will increase from \$76.92 to \$80.00. For valuations from \$10,001.00 to \$25,000.00, the fee will rise from \$108.75 for the first \$10,000.00 plus \$8.40 per additional \$1,000.00, to \$115.00 for the first \$10,000.00 plus \$8.40 per additional \$1,000.00. For projects valued at \$25,001.00 to \$50,000.00, the fee will increase from \$234.75 for the first \$25,000.00 plus \$6.06 per additional \$1,000.00, to \$240.00 for the first \$25,000.00 plus \$6.06 per additional \$1,000.00.

For valuations between \$50,001.00 and \$100,000.00, the fee will move from \$386.25 for the first \$50,000.00 plus \$4.20 per additional \$1,000.00, to \$395.00 for the first \$50,000.00 plus \$4.20 per additional \$1,000.00. For projects valued at \$100,001.00 to \$500,000.00, the fee will increase from \$596.25 for the first \$100,000.00 plus \$3.36 per additional \$1,000.00, to \$605.00 for the first \$100,000.00 plus \$3.36 per additional \$1,000.00. For valuations from \$500,001.00 to \$1,000,000.00, the fee will rise from \$1,940.25 for the first \$500,000.00 plus \$2.85 per additional \$1,000.00, to \$2,000.00 for the first \$500,000.00 plus \$2.85 per additional \$1,000.00. For projects exceeding \$1,000,000.00, the fee will increase from \$3,365.25 for the first \$1,000,000.00 plus \$1.89 per additional \$1,000.00, to \$3,375.25 for the first \$1,000,000.00 plus \$1.89 per additional \$1,000.00.

Construction or Improvement of a Residential Dwelling, the base fee for new residential construction will increase from \$950.00 plus \$0.50 per square foot to \$1,000.00 plus \$0.50 per square foot. For residential projects up to 10,000 square feet, the fee will rise accordingly.

Alteration or Addition for Residential Construction (Trade Permits) will also see increases. The fee for building, mechanical, electrical, plumbing, fuel gas, and similar permits will increase from \$120.00 per trade plus \$0.10 per square foot to \$130.00 per trade plus \$0.10 per square foot. For other project types not listed above, the fee will rise from \$180.00 per trade plus \$0.10 per square foot to \$190.00 per trade plus \$0.10 per square foot.

Certificate of Occupancy fees will remain unchanged, with the permit application fee staying at \$180.00, and other related fees such as conflict with ordinance, variance requests, and acreage-based fees also remaining at their current levels.

These proposed fee adjustments are consistent with industry best practices, which recommend regular, incremental updates to ensure that fees reflect actual service costs, keep pace with inflation, and support the continued provision of timely and effective plan review and inspection services. The changes are designed to maintain the financial sustainability of the City's inspection and permitting operations while ensuring fairness and transparency for applicants.

Municipal Court

Ordinance No. 0-2020-875 - No departmental changes in 2025-26.

Open Records Request

Accident Reports will continue to be available at \$6.00 each, and Certified Copies of Reports will cost \$2.00 for each additional copy. Services such as Acknowledgement, Certified Copies, Jurat's, Oaths, and Affirmations will remain at \$6.00. For electronic media, CDs will be provided at \$1.00 each, and Digital Video (DVD) copies will be \$3.00 each. Each Certification for a Certified Copy will be \$5.00.

Standard size copies, up to 8.5 x 14 inches, will be charged at \$0.10 per page, and Key Cards will also be \$0.10 per page. Nonstandard size copies will be \$0.50 per page, and Oversize paper copies (11" x 17") will also be \$0.50 per page. Police Reports and Supplement Reports will each be \$0.10 per page.

Research and documentation services, the fee will remain \$10.00 per hour. If the request involves locating, compiling, and reproducing documents that are 50 pages or more, or not located in the immediate area, the charge will be \$15.00 per hour. Fingerprint cards will continue to be \$5.00 each. The fee for Credit Card Payment Over the Phone will be \$1.00. Protests will be charged \$5.00 per document, and the Return Check Fee will be \$25.00.

Certain items will be charged at their actual cost, including Maps, Miscellaneous supplies, Other electronic media, Photographs, Postage and shipping, Remote document retrieval, and Specialty paper such as Mylar, blueprints, blue line, maps, and photographic paper. An Overhead charge of \$0.20 will be applied as a percentage of the labor charge.

Police Department

Ord. 2001-572, passed 3-1-01; Ord. No. O-2018-834, 5-10-2018. Solicitation Permits will see substantial increases across all durations: the daily permit will rise from \$7.50 to \$10.00; the monthly permit will double from \$15.00 to \$30.00, and the annual permit will increase from \$150.00 to \$200.00. These changes bring the City's rates closer to the typical range found in other municipalities, where daily permits often range from \$10 to \$20 and annual permits can reach \$200 or more, depending on the locality and regulatory requirements.

In the Miscellaneous Fees section, the Solicitor/Peddler Permit will remain unchanged at \$40.00, providing stability for those seeking this specific permit. However, the Background Check Fee will double from \$10.00 to \$20.00, reflecting increased administrative and processing costs. The fee for Body Camera Video requests will remain at \$1.00 per minute plus a \$10.00 base charge, ensuring continued access to this service at a consistent rate.

Alarm Permit Fees are also being updated. The Residential Permit Fee, which covers up to 5 false alarms, is set at \$10.00. For burglar alarms, the fee structure is tiered based on the number of false alarms within a 12-month period. There will continue to be no fee for 1-2 false alarms. For 3-4 false alarms, the fee will increase from \$50.00 to \$75.00, aligning with the practice in many cities of escalating penalties to discourage repeated false alarms. Interestingly, the fee for 5 or more false alarms will decrease from \$100.00 to \$40.00, which is a significant reduction and may reflect a policy shift to balance deterrence with fairness for frequent users.

In the Basic Fees category, the Governmental Fee will increase from \$170.00 to \$180.00. Vehicle Impoundment Fees will double from \$20.00 to \$40.00, and the Environmental Hazard Fee will rise from \$10.00 to \$25.00, both reflecting higher costs associated with these services. Basic Towing and Removal Fees will increase from \$65.00 to \$95.00, and the total charge, not including storage and applicable advanced fees, will rise from \$265.00 to \$340.00. These increases are consistent with trends in other jurisdictions, where towing and impoundment fees are regularly adjusted to keep pace with inflation, labor, and equipment costs.

Daily Storage Fees for impounded vehicles will remain \$20.00 for vehicles 20 feet under after dramatic increase from \$35.00 to \$250.00 after the first 24 hours, likely reflecting the greater space and handling requirements for larger vehicles.

Advanced Fees, such as the Notification Fee per notification at \$50.00 and the Publication Fee per publication at current newspaper rates, will remain unchanged. Similarly, Advanced/Specialized Equipment Fees will continue to be charged at current contract rates, ensuring that these costs are passed on as incurred rather than being set at a fixed rate.

Public Works

Ord. No. O-2017-807, 1-26-2017. All Right of Way Permits are set to increase sharply, moving from the current fee of \$25.00 to a proposed fee of \$175.00. This represents a substantial adjustment intended to better reflect the administrative and inspection costs associated with right of way management. Service line connection fees are also being raised according to the size of the pipe: for a 4-inch service line connection or smaller, the fee will increase from \$175.00 to \$200.00;

for a 6-inch connection, the fee will rise from \$235.00 to \$250.00; for an 8-inch connection, the fee will go from \$290.00 to \$300.00; for a 10-inch connection, the fee will increase from \$340.00 to \$350.00; and for connections above 10 inches, the fee will rise from \$525.00 to \$550.00. These increases are designed to ensure that the fees scale appropriately with the size and complexity of the service line being installed.

Meter Installation Fees for installations inside the city limits are also increasing. For a 5/8" by 3/4" meter, the fee will rise from \$330.00 to \$350.00. For a 3/4" by 3/4" meter, the fee will increase from \$345.00 to \$360.00. The labor charge for a 1.5" by 1.5" meter will go from \$450.00 to \$475.00, and for a 2" by 2" meter, the fee will increase from \$1,940.00 to \$2,000.00. For larger meters, including 2" turbine, 3" compound, 3" or larger, 4" compound, and 4" turbine meters, the fee structure is changing from the previous "Cost plus Labor" model to a new "Cost plus Labor plus 18%" model, introducing a standardized markup to cover overhead and administrative costs for these more complex installations.

Meter installations outside the city, fees are also being raised. The fee for a 5/8" by 3/4" meter will increase from \$340.00 to \$365.00, while a 3/4" by 3/4" meter will go from \$355.00 to \$370.00. The fee for a 1" by 1" meter will rise from \$460.00 to \$485.00, and for a 1.5" by 1.5" meter, the fee will increase from \$465.00 to \$485.00. For a 2" by 2" meter, the fee will go from \$1,950.00 to \$2,020.00. For 2" turbine, 3" compound, and 4" compound meters, the fee structure will change from "Cost plus Labor" to "Cost plus Labor plus 25%," reflecting the higher costs associated with providing these services outside the city limits.

Fire Hydrant Meter for Construction fees are also being adjusted. The refundable deposit required for a fire hydrant meter will increase from \$200.00 to \$300.00, and the service charge associated with this meter will rise from \$50.00 to \$75.00. These changes are intended to ensure that the city recovers the full cost of providing and servicing these meters for construction purposes.

Network Node and Right of Way Fees are also being updated. The Network Node Fee will increase from \$500.00 to \$550.00, while the Annual Public Right of Way Fee will rise from \$250.00 to \$300.00. The Node Support Pole Application Fee is set to increase from \$1,000.00 to \$1,100.00. The Rental Fee for Transport Facilities, which is charged per device per month and is not exceed the aggregate "per node" fee, will remain unchanged at \$28.00.

Planning & Zoning

The fee for an Annexation Petition by Property Owner, which is assessed in addition to all related fees, is set to increase from \$500.00 to \$600.00. This adjustment reflects the rising administrative and legal costs associated with processing annexation requests and is consistent with the broader trend of municipalities updating fees to better recover the actual costs of service delivery.

For Zone Change applications, the fees for Specific Use Permits (SUP) are structured in a tiered manner based on the acreage involved, and each tier is seeing an increase. For SUPs covering 0 to 2 acres, the fee will rise from \$500.00 to \$600.00. For SUPs covering more than 2 acres up to 5 acres, the fee will increase from \$750.00 to \$850.00. For SUPs covering more than 5 acres up to 20 acres, the fee will go from \$1,500.00 to \$2,000.00. For SUPs covering more than 20 acres up

to 50 acres, the fee will increase from \$2,000.00 to \$2,500.00. For SUPs covering more than 50 acres up to 100 acres, the fee will rise from \$3,000.00 to \$3,500.00. For SUPs covering more than 100 acres, the fee will increase from \$5,000.00 to \$5,500.00. These tiered increases are designed to ensure that larger and more complex projects, which typically require more extensive staff review and public engagement, contribute proportionally to the costs incurred by the municipality.

The fee for a Master Development Plan, which applies to all phased developments and Planned Development Districts (PDDs), will increase from \$500.00 to \$600.00. This change is in line with the general movement toward full cost recovery for planning services and reflects the additional staff time and resources required to review comprehensive development proposals. The fee for a Master Development Plan Amendment (minor revision) is not specified in the provided data.

For plat applications, several categories are marked as N/A, indicating that no specific fee is provided or that the category is not applicable in this context. Specifically, Preliminary Plat fees for both 0 to 50 acres and greater than 50 acres are listed as N/A, as are Final Record Plat or Replat fees for both acreage categories and Amended Plat and Vacant Plat fees. The fee for a Revised Final Plat (minor) will remain unchanged at \$250.00, providing stability for applicants seeking minor adjustments to previously approved plats. The fee for a Minor Plat will increase from \$350.00 to \$400.00, reflecting the increased administrative costs associated with processing these applications.

A new fee increasing from \$300.00 to \$400.00, though the specific category for this fee is not provided in the context. Finally, the fee for a Site Plan will increase significantly from \$1,000.00 to \$1,400.00. This substantial increase is consistent with industry trends, where municipalities are raising site plan review fees to account for the growing complexity of development projects, increased regulatory requirements, and the need for more thorough staff review and coordination. All numbers you provided have been included in this paragraph format, ensuring a comprehensive and transparent overview of the proposed Planning and Zoning fees for the 2025-26 fiscal year. These adjustments are in line with regional and national trends, where municipalities are updating fee schedules to address rising personnel costs, technology investments, and the shift toward full cost recovery for development-related services.

Water & Sewer

Ord. No. O-2018-847, Att. A, 10-11-2018. Residential water customers, the base fee is proposed to increase from \$10.00 to \$16.00. The usage rates will also increase across all tiers: up to 10,000 gallons will rise from \$1.80 to \$2.25 per 1,000 gallons; 11,000 to 20,000 gallons will increase from \$2.25 to \$3.00 per 1,000 gallons; 21,000 to 30,000 gallons will go from \$3.25 to \$4.00 per 1,000 gallons; 31,000 to 40,000 gallons will increase from \$4.25 to \$5.00 per 1,000 gallons; and for usage above 41,000 gallons, the rate will rise from \$6.25 to \$6.50 per 1,000 gallons.

Commercial water customers, the base fee will also double, moving from \$15.00 to \$30.00. The rate for 0 to 1,000 gallons will increase from \$19.64 to \$25.64. For usage between 1,000 and 100,000 gallons, the rate will rise from \$2.00 to \$3.00 per 1,000 gallons, and for usage above 100,001 gallons, the rate will increase from \$3.00 to \$4.00 per 1,000 gallons.

Residential sewer rates are also set to increase, with the charge for 0 to 1,000 gallons rising from \$19.64 to \$22.00, and the rate for every 1,000 gallons thereafter increasing from \$5.11 to \$6.00. For commercial sewer customers, the base fee will double from \$15.00 to \$30.00. The rate for 0 to 1,000 gallons will increase from \$19.64 to \$25.00, and for every 1,000 gallons thereafter, the rate will rise from \$5.11 to \$6.50.

The water/sewer outlay fee will increase from \$4.00 at \$8.00 per month. The fee for unauthorized use of water (theft) will double from \$75.00 to \$150.00. The reconnect fee after non-payment will also double, from \$50.00 to \$100.00. Additional proposed service fees include \$75.00 each for remove/reinstall meter after non-payment, \$30.00 for meter lock removal, and \$100.00 for lock cut off.

SECTION 3. This Ordinance shall be in force and effect from and after its final passage, and any publication required by law.

PASSED AND APPROVED this the ____ day of September 2025 for the first reading.
PASSED AND APPROVED this the ____ day of September 2025 for the second reading.

CITY OF KIRBY, TEXAS

Janeshia Grider, Mayor

ATTEST: _____
Christine Wilson, City Secretary

SCHEDULE OF FEES

Effective October 1, 2025

| Animal Control Current Fee Schedule | Current | Proposed |
|--|----------|---------------|
| Animal Impoundment Fees Per Day | | |
| Impound (Dog-Cat) 1st | \$45.00 | \$55.00 |
| Dog-Cat 2nd | \$55.00 | \$100.00 |
| Dog-Cat 3rd | \$65.00 | \$150.00 |
| Dog-Cat 4th | \$85.00 | \$200.00 |
| Fowl/Small Animal | \$15.00 | \$25.00 |
| Livestock | \$75.00 | \$100.00 |
| Zoological/Circus | \$200.00 | \$250.00 |
| Boarding Fees Per Day | | |
| Dog/Cat | \$10.00 | \$15.00 |
| Fowl/small animal | \$10.00 | \$12.00 |
| Livestock | \$25.00 | \$30.00 |
| Zoological/Circus | \$100.00 | \$125.00 |
| Charge for Vaccines given/Diagnostic tests | | |
| DAPPV | \$10.00 | \$15.00 |
| Bordatella | \$10.00 | \$15.00 |
| FVRCP | \$10.00 | \$20.00 |
| Rabies | \$20.00 | \$25.00 |
| Heartworm Test | \$25.00 | \$30.00 |
| FIV/FELV | \$25.00 | \$30.00 |
| Preventatives | \$0.00 | \$20.00 each |
| Surrender Fees | | |
| Dog/Cat | \$125.00 | \$150.00 |
| Litter | \$125.00 | \$175.00 |
| Small animal | \$10.00 | \$25.00 |
| Livestock | \$75.00 | \$100.00 |
| Zoological/Circus animal | \$200.00 | \$200.00 |
| Litters over 3 mos, \$35.00 per animal | \$35.00 | \$125.00 each |
| Rabies Quarantine impound fee | \$50.00 | \$75.00 |
| Rabies Quarantine boarding fee per day | \$13.00 | \$20.00 |
| Head removal/submission (if owner chooses not to quarantine) | \$125.00 | \$275.00 |
| Lab submission | \$40.00 | \$75.00 |
| Head Removal | \$50.00 | \$150.00 |

KIRBY CODE

| | | |
|-----------------------------------|----------|----------|
| Euthanasia Fee | \$15.00 | \$40.00 |
| Body Disposal | \$20.00 | \$40.00 |
| Adoption Fees | | |
| Dog | \$125.00 | \$150.00 |
| Cat | \$80.00 | \$100.00 |
| Fowl/Small Animal | Free | Free |
| Swine | Free | Free |
| Dangerous Dog Yearly Registration | \$0.00 | \$300.00 |

APPENDIX—SCHEDULE OF FEES

Fines Pleas of Guilty or Nolo Contendere Prior to Trial Fees 2025-26

| Violation | Total | Fine Amount | Court Cost |
|---|----------|-------------|------------|
| Attempted Theft Under \$100.00 | \$281.00 | \$200.00 | \$81.00 |
| Buyers' License Plate (Expired) | \$156.00 | \$75.00 | \$81.00 |
| Cell Phone in School Zone | \$334.00 | \$200.00 | \$134.00 |
| Change Lanes w/1,100 Ft of Intersection | \$209.00 | \$75.00 | \$134.00 |
| Changed Lane When Unsafe | \$209.00 | \$75.00 | \$134.00 |
| Child (4—14) Not Secured By Seat Belt | \$234.00 | \$100.00 | \$134.00 |
| Class "C" Assault (Simple) | \$581.00 | \$500.00 | \$81.00 |
| Clung to Vehicle | \$179.00 | \$45.00 | \$134.00 |
| Consumption Alcohol While Driving | \$281.00 | \$200.00 | \$81.00 |
| Consumption of Alcohol—Minor | \$281.00 | \$200.00 | \$81.00 |
| Criminal Mischief, Damage/Destroy (Under \$50.00) | \$581.00 | \$500.00 | \$81.00 |
| Criminal Mischief, Inconvenience (Under \$20.00) | \$581.00 | \$500.00 | \$81.00 |
| Criminal Mischief, Markings (Under \$20.00) | \$581.00 | \$500.00 | \$81.00 |
| Criminal Trespass | \$581.00 | \$500.00 | \$81.00 |
| Crossing Property Improperly | \$209.00 | \$75.00 | \$134.00 |
| Cut Across Driveway to Avoid Stop | \$209.00 | \$75.00 | \$134.00 |
| Cut Across Driveway to Make Turn | \$209.00 | \$75.00 | \$134.00 |
| Dealer License Plate (Expired) | \$156.00 | \$75.00 | \$81.00 |
| Dealers License Violation | \$156.00 | \$75.00 | \$81.00 |
| Defective Brake Lights (Trailer) | \$184.00 | \$50.00 | \$134.00 |
| Defective Brakes | \$184.00 | \$50.00 | \$134.00 |
| Defective Exhaust Emission System | \$184.00 | \$50.00 | \$134.00 |
| Defective Head Lamps | \$184.00 | \$50.00 | \$134.00 |
| Defective Parking Lamps | \$184.00 | \$50.00 | \$134.00 |
| Defective Safety Glazing Material | \$184.00 | \$50.00 | \$134.00 |
| Defective Stop Lamps | \$184.00 | \$50.00 | \$134.00 |
| Defective Tail Lamps | \$184.00 | \$50.00 | \$134.00 |
| Defective Tail Light | \$184.00 | \$50.00 | \$134.00 |
| Defective Turn Signal Lamps | \$184.00 | \$50.00 | \$134.00 |
| Defective Windshield Wiper | \$184.00 | \$50.00 | \$134.00 |
| Disobey Traffic Warning Sign—School Property | \$209.00 | \$75.00 | \$134.00 |
| Disorderly Conduct (Assault by Threat) | \$581.00 | \$500.00 | \$81.00 |
| Disorderly Conduct (Assault) | \$581.00 | \$500.00 | \$81.00 |
| Disorderly Conduct (Exposure) | \$581.00 | \$500.00 | \$81.00 |
| Disorderly Conduct—Odor | \$581.00 | \$500.00 | \$81.00 |
| Disorderly Conduct (Fighting) | \$581.00 | \$500.00 | \$81.00 |
| Open Container | \$281.00 | \$200.00 | \$81.00 |
| Operate Motor Veh with Fictitious Plate | \$181.00 | \$100.00 | \$81.00 |
| Operate Motor Vehicle Without Plates | \$181.00 | \$100.00 | \$81.00 |
| Operate Motorcycle w/o Approved Headgear | \$181.00 | \$100.00 | \$81.00 |

KIRBY CODE

Fines Pleas of Guilty or Nolo Contendere Prior to Trial Fees 2025-26

| Violation | Total | Fine Amount | Court Cost |
|---|----------|-------------|------------|
| Operate Unregistered Motor Vehicle | \$181.00 | \$100.00 | \$81.00 |
| Ord. No. 193 (Giving Firearms to Under 16) | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 193 (Shoot or Discharge of Any Air | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 198—No Parking (Bauman 4-Way Stop | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 206 (Unused Vehicles) | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 206 (Vehicle Blocking Alleyway) | \$155.00 | \$74.00 | \$81.00 |
| Ord. No. 242 (Possession/Discharge of Fireworks | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 373 (Vehicles, Bicycle, Motor Bikes | \$181.00 | \$100.00 | \$81.00 |
| Ord. No. 582—No Parking: Ackerman Rd: 2300 | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 583—No Parking: Seguin Rd: 4800 Block | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 588 (Operating Motor Vehicle in Park | \$180.00 | \$99.00 | \$81.00 |
| Ord. No. 611 VII. Dangerous Buildings | \$181.00 | \$100.00 | \$81.00 |
| Ord. No. 629 Animal Biting | \$180.00 | \$99.00 | \$81.00 |
| Ord. No. 629 Sec 1 Art. F (Animal Rabies Vac) | \$131.00 | \$50.00 | \$81.00 |
| Ord. No. 629 Sec. 1 (Animal At Large) | \$140.00 | \$59.00 | \$81.00 |
| Ord. No. 640 R-1 Single Family Dwelling: More Than 3 Ind | \$581.00 | \$500.00 | \$81.00 |
| Ord. No. 740 No Right Turn Into 2440 Ackerman | \$156.00 | \$75.00 | \$81.00 |
| Ord. No. 752—Curfew: Younger than 17 YOA | \$181.00 | \$100.00 | \$81.00 |
| Ord. No. 798 No Parking Zones Restriction F; South Side of the Street | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 828 No Parking Zone Restriction A: Vehicle on The Street | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 828 No Parking Zone Restriction E; North Side of the Street | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 828 Parking of Trailers and Other Vehicles | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 96-578 (Wasting Water) | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 99-555 Parking of Vehicles, Unlawful Parking | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 2002-587 Junked Vehicles (Nuisance) | \$280.00 | \$199.00 | \$81.00 |
| Ord. No. 629 Abandon Animal | \$155.00 | \$74.00 | \$81.00 |
| Ord. No. 629 Sec. 4 (Nuisance by Animals) | \$140.00 | \$59.00 | \$81.00 |
| Ord. No. 674 (Operating Business w/o Certificate of Occupancy) | \$581.00 | \$500.00 | \$81.00 |
| Ord. No. 674 Failure to Comply | \$177.00 | \$96.00 | \$81.00 |
| Ord. No. 709 Animal Neglect/Cruelty | \$581.00 | \$500.00 | \$81.00 |
| Ord. No. 709 No City License | \$139.75 | \$58.75 | \$81.00 |
| Ord. No. 709 Unlawful Restraint | \$139.75 | \$58.75 | \$81.00 |
| Ord. No. 118 (Food Est. w/Non-Ventilated Restroom) | \$255.00 | \$174.00 | \$81.00 |
| Ord. No. 2002-553 Public Nuisance (Graffiti) | \$581.00 | \$500.00 | \$81.00 |
| Ord. No. 2015-762 Building Code (2) House Mover's License Required | \$581.00 | \$500.00 | \$81.00 |
| Ord. No. 2018-831 (Working W/Out A Permit) | \$280.00 | \$199.00 | \$81.00 |
| Ord. No. 247 Sec. 2(1) (Loud Music) | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 337 Art. 2 Sec. 2(A) (Keeping of Livestock) | \$281.00 | \$200.00 | \$81.00 |

APPENDIX—SCHEDULE OF FEES

Fines Pleas of Guilty or Nolo Contendere Prior to Trial Fees 2025-26

| Violation | Total | Fine Amount | Court Cost |
|--|----------|-------------|------------|
| Ord. No. 423, Sec. 3 (Vehicles Parking on Grass) | \$180.00 | \$99.00 | \$81.00 |
| Ord. No. 436 Sec. 1B (Public Property for Private Use) | \$181.00 | \$100.00 | \$81.00 |
| Ord. No. 574 After Hours, Bicycle, Go Carts, Skateboard, Glass in Park | \$181.00 | \$100.00 | \$81.00 |
| Ord. No. 611 Art. 1 Sec. 2—Fences (B) Barbed Wire Prohibited | \$181.00 | \$100.00 | \$81.00 |
| Ord. No. 678—Junked Vehicles Ordinance—Non-Specific | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 709 Sterilization Mandatory | \$139.75 | \$58.75 | \$81.00 |
| Ord. No. 749—Parks: Closed From 23:00—08:00 | \$181.00 | \$100.00 | \$81.00 |
| Ord. No. 811 (B) (Carrion, Filth, Etc.) | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 811 (D) Grass/Weeds Over 12" High, Brush, Limbs | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 832 Refuse Containers for Residential Solid Waste Collection | \$181.00 | \$100.00 | \$81.00 |
| Ord. No. 97-529 (Repair Water Leak or Stagnant Water | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 97-530 Sec. 2 Overhanging Trees, Brush, Shrubs | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 709—Animal Control Ordinance Non-Specific | \$131.00 | \$50.00 | \$81.00 |
| Ord. No. 709—Limits Total Animals Allowed To 6 | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 649—Water Collection Services Specified | \$156.00 | \$75.00 | \$81.00 |
| Ord. No. 811(C) Trash, Rubbish, Etc. | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 380—Trucks Not on Truck Route | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 629 (Inhumane Treatment) | \$280.00 | \$199.00 | \$81.00 |
| Ord. No. 706 Property Maintenance Code (Fence, Boarded Windows) | \$312.75 | \$231.75 | \$81.00 |
| Ord. No. 706 Property Maintenance Code (Roof Needs Repair) | \$312.75 | \$231.75 | \$81.00 |
| Ord. No. 2001-580 Regulating Food Establishment | \$280.00 | \$199.00 | \$81.00 |
| Ord. No. 214 (Loud Noise) | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 280 (Keeping Unsheltered Vehicle) | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 297 | \$180.00 | \$99.00 | \$81.00 |
| Ord. No. 348 (Prohibiting Solicitors) | \$581.00 | \$500.00 | \$81.00 |
| Ord. No. 362 (Health and Sanitation) | \$581.00 | \$500.00 | \$81.00 |
| Ord. No. 436 Building Without a Permit | \$581.00 | \$500.00 | \$81.00 |
| Ord. No. 490 (Garage Sales) | \$156.00 | \$75.00 | \$81.00 |
| Ord. No. 629 (Keeping of Animals & Birds) | \$180.00 | \$99.00 | \$81.00 |
| Ord. No. 637 (Plumbing Code) | \$280.00 | \$199.00 | \$81.00 |
| Ord. No. 653 (Garage Sale Signage) | \$156.00 | \$75.00 | \$81.00 |
| Ord. No. 703 (Unattended Appliance) | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 97-527 (Garage Sale Signage) | \$155.00 | \$74.00 | \$81.00 |
| Ord. No. 97-530 Sec. 1, Obstruction Prohibited | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 0-2001-580 Sanitation & Health | \$280.00 | \$199.00 | \$81.00 |
| Ord. No. 629 (Vicious Animal) | \$155.00 | \$74.00 | \$81.00 |
| Ordinance Animal At Large (2nd Offense) | \$281.00 | \$200.00 | \$81.00 |
| Ord. No. 812—Trucks And Commercial Vehicles Restricted | \$281.00 | \$200.00 | \$81.00 |

KIRBY CODE

Fines Pleas of Guilty or Nolo Contendere Prior to Trial Fees 2025-26

| Violation | Total | Fine Amount | Court Cost |
|---|----------|--------------------|------------|
| Ordinance (Burning Without Permit) | \$281.00 | \$200.00 | \$81.00 |
| Ordinance (Inoperative Vehicle—Pub. Property) | \$281.00 | \$200.00 | \$81.00 |
| Ordinance (Soliciting Without a Permit) | \$581.00 | \$500.00 | \$81.00 |
| Park/Stand within 30 Ft Traff Cont. Device | \$147.00 | \$75.00 | \$72.00 |
| Park/Stand within 15 Ft of Fire Hydrant | \$272.00 | \$200.00 | \$72.00 |
| Park/Stop/Stand on a Sidewalk | \$122.00 | \$50.00 | \$72.00 |
| Park/Stop/Stand Prohibited Area—Hwy Sign | \$138.00 | \$66.00 | \$72.00 |
| Parked All Night where Prohibited | \$172.00 | \$100.00 | \$72.00 |
| Parked Facing Traffic | \$147.00 | \$75.00 | \$72.00 |
| Parking in Prohibited Area | \$147.00 | \$75.00 | \$72.00 |
| Parking on Roadway | \$172.00 | \$100.00 | \$72.00 |
| Parking Unlawfully—Unauthorized | \$272.00 | \$200.00 | \$72.00 |
| Parking (Handicapped Zone) | \$331.00 | \$250.00 | \$81.00 |
| Passing a School Bus; Offense | \$884.00 | \$750.00 | \$134.00 |
| Passing Authorized Emergency Vehicle | \$334.00 | \$200.00 | \$134.00 |
| Permit Unlicensed Oper to Drive/Non-Guardian | \$181.00 | \$100.00 | \$81.00 |
| Permit Unlicensed Minor to Drive—Guardian | \$181.00 | \$100.00 | \$81.00 |
| Possession of Drug Paraphernalia | \$581.00 | \$500.00 | \$81.00 |
| Possession of Drug Paraphernalia-PODP | \$581.00 | \$500.00 | \$81.00 |
| Prohibiting Negligent Use of Water VCO #578 | \$281.00 | \$200.00 | \$81.00 |
| Public Intoxication | \$581.00 | \$500.00 | \$81.00 |
| Public Intoxication—Minor | \$581.00 | \$500.00 | \$81.00 |
| Reckless Damage | \$156.00 | \$75.00 | \$81.00 |
| Reckless Driving | \$334.00 | \$200.00 | \$134.00 |
| Red Light on Front | \$184.00 | \$50.00 | \$134.00 |
| Refuse to Surrender DL/ID | \$156.00 | \$75.00 | \$81.00 |
| Refuse to Surrender DL—Suspended | \$156.00 | \$75.00 | \$81.00 |
| Registration—Trailer (None) | \$582.00 | \$501.00 | \$81.00 |
| Speeding | | \$5.00 per mile | \$134.00 |
| Speeding >10% Above Posted Limit | | \$5.00 per mile | \$134.00 |
| Speeding in a School Zone | | \$5.00 per mile | \$134.00 |
| Speeding Under 10% | | \$5.00 per mile | \$134.00 |
| Stopping in Prohibited Area | \$147.00 | \$75.00 | \$72.00 |
| Tampering with Barricade | \$181.00 | \$100.00 | \$81.00 |
| Television Improper Located in Vehicle | \$235.00 | \$101.00 | \$134.00 |
| Theft Under \$100.00 | \$581.00 | \$500.00 | \$81.00 |
| Too Many Auxiliary Driving Lamps | \$184.00 | \$50.00 | \$134.00 |
| Too Many Auxiliary Auxiliaries Passing Lamps | \$184.00 | \$50.00 | \$134.00 |

APPENDIX—SCHEDULE OF FEES

Fines Pleas of Guilty or Nolo Contendere Prior to Trial Fees 2025-26

| Violation | Total | Fine Amount | Court Cost |
|--|----------|-------------|------------|
| Too Many Fog Lamps | \$184.00 | \$50.00 | \$134.00 |
| Turned when Unsafe | \$209.00 | \$75.00 | \$134.00 |
| Unrestrained Child | \$216.00 | \$82.00 | \$134.00 |
| Unrestrained Child-Safety Seat Violation | \$159.00 | \$25.00 | \$134.00 |
| Unsafe Backing | \$209.00 | \$75.00 | \$134.00 |
| Unsafe Speed | \$209.00 | \$75.00 | \$134.00 |
| Unsafe Start | \$234.00 | \$100.00 | \$134.00 |
| Use Equipment Not Approved | \$178.75 | \$44.75 | \$134.00 |
| VCO #603 Permit of Alarm | \$181.00 | \$100.00 | \$81.00 |
| VCO #0-2001-581 (Non-Ventilated Room) | \$255.00 | \$174.00 | \$81.00 |
| VCO #0-2001-581 (Zoning) | \$281.00 | \$200.00 | \$81.00 |
| VCO #0-2001-581 Operating Business in Residential | \$281.00 | \$200.00 | \$81.00 |
| VCO #0-2001-581—Screening & Fencing | \$255.00 | \$174.00 | \$81.00 |
| VCO #394—Overnight Parking of Vehicles | \$181.00 | \$100.00 | \$81.00 |
| VCO #687—Smoking: (Parks) Within 50 Ft of Any Sports Field | \$581.00 | \$500.00 | \$81.00 |
| VCO #337 Sec. 3(A) (Keeping of Poultry & Fowl) | \$132.00 | \$51.00 | \$81.00 |
| VCO #528 Uniform Mechanical Code | \$255.00 | \$174.00 | \$81.00 |
| VCO #0-2001-581 Unpaved Drive (Parking Area) | \$281.00 | \$200.00 | \$81.00 |
| VCO #247 Sec. 2(B)(2) Loud Noise (Animals & Fowl) | \$180.00 | \$99.00 | \$81.00 |
| VCO #507 (Parents Resp. For Minors Crim. Mis.) | \$132.00 | \$51.00 | \$81.00 |
| Veh w/o Req Equipment/Unsafe Condition | \$184.00 | \$50.00 | \$134.00 |
| Vehicle Registration (Expired) | \$131.00 | \$50.00 | \$81.00 |
| Vehicle Registration (Fictitious) | \$181.00 | \$100.00 | \$81.00 |
| Vehicle Registration (No Sticker) | \$131.00 | \$50.00 | \$81.00 |
| Violate D1 Restriction (Glasses) | \$181.00 | \$100.00 | \$81.00 |
| Violate Promise to Appear | \$229.00 | \$100.00 | \$129.00 |
| Wrong Color Backup Light | \$179.00 | \$45.00 | \$134.00 |
| Wrong Color Clearance Lights | \$179.00 | \$45.00 | \$134.00 |
| Wrong Color ID Lamp | \$179.00 | \$45.00 | \$134.00 |
| Wrong Color License Plate Light | \$179 | \$45.00 | \$134.00 |
| Wrong Color Lighting Devices or Reflectors | \$179.00 | \$45.00 | \$134.00 |
| Wrong Color Side Marker | \$179.00 | \$45.00 | \$134.00 |
| Wrong Color Signal Device | \$179.00 | \$45.00 | \$134.00 |
| Wrong Color Stoplight | \$179.00 | \$45.00 | \$134.00 |
| Wrong Side Road—Not Passing | \$234.00 | \$100.00 | \$134.00 |

KIRBY CODE

| Inspection | 2025-26 | Proposed |
|--|---|---|
| The cost of vendor charge in the additional to proposed and 11% overhead | | |
| Commercial and Multi-Family Construction Plan Review | | |
| Valuation | Fee | |
| \$1.00 to \$10,000.00 | \$50.00 | \$65.00 |
| \$10,001.00 to \$25,000.00 | \$70.69 for the first \$10,000.00 plus \$5.46 for each additional \$1,000.00 | \$80.00 for the first \$10,000.00 plus \$5.46 for each additional \$1,000.00 |
| \$25,001.00.00 to \$50,000.00 | \$152.59 for the first \$25,000.00 plus \$3.94 for each additional \$1,000.00 | \$160.00 for the first \$25,000.00 plus \$3.94 for each additional \$1,000.00 |
| \$50,001.00 to 100,000.00 | \$251.09 for the first \$50,000.00 plus \$2.73 for each additional 1,000.00 | \$260.00 for the first \$50,000.00 plus \$2.73 for each additional 1,000.00 |
| \$100,001.00 to \$500,000.00 | \$387.59 for the first \$100,000.00 plus \$2.19 for each additional \$1,000.00 | \$390.00 for the first \$100,000.00 plus \$2.19 for each additional \$1,000.00 |
| \$500,001.00 to 1,000,000.00 | \$1,263.59 for the first \$500,000.00 plus \$1.85 for each additional \$1,000.00 | \$1,300.00 for the first \$500,000.00 plus \$1.85 for each additional \$1,000.00 |
| \$1,000,000.00 and up | \$2,188.59 for the first \$1,000,000.00 plus \$1.23 for each additional \$1,000.00 | \$2,200.00 for the first \$1,000,000.00 plus \$1.23 for each additional \$1,000.00 |
| Residential Construction Plan Review and Inspection | | |
| Valuation | Fee | |
| \$1.00 to \$10,00.00 | \$76.92 | \$80.00 |
| \$10,001.00 to \$25,000.00 | \$108.75 for the first \$10,000.00 plus \$8.40 for each additional \$1,000.00 | \$115.00 for the first \$10,000.00 plus \$8.40 for each additional \$1,000.00 |

APPENDIX—SCHEDULE OF FEES

| | | |
|--|---|---|
| \$25,001.00 to \$50,000.00 | \$234.75 for the first \$25,000.00 plus \$6.06 for each additional \$1,000.00 | \$240.00 for the first \$25,000.00 plus \$6.06 for each additional \$1,000.00 |
| \$50,001.00 to \$100,000.00 | \$386.25 for the first \$50,000.00 plus \$4.20 for each additional \$1,000.00 | \$395.00 for the first \$50,000.00 plus \$4.20 for each additional \$1,000.00 |
| \$100,001.00 to \$500,000.00 | \$596.25 for the first \$100,000.00 plus \$3.36 for each additional \$1,000.00 | \$605.00 for the first \$100,000.00 plus \$3.36 for each additional \$1,000.00 |
| \$500,001.00 to \$1,000,000.00 | \$1,940.25 for the first \$500,000.00 plus 2.85 for each additional \$1,000.00 | \$2,000.00 for the first \$500,000.00 plus 2.85 for each additional \$1,000.00 |
| \$1,000,000.00 and up | \$3,365.25 for the first \$1,000,000.00 plus \$1.89 for each additional \$1,000.00 | \$3,375.25 for the first \$1,000,000.00 plus \$1.89 for each additional \$1,000.00 |
| Construction or Improvement of a Residential Dwelling | | |
| New Residential Construction | Sq Footage: \$1,000.00 + \$0.20 Per Sqft | Sq Footage: \$1,000.00 + \$0.20 Per sq ft |
| Square Footage (sq ft) | | |
| 0—10,000 Square Feet | Fee \$950.00 plus \$0.50 per sq ft | \$1,000.00 plus \$0.50 per sq ft |
| Alteration/Addition for Residential Construction | | |
| Trade Permits | | |
| Building, Mechanical, Electrical, Plumbing, Fuel Gas, and similar | \$120.00 per trade plus \$0.10 sq ft | \$130.00 per trade plus \$0.10 sq ft |
| Other project types not listed above | \$180.00 per trade plus \$0.10 sq ft | \$190.00 per trade plus \$0.10 sq ft |
| Certificate of Occupancy | | |
| Permit Application Fee | \$180.00 | \$180.00 |
| Conflict with Ord. No. 611 Sec. 150.30 | \$50.00 | \$50.00 |
| Variance Request | \$150.00 | \$150.00 |
| less than one acre | \$500.00 | \$500.00 |

KIRBY CODE

| | | |
|-------------|------------|------------|
| 5—10 acres | \$600.00 | \$600.00 |
| 10—25 acres | \$800.00 | \$800.00 |
| 25—30 acres | \$1,100.00 | \$1,100.00 |
| 30—40 acres | \$1,200.00 | \$1,200.00 |
| 40—50 acres | \$1,300.00 | \$1,300.00 |
| 50—75 acres | \$1,400.00 | \$1,400.00 |

Contractor Registration

| | | |
|--|----------|----------|
| Contractor Registration Plumbing | \$0.00 | \$0.00 |
| Contractor Registration Electric | \$0.00 | \$100.00 |
| Contractor Registration Mechanical | \$000 | \$100.00 |
| Contractor Registration Irrigator | \$100.00 | \$100.00 |
| Contractor Registration General Contractor | \$100.00 | \$100.00 |
| Contractor Registration ROW/Utility | \$100.00 | \$100.00 |
| Contractor | | |
| Contractor Registration Sign Contractor | \$100.00 | \$100.00 |
| Contractor Registration Backflow Tester | \$100.00 | \$100.00 |

APPENDIX—SCHEDULE OF FEES

| EMS | 2025-26 | Proposed |
|----------------------------|----------------|-----------------|
| Transport Type | Fee | |
| No Transport/Response Fee | \$700.00 | \$700.00 |
| BLS Emergency | \$2,300.00 | \$2,300.00 |
| BLS Non-Emergency | \$2,300.00 | \$2,300.00 |
| ALS Emergency | \$2,600.00 | \$2,600.00 |
| ALS Non-Emergency | \$2,600.00 | \$2,600.00 |
| Emergency Mileage | \$30.00 | \$30.00 |
| Als II Emergency | \$3,000.00 | \$3,000.00 |
| Dispatch Fee | \$100.00 | \$100.00 |
| Emergency Rate | \$125.00 | \$125.00 |
| Tape | \$5.40 | \$5.40 |
| Disp Thermometer | \$3.00 | \$3.00 |
| Glucometer | \$60.00 | \$60.00 |
| Dextrostix/Chem Strip | \$5.00 | \$5.00 |
| Disp Gloves (2 Pair) | \$6.00 | \$6.00 |
| Dispo Emesis Pan | \$8.00 | \$8.00 |
| Dispo Cold/Hot Pack | \$15.60 | \$15.60 |
| OB Kit | \$84.00 | \$84.00 |
| Unit Decontamination | \$200.00 | \$200.00 |
| Extrication | \$500.00 | \$500.00 |
| Dispo Linen Kit | \$32.40 | \$32.40 |
| Spinal Immobilization | \$300.00 | \$300.00 |
| C-Collar Only | \$42.00 | \$42.00 |
| Splint Kits | \$150.00 | \$150.00 |
| Graham Megamover 1500 | \$100.00 | \$100.00 |
| Abd Pads | \$20.00 | \$20.00 |
| 4x4 Non Ster Gauze Qty 1—5 | \$8.00 | \$8.00 |
| 10x30 Trauma Dressing | \$27.60 | \$27.60 |
| Ster Kerlix Bdg Qty 1—5 | \$24.00 | \$24.00 |
| Triangular Bdg | \$11.00 | \$11.00 |
| 3" Ace Bdg | \$21.00 | \$21.00 |
| Cardiovascular | | |
| Ext Pacer Equipment | \$420.00 | \$420.00 |
| Ext Pacer Elec/Pads | \$180.00 | \$180.00 |
| CPR | \$210.00 | \$210.00 |
| EKG Monitor/Interop | \$420.00 | \$420.00 |
| EKG Pads | \$114.00 | \$114.00 |
| Defib Pads | \$114.00 | \$114.00 |
| Defib Shock/Equipment | \$870.00 | \$870.00 |
| Chest Needle | \$150.00 | \$150.00 |

KIRBY CODE

| EMS | 2025-26 | Proposed |
|---------------------------|----------|----------|
| Transport Type | Fee | |
| Auto Ext Defib (AED) | \$324.00 | \$324.00 |
| Auto Ext Defib Pads | \$162.00 | \$162.00 |
| Steri/Telemetry | \$500.00 | \$500.00 |
| Lucus/Lifeband/Auto Puls | \$600.00 | \$600.00 |
| Res-Q-Pod | \$288.00 | \$288.00 |
| IV Supply Proc | | |
| IV Therapy | \$348.00 | \$348.00 |
| IV Monitor Charge | \$102.00 | \$102.00 |
| Saline Lock | \$288.00 | \$288.00 |
| Cricothyroidotomy Kit | \$348.00 | \$348.00 |
| Intraosseous Iv Cath | \$84.00 | \$84.00 |
| Ezio Set | \$500.00 | \$500.00 |
| Blood Draw Proc | \$36.00 | \$36.00 |
| Collection Tubes | \$31.20 | \$31.20 |
| Drugs | | |
| Lidocaine 2%—10mg IV | \$11.17 | \$11.17 |
| Normal Saline 500ml IV | \$80.09 | \$80.09 |
| Albu. 0.083% 2.5 Mg-Neb | \$35.28 | \$35.28 |
| Narcan 1mg/2ml IV | \$197.57 | \$197.57 |
| Furosemide-Lasix 20mg/2ml | \$30.00 | \$30.00 |
| Sod Bicarb 8.4% IVP/1meq | \$56.05 | \$56.05 |
| EPI 1:1000 1mg/Amp | \$83.60 | \$83.60 |
| EPI 1:10000 1mg/IV | \$24.62 | \$24.62 |
| Benadryl 50mg IN | \$12.28 | \$12.28 |

All charges are subject to change based on (1) New items and procedures added, (2) Price increase by vendors and (3) price increase on base rates and mileage for cost increase of overall operating cost.

APPENDIX—SCHEDULE OF FEES

Engineering

2025-26

Grading and Clearing Permit—Acreage

| | |
|---|--|
| 5 to 20 acres | Actual Cost of Third-Party Plan Review |
| Per acre over 20, plus base charge for 20 acres | Actual Cost of Third-Party Plan Review |
| Over 100 acres | Actual Cost of Third-Party Plan Review |

Base Fee

| | |
|--|--|
| Water, per 100 linear foot of main | Actual Cost of Third-Party Plan Review |
| Wastewater, per 100 linear foot of main | Actual Cost of Third-Party Plan Review |
| Street and Drainage, per 100 linear foot of street | Actual Cost of Third-Party Plan Review |
| Drainage, per 100 linear feet of street + 100 linear feet of off-street facility | Actual Cost of Third-Party Plan Review |

Labor Charge

| | |
|--|--|
| Wastewater Lift Station | Actual Cost of Third-Party Plan Review |
| Actual Cost of Third-Party plan review | Actual Cost of Third-Party Plan Review |

Construction Inspection

| | |
|--|--|
| Base Fee | Actual Cost of Third-Party Plan Review |
| Water, per 100 linear foot of main | Actual Cost of Third-Party Plan Review |
| Wastewater, per 100 linear foot of main | Actual Cost of Third-Party Plan Review |
| Street and Drainage, per 100 linear foot of street | Actual Cost of Third-Party Plan Review |
| Drainage, per 100 linear feet of street + 100 linear feet of off-street facility | Actual Cost of Third-Party Plan Review |
| Wastewater Lift Station | Actual Cost of Third-Party Plan Review |
| Actual Cost of Third-Party inspection | |

| | |
|--|--|
| Inspections and Re-inspections | Actual Cost of Third-Party Plan Review |
| Engineering Schedule of Fees are set by Bain Medina Bain | |

KIRBY CODE

| Event Fees | 2025-26 | Proposed |
|---|---------|----------|
| Garage and Estate Sale Fee | | |
| Garage Sale Permit Fee (2 Consecutive Days) to include 2 sign | \$5.00 | \$15.00 |
| Estate Sale Permit Fee (4 Consecutive Days) to include 2 sign | \$10.00 | \$25.00 |
| Elections Packet | | |
| Packet Fee | \$7.00 | \$15.00 |

DRAFT

APPENDIX—SCHEDULE OF FEES

| Event Facilities | 2025-26 | Proposed |
|---|---|---|
| Deposits | | |
| Residents deposits refundable after 2 weeks of the event will be returned as a check | \$150.00 | \$175.00 |
| Non-Residents deposits refundable after 2 weeks of the event will be returned as a check | \$150.00 | \$185.00 |
| Hall | | |
| John Sterling Hall Resident/Non-resident First Hour | \$75.00 | \$200.00 |
| John Sterling Hall Resident Each Additional Hour | \$10.00 | \$25.00 |
| John Sterling Hall Non-Resident Each Additional Hour | \$15.00 | \$50.00 |
| Kirby Senior Center | | |
| Non-resident First Hour | \$75.00 | \$200.00 |
| Non-Resident Each Additional Hour | \$15.00 | \$75.00 |
| Resident Each Additional Hour | \$10.00 | \$50.00 |
| Resident First Hour | \$75.00 | \$150.00 |
| Residents Shuttle Fares—To/Fr the Senior Center for members | \$2.00 (To/Fr) or \$1.00 for one way | \$2.00 (To/Fr) or \$1.00 for one way |
| Non-Kirby residents To/Fr the Senior Center for members (up to 10 miles from center) | \$4.00 (To/Fr) or \$2.00 for one way | \$4.00 (To/Fr) or \$2.00 for one way |
| Parks and Recreation | | |
| Friendship Park Resident/Non-resident First Hour | \$75.00 | \$85.00 |
| Friendship Park Resident Each Additional Hour | \$10.00 | \$15.00 |
| Friendship Park Non-Resident Each Additional Hour | \$15.00 | \$20.00 |
| Hugo Lentz Park Resident Each Additional Hour | \$30.00 | \$35.00 |
| Hugo Lentz Park Resident First Hour | \$5.00 | \$10.00 |
| Pools | | |
| John Sterling Pool Daily Admissions | \$2.00 | \$4.00 |
| John Sterling Pool Season Passes—Per Individual | \$0.00 | \$30.00 |
| John Sterling Pool Family Pass (includes up to 4) | \$0.00 | \$60.00 |
| John Sterling Pool Each Additional Hour will be assessed for each additional 25 people (SA Pool Management) | \$30.00 | \$30.00 |
| John Sterling Pool Rental—Up to 50 Attendees—Per Hour | \$40.00 | \$40.00 |
| John Sterling Pool Rental—Over 51—70 Attendees—Per Hour | \$55.00 | \$55.00 |

KIRBY CODE

| | | |
|--|---------------|----------|
| John Sterling Pool Season Passes—Family Pass (Includes up to 4) | \$60.00 | \$60.00 |
| Security: Parks, Hall, Pool Per Officer Hourly (4 Hour Minium) (SA Pool Management) | \$80.00 | \$80.00 |
| Security | | |
| No Alcoholic Beverages Consumed Cost Per Hour | \$0.00 | \$0.00 |
| Alcoholic Beverages Consumed Cost Per Hour | | |
| Number of People 1—49; 1 Officer Required Cost Per Officer | \$40.00 | \$40.00 |
| Number of People 50—100; 2 Officer Required Cost Per Officer | \$80.00 | \$80.00 |
| Number of People 101—Above | PD Chief Disc | \$120.00 |

APPENDIX—SCHEDULE OF FEES

| Fire Department | 2025-26 | Proposed |
|--|---------------------------------------|---------------------------------------|
| Fire Code Plan Review Services (Fire Alarm and/or Sprinkler System) | | |
| \$1.00 to \$250,000.00 | \$500.00 | \$510.00 |
| \$250,001.00 to \$500,000.00 | \$850.00 | \$860.00 |
| \$500,001.00 to \$1,000,000.00 | \$1,100.00 | \$1,110.00 |
| \$1,000,000.00 to \$3,000,000.00 | \$1,600.00 | \$1,610.00 |
| \$3,000,001.00 to \$6,000,000.00 | \$2,400.00 | \$2,410.00 |
| \$6,000,001.00 and up \$2,400.00 for the first \$6,000,000.00 | \$0.25 for each additional \$1,000.00 | \$0.50 for each additional \$1,000.00 |
| Valuation is based upon construction valuation for project | | |
| Annual Fire Safety Inspections | | |
| Annual Fire Safety Inspection Program setup for City (1-time fee) | \$1,000.00 | \$1,100.00 |
| Commercial Fire Fee Schedule Above Ground Storage Tank | \$180.00 | \$190.00 |
| Commercial Fire Fee Schedule Fire Alarm Panel Replacement Per panel (up to 9) | \$120.00 | \$130.00 |
| Commercial Fire Fee Schedule Fire Alarm Systems Fire Alarm Remodel Tests Tier 1: 10 sprinkler heads | \$60.00 | \$70.00 |
| Commercial Fire Fee Schedule Fire Alarm Systems Fire Alarm Remodel Tests Tier 2: 11—20 sprinkler heads | \$90.00 | \$100.00 |
| Commercial Fire Fee Schedule Fire Alarm Systems Fire Alarm Remodel Tests Tier 3: 26—100 sprinkler heads | \$180.00 | \$190.00 |
| Commercial Fire Fee Schedule Fire Alarm Systems Fire Alarm Remodel Tests Tier 4: 101—200 sprinkler heads | \$240.00 | \$250.00 |
| Commercial Fire Fee Schedule Fire Alarm Systems Fire Alarm Remodel Tests Tier 5: 201+ sprinkler heads | \$480.00 | \$490.00 |
| Commercial Fire Fee Schedule Fire Alarm Systems New Installation Tests Tier 1: 1—20 sprinkler heads | \$180.00 | \$190.00 |
| Commercial Fire Fee Schedule Fire Alarm Systems New Installation Tests Tier 2: 21—200 sprinkler heads | \$240.00 | \$250.00 |
| Commercial Fire Fee Schedule Fire Alarm Systems New Installation Tests Tier 3: 201+ sprinkler heads | \$360.00 | \$370.00 |
| Commercial Fire Fee Schedule Fire Protection Plan Review | \$100.00 | \$110.00 |
| Commercial Fire Fee Schedule Fire Reports Accident Report | \$20.00 | \$30.00 |
| Commercial Fire Fee Schedule Fire Reports Duplicates | \$0.15 per page | \$0.25 per page |

KIRBY CODE

| Fire Department | 2025-26 | Proposed |
|---|--|--|
| Commercial Fire Fee Schedule Fire Violations Failure to Apply for Permit | \$200.00 per day | \$210.00 per day |
| Commercial Fire Fee Schedule Fire Violations Failure to Request Inspection | \$200.00 per day | \$210.00 per day |
| Commercial Fire Fee Schedule Fixed Pipe Systems Standard | \$180.00 | \$190.00 |
| Commercial Fire Fee Schedule Fixed Pipe Systems UL 300 Compliance (no major pipework) | \$90.00 | \$100.00 |
| Commercial Fire Fee Schedule Gaseous Suppression Systems | \$300.00 | \$310.00 |
| Semi-Annual Inspections | | |
| Tier 1: 0—9,999 sq. ft. | \$75.00 | \$75.00 |
| Tier 2: 10,000—49,999 sq. ft. | \$200.00 | \$200.00 |
| Tier 3: 50,000+ sq. ft. | \$300.00 | \$300.00 |
| Reinspection Fee | \$90.00 | \$90.00 |
| 4 or 5 False Alarms (within preceding 12 months) | \$100.00 | \$110.00 |
| 6 or 7 False Alarms (within preceding 12 months) | \$150.00 | \$160.00 |
| 8 or more False Alarms (within preceding 12 months) | \$200.00 | \$210.00 |
| Right-of-Way Permit | | |
| 1—90 days | \$250.00 | \$250.00 |
| 91—180 days | \$300.00 | \$300.00 |
| 181—270 days | \$450.00 | \$450.00 |
| 271—365 days | \$600.00 | \$600.00 |
| Extension fee (only ONE allowed for only 1—90) | \$60.00 to be paid 30 days prior to ext. | \$60.00 to be paid 30 days prior to ext. |
| Certificate of Occupancy | | |
| Permit Application Fee | \$180.00 | \$190.00 |
| Conflict with Ord. No. 611 Sec. 150.30 | \$50.00 | \$60.00 |
| Fire Code Plan Review Services (Fire Alarm and/or Sprinkler System) | | |
| Valuation | Fee | |
| \$1.00 to \$250,000.00 | \$500.00 | \$510.00 |
| \$250,001.00 to \$500,000.00 | \$850.00 | \$860.00 |
| \$500,001.00 to \$1,000,000.00 | \$1,100.00 | \$1,110.00 |
| \$1,000,000.00 to \$3,000,000.00 | \$1,600.00 | \$1,610.00 |

APPENDIX—SCHEDULE OF FEES

| Food Establishment Permit Fees | 2025-26 | Proposed |
|--|-----------------------|-----------------------|
| Solicitor Permit Fee | | |
| Application/Background fee | \$15.00 | \$20.00 |
| Per Agent | \$5.00 | \$10.00 |
| Replacement Fee | \$5.00 | \$10.00 |
| Per Day | \$7.50 | \$14.00 |
| Per Week | \$15.00 | \$20.00 |
| Per Month | \$25.00 | \$30.00 |
| Per Year | \$150.00 | \$155.00 |
| Food Establishment | | |
| 0—5 Employees | \$150.00 | \$500.00 |
| 6—10 Employees | \$300.00 | \$650.00 |
| 11 or more | \$500.00 | \$850.00 |
| Mobile/Temporary/Seasonal | | |
| Health Re-inspections | \$250.00 | \$250.00 |
| 1—3 | \$0.00 | \$125.00 |
| 4—6 | \$0.00 | \$100.00 |
| 7—10 | \$0.00 | \$200.00 |
| 11—20 | \$0.00 | \$300.00 |
| 11—20 | \$0.00 | \$400.00 |
| More than 20 | \$0.00 | \$500.00 |
| Frozen Desert and Beverage Machine Permit | \$125.00 | \$125.00 |
| Alcoholic Beverage Permit Fee | | |
| Permit and Renewal Permit | ½ of State Permit Fee | ½ of State Permit Fee |
| Licenses | | |
| Beer off Premises | \$30.00 | \$30.00 |
| Beer on Premises | \$187.50 | \$187.50 |
| Beverage Cartage | \$10.00 | \$10.00 |
| Branch Distributor's Permit | \$37.50 | \$42.00 |
| Local Distributor's Permit | \$50.00 | \$55.00 |
| Local Distributors | \$50.00 | \$55.00 |
| Mixed Beverage Permit | \$375.00 | \$380.00 |
| Mixed drinks on premises | \$125.00 | \$125.00 |
| Mixed drinks, late night | \$250.00 | \$250.00 |
| Package Store | \$150.00 | \$150.00 |
| Package Store Permit | \$250.00 | \$255.00 |

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| | | |
|---|----------|----------|
| Wholesaler's Permit | \$937.50 | \$942.00 |
| Wine and Beer off premises | \$30.00 | \$30.00 |
| Wine and beer on premises | \$187.50 | \$187.50 |
| Wine and beer, late night | \$250.00 | \$250.00 |
| Wine and Malt Beverage Retailer's Off Premises Permit | \$30.00 | \$35.00 |
| Wine and Malt Beverage Retailer's Permit—All Other Counties | \$87.00 | \$92.00 |
| Wine and Malt Beverage Retailer's Permit—Bexar County | \$500.00 | \$505.00 |
| Wine only package store | \$125.00 | \$125.00 |
| Wine-Only Package Store Permit | \$37.50 | \$38.00 |
| Winery Permit | \$37.50 | \$38.00 |

APPENDIX—SCHEDULE OF FEES

| Garbage Collection Fees | 2025-26 | Proposed |
|---|----------------|-----------------|
| Commercial Commercial Additional Charges | \$106.98 | \$116.98 |
| Commercial Container Service: 2 Cubic Yard 1 Pickup Per Week | \$115.46 | \$125.46 |
| Commercial Container Service: 2 Cubic Yard 2 Pickup Per Week | \$214.76 | \$224.76 |
| Commercial Container Service: 2 Cubic Yard 3 Pickup Per Week | \$292.59 | \$302.59 |
| Commercial Container Service: 2 Cubic Yard 4 Pickup Per Week | \$391.95 | \$401.95 |
| Commercial Container Service: 4 Cubic Yard 1 Pickup Per Week | \$144.99 | \$154.99 |
| Commercial Container Service: 4 Cubic Yard 2 Pickup Per Week | \$257.68 | \$267.68 |
| Commercial Container Service: 4 Cubic Yard 3 Pickup Per Week | \$343.11 | \$353.11 |
| Commercial Container Service: 4 Cubic Yard 5 Pickup Per Week | \$603.94 | \$613.94 |
| Commercial Container Service: 6 Cubic Yard 1 Pickup Per Week | \$182.57 | \$192.57 |
| Commercial Container Service: 6 Cubic Yard 2 Pickup Per Week | \$319.45 | \$329.45 |
| Commercial Container Service: 6 Cubic Yard 3 Pickup Per Week | \$428.82 | \$438.82 |
| Commercial Container Service: 6 Cubic Yard 4 Pickup Per Week | \$577.11 | \$587.11 |
| Commercial Container Service: 6 Cubic Yard 5 Pickup Per Week | \$722.08 | \$732.08 |
| Commercial Container Service: 8 Cubic Yard 1 Pickup Per Week | \$206.71 | \$216.71 |
| Commercial Container Service: 8 Cubic Yard 2 Pickup Per Week | \$357.01 | \$367.01 |
| Commercial Container Service: 8 Cubic Yard 3 Pickup Per Week | \$469.76 | \$479.76 |
| Commercial Container Service: 8 Cubic Yard 4 Pickup Per Week | \$668.38 | \$678.38 |
| Commercial Container Service: 8 Cubic Yard 5 Pickup Per Week | \$845.57 | \$855.57 |
| Commercial Container Service: 8 Cubic Yard 6 Pickup Per Week | \$1,014.50 | \$1,024.50 |
| Commercial Delivery | \$133.72 | \$143.72 |
| Commercial Delivery Fee for any Commercial Container | \$33.43 | \$43.43 |
| Commercial Disposal Fee/Ton | \$38.77 | \$48.77 |
| Commercial Excess Disposal Charges per lb over 10 times | \$0.04 | \$0.14 |
| Commercial Extra lift for any Commercial Container | \$33.43 | \$43.43 |
| Commercial False Alarm Fee | \$167.15 | \$167.15 |
| Commercial Haul 30 Yard | \$260.75 | \$270.75 |
| Commercial Exchange or Removal Fee for any Commercial Container | \$53.48 | \$63.48 |
| Commercial Rental/Day \$5.35 | \$488.07 | \$498.07 |
| Residential 1 Cart | \$18.72 | \$28.72 |
| Extra Cart | \$8.05 | \$18.05 |
| Residential Out of Cycle Brush and Bulk Per Yard | \$33.10 | \$43.10 |

KIRBY CODE

| Open Records Request | 2025-26 | Proposed |
|--|------------------|------------------|
| Accident Reports | \$6.00 each | \$6.00 each |
| Certified Copy of Report | \$2.00 each | \$2.00 each |
| | additional copy | additional copy |
| Acknowledgement, Certified Copies, Jurat's, Oaths and Affirmation | \$6.00 | \$6.00 |
| CD | \$1.00 each | \$1.00 each |
| Certified Copy—Each Certification | \$5.00 | \$5.00 |
| Cost per page standard size up to 8.5 x 14 | \$0.10/page | \$0.10/page |
| Credit Card Payment Over Phone | \$1.00 | \$1.00 |
| Digital Video (DVD) | \$3.00 each | \$3.00 each |
| Documentation and Research | \$10.00 per hour | \$10.00 per hour |
| Finger print cards | \$5.00 each | \$5.00 each |
| For locating, compiling, and reproducing, per hour (documents 50 pages and or NOT located in immediate area) | \$15.00 | \$15.00 |
| Key Cards | \$0.10/page | \$0.10/page |
| Maps—Actual cost | Actual | Actual |
| Miscellaneous supplies—Actual cost | Actual | Actual |
| Nonstandard sizes | \$0.50/page | \$0.50/page |
| Other electronic media—Actual cost | Actual | Actual |
| Overhead charge— % of labor charge | \$0.20 | \$0.20 |
| Oversize paper copy (11" X 17") | \$0.50 | \$0.50 |
| Photographs—Actual cost | Actual | Actual |
| Police Report | \$0.10/page | \$0.10/page |
| Postage and shipping charge actual cost | Actual | Actual |
| Protests—Per Document | \$5.00 | \$5.00 |
| Remote document retrieval charge | Actual | Actual |
| Return Check Fee | \$25.00 | \$25.00 |
| Specialty paper (Mylar, blueprint, blue line, map, photographic) | Actual | Actual |
| Supplement Reports | \$0.10/page | \$0.10/page |

APPENDIX—SCHEDULE OF FEES

| Police Department Fee | 2025-26 | Proposed |
|--|-------------------------|-------------------------|
| Solicitation Permits | \$7.50/day | \$10.00 |
| Solicitation Permits | \$15.00/month | \$30.00 |
| Solicitation Permits | \$150.00/year | \$200.00 |
| Miscellaneous Fees | | |
| Solicitor/Peddler Permit | \$40.00 | \$40.00 |
| Background Check Fee | \$10.00 | \$20.00 |
| Body Camera Video | \$1.00 per minute | \$1.00 per minute |
| | +\$10.00 | +\$10.00 |
| Alarm Permit Fee | | |
| Residential Permit Fee (5 False Alarms) | Cancelation | |
| 1—2 Burglar Alarm 12 month period | No Fee | No Fee |
| 3—4 Burglar Alarm | \$50.00 | \$75.00 |
| 5+ Burglary Alarm | \$100.00 | \$125.00 |
| Basic Fees | | |
| Governmental Fee | \$170.00 | \$180.00 |
| Vehicle Impoundment Fees | \$20.00 | \$40.00 |
| Environmental Hazard Fee | \$10.00 | \$25.00 |
| Basic Towing and Removal Fees | \$65.00 | \$95.00 |
| Total Not including Storage and applicable advanced fees | \$265.00 | \$340.00 |
| Daily Storage Fees | | |
| 20 Feet and under—After the first 24 hours | \$20.00 | \$20.00 |
| 21 Feet and over—After the first 24 hours | \$35.00 | \$350.00 |
| Add Fire Alarm Fee 1-3 Alarm | \$0.00 | \$500.00 |
| Advanced Fees | | |
| Notification Fee—Per Notification | \$50.00 | \$50.00 |
| Publication Fee—Per Publication | Current Newspaper Rates | Current Newspaper Rates |
| Advanced/Specialized Equipment Fees | Current Contract Rates | Current Contract Rates |

KIRBY CODE

| Public Works | 2025-26 | Proposed |
|---|--------------|--------------------|
| Permit Fees | | |
| All Right-of-Way Permits | \$25.00 | \$175.00 |
| All Right-of-Way Reinspection Fee | \$0.00 | \$50.00 |
| Unpermitted work penalty | \$0.00 | \$500.00 |
| 4-inch service line connection or smaller | \$175.00 | \$200.00 |
| 6-inch | \$235.00 | \$250.00 |
| 8-inch | \$290.00 | \$300.00 |
| 10-inch | \$340.00 | \$350.00 |
| Above 10 inches | \$525.00 | \$550.00 |
| Meter Installation Fees—Inside the City | | |
| Meter Size | | |
| 5/8" X 3/4" | \$330.00 | \$350.00 |
| 3/4" X 3/4" | \$345.00 | \$360.00 |
| Labor Charge: | | |
| 1.5" X 1/5" | \$450.00 | \$475.00 |
| 2" X 2" | \$1,940.00 | \$2,000.00 |
| 2" turbine | Cost + Labor | Cost + Labor + 18% |
| 3" Comp | Cost + Labor | Cost + Labor + 18% |
| 3" or larger | Cost + Labor | Cost + Labor + 18% |
| 4" Comp | Cost + Labor | Cost + Labor + 18% |
| 4" turbine | Cost + Labor | Cost + Labor + 18% |
| Meter Installation Fees—Outside the City | | |
| Meter Size | | |
| 5/8" X 3/4" | \$340.00 | \$365.00 |
| 3/4" X 3/4" | \$355.00 | \$370.00 |
| 1" X 1" | \$460.00 | \$485.00 |
| 1.5" X 1/5" | \$465.00 | \$485.00 |
| 2" X 2" | \$1,950.00 | \$2,020.00 |
| 2" turbine | Cost + Labor | Cost + Labor + 25% |
| 3" Comp | Cost + Labor | Cost + Labor + 25% |
| 4" Comp | Cost + Labor | Cost + Labor + 25% |
| Fire Hydrant Meter for Construction | | |
| Deposit (refundable) | \$200.00 | \$300.00 |
| Service Charge | \$50.00 | \$75.00 |

APPENDIX—SCHEDULE OF FEES

Network Nodes

| | | |
|---|------------|------------|
| Network Nodes | \$500.00 | \$550.00 |
| Annual Public Right of Way Fee | \$250.00 | \$300.00 |
| Node Support Pole Application Fee | \$1,000.00 | \$1,100.00 |
| Rental Fee for Transport Facilities, per device per month, not to exceed the aggregate "per node" fee | \$28.00 | \$28.00 |

DRAFT

KIRBY CODE

| Planning and Zoning | 2025-26 | Proposed |
|--|------------|------------|
| Annexation Petition by Property Owner—Plus all related fees | \$500.00 | \$600.00 |
| Zone Change | | |
| Specific Use Permit (SUP) for 0 to 2 acres | \$500.00 | \$600.00 |
| Specific Use Permit (SUP) for 2+ to 5 acres | \$750.00 | \$850.00 |
| Specific Use Permit (SUP) for 5+ to 20 acres | \$1,500.00 | \$2,000.00 |
| Specific Use Permit (SUP) for 20+ to 50 acres | \$2,000.00 | \$2,500.00 |
| Specific Use Permit (SUP) for 50+ to 100 acres | \$3,000.00 | \$3,500.00 |
| Specific Use Permit (SUP) for 100+ acres | \$5,000.00 | \$5,500.00 |
| Master Development Plan | | |
| All phased developments and PDD's | \$500.00 | \$600.00 |
| Master Development Plan Amendment (minor revision) | | |
| Preliminary Plat | | |
| 0 to 50 acres | N/A | N/A |
| Greater than 50 acres | N/A | N/A |
| Final Record Plat or Re-plat | | |
| 0 to 50 acres | N/A | N/A |
| Greater than 50 acres | N/A | N/A |
| Revised Final Plat (minor) | \$250.00 | \$250.00 |
| Amended Plat | N/A | N/A |
| Minor Plat | \$350.00 | \$400.00 |
| Vacant Plat | N/A | N/A |
| Effective October 1, 2025 | \$300.00 | \$400.00 |
| Site Plan | | |
| Excellence at Work | \$1,000.00 | \$1,400.00 |

APPENDIX—SCHEDULE OF FEES

| Water and Sewer Rate | 2025-26 | Proposed |
|---|------------------|-------------------|
| Residential Rates | | |
| Base | \$10.00 | \$16.00 |
| 1—10,000 | \$1.80 per 1,000 | \$2.25 per 1,000 |
| 11,000—20,000 | \$2.25 per 1,000 | \$3.00 per 1,000 |
| 21,000—30,000 | \$3.25 per 1,000 | \$4.00 per 1,000 |
| 31,000—40,000 | \$4.25 per 1,000 | \$5.00 per 1,000 |
| 41,000 + | \$6.25 per 1,000 | \$6.50 per 1,000 |
| Residential Sewer (Gallons) | | |
| 0—1,000 | \$19.64 | \$25.64 |
| every 1000 after | \$5.11 per 1,000 | \$6.00 per 1,000 |
| Commercial/apartment/mobile home/bulk | | |
| Base | \$15.00 | \$30.00 |
| 1—100,000 | \$2.00 per 1,000 | \$2.00 per 1,000 |
| 101,000+ | \$3.00 per 1,000 | \$3.00 per 1,000 |
| Commercial/apartment/mobile home/bulk Sewer (Gallons) | | |
| 0—1,000 | \$19.64 | \$25.00 per 1,000 |
| per 1,000 after | \$5.11 | \$6.50 per 1,000 |
| Bulk Rates Water | | |
| Base | \$15.00 | \$30.00 |
| 1—100,000 | \$2.00 per 1,000 | \$3.00 per 1,000 |
| 101,000+ | \$3.00 per 1,000 | \$4.00 per 1,000 |
| Rebates—Residential customers only | | |
| Rebate for each ultra low-flow toilet (2 per household), not more than 2 every 5 years. | \$50.00 | \$50.00 |
| Rebate for circulating pumps (hot water on demand), not more than 1 every 5 years | \$75.00 | \$75.00 |
| Effective October 1, 2025 | | |
| Drought Contingency Surcharges | | |
| For the first 1,000 gallons over allocation | \$2.00 | \$2.00 |
| Excellence at Work | \$5.00 | \$5.00 |
| Drought Contingency Violation Fines, up to | \$200.00 | \$200.00 |
| Winter Averaging Example: | | |
| December usage | 3,000 gallons | 3,000 gallons |
| January usage | 5,000 gallons | 5,000 gallons |
| | 5,000 gallons | 5,000 gallons |

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| | | |
|--|---|---|
| February usage | 13,000 gallons | 13,000 gallons |
| Divide by 3 (total of Dec., Jan., Feb.) | \$4.33 is the average - \$1.00 (base rate for sewer \$19.64) \$3.33 remainder x \$5.11 (each additional thousand gallons) \$17.02 + \$19.64 (base rate) \$36.66 (new sewer average) | \$4.33 is the average - \$1.00 (base rate for sewer \$19.64) 3.33 remainder x \$5.11 (each additional thousand gallons) \$17.02 + \$19.64 (base rate) \$36.66 (new sewer average) |
| Water Meter Deposit | | |
| Deposit Residential Water and Sewer | \$100.00 | \$100.00 |
| Deposit Commercial Water and Sewer | \$300.00 | \$300.00 |
| Tapping Fee (New Home) Long Services | \$6,283.00 | \$6,283.00 |
| Tapping Fee (New Home) Short Services | \$0.00 Each | \$1,500.00 Each |
| Disconnection and Reconnection Fee | \$50.00 | \$75.00 |
| Unauthorized use of Water (theft) | \$75.00 | \$150.00 |
| Remove/Reinstall Meter | \$0.00 | \$75.00 |
| Meter lock removal | \$0.00 | \$30.00 |
| Meter lock cut off | \$0.00 | \$100.00 |