RICHLAND HILLS CITY COUNCIL
REGULAR MEETING AGENDA
AUGUST 24, 2026 5:30 PM
CITY HALL, 3200 DIANA DRIVE

The Work Session and Regular Session are open to the public. If Executive Session is required, it will be held in the Council Conference Room, and is closed to the public. Please note that although the Council will generally consider the items on the agenda in the order shown below, they may elect to re-order items in order to accommodate the needs of the Council, city staff, presenters, or the public generally. Therefore, members of the public interested in any agenda item are encouraged to be in attendance at the start of the meeting.

1. WORK SESSION - 5:30P.M.

A. Discuss Items Listed On Tonight's City Council Agenda. No Action Will Be Taken And Each Item Will Be Considered During The Regular Session.

B. Code Compliance - Communication Strategy

C. Budget And Tax Rate Discussion

2. REGULAR SESSION - IMMEDIATELY FOLLOWING THE WORK SESSION BUT NOT BEFORE 6:30P.M.

3. CALL TO ORDER

4. INVOCATION AND PLEDGES OF ALLEGIANCE

5. CITIZEN COMMENTS

Citizens in attendance at the meeting who have signed a card to speak to the City Council will also be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the presentation is on the agenda, the city staff and City Council Members are prevented from discussion of the subject and may respond only with statements of factual infomarion or existing city policy. Citizens will have three (3) minutes to address City Council. Public comment will not be taken on items that the City Council has previously considered in a public hearing.

- information regarding holiday schedules;
- honorary recognitions of city officials, employees, or other citizens;
- reminders about upcoming events sponsored by the city or other entity that is scheduled to be attended by a city official or city employee; and
- announcements involving imminent public health and safety threats to the city

6. COUNCIL COMMENTS

7. REPORTS & DISCUSSIONS

A. July Department Reports

8. CONSENT AGENDA

All items listed below are considered to be routine by the City Council and will be enacted with one motion. There will be no separate discussion of the items unless a Councilmember or citizen so requests, in which event the item will be removed from the consent agenda and considered in its normal sequence. Approval of the consent agenda authorizes the City Manager to implement each item in accordance with staff recommendations.

A. Approve The Minutes From The August 17, 2026 City Council Meeting

B. Approve Resolution 664-26 Approving A Negotiated Settlement Between The Atmos Cities Steering Committee (ACSC) And Atmos Energy Corp., Mid-Tex Division Regarding The Company'S 2026 Rate Review Mechanism Filing

9. NEW BUSINESS

A. Consider Ordinance 1544-26 Approving And Adopting The Fiscal Year 2027 Budget

B. Ratify The Property Tax Increase Reflected In The FY 2027 Budget.

10. PUBLIC HEARINGS

A. Consider Ordinance 1546-26 Setting And Approving The Fiscal Year 2027 Tax Rate **PUBLIC HEARING**

11. ADJOURNMENT

CERTIFICATE

I, the undersigned authority, do hereby certify that this Notice of Meeting was posted on the official bulletin board at the Richland Hills City Hall, 3200 Diana Drive, Richland Hills, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted by the following date and time: Monday, August 17, 2026, by 8:00 p.m., and remained so posted at least three business days before said meeting convened, pursuant to the Texas Government Code, Chapter 551.

Lisa Boyd
Lisa Boyd
City Secretary

ACCESSIBILITY STATEMENT

The Facility is wheelchair accessible. If you plan to attend this public meeting and have a disability that requires special arrangements, please notify the City Secretary 48 hours in advance at (817) 616-3810 and reasonable accommodations will be made to assist you.

Taxpayer Impact Statement / Budget Statement:

This taxpayer impact statement is provided pursuant to Texas Government Code Section 551.043(c) in connection with the City's discussion of the proposed Fiscal Year 2027 budget. Based on the July 2026 certified appraisal data provided by the Tarrant Appraisal District, the taxable value of the median-valued residence homestead in the City of Richland Hills is $241,063.

For that property, the City's portion of the property tax bill for the current fiscal year, FY2026, calculated using the current adopted tax rate of $0.504796 per $100 of taxable value, is approximately $1,216.88.

If the proposed FY2027 budget is adopted and funded at the proposed tax rate of $0.569028 per $100 of taxable value, the City's portion of the property tax bill for the same property is estimated to be $1,371.72.

If a balanced FY2027 budget funded at the no-new-revenue tax rate of $0.555999 per $100 of taxable value is adopted, the City's portion of the property tax bill for the same property is estimated to be $1,340.31.

These calculations reflect the certified appraisal data and official tax-rate calculations available as of the date of posting. The FY2027 amounts remain estimates and may change if the proposed budget or tax rate is revised before final adoption.

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From:

Date: August 24, 2026

Subject:

Agenda Item:

Discuss Items Listed On Tonight's City Council Agenda. No Action Will Be Taken And Each Item Will Be Considered During The Regular Session.

Background Information:

Financial Considerations:

Legal Review:

Board/Citizen Input:

Attachments:

None

Council Action Requested:

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Jason Moore, City Manager

Date: August 24, 2026

Subject: Code Compliance - Communication Strategy

Agenda Item:

Code Compliance - Communication Strategy

Background Information:

Discuss tree limb, high grass and weeds, and other strategies to obtain and increase city code compliance.

Financial Considerations:

Legal Review:

Board/Citizen Input:

Attachments:

None

Council Action Requested:

Discussion only.

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Jason Moore, City Manager

Date: August 24, 2026

Subject: Budget and Tax Rate Discussion

Agenda Item:

Budget and Tax Rate Discussion

Background Information:

Discuss FY27 Budget and Tax Rate

Financial Considerations:

Legal Review:

Board/Citizen Input:

Attachments:

None

Council Action Requested:

None. Discussion only.

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Lisa Boyd

Date: August 24, 2026

Subject: July Department Reports

Agenda Item:

July Department Reports

Background Information:

Financial Considerations:

Legal Review:

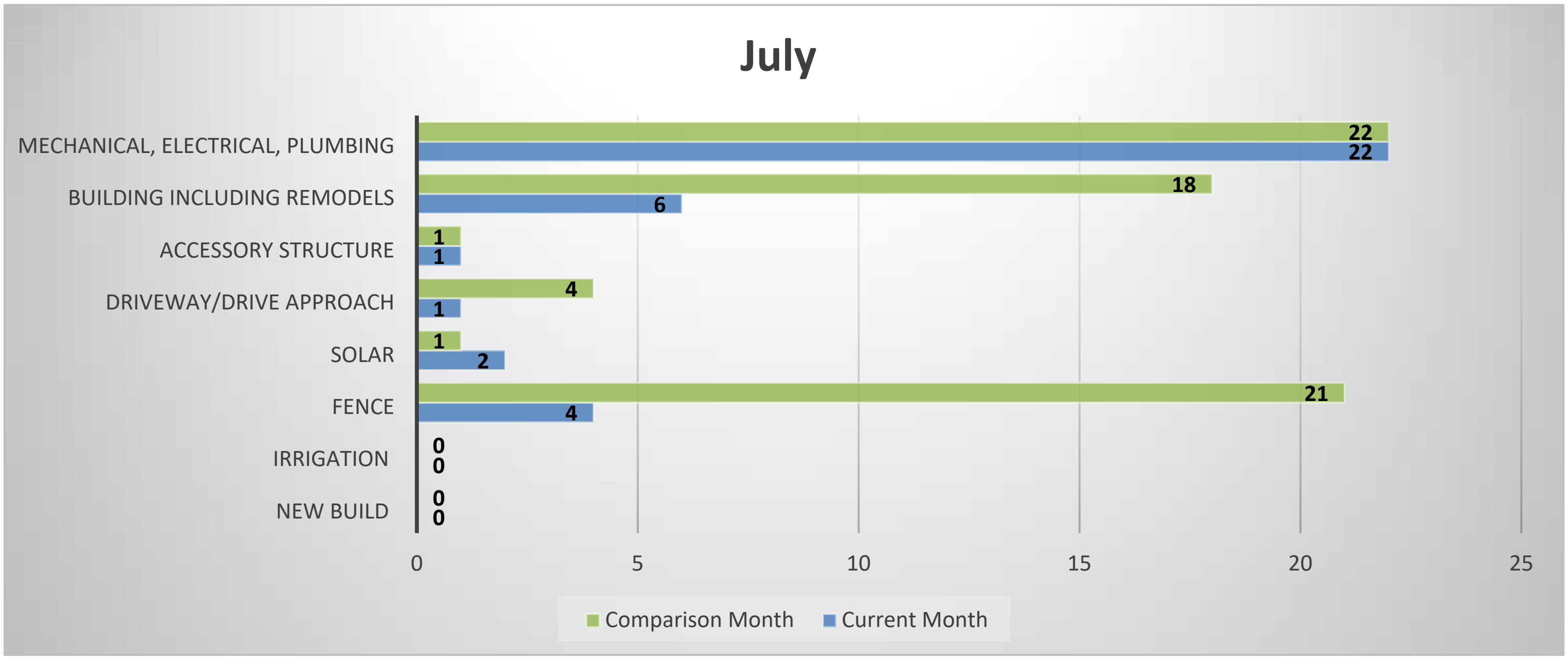
Board/Citizen Input:

Attachments:

1. Development Services July 2026 Monthly Report
2. Public Works July Department Report
3. Library July 2026
4. Police Department - July 2026
5. Parks and Recreation Monthly Report July 2026
6. FY 2026 Quarterly Investment report - Quarter ending 6-30-2026
7. 2026-06 June Monthly Financial Report

Council Action Requested:

Development Services



	Mechanical Electrical Plumbing	Building Including Remodels	Accessory Structure	Driveway Drive Approach	Solar	Fence	Irrigation	New Build
Current Month Residential	20	4	0	1	2	4	0	0
Current Month Commercial	2	2	1	0	0	0	0	0
Current Fiscal Year 2026	208	113	21	13	20	38	6	1
Previous Month Residential	18	17	1	4	1	21	0	1
Previous Month Commercial	4	1	0	0	0	0	0	0

	Current Month	Comparison Month Previous Year	Fiscal Year to Date 2026
Sign Permit	6	7	29
ROW Permit	12	30	97
Garage Sale Permit	18	13	194
Zoning, SUP, Code Consults	0	1	10
Pool Permits	0	2	4
Short Term Rentals	0	1	0

Business Summary

	Current Month	Comparison Month Previous Year	Fiscal Year To Date 2026
Registered Rental CO's	2	5	35
Issued Commercial CO's	1	4	12

Received Certificate of Occupancy

- Trusted Heating and Cooling Solutions, 7350 Dogwood Park Dr – Contractor (No Outside Storage)

Number of Potential Business Certificate of Occupancy Meetings: 1

Number of Developmental Review Committee / Plan Review: 2

COMMUNITY SERVICES

PUBLIC WORKS DIVISION

PUBLIC WORKS | WATER | WASTEWATER | STREETS | DRAINAGE | UTILITIES | WORK ORDERS

One Team. Our Community. A Better Richland Hills.

MONTHLY REPORT TO CITY COUNCIL

JULY 2026

EXECUTIVE SUMMARY

Public Works continued essential service delivery in July, maintaining infrastructure, responding to service requests, and ensuring the safe and efficient operation of city systems. Our team remains committed to proactive maintenance, timely repairs, and continuous improvement to support the quality of life in Richland Hills.

PUBLIC WORKS AT A GLANCE (JULY 2026)

136	0	0	55	203	ON TRACK
TOTAL WORK ORDERS COMPLETED	WATER MAIN BREAK	WASTEWATER MAIN BREAKS	DRAINAGE MOWING HOURS	LINE LOCATES	OVERALL STATUS

JULY HIGHLIGHTS

- Completed 20 hours of valve and hydrant exercise.
- Performed 30 hours of manhole inspections.
- Maintained 242 hours of drainage mowing.
- Conducted 20 hours of inlet cleaning/inspection.
- Completed 203 line locates, including 7 emergency locates.

WORK ORDER SUMMARY (JULY 2026)

STREETS	
Potholes	92
Service Repairs	8
Debris Removal	2
Sign Repair/Replace/Install	2
After Hour Call Outs	1
WATER	
Main Breaks	0
Service Line Leaks	0
Meter Leaks	1
Valve & Hydrant Exercise	20 hours
Complaints (Pressure, Odor, Visual)	2
After Hour Callouts	5
WASTEWATER	
Main Breaks	0
Backups	3
Service Line Repairs	0
Manhole Inspections	30 hours
Odor Complaints	1
After Hour Callouts	3
DRAINAGE	
Mowing (hours)	55 hours
Clearing Inlets/Inlet Inspection	20 hours
Tree Trimming	15 hours
Mosquito Spraying	0 hours
UTILITY BILLING / LINE LOCATES	
Work Orders	136
Line Locates	203
Emergency Line Locates	7
TOTAL WORK ORDERS	**136**

KEY METRICS (JULY 2026)

92 POTHOLES REPAIRED	55 DRAINAGE MOWING HOURS
20 VALVE & HYDRANT EXERCISE HOURS	30 MANHOLE INSPECTION HOURS
203 LINE LOCATES	7 EMERGENCY LINE LOCATES

SYSTEM MAINTENANCE & OPERATIONS

Valve & Hydrant Exercise	20 hours
Manhole Inspections	30 hours
Inlet Cleaning / Inspection	20 hours
Tree Trimming	15 hours
Sewer Line Cleaning	0 hours
Roadway & Capital Project Inspections	Ongoing

STAFF UPDATE

Continuing to build a skilled, dedicated team focused on safety, service, and excellence.

FLEET & EQUIPMENT

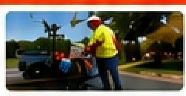
- Preventive maintenance activities completed.
- Service repairs and equipment support.
- Equipment inspections: 100% compliant.
- Fleet and equipment ready to serve.

LOOKING AHEAD

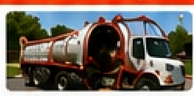
- Continue proactive infrastructure inspections.
- Advance Capital Improvement Projects.
- Continue preventive maintenance activities.
- Improve roadway safety and signage.
- Support utility system reliability and customer service.

TOP PERFORMING WORK (JULY 2026)

Pothole Repairs
92
COMPLETED



Water Main Breaks
0
RESPONDED



Sewer Backups
3
RESOLVED

Drainage Mowing
55
HOURS

Line Locates
203
COMPLETED

OUR MISSION
To provide reliable, efficient, and sustainable public works services that enhance infrastructure, protect public health, and improve the quality of life in our community.

ENRICHING LIVES.
BUILDING COMMUNITY.
CREATING MEMORIES.

RICHLAND HILLS, TEXAS

MONTHLY REPORT

RICHLAND HILLS PUBLIC LIBRARY

JULY • 2026

IMPACT

The library had a very busy summer!
We had a 23% increase in circulation compared to July of last year and a 30% increase in program attendance!
Several patrons have told staff that they visit other libraries in the metroplex, but that ours is the favorite of theirs and/or their kids/grandkids!
We had 271 people participate in Summer Reading and 300 people attended our End of Summer Event. The foam party and the RH Fire Department were once again very popular with all ages as well as the sprinklers and waterslides. Raising Cane’s provided dinner, tea and lemonade and The Link gave away popsicles.

KEY FACTS (LAST YEAR)

- 1973 Visitors (1795)
- 1381 Program Attendance (1062)
- 13 Programs & Events (19)
- 5519 Total Items Checked Out (4487)
- 1840 Questions Answered (1673)
- 15 Posters printed for other City Departments (6)
- 259 Computer usage (143)
- 72 Wireless Prints (62)

RH

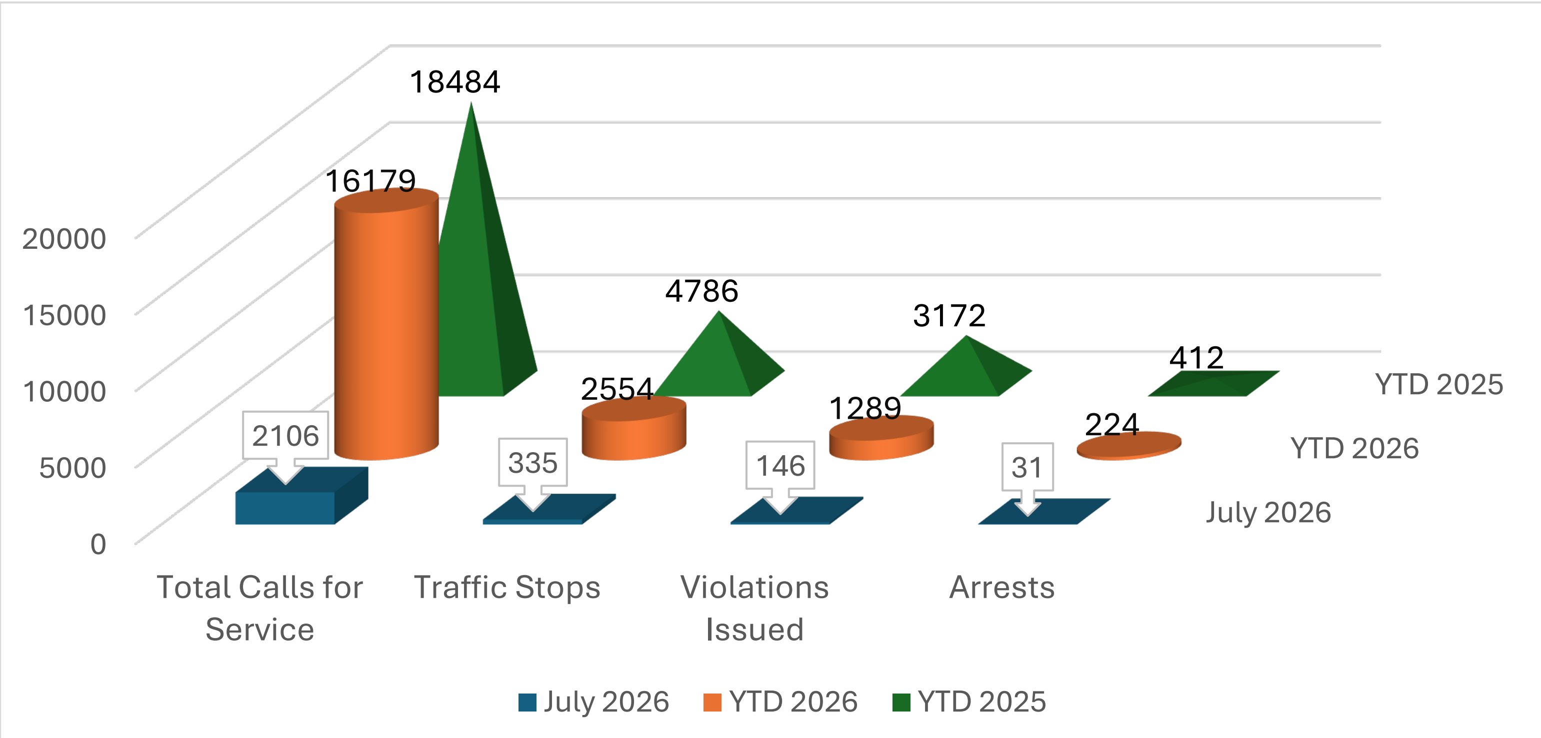
Police Department

JULY

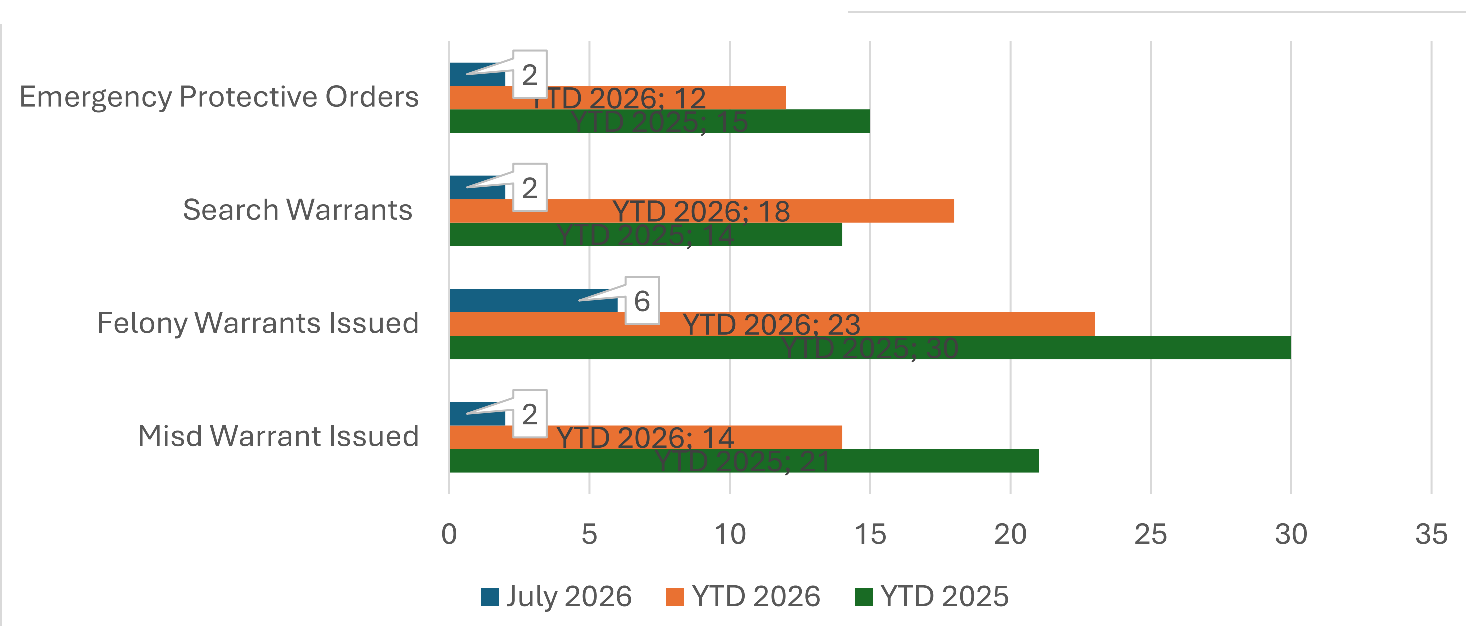
2026

Assistant City Manager/Chief of Police Kimberly Sylvester

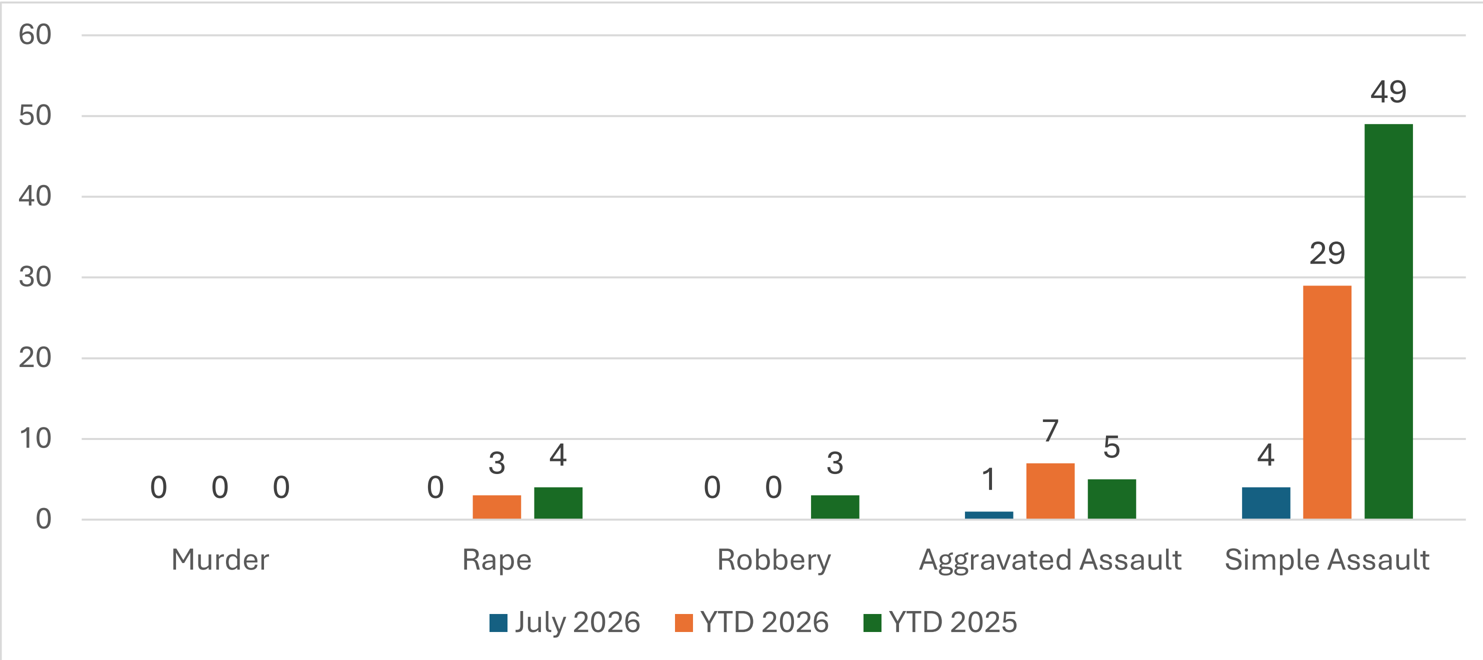
SERVICE CALLS



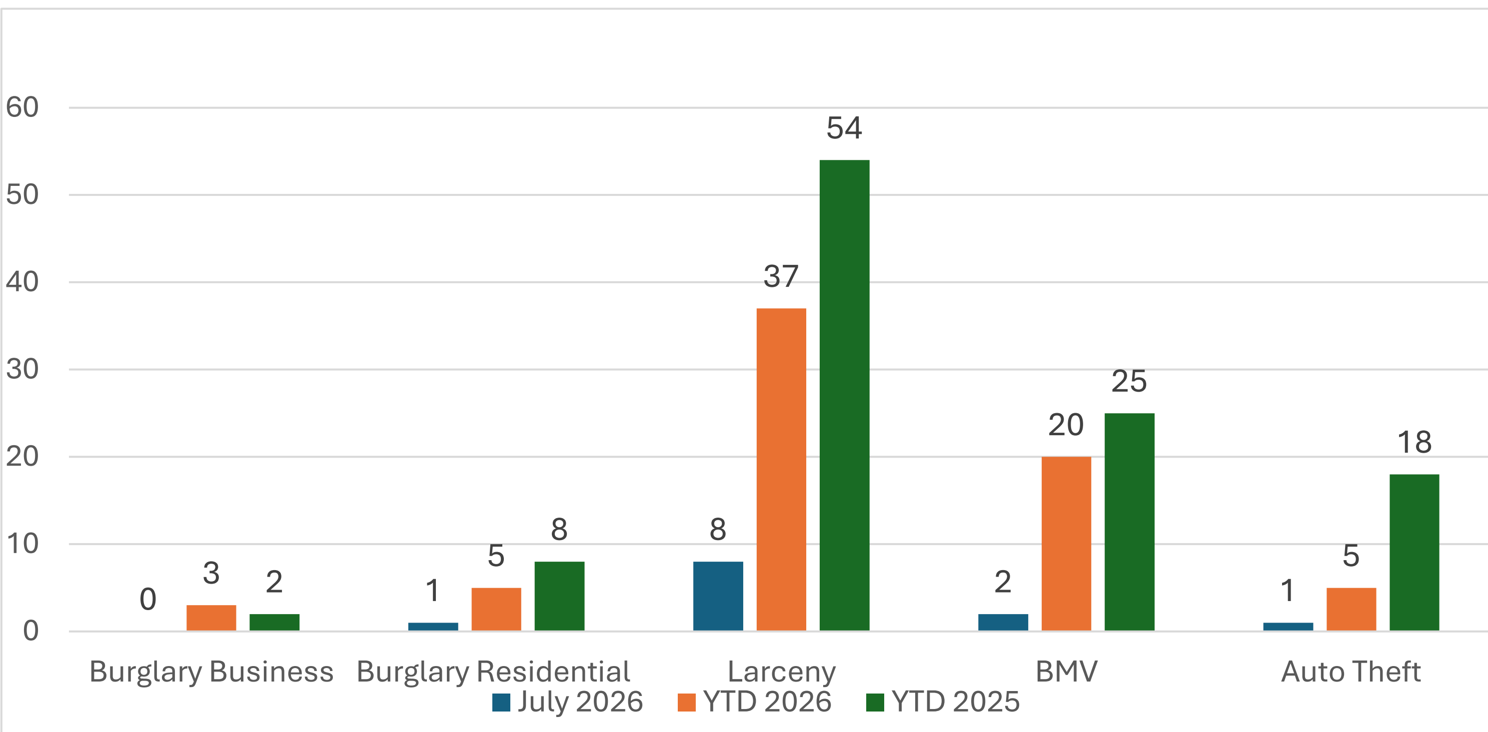
CRIMINAL INVESTIGATIONS



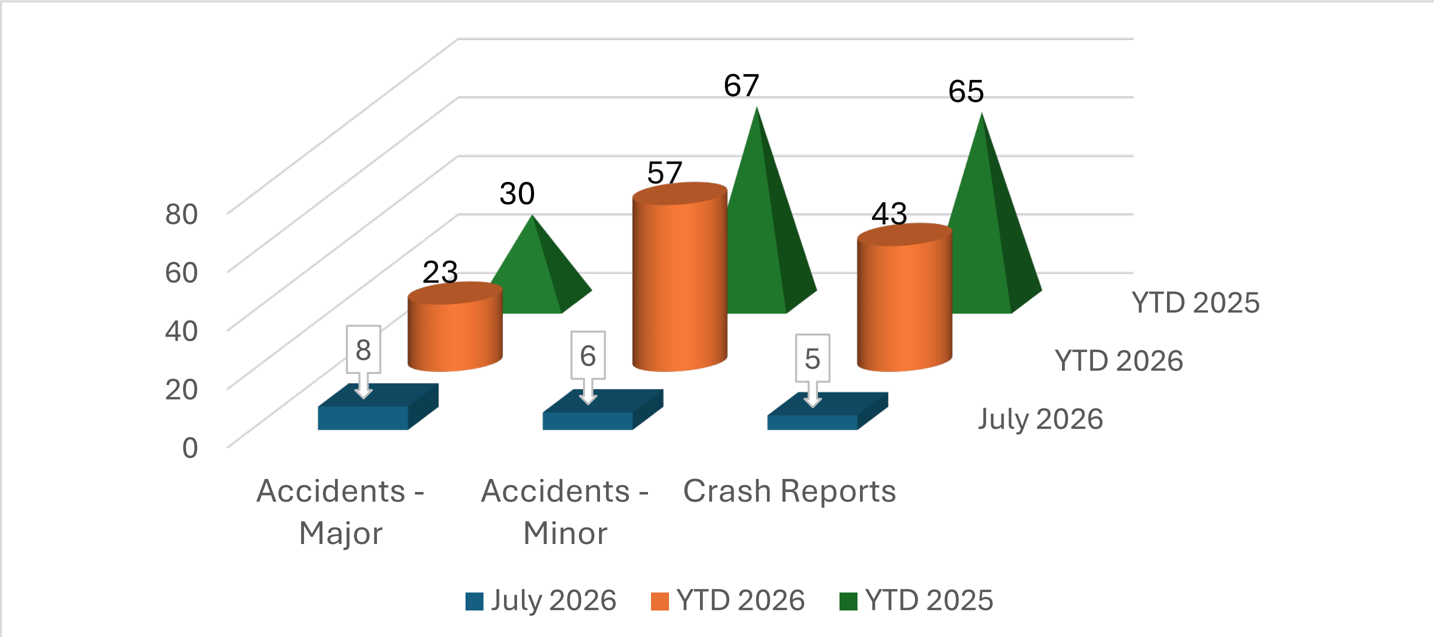
PART 1 VIOLENT CRIME



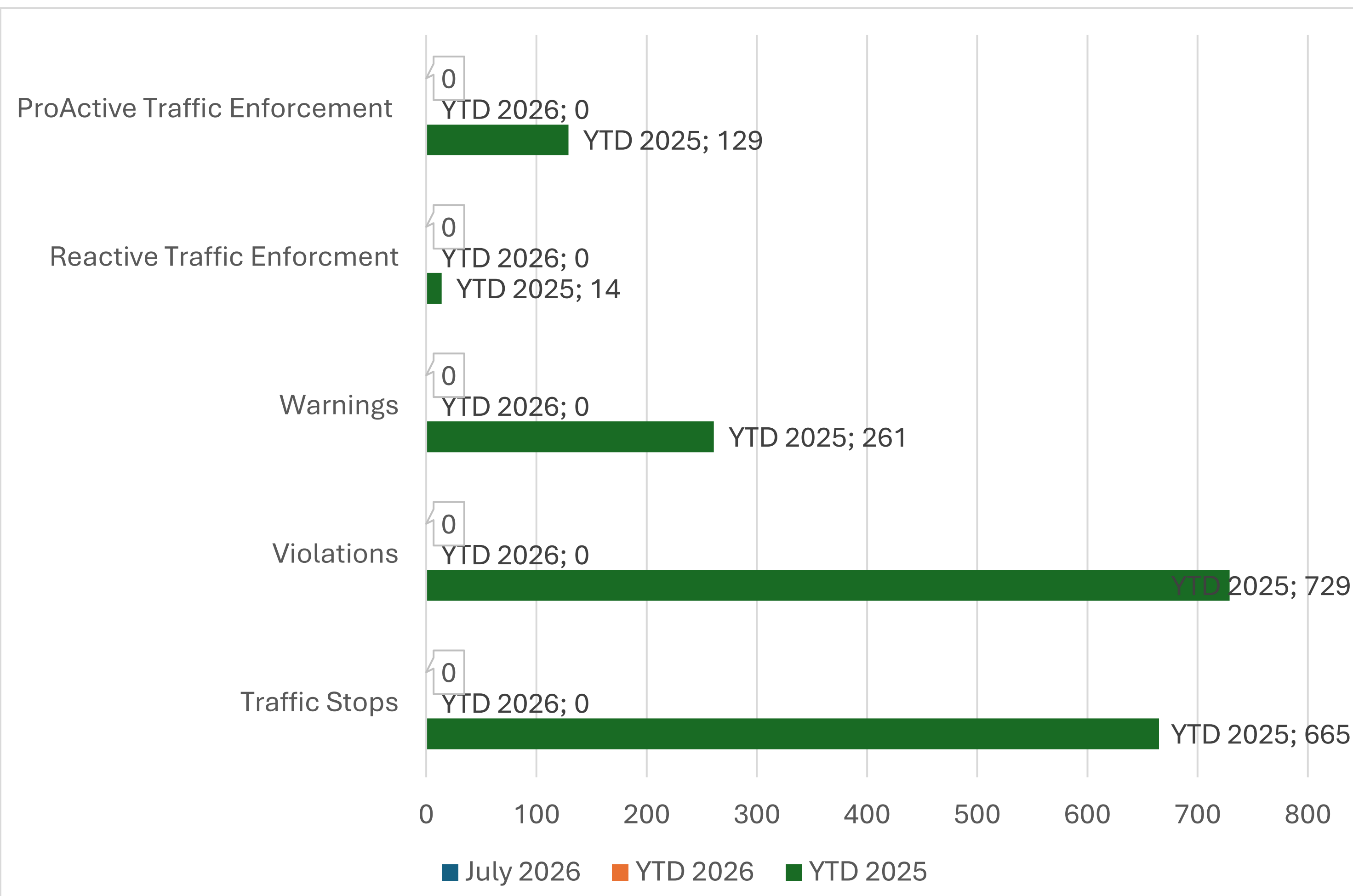
PART 1 PROPERTY CRIME



TRAFFIC ACCIDENTS



TRAFFIC UNIT



ACCOMPLISHMENTS

- **July 2nd: Police Recruits Jacob Hepner and Hung Do began the North Central Texas Council of Governments Regional Police Academy.**
- **July 14: Police Officer Tiffany Faul joined RHPD. Officer Faul brings valuable law enforcement experience to Richland Hills, having previously served as a Nevada State Trooper before relocating to Texas.**
- **Special Olympics Tip-A-Cop: RHPD participated in the Special Olympics Tip-A-Cop event at Texas Roadhouse. We had a great turnout and appreciate everyone who came out to support our officers and Special Olympics!**

RH COMMUNITY SERVICES

PARKS & RECREATION DIVISION

MONTHLY REPORT TO CITY COUNCIL

JULY 2026

PARKS | RECREATION | EVENTS | SPLASH PAD

One Team. Our Community. A Better Richland Hills.

EXECUTIVE SUMMARY

July highlighted the Parks and Recreation Department's continued focus on community engagement and quality programming. In recognition of Parks and Recreation Month, the department offered several free community events, including Family Field Day, Paint & Sip, and Bingo. Summer Camp Connect maintained strong participation, averaging 54 campers per week, while the Kate Baker Park project continued to progress toward an anticipated September 2026 completion.

PARKS & RECREATION DIVISION AT A GLANCE (JULY 2026)

2,190 MEMBER SCANS (MONTHLY)	**69** DAY PASS PURCHASES (MONTHLY)	**8,224** TOTAL VISITORS (MONTHLY)	**25** PICKLEBALL MONTHLY PASSES SOLD
20,267 MEMBER SCANS (FYTD)	**654** DAY PASS PURCHASES (FYTD)	**77,775** TOTAL VISITORS (FYTD)	**47** VOLLEYBALL MONTHLY PASSES SOLD

CITY PARKS UPDATES

- Kate Baker CMU, roof, and doors installed
- Removed fencing from Creek Trail Park
- Water feature's UV system is under repair
- EWF installation has been scheduled for last week of August 24

IRRIGATION & BEAUTIFICATION

- Extended watering times by 10 minutes on Baker Blvd. medians
- Nico's to repair irrigation and refresh the flower beds at the Parks Admin office

TOTAL REVENUE (JULY 2026)

Private Rentals	$14,382.00
Childcare	$37,955.00
Memberships/Day Passes	$5,575.00
Programs	$1,438.00
Other	$1,071.00

TOTAL REVENUE $60,421.00

PROGRAMS (JULY 2026)

Karate	5
Paint & Sip	12
Lunch Bunch	55
Brown Bag Lunch	14
Paint Along	5
Denton Fire Museum	5
Dance Lessons	6

THE LINK KEY METRICS

507 TOTAL MEMBERSHIPS

41 PRIVATE RENTALS

54 AVERAGE CHILDCARE ENROLLMENT

Bank	Fund	Name of Account	Balance at 3/31/2026	Net Deposits / Withdrawals	Interest Earnings	Balance at 6/30/2026
JP Morgan Chase	1	General Fund Account	3,067,472	(843,137)	2,476	2,226,811
JP Morgan Chase	2	Revenue Fund Account	7,919,390	394,222	46,070	8,359,682
JP Morgan Chase	26	Richland Hills Economic Development Corp	2,736,138	-	15,034	2,751,172
JP Morgan Chase	65	Richland Hills Crime Control Fund	3,310,017	(994,765)	18,095	2,333,347
		Total Bank	**17,033,017**	**(1,443,679)**	**81,675**	**15,671,012**
TEXPOOL	1	General Fund	2,360,581	-	21,505	2,375,203
TEXPOOL	2	Revenue Fund	1,008,349	-	9,186	1,008,349
TEXPOOL	22	Drainage Fund	134,002	-	1,221	134,003
TEXPOOL PRIME	1	General Fund	2,023,761	(750,000)	15,991	1,289,753
LOGIC	1	General Fund	1,516,438	-	14,260	1,530,698
TexSTAR	27	2019 GO Bonds	53,356	-	483	53,839
TexSTAR	6	Police Seizue Funds	28,842	-	261	29,103
TexSTAR	10	I & S Funds	742,813	-	6,722	749,535
TexSTAR	77	Hotel Motel Occupancy Tax Fund	117,785	-	1,066	118,851
TexSTAR	89	Tax Increment Fund	682,696	-	6,178	688,874
TexSTAR	101	ARPA Funds	103,057	-	933	103,989
TexSTAR	2/109	2023 Certificates of Obligation	5,455,062	-	49,364	5,504,426
		Total Pools	**14,226,743**	**(750,000)**	**127,169**	**13,586,622**
		Total Holdings	**31,259,760**	**(2,193,679)**	**208,844**	**29,257,634**

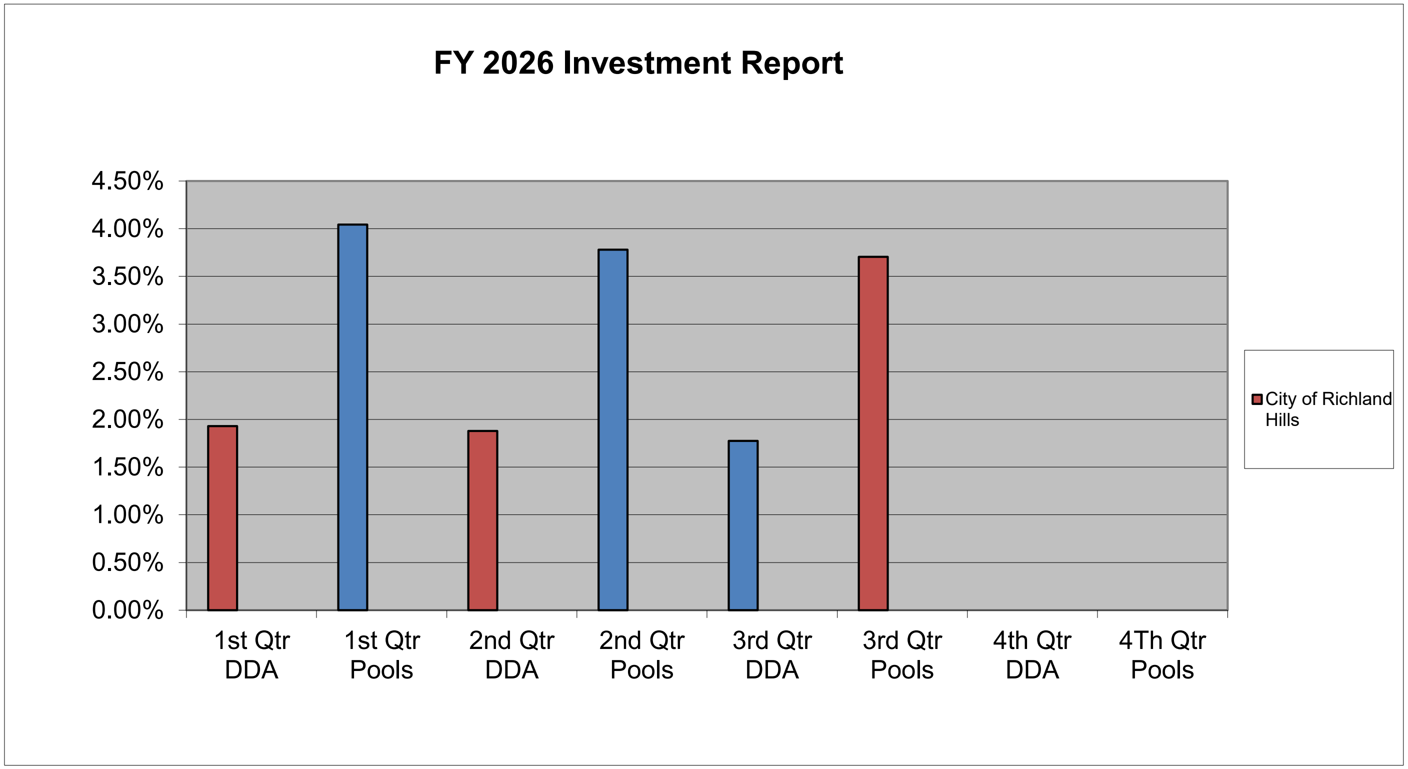
City of Richland Hills

Inventory Holdings Report- City Portfolio

6/30/2026

Settle Date	Security Type	Par	Rate	Settlement Date	Maturity	Purchase Yield	Purchase Principal	Original Prem/ Disc	Current Book	Market Price	Gain/ Loss	Original D-T-M	Current D-T-M	Amorti- zation	Percent of Total Holdings
6/30/2026	Hybrid DDA	15,671,012	1.775%	6/30/2026	7/1/2026	1.775%	15,671,012	-	15,671,012	100.00%	-	1	1	0.00	53.56%
6/30/2026	Pools	13,586,622	3.704%	6/30/2026	7/1/2026	3.704%	13,586,622	-	13,586,622	100.00%	-	1	1	0.00	46.44%
		29,257,634					**29,257,634**		**29,257,634**						**100.00%**

Investment Transactions
Quarter Ending
6/30/2026



DDA Accounts=JP MORGAN CHASE
POOLS=Texpool, Texpool Prime, TexSTAR, and LOGIC

City of Richland Hills
Quarterly Investment Report-City Portfolio

April 1, 2026 - June 30, 2026

Portfolio Summary Management Report

This quarterly report is in full compliance with the investment policy and strategy as established for the City of Richland Hills and the Public Funds Investment Act (Chapter 2256, Government Code).

Beginning Book Value 4/1/26	$ 31,259,759.93		Ending Book Value 6/30/26	$ 29,257,634.40
Beginning Market Value 4/1/26	$ 31,259,759.93		Ending Market Value 6/30/26	$ 29,257,634.40
			Unrealized Gain/Loss on 6/30/26	$ -
WAM at Beginning Period Date*	1 day		WAM at Ending Period Date*	1 day
			Change in Market Value	$ (2,002,125.53)

Average Yield to Maturity for quarter	2.739%
Average Yield to Maturity 6 month T-Bill	3.663%

Jason Moore, City Manager
Jason Moore, City Manager

*WAM-Weighted Average Maturity
"Change in Market Value" is required data, but will primarily reflect the receipt and expenditure of the City's funds from quarter to quarter.

GENERAL FUND, UTILITY FUND AND LINK FUND

Fiscal Year 2025-2026, Period Ending 06/30/2026 (UNAUDITED)

Monthly Financial Report	Budget	Current Month Actual	YTD Actual	Available Budget	% YTD of Total Budget
General Fund (001)					
Revenue					
Property Taxes	$ 3,717,203	$ 71,616	$ 3,671,807	$ 45,396	99%
Sales Tax	$ 4,900,000	$ 284,864	$ 2,063,061	$ 2,836,939	42%
Other Tax	$ 2,500	$ 234	$ 1,563	$ 937	63%
Franchise Fees	$ 562,000	$ 21,072	$ 540,153	$ 21,847	96%
Fines & Forfeitures	$ 528,900	$ 26,326	$ 325,197	$ 203,703	61%
Licenses & Permits	$ 247,625	$ 11,901	$ 111,339	$ 136,286	45%
Service Charges	$ 43,850	$ 2,745	$ 19,890	$ 23,960	45%
Miscellaneous	$ 528,609	$ 31,992	$ 525,827	$ 2,782	99%
Total Revenues	**$ 10,530,687**	**$ 450,750**	**$ 7,258,837**	**$ 3,271,850**	**69%**
Expenditures					
Municipal Court	$ 210,921	$ 19,170	$ 179,596	$ 31,325	85%
Administration	$ 661,765	$ 57,333	$ 546,559	$ 115,206	83%
Police	$ 2,719,289	$ 170,038	$ 1,876,703	$ 842,586	69%
Fire	$ 2,519,577	$ 173,672	$ 1,681,115	$ 838,462	67%
Street	$ 363,038	$ 26,621	$ 244,368	$ 118,670	67%
Library	$ 481,566	$ 45,918	$ 340,579	$ 140,987	71%
Recreation	$ 286,281	$ 13,945	$ 184,433	$ 101,848	64%
Parks/Grounds	$ 306,539	$ 18,452	$ 213,571	$ 92,968	70%
Community Development	$ 433,010	$ 17,719	$ 226,464	$ 206,546	52%
Community Compliance	$ 474,294	$ 35,219	$ 300,435	$ 173,859	63%
Legislative (City Secretary)	$ 149,177	$ 16,541	$ 122,355	$ 26,822	82%
Shared Services	$ 1,008,262	$ 28,810	$ 605,000	$ 403,262	60%
Transfers/Non Departmental	$ 1,586,905	$ 5,254	$ 392,883	$ 1,194,022	25%
Total Expenditures	**$ 11,200,624**	**$ 628,692**	**$ 6,914,061**	**$ 4,286,563**	**62%**
Rev/Exp	*$ (669,937)*	*$ (177,942)*	*$ 344,776*		
Utility Fund (002)					
Revenue					
Water	$ 2,734,000	$ 225,511	$ 2,075,404	$ 658,596	76%
Sewer	$ 2,088,000	$ 175,460	$ 1,590,336	$ 497,664	76%
Misc. (incl. Garbage Billing)	$ 842,200	$ 82,490	$ 757,756	$ 84,444	90%
Total Revenues	**$ 5,664,200**	**$ 483,461**	**$ 4,423,496**	**$ 1,240,704**	**78%**
Expenses					
Shared Services	$ 426,696	$ 16,656	$ 270,737	$ 155,959	63%
Administration	$ 821,747	$ 68,350	$ 481,163	$ 340,584	59%
Water Services & Distr.	$ 1,690,691	$ 80,840	$ 774,806	$ 915,885	46%
Wastewater Service	$ 1,704,330	$ 101,247	$ 1,243,748	$ 460,582	73%
Debt Service	$ 727,248	$ -	$ 52,408	$ 674,840	7%
Trsfrs/Non-Dept.	$ 665,939	$ 50,961	$ 470,058	$ 195,881	71%
Total Expenses	**$ 6,036,651**	**$ 318,054**	**$ 3,292,920**	**$ 2,743,731**	**55%**
Rev/Exp	*$ (372,451)*	*$ 165,407*	*$ 1,130,576*		
Link Operating Fund (098)					
Revenue					
Recreation	$ 638,719	$ 71,584	$ 418,155	$ 220,564	65%
Transfers in	$ 150,000	$ -	$ 150,000	$ -	100%
Total Revenue	**$ 788,719**	**$ 71,584**	**$ 568,155**	**$ 220,564**	**72%**
Expenditures	$ 848,522	$ 59,977	$ 475,075	$ 373,447	56%
Operating/Personnel	**$ 848,522**	**$ 59,977**	**$ 475,075**	**$ 373,447**	**56%**
Rev/Exp	*$ (59,803)*	*$ 11,607*	*$ 93,080*		

SPECIAL REVENUE FUNDS

Fiscal Year 2025-2026, Period Ending 06/30/2026 (UNAUDITED)

Monthly Financial Report

	Budget	Current Month Actual	YTD Actual	Available Budget	% YTD of Total Budget
Court Security Fund (24)					
Revenue	$ 12,000	$ -	$ 6,463	$ 5,537	54%
Expenditures	$ 12,000	$ -	$ -	$ 12,000	0%
Rev/Exp	$ -	$ -	$ 6,463		
Court Technology Fund (39)					
Revenue	$ 11,000	$ -	$ 5,313	$ 5,687	48%
Expenditures	$ 27,933	$ -	$ -	$ 27,933	
Rev/Exp	$ (16,933)	$ -	$ 5,313		
Crime Control District (65)					
Revenue					
Sales Tax	$ 1,830,000	$ 107,060	$ 921,266	$ 908,734	50%
Investment Income	$ 20,000	$ 5,302	$ 51,676	$ (31,676)	258%
Grants/Transfers	$ 12,000	$ -	$ 3,948	$ 8,052	33%
Total Revenue	**$ 1,862,000**	**$ 112,362**	**$ 976,890**	**$ 885,110**	**52%**
Expenditures					
Public Safety	$ 1,090,912	$ 84,418	$ 765,314	$ 325,598	70%
Capital Expense	$ 85,130	$ -	$ 79,329	$ 5,801	93%
Transfers Out/Shared Ser.	$ 843,872	$ -	$ 710,427	$ 133,445	84%
Total Expenditures	**$ 2,019,914**	**$ 84,418**	**$ 1,555,070**	**$ 464,844**	**77%**
Rev/Exp	$ (157,914)	$ 27,944	$ (578,180)		
Hotel Occupancy Tax (77)					
Revenue					
HOT (Taxes)/Int Income	$ 258,000	$ 28,394	$ 190,874	$ 67,126	74%
Expenditures					
Operating Expense	$ 159,091	$ 3,780	$ 136,860	$ 22,231	86%
Debt Service	$ 104,000	$ -	$ 17,004	$ 86,996	16%
Total Expenditures	**$ 263,091**	**$ 3,780**	**$ 153,864**	**$ 109,227**	**58%**
Rev/Exp*	$ (5,091)	$ 24,614	$ 37,010		
TIF Fund (89)					
Revenue					
Property Tax Allocation	$ 406,987	$ -	$ -	$ 406,987	0%
Investment Income	$ 0	$ 2,044	$ 19,064	$ (19,064)	190640000%
Sales Tax Transfer in	$ 120,000	$ -	$ -	120,000	0%
Total Revenue	**$ 526,987**	**$ 2,044**	**$ 19,064**	**$ 507,923**	**4%**
Expenditures					
Improvement Incentive	$ 50,000	$ -	$ 5,000	$ 45,000	10%
Grants	$ -	$ -	$ -	$ -	0%
Capital Projects	$ 200,000	$ -	$ -	$ 200,000	0%
Total Expenditures	**$ 250,000**	**$ -**	**$ 5,000**	**$ 245,000**	**2%**
Rev/Exp	$ 276,987	$ 2,044	$ 14,064		
Strategic Initiative Fund (107)					
Revenue	$ 1,028,998	$ -	$ -	$ 1,028,998	0%
Expenditures	$ 2,454,812	$ 7,200	$ 99,329	$ 2,355,483	4%
Rev/Exp	$ (1,425,814)	$ (7,200)	$ (99,329)		

CAPITAL FUNDS

Fiscal Year 2025-2026, Period Ending 06/30/2026 (UNAUDITED)

Monthly Financial Report

	Budget	Current Month Actual	YTD Actual	Available Budget	% YTD of Total Budget
Oil & Gas Lease Fund (12)					
Revenue	$ 100,000	$ -	$ 163,873	$ (63,873)	164%
Expenditures	$ 660,000	$ -	$ 45,981	$ 614,019	7%
Rev/Exp*	$ (560,000)	$ -	$ 117,892		
Road and Street Fund (25)					
Revenue					
Sales Tax	$ 1,750,000	$ 106,825	$ 873,254	$ 876,746	50%
Total Revenue	**$ 1,750,000**	**$ 106,825**	**$ 873,254**	**$ 876,746**	**50%**
Expenditures					
Street Maintenance	$ 500,000	$ 34,615	$ 316,479	$ 183,521	63%
Street Capital Improvements	$ 2,808,000	$ -	$ 508,538	$ 2,299,462	18%
Total Expenditures	**$ 3,308,000**	**$ 34,615**	**$ 825,017**	**$ 2,482,983**	**25%**
Rev/Exp*	$ (1,558,000)	$ 72,210	$ 48,237		
Vehicle Replace. Fund (30)					
Revenue					
Sale of vehicles	$ 74,913	$ 67,307	$ 107,382	$ (32,469)	143%
Transfers in	$ 559,633	$ -	$ 559,633	$ -	100%
Total Revenue	**$ 634,546**	**$ 67,307**	**$ 667,015**	**$ (32,469)**	**105%**
Expenditures					
Capital-Lease Expense	$ 404,196	$ 174,733	$ 272,720	$ 131,476	67%
Capital- Purchases	$ 46,500	$ -	$ -	$ 46,500	0%
Gas/Maint	$ 178,850	$ 33,704	$ 121,946	$ 56,904	68%
Operational	$ 5,000	$ -	$ 1,000	$ 4,000	20%
Total Expenditures	**$ 634,546**	**$ 208,437**	**$ 395,666**	**$ 238,880**	**62%**
Rev/Exp*	$ -	$ (141,130)	$ 271,349		
ARPA Fund (101)					
Revenue-Transfers In/Interest	$ 2,000	$ 309	$ 5,401	$ (3,401)	270%
Expenditures					
Project Appropriations	$ 66,000	$ -	$ -	$ 66,000	0%
Total Expenditures	**$ 66,000**	**$ -**	**$ -**	**$ 66,000**	**0%**
Rev/Exp	$ (64,000)	$ 309	$ 5,401		

**Any overages in these funds are covered by fund balance.*

DEBT SERVICE FUND

Fiscal Year 2025-2026, Period Ending 06/30/2026 (UNAUDITED)

Monthly Financial Report

	Budget	Current Month Actual	YTD Actual	Available Budget	% YTD of Total Budget
Debt Service Fund (10)					
Revenue					
Property Taxes	$ 1,473,290	$ 26,055	$ 1,351,462	$ 121,828	92%
Interest Income	$ 15,000	$ 2,225	$ 20,743	$ (5,743)	138%
Total Revenues	**$ 1,488,290**	**$ 28,280**	**$ 1,372,205**	**$ 116,085**	**92%**
Expenditures					
Debt Service	$ 1,417,576	$ 22,303	$ 396,326	$ 1,021,250	28%
Rev/Exp	$ 70,714	$ 5,977	$ 975,879		

COMPONENT UNIT

	Budget	Current Month Actual	YTD Actual	Available Budget	% YTD of Total Budget
Richland Hills EDC (26)					
Revenue					
Sales Tax	$ 1,182,585	$ 71,218	$ 515,782	$ 666,803	44%
Interest Income	$ 40,000	$ 4,965	$ 46,705	$ (6,705)	117%
Total Revenues	**$ 1,222,585**	**$ 76,183**	**$ 562,487**	**$ 660,098**	**46%**
Expenses					
Operating	$ 447,010	$ 37,326	$ 180,977	$ 266,033	40%
Transfers Out	$ 63,946	$ -	$ -	$ 63,946	0%
Capital	$ 643,607	$ 1,705	$ 7,205	$ 636,402	1%
Debt Service	$ 230,350	$ -	$ 37,672	$ 192,678	16%
Total Expenditures	**$ 1,384,913**	**$ 39,031**	**$ 225,854**	**$ 1,159,059**	**16%**
Rev/Exp*	$ (162,328)	$ 37,152	$ 336,633		

**Any overages in these funds are covered by fund balance.*

DRAINAGE

	Budget	Current Month Actual	YTD Actual	Available Budget	% YTD of Total Budget
Drainage Fund (022)					
Revenue					
Billing/Interest	$ 925,800	$ 74,175	$ 693,994	$ 231,806	75%
				$ -	
Expenses				$ -	
Operating	$ 406,872	$ 14,189	$ 188,472	$ 218,400	46%
Capital	$ 82,000	$ -	$ 104,191	$ (22,191)	127%
Debt Service	$ 478,114	$ -	$ 36,482	$ 441,632	8%
Total Fund	**$ 966,986**	**$ 14,189**	**$ 329,145**	**$ 637,841**	**34%**
Rev/Exp*	$ (41,186)	$ 59,986	$ 364,849		

**Any overages in these funds are covered by fund balance.*

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Lisa Boyd

Date: August 24, 2026

Subject: Approve the minutes from the August 17, 2026 City Council Meeting

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Agenda Item:

Approve the minutes from the August 17, 2026 City Council Meeting

Background Information:

Financial Considerations:

Legal Review:

Board/Citizen Input:

Attachments:

1. 8-17-2026 City Council Minutes DRAFT

Council Action Requested:

Approve the minutes from the August 17, 2026 City Council Meeting

RICHLAND HILLS CITY COUNCIL
REGULAR MEETING AGENDA
AUGUST 17, 2026
MINUTES

Roll Call:

Council Present:	**Council Absent:**
Curtis Bergthold, Mayor	
Mike Witt, Mayor Pro Tem	
Travis Malone, Place 2	
Allison Barger, Place 3	
John Skier, Place 4	
Athena Campbell, Place 5	
Roland Goveas, Place 6	

Staff Present:
Jason Moore, City Manager
Lisa Boyd, City Secretary
Elizabeth Yelverton, City Attorney

1. WORK SESSION - 6:00 P.M.

Mayor Bergthold called the Work Session to order at 6:12 p.m.

A. Discuss Items Listed On Tonight's City Council Agenda. No Action Will Be Taken And Each Item Will Be Considered During The Regular Session.

City Manager Jason Moore reviewed the agenda and explained that the certified appraisal roll and proposed maximum tax-rate items were included for ratification of the Council's August 10 actions. He also previewed the proposed Title VI Non-Discrimination Plan and the three budget-related public hearings.

Mr. Moore presented revisions to the proposed Fiscal Year 2027 budget and recommended using the voter-approval tax rate rather than the previously proposed de minimis rate. He explained that the revised rate, together with the transfer of eligible Parks and Recreation and Link expenses to the Richland Hills Development Corporation budget, would balance the General Fund while reducing the estimated property-tax impact. Council discussed anticipated wholesale water and wastewater cost increases, available utility cash, fund balances, revenue and expenditure assumptions, staffing, debt service, sales-tax trends, street-maintenance funding, and the use of one-time resources. No formal action was taken.

2. EXECUTIVE SESSION

Executive Session: Pursuant to the Open Meetings Act, Chapter 551, Texas Government Code, Sections 551.071, 551.072, 551.073, 551.074, 551.076, 551.087, 418.183(f) and 418.106(d) & (e). Executive Session may be held, under these exceptions, at any time during the meeting that a need arises for the City Council to seek advice from the City Attorney as to the posted subject matter of this City Council meeting.

The City Council did not convene into Executive Session.

3. REGULAR SESSION - IMMEDIATELY FOLLOWING EXECUTIVE SESSION BUT NO EARLIER THAN 6:30 P.M.

The Regular Session began immediately following the Work Session.

4. CALL TO ORDER

Mayor Bergthold called the Regular Session to order at 6:36 p.m.

5. INVOCATION AND PLEDGES OF ALLEGIANCE

The Council and attendees observed a moment of silence in memory of Judge Bass. Councilmember Campbell delivered the invocation, followed by the pledges to the United States and Texas flags.

6. CITIZEN COMMENTS

Citizens in attendance at the meeting who have signed a card to speak to the City Council will also be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the presentation is on the agenda, the city staff and City Council Members are prevented from discussion of the subject and may respond only with statements of factual infomarion or existing city policy. Citizens will have three (3) minutes to address City Council. Public comment will not be taken on items that the City Council has previously considered in a public hearing.

- information regarding holiday schedules;
- honorary recognitions of city officials, employees, or other citizens;
- reminders about upcoming events sponsored by the city or other entity that is scheduled to be attended by a city official or city employee; and
- announcements involving imminent public health and safety threats to the city

No citizen comments were received.

7. COUNCIL COMMENTS

No Council comments were made. Community Interest Items were deferred to the August 24, 2026 meeting.

8. CONSENT AGENDA

All items listed below are considered to be routine by the City Council and will be enacted with one motion. There will be no separate discussion of the items unless a

Councilmember or citizen so requests, in which event the item will be removed from the consent agenda and considered in its normal sequence. Approval of the consent agenda authorizes the City Manager to implement each item in accordance with staff recommendations.

A. Approve Minutes From The August 10, 2026 City Council Regular Meeting

B. Ratify Acceptance Of The 2026 Certified Appraisal Roll And Related Under Review Value Estimates For The City Of Richland Hills (Fiscal Year 2027/Tax Year 2026).

C. Ratify The Record Vote To Propose A Maximum Ad Valorem Tax Rate For Tax Year 2026/Fiscal Year 2027 And Set August 24, 2026 As The Date For The Public Hearing And Vote On Tax-Rate Adoption

Motion: A motion was made by Councilmember Goveas and seconded by Councilmember Skier to Approve the Consent agenda as presented.

Motion carried by a vote of 7 to 0.

9. NEW BUSINESS

A. Resolution No. 663-26 A Resolution Of The City Council Of The City Of Richland Hills, Texas, Adopting The City Of Richland Hills Title VI Non-Discrimination Plan; Authorizing The City Manager Or Designee To Implement, Administer, And Update The Plan; Authorizing The Execution Of Related Title VI Assurances And Documents; Finding That The Meeting At Which This Resolution Is Passed Is Open To The Public As Required By Law; And Declaring An Effective Date.

City Manager Jason Moore explained that recipients of federal funding must comply with Title VI of the Civil Rights Act of 1964 and related nondiscrimination requirements. The City developed the plan using state templates and resources in preparation for a TxDOT desk review. Staff advised that adoption would not create an additional employee or direct financial impact.

Motion: A motion was made by Councilmember Skier and seconded by Councilmember Goveas to Approve Resolution No. 663-26 A Resolution Of The City Council Of The City Of Richland Hills, Texas, Adopting The City Of Richland Hills Title VI Non-Discrimination Plan; Authorizing The City Manager Or Designee To Implement, Administer, And Update The Plan; Authorizing The Execution Of Related Title VI Assurances And Documents; Finding That The Meeting At Which This Resolution Is Passed Is Open To The Public As Required By Law; And Declaring An Effective Date..

Motion carried by a vote of 7 to 0.

10. PUBLIC HEARINGS

A. Consider Approval And Adoption Of The Fiscal Year 2027 Crime Control And Prevention District Budget PUBLIC HEARING

Mayor Bergthold opened the public hearing at 6:42 p.m.

City Manager Moore presented estimated sales-tax revenue of $1.5 million, interest income of approximately $32,000, and expenditures of approximately $2.141 million. The proposed budget included the use of $608,892 in fund balance to offset the difference between revenues and expenditures. No one requested to speak.

Mayor Bergthold closed the public hearing at 6:44 p.m.

Motion: A motion was made by Councilmember Campbell and seconded by Councilmember Skier to approve and adopt the Fiscal Year 2027 Crime Control and Prevention District Budget.

Motion carried by a vote of 7 to 0.

B. Consider Approval And Adoption Of The Fiscal Year 2027 Richland Hills Development Corporation Budget PUBLIC HEARING

Mayor Bergthold opened the public hearing at 6:45 p.m.

City Manager Moore presented projected revenues of approximately $905,000, including $870,000 in Type B sales-tax revenue. The proposed budget included the use of $567,678 in fund balance for Rosebud Park improvements and other eligible expenses, including a $150,000 Link subsidy and approximately $314,000 in Parks and Recreation expenses. No one requested to speak.

Mayor Bergthold closed the public hearing at 6:46 p.m.

Motion: A motion was made by Councilmember Goveas and seconded by Councilmember Malone to Approve and adopt the Fiscal Year 2027 Richland Hills Development Corporation Budget .

Motion carried by a vote of 7 to 0.

C. Fiscal Year 2027 Proposed Annual Budget - Presentation And **PUBLIC HEARING**

Mayor Bergthold opened the public hearing at 6:46 p.m.

City Manager Jason Moore reviewed the City's 19 funds and the proposed use of available fund balance in the Crime Control and Prevention District, Richland Hills Development Corporation, and Utility funds. He reported that proceeds from the closed Tax Increment Reinvestment Zone Number One would be transferred to the Strategic Initiatives Fund; the General Fund's 90-day reserve requirement was approximately $2.57 million; and the projected General Fund ending balance was approximately $3.67 million. Mr. Moore also reviewed revenue trends, departmental expenditures, street-maintenance funding, one-time capital resources, and the proposed voter-approval tax rate. Council discussed completing eligible ARPA-funded broadband expenditures before the applicable deadline. No one requested to speak.

Mayor Bergthold closed the public hearing at 6:59 p.m.

Motion: A motion was made by Councilmember Skier and seconded by Councilmember Campbell to schedule the vote on adoption of the proposed Fiscal Year 2027 Proposed Annual Budget for August 24, 2026, at 6:30 p.m. at Richland Hills City Hall.

Motion carried by a vote of 7 to 0.

11. ADJOURNMENT

There being no further business to come before the Council, Mayor Bergthold adjourned the meeting at 6:59 p.m.

ATTEST:	**APPROVED:**
______________________________	______________________________
Lisa Boyd, City Secretary	Curtis Bergthold, Mayor

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Jason Moore, City Manager

Date: August 24, 2026

Subject: Approve Resolution 664-26 approving a negotiated settlement between the Atmos Cities Steering Committee (ACSC) and Atmos Energy Corp., Mid-Tex Division regarding the Company's 2026 Rate Review Mechanism Filing

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Agenda Item:

Approve Resolution 664-26 approving a negotiated settlement between the Atmos Cities Steering Committee (ACSC) and Atmos Energy Corp., Mid-Tex Division regarding the Company's 2026 Rate Review Mechanism Filing

Background Information:

The City, along with 181 other Mid-Texas cities served by Atmos Energy Corporation, Mid-Tex Division ("Atmos Mid-Tex" or "Company"), is a member of the Atmos Cities Steering Committee ("ACSC"). In 2007, ACSC and Atmos Mid-Tex settled a rate application filed by the Company pursuant to Section 104.301 of the Texas Utilities Code for an interim rate adjustment commonly referred to as a GRIP filing (arising out of the Gas Reliability Infrastructure Program legislation). That settlement created a substitute rate review process, referred to as Rate Review Mechanism ("RRM"), as a substitute for future filings under the GRIP statute.

Since 2007, there have been several modifications to the original RRM Tariff. The most recent iteration of an RRM Tariff was reflected in an ordinance adopted by ACSC members in 2018. On or about April 1, 2026, the Company filed a rate request pursuant to the RRM Tariff adopted by ACSC members. The Company claimed that its cost-of-service in a test year ending December 31, 2025, entitled it to additional system-wide revenues of $291.1 million.

Application of the standards set forth in ACSC's RRM Tariff reduces the Company's request to $273.6 million. After reviewing the filing and conducting discovery, ACSC's consultants concluded that the system-wide deficiency under the RRM regime should be $253.4 million instead of the claimed $291.1 million.

After several settlement meetings, the parties have agreed to settle the case for $260.5 million. This is a reduction of over $30 million to the Company's initial request. This includes payment of ACSC's expenses. The Effective Date for new rates is October 1, 2026. ACSC members should take action approving the Resolution/Ordinance before October 1, 2026.

RATE TARIFFS

Atmos generated rate tariffs attached to the Resolution that will generate $260.5 million in additional revenues. Atmos also prepared a Proof of Revenues supporting the settlement figures. ACSC consultants have agreed that Atmos' Proof of Revenues is accurate.

Bill Impact:
The impact of the settlement on average residential rates is an increase of $7.83 on a monthly basis, or 9.27%. The increase for average commercial usage will be $25.73 or 6.56%. Atmos provided bill impact comparisons containing these figures.Summary of ACSC's Objection to the Utilities Code Section 104.301 GRIP Process: ACSC strongly opposed the GRIP process because it constitutes piecemeal ratemaking by ignoring declining expenses and increasing revenues while rewarding the Company for increasing capital investment on an annual basis. The GRIP process does not allow any review of the reasonableness of capital investment and does not allow cities to participate in the Railroad Commission's review of annual GRIP filings or allow recovery of cities' rate case expenses. The Railroad Commission undertakes a mere administrative review of GRIP filings (instead of a full hearing) and rate increases go into effect without any material adjustments. In ACSC's view, the GRIP process unfairly raises customers' rates without any regulatory oversight. In contrast, the RRM process has allowed for a more comprehensive rate review and annual evaluation of expenses and revenues, as well as capital investment. RRM Savings Over GRIP: While residents outside municipal limits must pay rates governed by GRIP, there are some cities served by Atmos Mid-Tex that chose to remain under

GRIP rather than adopt RRM. Additionally, the City of Dallas adopted a variation of RRM which is referred to as DARR. When new rates become effective on October 1, 2025, ACSC residents will maintain an economic monthly advantage over GRIP and DARR rates.

Bill Impact:

The impact of the settlement on average residential rates is an increase of $7.83 on a monthly basis, or 9.27%. The increase for average commercial usage will be $25.73 or 6.56%. Atmos provided bill impact comparisons containing these figures. Summary of ACSC's Objection to the Utilities Code Section 104.301 GRIP Process: ACSC strongly opposed the GRIP process because it constitutes piecemeal ratemaking by ignoring declining expenses and increasing revenues while rewarding the Company for increasing capital investment on an annual basis. The GRIP process does not allow any review of the reasonableness of capital investment and does not allow cities to participate in the Railroad Commission's review of annual GRIP filings or allow recovery of cities' rate case expenses. The Railroad Commission undertakes a mere administrative review of GRIP filings (instead of a full hearing) and rate increases go into effect without any material adjustments. In ACSC's view, the GRIP process unfairly raises customers' rates without any regulatory oversight. In contrast, the RRM process has allowed for a more comprehensive rate review and annual evaluation of expenses and revenues, as well as capital investment.

RRM Savings Over GRIP:

While residents outside municipal limits must pay rates governed by GRIP, there are some cities served by Atmos Mid-Tex that chose to remain under GRIP rather than adopt RRM. Additionally, the City of Dallas adopted a variation of RRM which is referred to as DARR. When new rates become effective on October 1, 2025, ACSC residents will maintain an economic monthly advantage over GRIP and DARR rates. Comparison to Other Mid-Tex Rates (Residential)

Average Bill Compared to RRM Cities

RRM Cities:		$54.68 -
DARR:	$58.57	$3.89
ATM Cities:	$57.39	$2.71
Environs:	$55.96	$1.28

Note: ATM Cities and Environs rates are as-filed, and DARR uses a test year ending in

September rather than December.

Conclusion:

The Legislature's GRIP process allowed gas utilities to receive annual rate increases associated with capital investments. The RRM process has proven to result in a more efficient and less costly (both from a consumer rate impact perspective and from a ratemaking perspective) than the GRIP process. Given Atmos Mid-Tex's claim that its historic cost of service should entitle it to recover $291.1 million in additional system-wide revenues, the RRM settlement at $260.5 million for ACSC members reflects substantial savings to ACSC cities. Settlement at $260.5 million is fair and reasonable. The ACSC Executive Committee consisting of city employees of 18 ACSC members urges all ACSC members to pass the Resolution before October 1, 2026. New rates become effective October 1, 2026.

Financial Considerations:

Legal Review:

Board/Citizen Input:

Attachments:

1. Resolution No. 664-26 Atmos

Council Action Requested:

To Approve the Resolution

RESOLUTION NO. 664-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS, APPROVING A NEGOTIATED SETTLEMENT BETWEEN THE ATMOS CITIES STEERING COMMITTEE ("ACSC") AND ATMOS ENERGY CORP., MID-TEX DIVISION REGARDING THE COMPANY'S 2026 RATE REVIEW MECHANISM FILING; DECLARING EXISTING RATES TO BE UNREASONABLE; ADOPTING TARIFFS THAT REFLECT RATE ADJUSTMENTS CONSISTENT WITH THE NEGOTIATED SETTLEMENT; FINDING THE RATES TO BE SET BY THE ATTACHED SETTLEMENT TARIFFS TO BE JUST AND REASONABLE AND IN THE PUBLIC INTEREST; APPROVING AN ATTACHMENT ESTABLISHING A BENCHMARK FOR PENSIONS AND RETIREE MEDICAL BENEFITS; REQUIRING THE COMPANY TO REIMBURSE ACSC'S REASONABLE RATEMAKING EXPENSES; DETERMINING THAT THIS RESOLUTION WAS PASSED IN ACCORDANCE WITH THE REQUIREMENTS OF THE TEXAS OPEN MEETINGS ACT; ADOPTING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND REQUIRING DELIVERY OF THIS RESOLUTION TO THE COMPANY AND THE ACSC'S LEGAL COUNSEL.

WHEREAS, the City of Richland Hills, Texas ("City") is a gas utility customer of Atmos Energy Corp., Mid-Tex Division ("Atmos Mid-Tex" or "Company"), and a regulatory authority with an interest in the rates, charges, and services of Atmos Mid-Tex; and

WHEREAS, the City is a member of the Atmos Cities Steering Committee ("ACSC"), a coalition of similarly-situated cities served by Atmos Mid-Tex ("ACSC Cities") that have joined together to facilitate the review of, and response to, natural gas issues affecting rates charged in the Atmos Mid-Tex service area; and

WHEREAS, ACSC and the Company worked collaboratively to develop a Rate Review Mechanism ("RRM") tariff that allows for an expedited rate review process by ACSC Cities as a substitute to the Gas Reliability Infrastructure Program ("GRIP") process instituted by the Legislature, and that will establish rates for the ACSC Cities based on the system-wide cost of serving the Atmos Mid-Tex Division; and

WHEREAS, the current RRM tariff was adopted by the City in a rate ordinance in 2018; and

WHEREAS, on about April 1, 2026, Atmos Mid-Tex filed its 2026 RRM rate request with ACSC Cities based on a test year ending December 31, 2026; and

WHEREAS, ACSC coordinated its review of the Atmos Mid-Tex 2026 RRM filing through its Executive Committee, assisted by ACSC's attorneys and consultants, to resolve issues identified in the Company's RRM filing; and

WHEREAS, the Executive Committee, as well as ACSC's counsel and consultants, recommend that ACSC Cities approve an increase in base rates for Atmos Mid-Tex of $260.5 million on a system-wide basis with an Effective Date of October 1, 2026; and

WHEREAS, ACSC agrees that Atmos' plant-in-service is reasonable; and

WHEREAS, with the exception of approved plant-in-service, ACSC is not foreclosed from future reasonableness evaluation of costs associated with incidents related to gas leaks; and

WHEREAS, the attached tariffs (Attachment 1) implementing new rates are consistent with the recommendation of the ACSC Executive Committee, are agreed to by the Company, and are just, reasonable, and in the public interest; and

WHEREAS, the settlement agreement sets a new benchmark for pensions and retiree medical benefits (Attachment 2); and

WHEREAS, the RRM Tariff contemplates reimbursement of ACSC's reasonable expenses associated with RRM applications.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS:

SECTION 1.

That the findings set forth in this Resolution are hereby in all things approved.

SECTION 2.

That, without prejudice to future litigation of any issue identified by ACSC, the City Council finds that the settled amount of an increase in revenues of $260.5 million on a system-wide basis represents a comprehensive settlement of gas utility rate issues affecting the rates, operations, and services offered by Atmos Mid-Tex within the municipal limits arising from Atmos Mid-Tex's 2026 RRM filing, is in the public interest, and is consistent with the City's authority under Section 103.001 of the Texas Utilities Code.

SECTION 3.

That despite finding Atmos Mid-Tex's plant-in-service to be reasonable, ACSC is not foreclosed in future cases from evaluating the reasonableness of costs associated with incidents involving leaks of natural gas.

SECTION 4.

That the existing rates for natural gas service provided by Atmos Mid-Tex are unreasonable. The new tariffs attached hereto and incorporated herein as Attachment 1, are just and reasonable, and are designed to allow Atmos Mid-Tex to recover annually an additional $260.5 million on a system-wide basis, over the amount allowed under currently approved rates. Such tariffs are hereby adopted.

SECTION 5.

That the ratemaking treatment for pensions and retiree medical benefits in Atmos Mid-Tex's next RRM filing shall be as set forth on Attachment 2, attached hereto and incorporated herein.

SECTION 6.

That Atmos Mid-Tex shall reimburse the reasonable ratemaking expenses of the ACSC in processing the Company's 2026 RRM filing.

SECTION 7.

That to the extent any resolution or ordinance previously adopted by the Council is inconsistent with this Resolution, it is hereby repealed.

SECTION 8.

That the meeting at which this Resolution was approved was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

SECTION 9.

That if any one or more sections or clauses of this Resolution is adjudged to be unconstitutional or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, and the remaining provisions of the Resolution shall be interpreted as if the offending section or clause never existed.

SECTION 10.

That consistent with the City Ordinance that established the RRM process, this Resolution shall become effective from and after its passage with rates authorized by attached tariffs to be effective for bills rendered on or after October 1, 2026.

SECTION 11.

That a copy of this Resolution shall be sent to Atmos Mid-Tex, care of Chris Felan, Vice President of Rates and Regulatory Affairs Mid-Tex Division, Atmos Energy Corporation, 5420 LBJ Freeway, Suite 1862, Dallas, Texas 75240, and to Thomas Brocato, General Counsel to ACSC, at Lloyd Gosselink Rochelle & Townsend, P.C., 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS, BY A VOTE OF ____ TO ____, ON THIS THE 24thDAY OF August, 2026.

____

Curtis Bergthold, Mayor

ATTEST:

____

Lisa Boyd, City Secretary

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Jason Moore, City Manager

Date: August 24, 2026

Subject: Consider Ordinance 1544-26 approving and adopting the Fiscal Year 2027 Budget

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Agenda Item:

Consider Ordinance 1544-26 approving and adopting the Fiscal Year 2027 Budget

Background Information:

The City Council held the required public hearing on the proposed Fiscal Year 2027 Annual Budget on August 17, 2026. The final proposed budget reflects Council direction and the City's final STW budget detail. It provides the legal spending authority for municipal operations, debt service, capital projects and other fund activity during FY 2027.

The proposed budget covers 19 funds. Across all funds, proposed revenues total $25,192,567 and proposed expenditures total $26,710,967. The approximately $1,518,400 difference is supported by planned uses of available balances in designated special-purpose, capital and project funds.

The General Fund includes $10,262,066 in revenue and $10,262,067 in expenditures, an essentially balanced operating plan after rounding. The plan does not use a Strategic Initiative Fund transfer for ongoing operations, includes $314,105 in eligible RHDC support for Parks and Recreation, includes the five-year capital improvement plan, and preserves the policy objective of at least a 90-day General Fund reserve.

Financial Considerations:

MEASURE	FY 2027
Total revenues - all funds	**$25,192,567**
Total expenditures - all funds	**$26,710,967**
Net planned use of fund balance - all funds	**$1,518,400**
General Fund revenues	**$10,262,066**
General Fund expenditures	**$10,262,067**
Projected General Fund ending balance	**$3,671,615**
Amount above 90-day reserve	**$1,106,098**

Required budget statement: This budget will raise more revenue from property taxes than last year's budget by $90,351, which is a 1.78 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $73,706.

Legal Review:

Texas Local Government Code Section 102.007 requires the vote adopting the budget to be a record vote. Because the budget raises more property-tax revenue than the prior year's budget, Section 102.007 also requires a separate vote to ratify the property-tax increase reflected in the budget. That separate ratification vote is presented as the next agenda item.

Following adoption, Texas Local Government Code Section 102.008 requires the adopted budget, statutory cover page and record-vote information to be filed with the City Secretary and posted on the City's website. The City Charter also governs adoption and administration of the annual budget.

Board/Citizen Input:

The City Council conducted a public hearing on the proposed budget on August 17, 2026. The proposed budget has also been available for public inspection and online review in accordance with applicable law.

Attachments:

1. Ordinance No 1544-26
2. Exhibit A - Proposed Budget FY27
3. Exhibit B

Council Action Requested:

Approve Ordinance No. 1544-26 by record vote.

Suggested Motion: *"I move to approve Ordinance No. 1544-26 adopting the City of Richland Hills Fiscal Year 2027 Annual Budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027, as presented."*

CITY OF RICHLAND HILLS, TEXAS

ORDINANCE NO. 1544-26

AN ORDINANCE OF THE CITY OF RICHLAND HILLS, TEXAS ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; APPROPRIATING RESOURCES FOR EACH DEPARTMENT, PROJECT, OPERATION, ACTIVITY, PURCHASE, ACCOUNT, AND OTHER EXPENDITURES; PROVIDING FOR EMERGENCY EXPENDITURES AS ALLOWED BY APPLICABLE STATE LAW; PROVIDING FOR THE FILING AND POSTING OF THE BUDGET AS REQUIRED BY STATE LAW; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Richland Hills, Texas ("City"), is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the Government of the City for the fiscal year beginning October 1, 2026, and ending September 30, 2027, (hereinafter referred to as the "Budget"); and

WHEREAS, the Budget, a copy of which is attached hereto as Exhibit "A" and incorporated herein for all purposes, specifically sets forth each of the various projects for which appropriations are delineated, and the estimated amount of money carried in the Budget for each of such projects; and

WHEREAS, the Budget has been filed with the City Secretary for at least thirty (30) days before the date the City Council makes its tax levy for the fiscal year, and such Budget has been available for inspection by any taxpayer; and

WHEREAS, notice of a public hearing on the proposed Budget, stating the date, time, place, and subject matter of said public hearing, was given as required by the laws of the State of Texas; and

WHEREAS, such public hearing was held on August 17, 2026, and those wishing to speak on the Budget were heard; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held thereon and has determined that the Budget is in the best interest of the City and that same should be approved and adopted; and

WHEREAS, at the conclusion of the public hearing, the governing body of the City took action on the proposed Budget by record vote, which vote is duly recorded below.

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

SECTION 1.

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2.

The Budget of the revenues of the City and the expenses of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2026, and ending September 30, 2027, is hereby adopted and approved, and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases, accounts and other expenditures proposed in the Budget, as set forth in Exhibit "B."

SECTION 3.

No expenditure of the funds of the City shall hereafter be made except in compliance with the Budget and applicable state law; provided, however, that in case of grave public necessity to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been included in the original Budget, expenditures may from time to time be authorized by the City Council as amendments to the original Budget.

SECTION 4.

The following statements are true and correct:

This budget will raise more total property taxes than last year's budget by an amount of $ 90,351 which is a 1.78 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $73,706.

The municipal property tax rate for the preceding fiscal year was $0.504796 per $100.

The municipal property tax rates that have been adopted or calculated for the current fiscal year for which this Budget is adopted are as follows:

(A) the property tax rate is $.569027 per $100;

(B) the No-New Revenue tax rate is $.555999 per $100;

(C) the Voter-Approval tax rate is $.569028 per $100;

(D) the De Minimis Rate tax rate is $.609494 per $100 taxable property value after exemptions;

(E) the debt rate is $ .138395 per $100 taxable property value; and

(F) the total amount of municipal debt obligations secured by property taxes is $25,854,163.

SECTION 5.

A copy of the approved Budget, including the cover page, shall be posted on the City's website, along with the record vote of each member of the City Council, as required by law. In addition, the City Manager shall file or cause to be filed a true and correct copy of this Ordinance, along with the approved Budget attached hereto, with the City Secretary, as required by law.

SECTION 6.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 7.

This Ordinance shall be in full force and effect from and after its passage, and it is so ordained.

PASSED AND APPROVED ON THIS THE 24th DAY OF AUGUST 2026, BY A VOTE OF ___ AYES, ___ NAYS, AND ___ ABSTENTIONS AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS.

	Aye	Nay	Abstention
Curtis Bergthold, Mayor	______	______	______
Mike Witt, Mayor Pro Tem, Place 1	______	______	______
Travis Malone, Place 2	______	______	______
Allison Barger, Place 3	______	______	______
John Skier, Place 4	______	______	______
Athena Campbell, Place 5	______	______	______
Roland Goveas, Place 6	______	______	______

CITY OF RICHLAND HILLS, TEXAS

APPROVED:

____
Curtis Bergthold, Mayor

ATTEST:

____
Lisa Boyd, City Secretary

EXHIBIT A

CITY OF RICHLAND HILLS, TEXAS

FISCAL YEAR 2027
PROPOSED ANNUAL BUDGET

Budget adoption scheduled for August 24, 2026

City of Richland Hills, TX
Fiscal Year 2026-2027
Budget Cover Page
August 24, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of $90,351, which is a 1.78 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $73,706.

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

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2026-2027	**2025-2026**
Property Tax Rate:	$0.569027/100	$0.504796/100
No-New-Revenue Tax Rate:	$0.555999/100	$0.465266/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.416070/100	$0.317164/100
Voter-Approval Tax Rate:	$0.569028/100	$0.462578/100
Debt Rate:	$0.138395/100	$0.134314/100

Total debt obligation for City of Richland Hills, TX secured by property taxes: $25,854,163

Proposed Annual Budget

VOTER-APPROVAL RATE BUDGET BASIS

The proposed budget is essentially balanced in the General Fund and uses eligible RHDC support for Parks & Recreation.

AUG 17	AUG 24	$0.569027
PUBLIC HEARING	BUDGET ADOPTION	PROPOSED TAX RATE
Presentation and public comment	Council vote scheduled	Voter-approval rate per $100

CITY COUNCIL - RECORD VOTE TO BE COMPLETED UPON ADOPTION

NAME	POSITION	FOR	AGAINST	ABSTAIN	ABSENT
Curtis Bergthold	Mayor				
Mike Witt	Mayor Pro Tem - Place 1				
Travis Malone	Councilmember - Place 2				
Allison Barger	Councilmember - Place 3				
John Skier	Councilmember - Place 4				
Athena Campbell	Councilmember - Place 5				
Roland Goveas	Councilmember - Place 6				

PROPERTY TAX RATE COMPARISON

RATE	FY 2026 ADOPTED	FY 2027 PROPOSED
Property tax rate	$0.504796 / $100	$0.569027 / $100
Maintenance & operations rate	$0.370482 / $100	$0.430632 / $100
Debt rate	$0.134314 / $100	$0.138395 / $100
No-new-revenue tax rate	$0.465266 / $100	$0.555999 / $100
No-new-revenue M&O rate	$0.317164 / $100	$0.416070 / $100
Voter-approval tax rate	$0.465279 / $100	$0.569028 / $100
De minimis rate	-	$0.609494 / $100

FY 2027 taxable value: $908,596,317 | Annual debt service expenditure: $1,398,718

Median taxable homestead: $241,063 | Estimated annual City tax at proposed rate: $1,371.71

Source: FY 2027 Proposed Budget - Amounts rounded to nearest dollar.

Summary of All Funds

$25.19M	$26.71M	($1.52M)
FY 2027 REVENUES	FY 2027 EXPENDITURES	NET USE OF FUND BALANCE
All funds	All funds	Across all funds

FUND	FY26 REVENUE	FY26 EXPENSE	FY27 REVENUE	FY27 EXPENSE	REV %	EXP %	FY27 NET
1 - GENERAL	$10,530,687	$11,200,624	$10,262,067	$10,262,067	-2.6%	-8.4%	$0
2 - UTILITY	$5,664,200	$6,036,651	$5,896,200	$6,041,739	4.1%	0.1%	($145,539)
10 - DEBT SERVICE FUND	$1,488,290	$1,417,576	$1,488,290	$1,398,718	0.0%	-1.3%	$89,572
12 - OIL&GAS LEASE PROJ	$100,000	$660,000	$100,000	$60,000	0.0%	-90.9%	$40,000
20 - CAPITAL PROJECTS FUND	$0	$26,425	$0	$26,425		0.0%	($26,425)
22 - DRAINAGE UTILITY	$925,800	$966,986	$925,800	$910,477	0.0%	-5.8%	$15,323
24 - MUN. CT. BLDG. SEC.	$12,000	$12,000	$12,000	$12,000	0.0%	0.0%	$0
25 - ROAD & STREET IMPRV.	$1,750,000	$3,308,000	$1,306,000	$1,275,000	-25.4%	-61.5%	$31,000
26 - RH DEVELOPMENT CORP.	$1,222,585	$1,384,913	$905,000	$1,472,677	-26.0%	6.3%	($567,677)
30 - VEHICLE REPLACE FUND	$634,546	$634,546	$634,546	$634,546	0.0%	0.0%	$0
39 - MUN CT TECH FUND	$11,000	$27,933	$12,000	$31,935	9.1%	14.3%	($19,935)
65 - CRIME CONTROL DIST	$1,862,000	$2,019,914	$1,532,000	$2,140,892	-17.7%	6.0%	($608,892)
67 - KRHB PROGRAM	$0	$50,000	$0	$50,000		0.0%	($50,000)
77 - HOTEL OCCUPANCY TAX REV	$258,000	$263,091	$258,000	$196,508	0.0%	-25.3%	$61,492
89 - TIF FUND	$526,987	$250,000	$0	$1,002,000	-100.0%	300.8%	($1,002,000)
98 - LINK OPERATIONS			$788,719	$784,726			$3,993
101 - ARPA FUNDS	$2,000	$66,000	$2,000	$66,000	0.0%	0.0%	($64,000)
107 - STRATEGIC INITIATIVE FUND	$1,021,770	$2,454,812	$1,002,000	$277,312	-1.9%	-88.7%	$724,688
108 - SPECIAL EVENTS FUND	$67,946	$67,946	$67,946	$67,946	0.0%	0.0%	$0
TOTAL - ALL FUNDS	**$26,077,811**	**$30,847,417**	**$25,192,567**	**$26,710,967**	**-3.4%**	**-13.4%**	**($1,518,400)**

N/M indicates a percentage is not meaningful because the prior-year adopted amount was zero or unavailable.

General Fund Summary

$10.26M	$10.26M	($1)
FY 2027 REVENUES	FY 2027 EXPENDITURES	BUDGETED NET
2.6% below FY26 adopted	8.4% below FY26 adopted	Balanced operating plan

GENERAL FUND REVENUES

DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	$ CHANGE	% CHANGE
PROPERTY TAXES	$3,172,791	$3,225,798	$3,717,203	$4,385,714	$668,511	18.0%
SALES TAXES	$5,130,114	$5,006,531	$4,900,000	$3,500,000	($1,400,000)	-28.6%
LIQUOR TAXES	$2,632	$2,411	$2,500	$2,000	($500)	-20.0%
FRANCHISE FEES	$574,272	$549,722	$562,000	$813,000	$251,000	44.7%
FINES & FORFEITURES	$545,297	$546,456	$528,900	$478,900	($50,000)	-9.5%
LICENSES & PERMITS	$286,296	$286,146	$247,625	$207,500	($40,125)	-16.2%
CHARGES FOR SERVICES	$200,588	$182,057	$43,850	$38,850	($5,000)	-11.4%
MISCELLANEOUS REVENUES	$641,072	$762,758	$528,609	$836,103	$307,494	58.2%
TOTAL REVENUES	**$10,553,062**	**$10,561,878**	**$10,530,687**	**$10,262,067**	**($268,620)**	**-2.6%**

GENERAL FUND EXPENDITURES & TRANSFERS

DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	$ CHANGE	% CHANGE
MUNICIPAL COURT	$287,695	$239,467	$210,921	$224,193	$13,272	6.3%
ADMINISTRATION	$716,863	$877,463	$661,765	$712,938	$51,173	7.7%
POLICE (95% of Market)	$2,282,841	$2,672,373	$2,719,289	$2,875,185	$155,896	5.7%
FIRE (95% of Market)	$2,554,547	$2,628,589	$2,519,577	$2,791,268	$271,691	10.8%
STREETS	$235,366	$339,899	$363,038	$308,794	($54,244)	-14.9%
LIBRARY	$452,862	$477,178	$481,566	$476,394	($5,172)	-1.1%
RECREATION	$289,039	$297,174	$286,281	$285,596	($685)	-0.2%
PARKS & GROUNDS	$293,442	$282,396	$306,539	$322,097	$15,558	5.1%
COMMUNITY DEVELOPMENT	$527,056	$410,706	$433,010	$431,171	($1,839)	-0.4%
COMMUNITY COMPLIANCE	$325,581	$479,064	$474,294	$488,771	$14,477	3.1%
LEGISLATIVE (CITY SECRETARY)	$165,533	$166,836	$149,177	$145,495	($3,682)	-2.5%
SHARED SERVICES	$919,672	$955,829	$1,008,262	$967,258	($41,004)	-4.1%
TOTAL DEPARTMENTAL EXPENDITURES	**$9,050,498**	**$9,826,973**	**$9,613,719**	**$10,029,160**	**$415,441**	**4.3%**
TRANSFERS OUT / NON-DEPARTMENTAL	**$821,630**	**$1,325,351**	**$1,586,905**	**$232,907**	**($1,353,998)**	**-85.3%**
TOTAL EXPENDITURES AND TRANSFERS	**$9,872,127**	**$11,152,323**	**$11,200,624**	**$10,262,067**	**($938,557)**	**-8.4%**
REVENUES OVER / (UNDER) EXPENDITURES	**$680,934**	**($590,445)**	**($669,937)**	**$0**	**$669,937**	**100.0%**

General Fund Balance and Reserve

$3,671,616	**$3,671,615**	**$1,106,098**
BEGINNING BALANCE	**ENDING BALANCE**	**ABOVE 90-DAY RESERVE**
FY27 opening estimate	After balanced FY27 plan	Projected cash

General Fund bridge-year structure

The General Fund is essentially balanced with $314,105 in eligible RHDC support for Parks & Recreation. No Strategic Initiatives Fund transfer is used for ongoing General Fund operations. Public-safety compensation remains modeled at 95% of market.

PROJECTED FUND BALANCE

MEASURE	FY 2027
Beginning fund balance	$3,671,616
Budgeted net change	$0
Projected ending fund balance	**$3,671,616**
90-day reserve amount	$2,565,517
Amount above reserve requirement	**$1,106,099**

GENERAL FUND

FY24 actual through FY27 proposed

PROPERTY TAXES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-41010-04-00	CURRENT PROPERTY TAX	$3,110,457	$3,151,700	$3,992,435	$4,340,714	$348,279	8.7%
001-41020-04-00	DELINQUENT PROPERTY TAX	$28,528	$37,736	$20,000	$20,000	$0	0.0%
001-41030-04-00	INTEREST & PENALTY TAXES	$33,806	$36,362	$25,000	$25,000	$0	0.0%
	TOTAL - PROPERTY TAXES	**$3,172,791**	**$3,225,798**	**$3,717,203**	**$4,385,714**	**$668,511**	**18.0%**

SALES TAXES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-41040-04-00	SALES & USE TAX	$5,130,114	$5,006,531	$4,900,000	$3,500,000	($1,400,000)	-28.6%
	TOTAL - SALES TAXES	**$5,130,114**	**$5,006,531**	**$4,900,000**	**$3,500,000**	**($1,400,000)**	**-28.6%**

LIQUOR TAXES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-41050-04-00	LIQUOR & ENTERTAINMENT	$2,632	$2,411	$2,500	$2,000	($500)	-20.0%
	TOTAL - LIQUOR TAXES	**$2,632**	**$2,411**	**$2,500**	**$2,000**	**($500)**	**-20.0%**

FRANCHISE FEES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-41055-04-00	WATER/SEWER FRANCHISE	$0	$0	$0	$215,000	$215,000	
001-41060-04-00	ELECTRIC FRANCHISE	$259,971	$252,378	$252,000	$252,000	$0	0.0%
001-41070-04-00	GAS FRANCHISE	$140,093	$147,356	$140,000	$170,000	$30,000	21.4%
001-41080-04-00	TELEPHONE FRANCHISE	$14,263	$11,865	$14,000	$14,000	$0	0.0%
001-41090-04-00	SOLID WASTE FRANCHISE	$124,067	$114,994	$126,000	$132,000	$6,000	4.8%
001-41110-04-00	CABLE TV FRANCHISE	$35,879	$23,129	$30,000	$30,000	$0	0.0%
	TOTAL - FRANCHISE FEES	**$574,272**	**$549,722**	**$562,000**	**$813,000**	**$251,000**	**44.7%**

FINES & FORFEITURES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-41011-05-00	MUNICIPAL COURT FINES	$477,239	$502,701	$470,000	$420,000	($50,000)	-10.6%
001-41021-05-00	LIBRARY	$183	$14	$50	$50	$0	0.0%
001-41028-05-00	DLQ MUNICIPAL CT FINES	$38,935	$22,919	$25,000	$20,000	($5,000)	-20.0%
001-41029-05-00	JUDICIAL EFFICIENCY FINES	$45	$33	$100	$100	$0	0.0%
001-41031-05-00	WARRANTS	$15,848	$11,457	$16,500	$21,500	$5,000	30.3%
001-41039-05-00	MU CT DLQ COLLECTIONS	$2,791	$80	$5,000	$5,000	$0	0.0%
001-41041-05-00	ANIMAL CONTROL	$5,930	$6,715	$11,000	$11,000	$0	0.0%
001-41061-05-00	SCHOOL CROSSING GUARD	$4,325	$2,537	$1,250	$1,250	$0	0.0%
	TOTAL - FINES & FORFEITURES	**$545,297**	**$546,456**	**$528,900**	**$478,900**	**($50,000)**	**-9.5%**

LICENSES & PERMITS

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-41012-06-00	CONTRACTOR REGISTRATION FEES	$17,286	$16,200	$20,000	$20,000	$0	0.0%
001-41013-06-00	PERMITS	$18,588	$17,667	$20,000	$20,000	$0	0.0%
001-41022-06-00	ANIMAL LICENSE	$10	$170	$200	$200	$0	0.0%
001-41042-06-00	BUILDING PERMITS	$194,893	$202,646	$150,000	$115,000	($35,000)	-23.3%
001-41051-06-00	BUILDING REGISTRATION FEES	$26,179	$27,223	$28,000	$28,000	$0	0.0%
001-41058-06-00	LIQUOR SALE PERMIT	$60	$60	$300	$300	$0	0.0%
001-41062-06-00	MISCELLANEOUS PERMITS	$3,290	$3,650	$4,000	$4,000	$0	0.0%
001-41071-06-00	FIRE CODE PERMITS	$16,037	$4,769	$15,000	$5,000	($10,000)	-66.7%
001-41078-06-00	FIRE INSPECTION FEE	$9,954	$13,760	$10,125	$15,000	$4,875	48.1%
	TOTAL - LICENSES & PERMITS	**$286,296**	**$286,146**	**$247,625**	**$207,500**	**($40,125)**	**-16.2%**

CHARGES FOR SERVICES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-41023-07-00	PLAN REVIEW FEES	$53,707	$106,745	$40,000	$35,000	($5,000)	-12.5%
001-41043-07-00	COPY MACHINE	$2,612	$3,450	$2,600	$2,600	$0	0.0%
001-41091-07-00	ANIMAL VACCINATIONS	$205	$505	$1,250	$1,250	$0	0.0%
	TOTAL - CHARGES FOR SERVICES	**$200,588**	**$182,057**	**$43,850**	**$38,850**	**($5,000)**	**-11.4%**

MISCELLANEOUS REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-41000-08-00	OTHER FINANCIAL SOURCES	$46,363	$5,408	$3,000	$3,000	$0	0.0%
001-41014-08-00	INVESTMENT INCOME	$373,012	$262,322	$250,000	$250,000	$0	0.0%
001-41990-08-00	MISCELLANEOUS	$13,325	$88,139	$10,000	$10,000	$0	0.0%
001-41993-08-00	BISD/SRO REIMBURSEMENT	$169,856	$227,306	$265,609	$258,998	($6,611)	-2.5%
001-49903-08-00	TRANSFER FROM RHDC - PARKS & RECREATION	$0	$0	$0	$314,105	$314,105	
	TOTAL - MISCELLANEOUS REVENUES	**$641,072**	**$762,758**	**$528,609**	**$836,103**	**$307,494**	**58.2%**
	TOTAL GENERAL FUND REVENUES	**$10,553,062**	**$10,561,878**	**$10,530,687**	**$10,262,066**		

MUNICIPAL COURT

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-11-00	SALARIES & WAGES	$178,867	$133,194	$136,195	$142,381	$6,186	4.5%
001-51030-11-00	OVERTIME	$2,534	$1,113	$3,152	$3,152	$0	0.0%
001-51040-11-00	F.I.C.A.	$13,450	$9,938	$11,007	$11,485	$478	4.3%
001-51050-11-00	UNEMPLOYMENT INSURANCE	$468	$97	$375	$375	$0	0.0%
001-51060-11-00	EMPLOYEE ALLOWANCE	$965	$765	$1,440	$1,440	$0	0.0%
001-51070-11-00	T.M.R.S.	$25,897	$18,913	$20,208	$21,196	$988	4.9%
001-51080-11-00	HEALTH INSURANCE	$11,277	$22,273	$24,972	$27,892	$2,920	11.7%
001-51260-11-00	CONTRACT LABOR	$14,208	$16,126	$2,000	$2,000	$0	0.0%
001-52010-11-00	OFFICE SUPPLIES	$2,934	$1,344	$1,500	$1,500	$0	0.0%
001-52020-11-00	PRINTING	$1,215	$2,014	$1,500	$1,500	$0	0.0%
001-52100-11-00	UNIFORMS	$56	$16	$600	$200	($400)	-66.7%
001-52222-11-00	TEEN COURT PROGRAM	$3,532	$3,700	$3,700	$6,800	$3,100	83.8%
001-53060-11-00	MEMBERSHIP & PROF. DUES	$160	($495)	$110	$110	$0	0.0%

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-53070-11-00	SUBSCRIPTIONS & PUBLICA.	$1,500	$1,500	$1,662	$1,662	$0	0.0%
001-53080-11-00	TRAVEL & TRAINING	$1,540	$872	$2,500	$2,500	$0	0.0%
	TOTAL - MUNICIPAL COURT	**$287,695**	**$239,467**	**$210,921**	**$224,193**	**$13,272**	**6.3%**

ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-12-00	SALARIES & WAGES	$334,556	$428,314	$240,145	$231,902	($8,243)	-3.4%
001-51030-12-00	OVERTIME	$4,766	$4,273	$5,235	$5,235	$0	0.0%
001-51040-12-00	F.I.C.A.	$24,876	$32,023	$19,136	$18,409	($727)	-3.8%
001-51050-12-00	UNEMPLOYMENT INSURANCE	$550	$839	$1,200	$1,200	$0	0.0%
001-51060-12-00	EMPLOYEE ALLOWANCE	$4,765	$6,968	$4,740	$5,400	$660	13.9%
001-51070-12-00	T.M.R.S.	$61,738	$80,044	$60,297	$59,685	($612)	-1.0%
001-51080-12-00	HEALTH INSURANCE	$27,179	$43,793	$67,619	$91,779	$24,160	35.7%
001-51150-12-00	LEGAL FEES	$109,970	$107,839	$100,000	$100,000	$0	0.0%
001-51160-12-00	AUDIT FEES	$17,750	$20,500	$20,500	$20,500	$0	0.0%
001-51170-12-00	ENG./CONSULT. FEES	$6,063	$18,780	$10,000	$10,000	$0	0.0%
001-51180-12-00	APPRAISAL/COUNTY TAX FEES	$34,601	$38,512	$43,014	$43,014	$0	0.0%
001-51190-12-00	PROFESSIONAL SERVICES	$12,875	$7,154	$8,000	$44,000	$36,000	450.0%
001-52010-12-00	OFFICE SUPPLIES	$5,383	$5,196	$3,000	$3,000	$0	0.0%
001-52020-12-00	PRINTING	$10,538	$17,074	$9,500	$9,500	$0	0.0%
001-52040-12-00	OFFICE EQUIP. MAINTENANCE	$17,278	$18,501	$25,888	$25,888	$0	0.0%
001-52044-12-00	E-cOMMERCE	$9,292	$8,117	$12,777	$12,777	$0	0.0%
001-52060-12-00	MINOR OFFICE EQUIPMENT	$2,096	$492	$1,000	$1,000	$0	0.0%
001-52100-12-00	UNIFORMS	$74	$55	$600	$600	$0	0.0%
001-53020-12-00	POSTAGE	$7,499	$9,081	$8,000	$8,000	$0	0.0%
001-53060-12-00	MEMBERSHIP & PROF. DUES	$6,286	$6,376	$6,964	$6,554	($410)	-5.9%
001-53070-12-00	SUBSCRIPTIONS & PUBLICA.	$1,309	$144	$750	$595	($155)	-20.7%
001-53080-12-00	TRAVEL & TRAINING	$16,052	$18,220	$12,400	$12,900	$500	4.0%
001-53990-12-00	MISCELLANEOUS EXPENSE	$1,295	$4,277	$1,000	$1,000	$0	0.0%
	TOTAL - ADMINISTRATION	**$716,863**	**$877,463**	**$661,765**	**$712,938**	**$51,173**	**7.7%**

POLICE

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-13-00	SALARIES & WAGES	$1,396,201	$1,661,925	$1,668,100	$1,780,122	$112,022	6.7%
001-51030-13-00	OVERTIME	$78,777	$95,109	$92,323	$101,185	$8,862	9.6%
001-51040-13-00	F.I.C.A.	$109,944	$134,936	$137,129	$146,124	$8,995	6.6%
001-51050-13-00	UNEMPLOYMENT INSURANCE	$2,309	$2,945	$2,500	$2,500	$0	0.0%
001-51060-13-00	EMPLOYEE ALLOWANCE	$18,080	$27,335	$29,640	$28,800	($840)	-2.8%
001-51070-13-00	T.M.R.S.	$258,705	$321,491	$328,482	$349,084	$20,602	6.3%
001-51080-13-00	HEALTH INSURANCE	$156,368	$175,656	$197,277	$210,055	$12,778	6.5%
001-51170-13-00	ENG./CONSULT. FEES	$7,700	$7,700	$7,700	$7,700	$0	0.0%
001-51240-13-00	PHYSICALS	$7,302	$5,256	$8,050	$8,414	$364	4.5%
001-51251-13-00	HIRING COSTS	$9,871	$8,272	$10,205	$7,505	($2,700)	-26.5%
001-51260-13-00	CONTRACT LABOR	$9,046	$19,065	$14,000	$14,000	$0	0.0%
001-52010-13-00	OFFICE SUPPLIES	$4,455	$5,321	$5,500	$5,500	$0	0.0%
001-52015-13-00	OPERATING SUPPLIES	$3,338	$4,382	$3,800	$3,800	$0	0.0%

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-52020-13-00	PRINTING	$1,957	$1,467	$2,000	$2,000	$0	0.0%
001-52040-13-00	OFFICE EQUIP. MAINTENANCE	$19,079	$18,120	$24,301	$21,218	($3,083)	-12.7%
001-52060-13-00	MINOR OFFICE EQUIPMENT	$17,659	$18,202	$15,000	$15,000	$0	0.0%
001-52100-13-00	UNIFORMS	$31,799	$29,085	$25,000	$25,000	$0	0.0%
001-52105-13-00	CONCEALABLE BALLISTIC ARMOR	$5,589	$7,493	$8,666	$8,576	($90)	-1.0%
001-52130-13-00	COMMUNICATION EQUIP&MAINT	$15,766	$17,653	$17,483	$16,392	($1,091)	-6.2%
001-52180-13-00	MINOR EQUIPMENT	$8,356	$9,140	$7,495	$7,495	$0	0.0%
001-52210-13-00	OPERATING EQUIP. MAINT.	$697	$763	$1,145	$2,150	$1,005	87.8%
001-52330-13-00	FIRE ARMS, AMMUNITION & EQUIP	$18,238	$8,587	$14,271	$14,271	$0	0.0%
001-53010-13-00	LEGAL ADVERTISING & RECRUTING	$7,373	$6,836	$8,000	$8,000	$0	0.0%
001-53060-13-00	MEMBERSHIP & PROF. DUES	$2,765	$3,466	$4,400	$4,400	$0	0.0%
001-53070-13-00	SUBSCRIPTIONS & PUBLICA.	$9,747	$12,886	$14,302	$13,374	($928)	-6.5%
001-53072-13-00	OTHER PROGRAMS	$14,942	$13,043	$15,000	$15,000	$0	0.0%
001-53080-13-00	TRAVEL & TRAINING	$48,428	$37,932	$38,520	$38,520	$0	0.0%
001-53120-13-00	CRIMINAL INVEST. SUPPLIES	$17,495	$18,110	$19,000	$19,000	$0	0.0%
	TOTAL - POLICE	**$2,282,841**	**$2,672,373**	**$2,719,289**	**$2,875,185**	**$155,896**	**5.7%**

FIRE

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-14-00	SALARIES & WAGES	$1,305,474	$1,353,180	$1,403,871	$1,430,050	$26,179	1.9%
001-51020-14-00	PT/TEMPORARY	$86,939	$12,978	$0	$33,228	$33,228	
001-51030-14-00	OVERTIME	$193,448	$166,780	$146,878	$162,918	$16,040	10.9%
001-51040-14-00	F.I.C.A.	$118,545	$118,459	$121,345	$120,864	($481)	-0.4%
001-51050-14-00	UNEMPLOYMENT INSURANCE	$2,840	$1,791	$2,000	$2,000	$0	0.0%
001-51060-14-00	EMPLOYEE ALLOWANCE	$18,655	$39,199	$36,060	$113,000	$76,940	213.4%
001-51070-14-00	T.M.R.S.	$271,085	$283,948	$290,673	$289,095	($1,578)	-0.5%
001-51080-14-00	HEALTH INSURANCE	$155,691	$163,677	$174,694	$177,732	$3,038	1.7%
001-51240-14-00	PHYSICALS	$10,620	$12,952	$15,400	$17,150	$1,750	11.4%
001-52010-14-00	OFFICE SUPPLIES	$1,212	$655	$1,200	$1,200	$0	0.0%
001-52015-14-00	OPERATING SUPPLIES	$3,440	$3,758	$2,850	$2,850	$0	0.0%
001-52020-14-00	PRINTING	$768	$909	$675	$675	$0	0.0%
001-52035-14-00	OILS & LUBRICANTS	$958	$101	$1,750	$1,750	$0	0.0%
001-52100-14-00	UNIFORMS	$29,908	$27,990	$25,150	$25,150	$0	0.0%
001-52105-14-00	PROTECTIVE GEAR	$35,449	$40,075	$39,800	$39,800	$0	0.0%
001-52110-14-00	VEHICLE MAINTENANCE	$54,584	$57,824	$42,100	$42,100	$0	0.0%
001-52115-14-00	TIRES/TUBES/BATTERIES	$5,267	$6,549	$6,800	$6,800	$0	0.0%
001-52130-14-00	COMMUNICATION EQUIP&MAINT	$1,624	$3,546	$4,000	$4,000	$0	0.0%
001-52132-14-00	CITIZENS FIRE ACADEMY	$1,784	$489	$2,650	$2,650	$0	0.0%
001-52134-14-00	CPR PROGRAM	$0	$0	$1,000	$1,000	$0	0.0%
001-52145-14-00	FIRE PREVENTION SUPPLIES	$6,809	$4,964	$5,500	$5,500	$0	0.0%
001-52175-14-00	AMBULANCE SUPPLIES	$36,141	$36,648	$23,000	$23,000	$0	0.0%
001-52180-14-00	HAND TOOLS & SMALL EQUIP.	$2,785	$5,847	$5,000	$5,000	$0	0.0%
001-52186-14-00	MINOR EQUIPMENT	$5,819	$6,066	$8,000	$8,000	$0	0.0%
001-52210-14-00	OPERATING EQUIP. MAINT.	$46,442	$25,264	$25,400	$25,400	$0	0.0%
001-52240-14-00	BLDG. CLEANING SUPPLIES	$3,687	$2,450	$3,200	$3,200	$0	0.0%
001-52242-14-00	NEFDA REPLACEMENT AGREEMENT	$11,284	$14,127	$17,659	$22,073	$4,414	25.0%
001-52510-14-00	EMERGENCY MANAGEMENT	$2,000	$4,894	$4,600	$4,600	$0	0.0%
001-53060-14-00	MEMBERSHIP & PROF. DUES	$25,773	$28,036	$19,100	$22,070	$2,970	15.5%

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-53069-14-00	SUBSCRIPTIONS-TECHNOLOGY/CLOUD	$18,318	$11,670	$25,650	$27,800	$2,150	8.4%
001-53070-14-00	SUBSCRIPTIONS & PUBLICA.	$1,553	$817	$900	$900	$0	0.0%
001-53080-14-00	TRAVEL & TRAINING	$24,261	$23,689	$28,600	$28,600	$0	0.0%
001-53120-14-00	CRIMINAL INVEST. SUPPLIES	$2,737	$2,451	$2,300	$2,300	$0	0.0%
001-53990-14-00	MISCELLANEOUS EXPENSE	$5,993	$4,842	$4,250	$4,250	$0	0.0%
001-56020-14-00	EQUIPMENT	$33,349	$23,240	$0	$19,360	$19,360	
001-59010-14-00	SHARED SERVICES	$24,329	$129,009	$27,522	$115,203	$87,681	318.6%
	TOTAL - FIRE	**$2,554,547**	**$2,628,589**	**$2,519,577**	**$2,791,268**	**$271,691**	**10.8%**

STREETS

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-16-00	SALARIES & WAGES	$127,100	$156,102	$185,786	$149,724	($36,062)	-19.4%
001-51025-16-00	ON CALL PAY	$0	$660	$3,120	$4,160	$1,040	33.3%
001-51030-16-00	OVERTIME	$6,431	$20,532	$9,455	$9,455	$0	0.0%
001-51040-16-00	F.I.C.A.	$10,261	$13,774	$15,262	$12,551	($2,711)	-17.8%
001-51050-16-00	UNEMPLOYMENT INSURANCE	$140	$88	$375	$375	$0	0.0%
001-51060-16-00	EMPLOYEE ALLOWANCE	$1,930	$3,223	$2,940	$1,920	($1,020)	-34.7%
001-51070-16-00	T.M.R.S.	$23,380	$32,303	$36,559	$29,842	($6,717)	-18.4%
001-51080-16-00	HEALTH INSURANCE	$20,736	$29,232	$29,141	$20,367	($8,774)	-30.1%
001-51190-16-00	PROFESSIONAL SERVICES	$0	$0	$25,000	$25,000	$0	0.0%
001-52010-16-00	OFFICE SUPPLIES	$200	$507	$500	$500	$0	0.0%
001-52015-16-00	OPERATING SUPPLIES	$738	$510	$750	$750	$0	0.0%
001-52035-16-00	OILS & LUBRICANTS	$12	$109	$200	$200	$0	0.0%
001-52040-16-00	OFFICE EQUIP. MAINTENANCE	$0	$238	$400	$400	$0	0.0%
001-52100-16-00	UNIFORMS	$1,832	$3,178	$2,400	$2,400	$0	0.0%
001-52110-16-00	VEHICLE MAINTENANCE	$772	$1,413	$2,000	$2,000	$0	0.0%
001-52115-16-00	TIRES/TUBES/BATTERIES	$12	$738	$1,500	$1,500	$0	0.0%
001-52180-16-00	HAND TOOLS & SMALL EQUIP.	$785	$707	$1,000	$1,000	$0	0.0%
001-52200-16-00	PAINT & CHEMICALS	$2,072	$1,877	$2,500	$2,500	$0	0.0%
001-52210-16-00	OPERATING EQUIP. MAINT.	$2,021	$319	$3,000	$3,000	$0	0.0%
001-52220-16-00	STREET SIGNS	$13,335	$38,673	$12,000	$12,000	$0	0.0%
001-52221-16-00	SIGNAL LIGHTS	$23,054	$34,468	$27,000	$27,000	$0	0.0%
001-52525-16-00	MOSQUITO SPRAYING	$283	$0	$750	$750	$0	0.0%
001-53060-16-00	MEMBERSHIP & PROF. DUES	$208	$0	$400	$400	$0	0.0%
001-53080-16-00	TRAVEL & TRAINING	$65	$1,165	$1,000	$1,000	$0	0.0%
	TOTAL - STREETS	**$235,366**	**$339,899**	**$363,038**	**$308,794**	**($54,244)**	**-14.9%**

LIBRARY

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-17-00	SALARIES & WAGES	$160,845	$169,538	$172,381	$172,835	$454	0.3%
001-51020-17-00	PT/TEMPORARY	$124,227	$133,145	$136,517	$134,118	($2,399)	-1.8%
001-51040-17-00	F.I.C.A.	$20,871	$22,891	$23,677	$23,335	($342)	-1.4%
001-51050-17-00	UNEMPLOYMENT INSURANCE	$840	$339	$1,000	$1,000	$0	0.0%
001-51060-17-00	EMPLOYEE ALLOWANCE	$650	$600	$600	$600	$0	0.0%
001-51070-17-00	T.M.R.S.	$48,983	$52,740	$54,211	$50,608	($3,603)	-6.6%

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51080-17-00	HEALTH INSURANCE	$21,188	$19,045	$18,250	$18,968	$718	3.9%
001-51260-17-00	CONTRACT LABOR	$2,150	$2,262	$3,600	$3,600	$0	0.0%
001-52010-17-00	OFFICE SUPPLIES	$7,947	$10,588	$5,800	$5,800	$0	0.0%
001-52224-17-00	LIBRARY KITS	$0	$0	$3,500	$3,500	$0	0.0%
001-52225-17-00	BOOKS	$22,643	$20,500	$18,000	$18,000	$0	0.0%
001-52226-17-00	AUDIO BOOKS	$3,544	$637	$1,000	$1,000	$0	0.0%
001-52227-17-00	VIDEOS	$4,028	$3,081	$3,500	$3,500	$0	0.0%
001-52229-17-00	SOFTWARE	$1,583	$2,436	$3,300	$3,300	$0	0.0%
001-52235-17-00	PERIODICALS	$1,179	$319	$700	$700	$0	0.0%
001-52245-17-00	REFERENCE PURCHASES	$34	$17	$100	$100	$0	0.0%
001-52247-17-00	ELECTRONIC DATABASES	$3,303	$4,352	$3,900	$3,900	$0	0.0%
001-53060-17-00	MEMBERSHIP & PROF. DUES	$1,108	$743	$1,030	$1,030	$0	0.0%
001-53070-17-00	SUBSCRIPTIONS & PUBLICA.	$3,356	$8,162	$11,000	$11,000	$0	0.0%
001-53072-17-00	OTHER PROGRAMS	$16,082	$21,785	$15,500	$15,500	$0	0.0%
001-53080-17-00	TRAVEL & TRAINING	$5,920	$3,971	$4,000	$4,000	$0	0.0%
	TOTAL - LIBRARY	**$452,862**	**$477,178**	**$481,566**	**$476,394**	**($5,172)**	**-1.1%**

RECREATION

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-18-00	SALARIES & WAGES	$185,426	$181,580	$179,623	$168,994	($10,629)	-5.9%
001-51040-18-00	F.I.C.A.	$13,641	$13,239	$13,824	$13,049	($775)	-5.6%
001-51050-18-00	UNEMPLOYMENT INSURANCE	$222	$0	$125	$125	$0	0.0%
001-51060-18-00	EMPLOYEE ALLOWANCE	$800	$0	$1,080	$1,080	$0	0.0%
001-51070-18-00	T.M.R.S.	$32,388	$32,769	$33,114	$31,027	($2,087)	-6.3%
001-51080-18-00	HEALTH INSURANCE	$17,303	$25,230	$13,205	$26,011	$12,806	97.0%
001-52010-18-00	OFFICE SUPPLIES	$1,458	$1,840	$1,000	$1,000	$0	0.0%
001-52291-18-00	HOLIDAY EXPENSE	$25,665	$28,950	$30,000	$30,000	$0	0.0%
001-52292-18-00	SENIOR ACTIVITIES	$9,000	$9,000	$10,000	$10,000	$0	0.0%
001-53060-18-00	MEMBERSHIP & PROF. DUES	$794	$100	$800	$800	$0	0.0%
001-53080-18-00	TRAVEL & TRAINING	$2,273	$1,816	$3,510	$3,510	$0	0.0%
	TOTAL - RECREATION	**$289,039**	**$297,174**	**$286,281**	**$285,596**	**($685)**	**-0.2%**

PARKS & GROUNDS

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-19-00	SALARIES & WAGES	$77,777	$82,923	$103,329	$103,648	$319	0.3%
001-51025-19-00	ON CALL PAY	$0	$0	$780	$780	$0	0.0%
001-51030-19-00	OVERTIME	$2,120	$2,047	$2,122	$2,122	$0	0.0%
001-51040-19-00	F.I.C.A.	$6,028	$6,385	$8,159	$8,247	$88	1.1%
001-51050-19-00	UNEMPLOYMENT INSURANCE	$176	$35	$250	$250	$0	0.0%
001-51060-19-00	EMPLOYEE ALLOWANCE	$0	$0	$420	$420	$0	0.0%
001-51070-19-00	T.M.R.S.	$13,971	$15,373	$19,544	$19,611	$67	0.3%
001-51080-19-00	HEALTH INSURANCE	$11,100	$14,368	$21,295	$31,379	$10,084	47.4%
001-52015-19-00	OPERATING SUPPLIES	$17,949	$22,814	$26,800	$26,800	$0	0.0%
001-52091-19-00	LANDSCAPE MAINTENANCE	$139,263	$130,284	$100,000	$105,000	$5,000	5.0%
001-52092-19-00	IRRIGATION MAINTENANCE	$2,619	$64	$3,500	$3,500	$0	0.0%
001-52093-19-00	PARKS MAINTENANCE	$18,175	$4,327	$16,700	$16,700	$0	0.0%

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-52100-19-00	UNIFORMS	$2,177	$1,525	$2,000	$2,000	$0	0.0%
001-53080-19-00	TRAVEL & TRAINING	$1,579	$1,870	$1,640	$1,640	$0	0.0%
	TOTAL - PARKS & GROUNDS	**$293,442**	**$282,396**	**$306,539**	**$322,097**	**$15,558**	**5.1%**

COMMUNITY DEVELOPMENT

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-20-00	SALARIES & WAGES	$119,662	$36,206	$104,318	$109,451	$5,133	4.9%
001-51040-20-00	F.I.C.A.	$8,600	$1,766	$8,258	$8,373	$115	1.4%
001-51050-20-00	UNEMPLOYMENT INSURANCE	$351	$34	$250	$250	$0	0.0%
001-51070-20-00	T.M.R.S.	$21,262	$7,712	$19,782	$19,909	$127	0.6%
001-51080-20-00	HEALTH INSURANCE	$26,718	$4,727	$18,250	$23,868	$5,618	30.8%
001-51170-20-00	ENG./CONSULT. FEES	$327,007	$319,494	$250,000	$250,000	$0	0.0%
001-52010-20-00	OFFICE SUPPLIES	$377	$668	$750	$750	$0	0.0%
001-52043-20-00	WORK MGMT SOFTWARE PROGRAM	$9,115	$8,860	$10,000	$10,000	$0	0.0%
001-52060-20-00	MINOR OFFICE EQUIPMENT	$3,783	$369	$1,000	$1,000	$0	0.0%
001-52061-20-00	CREDIT CARD FEES	$7,983	$4,776	$5,000	$5,000	$0	0.0%
001-52100-20-00	UNIFORMS	$4,585	$86	$300	$300	$0	0.0%
001-53060-20-00	MEMBERSHIP & PROF. DUES	$71	$0	$770	$770	$0	0.0%
001-53080-20-00	TRAVEL & TRAINING	$3,255	$458	$1,500	$1,500	$0	0.0%
	TOTAL - COMMUNITY DEVELOPMENT	**$527,056**	**$410,706**	**$433,010**	**$431,171**	**($1,839)**	**-0.4%**

COMMUNITY COMPLIANCE

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-21-00	SALARIES & WAGES	$103,773	$197,866	$233,356	$242,023	$8,667	3.7%
001-51025-21-00	ON CALL PAY	$0	$559	$3,120	$3,120	$0	0.0%
001-51030-21-00	OVERTIME	$15,770	$19,281	$12,607	$12,607	$0	0.0%
001-51040-21-00	F.I.C.A.	$10,374	$18,473	$19,344	$19,896	$552	2.9%
001-51050-21-00	UNEMPLOYMENT INSURANCE	$362	$16	$625	$625	$0	0.0%
001-51060-21-00	EMPLOYEE ALLOWANCE	$1,385	$4,275	$3,780	$2,760	($1,020)	-27.0%
001-51070-21-00	T.M.R.S.	$24,229	$43,236	$46,337	$47,307	$970	2.1%
001-51080-21-00	HEALTH INSURANCE	$17,596	$47,995	$58,375	$53,683	($4,692)	-8.0%
001-51280-21-00	IMMUNIZATION/VACCINATIONS	$330	$2,426	$600	$600	$0	0.0%
001-52010-21-00	OFFICE SUPPLIES	$925	$1,511	$1,000	$1,000	$0	0.0%
001-52015-21-00	OPERATING SUPPLIES	$109,593	$103,334	$65,000	$65,000	$0	0.0%
001-52020-21-00	PRINTING	$1,277	$498	$1,500	$1,500	$0	0.0%
001-52040-21-00	OFFICE EQUIP. MAINTENANCE	$540	$760	$1,260	$1,260	$0	0.0%
001-52060-21-00	MINOR OFFICE EQUIPMENT	$341	$800	$1,200	$1,200	$0	0.0%
001-52061-21-00	CREDIT CARD FEES	$443	$421	$400	$400	$0	0.0%
001-52100-21-00	UNIFORMS	$4,847	$4,466	$3,000	$3,000	$0	0.0%
001-52180-21-00	HAND TOOLS & SMALL EQUIP.	$2,708	$1,927	$2,000	$2,000	$0	0.0%
001-53060-21-00	MEMBERSHIP & PROF. DUES	$250	$200	$1,140	$1,140	$0	0.0%
001-53072-21-00	OTHER PROGRAMS	$5,568	$2,798	$3,500	$3,500	$0	0.0%
001-53080-21-00	TRAVEL & TRAINING	$4,438	$2,741	$6,150	$6,150	$0	0.0%
001-53150-21-00	LOT MOWING/ABATEMENT	$0	$0	$0	$20,000	$20,000	
	TOTAL - COMMUNITY COMPLIANCE	**$325,581**	**$479,064**	**$474,294**	**$488,771**	**$14,477**	**3.1%**

LEGISLATIVE (CITY SECRETARY)

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-23-00	SALARIES & WAGES	$67,962	$75,378	$69,560	$54,600	($14,960)	-21.5%
001-51040-23-00	F.I.C.A.	$5,162	$5,794	$5,464	$5,464	$0	0.0%
001-51050-23-00	UNEMPLOYMENT INSURANCE	$76	$22	$125	$125	$0	0.0%
001-51060-23-00	EMPLOYEE ALLOWANCE	$1,300	$1,695	$1,860	$600	($1,260)	-67.7%
001-51070-23-00	T.M.R.S.	$11,884	$13,700	$13,088	$13,088	$0	0.0%
001-51080-23-00	HEALTH INSURANCE	$5,048	$6,118	$9,714	$9,714	$0	0.0%
001-51100-23-00	COUNCIL COMPENSATION	$1,830	$1,600	$1,750	$1,750	$0	0.0%
001-52010-23-00	OFFICE SUPPLIES	$818	$6,960	$500	$500	$0	0.0%
001-52020-23-00	PRINTING	$6,145	$5,054	$4,000	$5,000	$1,000	25.0%
001-52040-23-00	OFFICE EQUIP. MAINTENANCE	$2,488	$5,330	$6,264	$8,320	$2,056	32.8%
001-52215-23-00	ELECTIONS EXPENSE	$24,775	$3,524	$10,000	$14,500	$4,500	45.0%
001-53010-23-00	LEGAL ADVERTISING	$3,408	$1,277	$2,000	$2,000	$0	0.0%
001-53060-23-00	MEMBERSHIP & PROF. DUES	$4,651	$6,521	$5,652	$6,600	$948	16.8%
001-53070-23-00	SUBSCRIPTIONS & PUBLICA.	$0	$100	$800	$784	($16)	-2.0%
001-53080-23-00	TRAVEL & TRAINING	$9,378	$14,220	$9,900	$10,950	$1,050	10.6%
001-53220-23-00	STORAGE OF RECORDS	$3,512	$2,826	$3,000	$4,000	$1,000	33.3%
001-53991-23-00	CONTINGENCY FUND	$17,096	$16,719	$5,500	$7,500	$2,000	36.4%
	TOTAL - LEGISLATIVE (CITY SECRETARY)	**$165,533**	**$166,836**	**$149,177**	**$145,495**	**($3,682)**	**-2.5%**

SHARED SERVICES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-51010-30-00	SALARIES & WAGES	$39,470	$38,519	$37,444	$38,260	$816	2.2%
001-51030-30-00	OVERTIME	$708	$0	$1,224	$1,224	$0	0.0%
001-51040-30-00	F.I.C.A.	$3,303	$2,957	$2,958	$3,043	$85	2.9%
001-51050-30-00	UNEMPLOYMENT INSURANCE	$208	$547	$125	$125	$0	0.0%
001-51070-30-00	T.M.R.S.	$6,499	$6,980	$7,086	$7,237	$151	2.1%
001-51080-30-00	HEALTH INSURANCE	$7,249	$8,864	$9,714	$10,184	$470	4.8%
001-51086-30-00	TUITION REIMBURSEMENT	$15,906	$14,627	$3,000	$21,249	$18,249	608.3%
001-51190-30-00	PROFESSIONAL SERVICES	$13,049	$61,509	$20,000	$20,000	$0	0.0%
001-51260-30-00	CONTRACT LABOR	$21,881	$29,314	$44,702	$44,702	$0	0.0%
001-52011-30-00	CITY HALL SUPPLIES	$1,311	$927	$2,500	$2,500	$0	0.0%
001-52015-30-00	PREVENTATIVE MAINTENANCE	$12,980	$22,701	$20,550	$20,550	$0	0.0%
001-52040-30-00	OFFICE EQUIP. MAINTENANCE	$12,285	$11,515	$47,655	$48,586	$931	2.0%
001-52080-30-00	BUILDING MAINTENANCE	$46,434	$46,417	$45,134	$45,440	$306	0.7%
001-52081-30-00	GENERATOR MAINTENANCE	$0	$6,223	$3,000	$3,000	$0	0.0%
001-52140-30-00	PHYSICALS/HIRING EXP	$1,287	$215	$0	$2,000	$2,000	
001-52180-30-00	MINOR EQUIPMENT	$0	$92	$500	$500	$0	0.0%
001-52240-30-00	BLDG. CLEANING SUPPLIES	$14,322	$6,083	$14,500	$14,500	$0	0.0%
001-52403-30-00	IT SERVICES	$82,515	$114,378	$131,235	$120,504	($10,731)	-8.2%
001-52404-30-00	CABLE/INTERNET COSTS	$30,405	$20,533	$22,227	$20,948	($1,279)	-5.8%
001-53069-30-00	SUBSCRIPTIONS-TECHNOLOGY/CLOUD	$35,400	$30,995	$23,626	$25,613	$1,987	8.4%
001-53070-30-00	SUBSCRIPTIONS & PUBLICA.	$0	$0	$95	$95	$0	0.0%
001-53071-30-00	EMPLOYEE PROGRAMS	$13,766	$12,141	$15,000	$15,000	$0	0.0%
001-53080-30-00	TRAVEL & TRAINING	$0	$0	$1,000	$1,000	$0	0.0%
001-54010-30-00	POWER & LIGHT	$138,627	$131,198	$142,000	$142,000	$0	0.0%

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-54020-30-00	NATURAL GAS	$6,719	$8,805	$7,000	$7,000	$0	0.0%
001-54030-30-00	CELL PHONE COSTS	$23,849	$26,003	$24,624	$24,624	$0	0.0%
001-54031-30-00	TELEPHONE-VOIP COSTS	$23,374	$23,945	$25,218	$25,218	$0	0.0%
001-55015-30-00	CLAIMS EXPENSE	$62	$21,405	$5,000	$5,000	$0	0.0%
001-55020-30-00	MOBILE INSURANCE	$1,181	$1,575	$1,575	$1,575	$0	0.0%
001-55030-30-00	WORKERS' COMPENSATION	$281,047	$184,578	$202,953	$142,800	($60,153)	-29.6%
001-55040-30-00	REAL & PERSONAL PROPERTY	$45,227	$76,952	$94,704	$98,762	$4,058	4.3%
001-55050-30-00	ERRORS & OMISSIONS INS.	$3,336	$4,258	$4,258	$4,761	$503	11.8%
001-55055-30-00	LAW ENFORCE. LIAB. INS.	$12,386	$16,067	$15,915	$15,666	($249)	-1.6%
001-55060-30-00	AUTO. PHY. DAMAGE INS.	$9,786	$13,790	$13,731	$13,731	$0	0.0%
001-55080-30-00	GENERAL LIABILITY	$1,542	$2,659	$2,169	$2,438	$269	12.4%
001-55090-30-00	AUTO LIABILITY	$9,960	$13,040	$14,575	$16,158	$1,583	10.9%
001-55100-30-00	EMPLOYEE BOND	$300	$156	$1,265	$1,265	$0	0.0%
	TOTAL - SHARED SERVICES	**$919,672**	**$955,829**	**$1,008,262**	**$967,258**	**($41,004)**	**-4.1%**
	TOTAL DEPARTMENTAL EXPENDITURES	**$9,050,498**	**$9,826,973**	**$9,613,719**	**$10,029,160**		

NON-DEPARTMENTAL / TRANSFERS OUT

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
001-56033-00-00	MISC EXPENSES-NON DEPT	$75,765	$0	$70,000	$15,000	($55,000)	-78.6%
001-59032-00-00	TRNSFR TO VEHICLE REPLCMENT	$233,133	$217,907	$217,907	$217,907	$0	0.0%
	TOTAL - NON-DEPARTMENTAL / TRANSFERS OUT	**$821,630**	**$1,325,351**	**$1,586,905**	**$232,907**	**($1,353,998)**	**-85.3%**
	TOTAL EXPENDITURES AND TRANSFERS	**$9,872,127**	**$11,152,323**	**$11,200,624**	**$10,262,067**	**($938,557)**	**-8.4%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$680,934**	**($590,445)**	**($669,937)**	**$0**	**$669,937**	**100.0%**

F2 UTILITY

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 54 - WATER REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-41005-54-00	PENALTY & INTEREST	$75,998	$89,897	$84,000	$84,000	$0	0.0%
002-41016-54-00	SALE OF WATER	$2,519,961	$2,744,256	$2,630,000	$2,830,000	$200,000	7.6%
002-41024-54-00	TAP FEES	$27,702	$50,723	$10,000	$10,000	$0	0.0%
002-41030-54-00	WATER METER SETTING FEE	$19,050	$29,125	$10,000	$10,000	$0	0.0%
	TOTAL - DEPARTMENT 54 - WATER REVENUES	**$2,642,711**	**$2,914,001**	**$2,734,000**	**$2,934,000**	**$200,000**	**7.3%**

REVENUE | DEPARTMENT 55 - SEWER REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-41017-55-00	SEWER BILLING	$1,786,904	$1,997,784	$2,088,000	$2,120,000	$32,000	1.5%
	TOTAL - DEPARTMENT 55 - SEWER REVENUES	**$1,786,904**	**$1,997,784**	**$2,088,000**	**$2,120,000**	**$32,000**	**1.5%**

REVENUE | DEPARTMENT 56 - MISC. REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-41018-56-00	USE OF LINES	$5,910	$6,115	$5,000	$5,000	$0	0.0%
002-41026-56-00	SERVICE CHARGES	$3,624	$2,854	$2,500	$2,500	$0	0.0%
002-41034-56-00	INVESTMENT INCOME	$322,484	$323,338	$170,000	$170,000	$0	0.0%
002-41046-56-00	WASTE DISP. PROCESS. FEE	$43,279	$45,799	$44,400	$44,400	$0	0.0%
002-41053-56-00	MISC. REVENUE	$56,790	$48,741	$20,000	$20,000	$0	0.0%
002-41057-56-00	CONTRIBUTION FROM REPUBLIC	$15,000	$0	$15,000	$15,000	$0	0.0%
002-41092-56-00	GARBAGE BILLING	$543,367	$575,541	$585,300	$580,800	($4,500)	-0.8%
002-41093-56-00	GARBAGE ADMIN FEE BILLING			$0	$4,500	$4,500	
	TOTAL - DEPARTMENT 56 - MISC. REVENUES	**$1,170,721**	**$1,002,388**	**$842,200**	**$842,200**	**$0**	**0.0%**

EXPENSE | NON DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-52255-00-00	HAZARDOUS WASTE DROPOFF	$13,680	$18,714	$15,000	$15,000	$0	0.0%
002-53152-00-00	GARBAGE EXPENSE	$554,848	$572,488	$588,000	$588,000	$0	0.0%
002-57010-00-00	TRANSFER TO GENERAL	$0	$0	$0	$215,000	$215,000	
002-59032-00-00	TRNSFR TO VEHICLE REPLCMENT	$63,815	$62,939	$62,939	$62,939	$0	0.0%
	TOTAL - NON DEPARTMENTAL	**$632,343**	**$654,141**	**$665,939**	**$880,939**	**$215,000**	**32.3%**

EXPENSE | DEPARTMENT 30 - SHARED SERVICES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-52015-30-00	PREVENTATIVE MAINTENANCE				$4,000	$4,000	
002-52040-30-00	OFFICE EQUIP. MAINTENANCE				$27,593	$27,593	

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-52080-30-00	BUILDING MAINTENANCE				$9,000	$9,000	
002-52081-30-00	GENERATOR MAINTENANCE				$15,000	$15,000	
002-52140-30-00	PHYSICALS/HIRING EXP				$500	$500	
002-52240-30-00	BLDG. CLEANING SUPPLIES				$4,500	$4,500	
002-52403-30-00	IT SERVICES				$51,645	$51,645	
002-52404-30-00	CABLE/INTERNET COSTS				$8,460	$8,460	
002-53069-30-00	SUBSCRIPTIONS-TECHNOLOGY/CLOUD				$16,458	$16,458	
002-54010-30-00	POWER & LIGHT				$142,000	$142,000	
002-54020-30-00	NATURAL GAS				$7,000	$7,000	
002-54030-30-00	CELL PHONE COSTS				$10,554	$10,554	
002-54031-30-00	TELEPHONE-VOIP COSTS				$9,808	$9,808	
002-55020-30-00	MOBILE EQUIPMENT				$1,575	$1,575	
002-55030-30-00	WORKERS				$23,246	$23,246	
002-55040-30-00	REAL & PERSONAL PROPERTY				$49,372	$49,372	
002-55050-30-00	ERRORS & OMISSIONS INS.				$4,761	$4,761	
002-55060-30-00	AUTO. PHY. DAMAGE INS.				$14,135	$14,135	
002-55080-30-00	GENERAL LIABILITY				$2,438	$2,438	
002-55090-30-00	AUTO LIABILITY				$15,158	$15,158	
002-55100-30-00	EMPLOYEE BOND				$1,265	$1,265	
	TOTAL - DEPARTMENT 30 - SHARED SERVICES	**$351,471**	**$359,605**	**$426,696**	**$418,468**	**($8,228)**	**-1.9%**

EXPENSE | DEPARTMENT 62 - ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-51010-62-00	SALARIES & WAGES				$402,531	$402,531	
002-51040-62-00	F.I.C.A.				$30,680	$30,680	
002-51050-62-00	UNEMPLOYMENT INSURANCE				$250	$250	
002-51070-62-00	T.M.R.S.				$73,769	$73,769	
002-51080-62-00	HEALTH INSURANCE				$10,185	$10,185	
002-51150-62-00	LEGAL FEES				$30,000	$30,000	
002-51160-62-00	AUDIT FEES				$18,000	$18,000	
002-51170-62-00	ENG./CONSULT. FEES				$15,000	$15,000	
002-51191-62-00	PROFESSIONAL SERVICES				$38,000	$38,000	
002-52010-62-00	OFFICE SUPPLIES				$600	$600	
002-52020-62-00	PRINTING				$20,100	$20,100	
002-52040-62-00	OFFICE EQUIP. MAINTENANCE				$34,376	$34,376	
002-52044-62-00	E-cOMMERCE				$12,777	$12,777	
002-52061-62-00	CREDIT CARD FEES				$68,000	$68,000	
002-53020-62-00	POSTAGE				$28,280	$28,280	

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-53060-62-00	MEMBERSHIP & PROF. DUES				$300	$300	
002-53070-62-00	SUBSCRIPTIONS & PUBLICA.				$650	$650	
002-53080-62-00	TRAVEL & TRAINING				$3,000	$3,000	
	TOTAL - DEPARTMENT 62 - ADMINISTRATION	**$699,162**	**$656,637**	**$821,747**	**$786,498**	**($35,249)**	**-4.3%**

EXPENSE | DEPARTMENT 64 - TRANSFERS/DEBT SERVICE

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-57031-64-00	PAYMENT OF PRINCIPAL	$300,500	$376,689	$453,344	$462,898	$9,554	2.1%
002-57037-64-00	AGENT FEES	$36,331	$150	$1,500	$1,500	$0	0.0%
002-57040-64-00	PAYMENT OF INTEREST	$290,587	$153,671	$272,404	$128,822	($143,582)	-52.7%
002-57070-64-00	WATER METER FINANCING	$0	$0	$0	$129,939	$129,939	
	TOTAL - DEPARTMENT 64 - TRANSFERS/DEBT SERVICE	**$627,418**	**$530,510**	**$727,248**	**$723,159**	**($4,089)**	**-0.6%**

EXPENSE | DEPARTMENT 66 - WATER PRODUCT&DIST.

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-51010-66-00	SALARIES & WAGES				$277,455	$277,455	
002-51025-66-00	ON CALL PAY				$4,800	$4,800	
002-51030-66-00	OVERTIME				$25,400	$25,400	
002-51040-66-00	F.I.C.A.				$24,081	$24,081	
002-51050-66-00	UNEMPLOYMENT INSURANCE				$750	$750	
002-51060-66-00	ALLOWANCES				$4,140	$4,140	
002-51070-66-00	T.M.R.S.				$57,259	$57,259	
002-51080-66-00	HEALTH INSURANCE				$59,416	$59,416	
002-51115-66-00	LABORATORY FEES				$8,000	$8,000	
002-51170-66-00	ENG./CONSULT. FEES				$65,000	$65,000	
002-51190-66-00	PROFESSIONAL SERVICES				$12,500	$12,500	
002-51240-66-00	PHYSICALS				$200	$200	
002-52010-66-00	OFFICE SUPPLIES				$850	$850	
002-52015-66-00	OPERATING SUPPLIES				$9,050	$9,050	
002-52020-66-00	PRINTING				$2,300	$2,300	
002-52035-66-00	OILS & LUBRICANTS				$200	$200	
002-52091-66-00	LANDSCAPE MAINTENANCE				$10,000	$10,000	
002-52100-66-00	UNIFORMS				$3,700	$3,700	
002-52110-66-00	VEHICLE MAINTENANCE				$2,000	$2,000	
002-52115-66-00	TIRES/TUBES/BATTERIES				$1,200	$1,200	
002-52130-66-00	COMMUNICATION EQUIP&MAINT				$2,000	$2,000	
002-52180-66-00	HAND TOOLS & SMALL EQUIP.				$1,500	$1,500	
002-52190-66-00	STREET REPAIR MATERIAL				$8,000	$8,000	

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-52200-66-00	PAINT & CHEMICALS				$600	$600	
002-52210-66-00	OPERATING EQUIP. MAINT.				$750	$750	
002-52280-66-00	WATER TANK MAINTENANCE				$8,000	$8,000	
002-52290-66-00	WATER SYSTEM SUPPLIES				$45,000	$45,000	
002-52310-66-00	WELL MAINTENANCE				$35,000	$35,000	
002-52320-66-00	WATER METERS & REPAIRS				$45,000	$45,000	
002-53060-66-00	MEMBERSHIP & PROF. DUES				$800	$800	
002-53080-66-00	TRAVEL & TRAINING				$6,000	$6,000	
002-56110-66-00	WATER SYSTEM REPAIR & MAINT.				$168,000	$168,000	
002-58160-66-00	WATER WELL FEES				$20,000	$20,000	
002-58170-66-00	WATER PURCHASED VOLUME				$520,859	$520,859	
	TOTAL - DEPARTMENT 66 - WATER PRODUCT&DIST.	**$1,080,946**	**$1,930,968**	**$1,690,691**	**$1,429,810**	**($260,881)**	**-15.4%**

EXPENSE | DEPARTMENT 67 - WASTEWTR. COL.&TREAT

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-51010-67-00	SALARIES & WAGES				$82,672	$82,672	
002-51040-67-00	F.I.C.A.				$6,609	$6,609	
002-51050-67-00	UNEMPLOYMENT INSURANCE				$125	$125	
002-51060-67-00	ALLOWANCES				$3,720	$3,720	
002-51070-67-00	T.M.R.S.				$15,715	$15,715	
002-51080-67-00	HEALTH INSURANCE				$11,710	$11,710	
002-51115-67-00	LABORATORY FEES				$3,500	$3,500	
002-51170-67-00	ENG./CONSULT. FEES				$67,500	$67,500	
002-51190-67-00	PROFESSIONAL SERVICES				$12,500	$12,500	
002-51240-67-00	PHYSICALS				$200	$200	
002-52010-67-00	OFFICE SUPPLIES				$350	$350	
002-52015-67-00	OPERATING SUPPLIES				$3,300	$3,300	
002-52020-67-00	PRINTING				$450	$450	
002-52035-67-00	OILS & LUBRICANTS				$200	$200	
002-52091-67-00	LANDSCAPE MAINTENANCE				$3,000	$3,000	
002-52100-67-00	UNIFORMS				$4,000	$4,000	
002-52110-67-00	VEHICLE MAINTENANCE				$2,100	$2,100	
002-52115-67-00	TIRES/TUBES/BATTERIES				$1,800	$1,800	
002-52180-67-00	HAND TOOLS & SMALL EQUIP.				$1,000	$1,000	
002-52190-67-00	STREET REPAIR MATERIAL				$4,000	$4,000	
002-52200-67-00	PAINT & CHEMICALS				$4,000	$4,000	
002-52210-67-00	OPERATING EQUIP. MAINT.				$10,000	$10,000	
002-52300-67-00	SEWER MAINTENANCE				$10,000	$10,000	

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
002-52305-67-00	LIFT STATION MAINTENANCE				$22,000	$22,000	
002-53060-67-00	MEMBERSHIP & PROF. DUES				$400	$400	
002-53080-67-00	TRAVEL & TRAINING				$5,000	$5,000	
002-56120-67-00	SEWER SYSTEM				$200,000	$200,000	
002-58185-67-00	NRH SEWER CROSS FLOW				$62,000	$62,000	
002-58190-67-00	SEWER TREAT. CHG. - HURST				$450,000	$450,000	
002-58195-67-00	SEWER TREAT.CHG.-FT.WORTH				$815,014	$815,014	
	TOTAL - DEPARTMENT 67 - WASTEWTR. COL.&TREAT	**$1,535,245**	**$1,535,183**	**$1,704,330**	**$1,802,865**	**$98,535**	**5.8%**
	TOTAL REVENUES	**$5,600,336**	**$5,914,173**	**$5,664,200**	**$5,896,200**	**$232,000**	**4.1%**
	TOTAL EXPENDITURES	**$4,926,585**	**$5,667,044**	**$6,036,651**	**$6,041,739**	**$5,088**	**0.1%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$673,751**	**$247,129**	**($372,451)**	**($145,539)**	**$226,912**	**60.9%**

F10 DEBT SERVICE

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 60 - REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
010-41010-60-00	CURRENT PROPERTY TAX	$1,469,444	$1,492,899	$1,458,290	$1,458,290	$0	0.0%
010-41020-60-00	DLQ PROPERTY TAX	$8,912	$14,824	$7,500	$7,500	$0	0.0%
010-41030-60-00	INTEREST & PENALTY TAXES	$9,950	$11,714	$7,500	$7,500	$0	0.0%
010-41034-60-00	INVESTMENT INCOME	$36,005	$31,400	$15,000	$15,000	$0	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$1,524,311**	**$1,550,837**	**$1,488,290**	**$1,488,290**	**$0**	**0.0%**

EXPENSE | DEPARTMENT 61 - EXPENSES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
010-51170-61-00	ENG./CONSULT. FEES	$0	$0	$0	$7,185	$7,185	
010-57031-61-00	PAYMENT OF PRINCIPAL	$778,754	$949,006	$802,760	$817,041	$14,281	1.8%
010-57037-61-00	AGENT FEES	$5,500	$9,785	$9,935	$2,750	($7,185)	-72.3%
010-57040-61-00	PAYMENT OF INTEREST	$643,228	$645,933	$604,881	$571,742	($33,139)	-5.5%
	TOTAL - DEPARTMENT 61 - EXPENSES	**$1,427,482**	**$1,604,724**	**$1,417,576**	**$1,398,718**	**($18,858)**	**-1.3%**
	TOTAL REVENUES	**$1,524,311**	**$1,550,837**	**$1,488,290**	**$1,488,290**	**$0**	**0.0%**
	TOTAL EXPENDITURES	**$1,427,482**	**$1,604,724**	**$1,417,576**	**$1,398,718**	**($18,858)**	**-1.3%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$96,829**	**($53,887)**	**$70,714**	**$89,572**	**$18,858**	**26.7%**

F12 OIL & GAS

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 60 - REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
012-41027-60-00	OIL AND GAS LEASE REV	$108,890	$142,543	$100,000	$100,000	$0	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$108,890**	**$148,343**	**$100,000**	**$100,000**	**$0**	**0.0%**

EXPENSE | DEPARTMENT 61 - EXPENSES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
012-52091-61-00	LANDSCAPE MAINTENANCE	$39,780	$0		$60,000	$60,000	
	TOTAL - DEPARTMENT 61 - EXPENSES	**$54,670**	**$116,756**	**$660,000**	**$60,000**	**($600,000)**	**-90.9%**
	TOTAL REVENUES	**$108,890**	**$148,343**	**$100,000**	**$100,000**	**$0**	**0.0%**
	TOTAL EXPENDITURES	**$54,670**	**$116,756**	**$660,000**	**$60,000**	**($600,000)**	**-90.9%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$54,220**	**$31,587**	**($560,000)**	**$40,000**	**$600,000**	**107.1%**

F20 CAPITAL PROJECTS

FY24 actual through FY27 proposed

EXPENSE | DEPARTMENT 88 - CAPITAL PROJECTS

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
020-56107-88-88-P09	ROSEBUD PARK IMPROVEMENTS	$107,514	$27,211	$26,425	$26,425	$0	0.0%
	TOTAL - DEPARTMENT 88 - CAPITAL PROJECTS	**$107,514**	**$27,211**	**$26,425**	**$26,425**	**$0**	**0.0%**
	TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**	
	TOTAL EXPENDITURES	**$107,514**	**$27,211**	**$26,425**	**$26,425**	**$0**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**($107,514)**	**($27,211)**	**($26,425)**	**($26,425)**	**$0**	**0.0%**

F22 DRAINAGE

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 68 - DRAINAGE UTIL. REV.

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
022-41001-68-00	CUSTOMER BILLING	$923,652	$886,311	$921,600	$921,600	$0	0.0%
022-41014-68-00	INVESTMENT INCOME	$6,517	$5,681	$4,200	$4,200	$0	0.0%
	TOTAL - DEPARTMENT 68 - DRAINAGE UTIL. REV.	**$930,169**	**$891,992**	**$925,800**	**$925,800**	**$0**	**0.0%**

EXPENSE | DEPARTMENT 69 - DRAINAGE UTIL. EXP.

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
022-51010-69-00	SALARIES & WAGES				$114,430	$114,430	
022-51025-69-00	ON CALL PAY				$7,280	$7,280	
022-51030-69-00	OVERTIME				$4,000	$4,000	
022-51040-69-00	F.I.C.A.				$9,814	$9,814	
022-51050-69-00	UNEMPLOYMENT INSURANCE				$125	$125	
022-51060-69-00	ALLOWANCES				$4,320	$4,320	
022-51070-69-00	T.M.R.S.				$22,334	$22,334	
022-51080-69-00	HEALTH INSURANCE				$23,510	$23,510	
022-51170-69-00	ENG./CONSULT. FEES				$20,000	$20,000	
022-51240-69-00	PHYSICALS				$200	$200	
022-52015-69-00	OPERATING SUPPLIES				$1,000	$1,000	
022-52035-69-00	OILS & LUBRICANTS				$200	$200	
022-52091-69-00	LANDSCAPE MAINTENANCE				$35,000	$35,000	
022-52100-69-00	UNIFORMS				$2,500	$2,500	
022-52105-69-00	PROTECTIVE GEAR				$400	$400	
022-52110-69-00	VEHICLE MAINTENANCE				$1,250	$1,250	
022-52115-69-00	TIRES/TUBES/BATTERIES				$3,500	$3,500	
022-52180-69-00	HAND TOOLS & SMALL EQUIP.				$2,000	$2,000	
022-52201-69-00	STREET SWEEPING				$20,000	$20,000	
022-52210-69-00	OPERATING EQUIP. MAINT.				$10,000	$10,000	
022-52315-69-00	DRAINAGE SYSTEM MAINT.				$140,000	$140,000	
022-57031-69-00	PAYMENT OF PRINCIPAL				$410,000	$410,000	
022-57037-69-00	PAYING AGENT FEES				$150	$150	
022-57040-69-00	PAYMENT OF INTEREST				$64,276	$64,276	
022-59032-69-00	TRNSFR TO VEHICLE REPLCMENT	$11,884	$11,884	$14,188	$14,188	$0	0.0%
	TOTAL - DEPARTMENT 69 - DRAINAGE UTIL. EXP.	**$862,999**	**$1,201,246**	**$966,986**	**$910,477**	**($56,509)**	**-5.8%**
	TOTAL REVENUES	**$930,169**	**$891,992**	**$925,800**	**$925,800**	**$0**	**0.0%**
	TOTAL EXPENDITURES	**$862,999**	**$1,201,246**	**$966,986**	**$910,477**	**($56,509)**	**-5.8%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$67,170**	**($309,254)**	**($41,186)**	**$15,323**	**$56,509**	**137.2%**

F24 COURT SECURITY

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 42 - M.CT.BLDG.SEC. REV.

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
024-43000-42-00	REVENUE - BLDG. SECURITY	$13,453	$12,944	$12,000	$12,000	$0	0.0%
	TOTAL - DEPARTMENT 42 - M.CT.BLDG.SEC. REV.	**$13,453**	**$12,944**	**$12,000**	**$12,000**	**$0**	**0.0%**

EXPENSE | DEPARTMENT 43 - M.CT.BLDG.SEC. EXP.

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
024-51030-43-00	OVERTIME			$12,000	$12,000	$0	0.0%
	TOTAL - DEPARTMENT 43 - M.CT.BLDG.SEC. EXP.	**$1,801**	**$4,935**	**$12,000**	**$12,000**	**$0**	**0.0%**
	TOTAL REVENUES	**$13,453**	**$12,944**	**$12,000**	**$12,000**	**$0**	**0.0%**
	TOTAL EXPENDITURES	**$1,801**	**$4,935**	**$12,000**	**$12,000**	**$0**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$11,652**	**$8,009**	**$0**	**$0**	**$0**	

F25 ROAD & STREET

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 32 - ROAD & STREET REV.

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
025-41040-32-00	SALES TAX REVENUE	$1,966,246	$1,916,968	$1,750,000	$1,306,000	($444,000)	-25.4%
	TOTAL - DEPARTMENT 32 - ROAD & STREET REV.	**$1,966,246**	**$1,916,968**	**$1,750,000**	**$1,306,000**	**($444,000)**	**-25.4%**

EXPENSE | DEPARTMENT 33 - ROAD & STREET EXP.

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
025-52085-33-00	STREET MAINTENANCE	$304,539	$234,380	$500,000	$1,275,000	$775,000	155.0%
	TOTAL - DEPARTMENT 33 - ROAD & STREET EXP.	**$789,526**	**$1,727,898**	**$3,308,000**	**$1,275,000**	**($2,033,000)**	**-61.5%**
	TOTAL REVENUES	**$1,966,246**	**$1,916,968**	**$1,750,000**	**$1,306,000**	**($444,000)**	**-25.4%**
	TOTAL EXPENDITURES	**$789,526**	**$1,727,898**	**$3,308,000**	**$1,275,000**	**($2,033,000)**	**-61.5%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$1,176,720**	**$189,070**	**($1,558,000)**	**$31,000**	**$1,589,000**	**102.0%**

F26 RHDC

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 38 - RH DEV. CORP. REV.

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
026-41034-38-00	INVESTMENT INCOME	$90,659	$80,628	$40,000	$35,000	($5,000)	-12.5%
026-43001-38-00	4b SALES TAX REVENUE	$1,310,831	$1,277,991	$1,182,585	$870,000	($312,585)	-26.4%
	TOTAL - DEPARTMENT 38 - RH DEV. CORP. REV.	**$1,401,490**	**$1,375,457**	**$1,222,585**	**$905,000**	**($317,585)**	**-26.0%**

EXPENSE | DEPARTMENT 39 - RH DEV. CORP. EXP.

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
026-51010-39-00	SALARIES & WAGES				$162,219	$162,219	
026-51040-39-00	F.I.C.A.				$12,410	$12,410	
026-51050-39-00	UNEMPLOYMENT INSURANCE				$125	$125	
026-51070-39-00	T.M.R.S.				$34,519	$34,519	
026-51170-39-00	ENG./CONSULT. FEES				$10,000	$10,000	
026-53060-39-00	MEMBERSHIPS				$3,000	$3,000	
026-53073-39-00	SPECIAL EVENTS				$5,000	$5,000	
026-53080-39-00	TRAVEL & TRAINING				$2,000	$2,000	
026-53090-39-00	PROMOTIONS/RETENTION				$10,000	$10,000	
026-56107-39-00-P09	ROSEBUD PARK IMPROVEMENTS	$244,480	$83,151	$643,607	$472,753	($170,854)	-26.5%
026-57031-39-00	PAYMENT OF PRINCIPAL				$165,000	$165,000	
026-57040-39-00	PAYMENT OF INTEREST				$67,600	$67,600	
026-57081-39-00	T-FER TO SPECIAL EVENTS FUND	$53,046	$55,946	$63,946	$63,946	$0	0.0%
026-57045-39-00	TRANSFER TO LINK FUND			$0	$150,000	$150,000	
026-57010-39-00	TRANSFER TO GENERAL - PARKS & RECREATION			$0	$314,105	$314,105	
	TOTAL - DEPARTMENT 39 - RH DEV. CORP. EXP.	**$878,321**	**$665,842**	**$1,384,913**	**$1,472,677**	**$87,764**	**6.3%**
	TOTAL REVENUES	**$1,401,490**	**$1,375,457**	**$1,222,585**	**$905,000**	**($317,585)**	**-26.0%**
	TOTAL EXPENDITURES	**$878,321**	**$665,842**	**$1,384,913**	**$1,472,677**	**$87,764**	**6.3%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$523,169**	**$709,615**	**($162,328)**	**($567,677)**	**($405,349)**	**-249.7%**
	AVAILABLE FUND BALANCE APPLIED				**$567,677**		
	TOTAL RESOURCES				**$1,472,677**		
	RESOURCES OVER / (UNDER) EXPENDITURES AFTER FUND BALANCE				$0		

F30 VEHICLE REPLACEMENT

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 48 - EQUIP REPLACE REV

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
030-41044-48-00	GRANTS AND TRANSFERS	$747,939	$558,623	$559,633	$559,633	$0	0.0%
	TOTAL - DEPARTMENT 48 - EQUIP REPLACE REV	**$747,939**	**$558,623**	**$559,633**	**$559,633**	**$0**	**0.0%**

REVENUE | DEPARTMENT 60 - REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
030-41052-60-00	SALE OF FIXED ASSETS	$35,428	$0	$74,913	$74,913	$0	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$35,428**	**$0**	**$74,913**	**$74,913**	**$0**	**0.0%**

EXPENSE | NON DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
030-52030-00-00	GASOLINE				$125,000	$125,000	
030-52110-00-00	VEHICLE MAINTENANCE				$53,850	$53,850	
030-55015-00-00	CLAIMS EXPENSE			$5,000	$5,000	$0	0.0%
030-56022-00-00	CAPITAL LEASE EXPENSE	$575,510	$404,196	$404,196	$404,196	$0	0.0%
030-56023-00-00	CAPITAL PURCHASES	$18,874	$46,500	$46,500	$46,500	$0	0.0%
	TOTAL - NON DEPARTMENTAL	**$768,119**	**$632,731**	**$634,546**	**$634,546**	**$0**	**0.0%**
	TOTAL REVENUES	**$783,367**	**$558,623**	**$634,546**	**$634,546**	**$0**	**0.0%**
	TOTAL EXPENDITURES	**$768,119**	**$632,731**	**$634,546**	**$634,546**	**$0**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$15,248**	**($74,108)**	**$0**	**$0**	**$0**	

F39 COURT TECHNOLOGY

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 75 - MUN CT TECH FUND REV

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
039-41038-75-00	MUNI CT TECH FUND	$11,064	$10,650	$11,000	$12,000	$1,000	9.1%
	TOTAL - DEPARTMENT 75 - MUN CT TECH FUND REV	**$11,064**	**$10,650**	**$11,000**	**$12,000**	**$1,000**	**9.1%**

EXPENSE | DEPARTMENT 82 - MUN CT TECH FUND EXP

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
039-52040-82-00	OFFICE EQUIP. MAINTENANCE	$0	$2,115	$27,933	$31,935	$4,002	14.3%
	TOTAL - DEPARTMENT 82 - MUN CT TECH FUND EXP	**$0**	**$2,115**	**$27,933**	**$31,935**	**$4,002**	**14.3%**
	TOTAL REVENUES	**$11,064**	**$10,650**	**$11,000**	**$12,000**	**$1,000**	**9.1%**
	TOTAL EXPENDITURES	**$0**	**$2,115**	**$27,933**	**$31,935**	**$4,002**	**14.3%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$11,064**	**$8,535**	**($16,933)**	**($19,935)**	**($3,002)**	**-17.7%**

F65 CRIME CONTROL

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 60 - REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
065-41034-60-00	INVESTMENT INCOME	$49,633	$56,436	$20,000	$20,000	$0	0.0%
065-41040-60-00	SALES & USE TAX	$1,953,199	$2,063,176	$1,830,000	$1,500,000	($330,000)	-18.0%
065-41044-60-00	GRANTS & TRANSFERS	$8,610	$3,783	$12,000	$12,000	$0	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$2,011,442**	**$2,123,395**	**$1,862,000**	**$1,532,000**	**($330,000)**	**-17.7%**

EXPENSE | DEPARTMENT 61 - EXPENSES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
065-51010-61-00	SALARIES & WAGES				$727,807	$727,807	
065-51030-61-00	OVERTIME				$52,150	$52,150	
065-51040-61-00	F.I.C.A.				$61,873	$61,873	
065-51050-61-00	UNEMPLOYMENT INSURANCE				$1,000	$1,000	
065-51060-61-00	EMPLOYEE ALLOWANCE				$14,280	$14,280	
065-51070-61-00	T.M.R.S.				$147,244	$147,244	
065-51080-61-00	HEALTH INSURANCE				$94,977	$94,977	
065-52010-61-00	OFFICE SUPPLIES				$4,500	$4,500	
065-52020-61-00	PRINTING				$1,500	$1,500	
065-52105-61-00	TACTICAL GEAR				$10,000	$10,000	
065-52130-61-00	COMMUNICATION EQUIP&MAINT				$66,486	$66,486	
065-52180-61-00	HAND TOOLS & SMALL EQUIP.				$1,500	$1,500	
065-52330-61-00	FIREARMS, AMMUNITION & EQUIP				$13,400	$13,400	
065-53110-61-00	CRIME PREVENTION SUPPLIES				$7,000	$7,000	
065-53120-61-00	CRIMINAL INV SUPPLIES				$5,000	$5,000	
065-56020-61-00	EQUIPMENT				$85,130	$85,130	
065-59010-61-00	SHARED SERVICES				$567,576	$567,576	
065-59011-61-00	VICTIM ASSISTANCE PROGRAM				$14,870	$14,870	
065-59032-61-00	TRANSFER TO VEHICLE REPL FUND	$192,828	$264,599	$264,599	$264,599	$0	0.0%
	TOTAL - DEPARTMENT 61 - EXPENSES	**$1,808,147**	**$1,924,821**	**$2,019,914**	**$2,140,892**	**$120,978**	**6.0%**
	TOTAL REVENUES	**$2,011,442**	**$2,123,395**	**$1,862,000**	**$1,532,000**	**($330,000)**	**-17.7%**
	TOTAL EXPENDITURES	**$1,808,147**	**$1,924,821**	**$2,019,914**	**$2,140,892**	**$120,978**	**6.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$203,295**	**$198,574**	**($157,914)**	**($608,892) Use of Available Cash**	**($450,978)**	**-285.6%**

F67 KEEP RICHLAND HILLS BEAUTIFUL

FY24 actual through FY27 proposed

EXPENSE | DEPARTMENT 61 - EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
067-52091-61-00	PARK IMPROVEMENTS	$1,900	$0	$50,000	$50,000	$0	0.0%
	TOTAL - DEPARTMENT 61 - EXPENDITURES	**$1,900**	**$0**	**$50,000**	**$50,000**	**$0**	**0.0%**
	TOTAL REVENUES	**$1,284**	**$0**	**$0**	**$0**	**$0**	
	TOTAL EXPENDITURES	**$1,900**	**$0**	**$50,000**	**$50,000**	**$0**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**($616)**	**$0**	**($50,000)**	**($50,000)**	**$0**	**0.0%**

F77 HOTEL OCCUPANCY TAX

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 60 - REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
077-41034-60-00	INVESTMENT INCOME	$9,488	$6,856	$6,000	$6,000	$0	0.0%
077-43001-60-00	HOTEL OCCUPANCY TAX	$250,237	$236,375	$252,000	$252,000	$0	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$259,725**	**$243,231**	**$258,000**	**$258,000**	**$0**	**0.0%**

EXPENSE | DEPARTMENT 61 - EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
077-51010-61-00	SALARIES AND WAGES				$34,038	$34,038	
077-51040-61-00	FICA				$2,650	$2,650	
077-51050-61-00	UNEMPLOYMENT TAX				$125	$125	
077-51060-61-00	EMPLOYEE ALLOWANCE				$600	$600	
077-51070-61-00	TMRS				$6,301	$6,301	
077-51080-61-00	HEALTH INSURANCE				$12,294	$12,294	
077-55400-61-00	HOTEL/MOTEL FUND GRANTS	$29,766	$298,798	$105,000	$35,000	($70,000)	-66.7%
077-57031-61-00	PAYMENT OF PRINCIPAL				$75,000	$75,000	
077-57040-61-00	PAYMENT OF INTEREST				$30,500	$30,500	
	TOTAL - DEPARTMENT 61 - EXPENDITURES	**$176,318**	**$445,081**	**$263,091**	**$196,508**	**($66,583)**	**-25.3%**
	TOTAL REVENUES	**$259,725**	**$243,231**	**$258,000**	**$258,000**	**$0**	**0.0%**
	TOTAL EXPENDITURES	**$176,318**	**$445,081**	**$263,091**	**$196,508**	**($66,583)**	**-25.3%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$83,407**	**($201,850)**	**($5,091)**	**$61,492**	**$66,583**	**1307.9%**

F89 TIF

FY24 actual through FY27 proposed

EXPENSE | DEPARTMENT 61 - EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
089-57022-61-00	TRANSFER TO STRGIC INITIATIVE	$0	$0	$0	$1,002,000	$1,002,000	
	TOTAL - DEPARTMENT 61 - EXPENDITURES	**$639,970**	**$86,310**	**$250,000**	**$1,002,000**	**$752,000**	**300.8%**
	TOTAL REVENUES	**$395,812**	**$420,334**	**$526,987**	**$0**	**($526,987)**	**-100.0%**
	TOTAL EXPENDITURES	**$639,970**	**$86,310**	**$250,000**	**$1,002,000**	**$752,000**	**300.8%**
	REVENUES OVER / (UNDER) EXPENDITURES	**($244,158)**	**$334,024**	**$276,987**	**($1,002,000)**	**($1,278,987)**	**-461.7%**

F98 THE LINK

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 60 - REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
098-49904-60-00	TRANSFER FROM RHDC				$150,000	$150,000	
098-41005-60-00	LATE FEES & PENALTIES				$320	$320	
098-41100-60-00	ONE TIME CLASSES (NOT4SENIORS)				$10,305	$10,305	
098-41101-60-00	LINK MEMBERSHIPS				$71,400	$71,400	
098-41102-60-00	ONE DAY PASSES				$5,568	$5,568	
098-41103-60-00	FITNESS CLASSES				$480	$480	
098-41104-60-00	PERSONAL TRAINING				$2,880	$2,880	
098-41105-60-00	ATHLETICS				$15,340	$15,340	
098-41106-60-00	ALL DAY CAMPS				$124,107	$124,107	
098-41107-60-00	AFTER SCHOOL PROGRAM				$188,060	$188,060	
098-41108-60-00	SPECIAL EVENTS				$1,800	$1,800	
098-41109-60-00	SENIOR PROGRAMS				$4,020	$4,020	
098-41110-60-00	CONCESSIONS				$8,124	$8,124	
098-41111-60-00	INDOOR/OUTDOOR RENTALS				$182,315	$182,315	
098-41113-60-00	SILVER PROGRAMS				$22,800	$22,800	
098-41114-60-00	LINK MEMBERSHIPS-EMPLOYEES				$1,200	$1,200	
	TOTAL - DEPARTMENT 60 - REVENUES				**$788,719**	**$788,719**	

EXPENSE | DEPARTMENT 61 - EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
098-51010-61-00	SALARIES & WAGES				$164,606	$164,606	
098-51020-61-00	PT/TEMPORARY				$163,900	$163,900	
098-51040-61-00	FICA				$26,607	$26,607	
098-51050-61-00	UNEMPLOYMENT INSURANCE				$1,500	$1,500	
098-51060-61-00	ALLOWANCES				$3,120	$3,120	
098-51070-61-00	TMRS				$34,019	$34,019	
098-51080-61-00	HEALTH INSURANCE				$40,884	$40,884	
098-51260-61-00	CONTRACT LABOR				$89,576	$89,576	
098-52010-61-00	OFFICE SUPPLIES				$2,496	$2,496	
098-52015-61-00	PREVENTATIVE MAINTENANCE				$15,100	$15,100	
098-52016-61-00	CONCESSIONS - PROSHOP				$6,000	$6,000	
098-52017-61-00	PROGRAM SUPPLIES				$40,578	$40,578	
098-52018-61-00	RENTAL SUPPLIES				$5,500	$5,500	
098-52020-61-00	PRINTING				$1,200	$1,200	
098-52035-61-00	OILS & LUBRICANTS				$300	$300	

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
098-52044-61-00	E-COMMERCE				$20,000	$20,000	
098-52060-61-00	MINOR OFFICE EQUIPMENT				$500	$500	
098-52080-61-00	BUILDING MAINTENANCE				$30,588	$30,588	
098-52100-61-00	UNIFORMS				$2,316	$2,316	
098-52110-61-00	VEHICLE MAINTENANCE				$5,000	$5,000	
098-52115-61-00	TIRES				$2,000	$2,000	
098-52140-61-00	PHYSICALS				$200	$200	
098-52240-61-00	BLDG CLEANING SUPPLIES				$8,000	$8,000	
098-52292-61-00	SENIOR ACTIVITIES				$2,220	$2,220	
098-52404-61-00	CABLE/INTERNET COSTS				$1,200	$1,200	
098-53060-61-00	MEMBERSHIPS & PROF DUES				$555	$555	
098-53069-61-00	SUBSCRIPTIONS - TECHNOLOGY				$53	$53	
098-53080-61-00	TRAVEL & TRAINING				$1,250	$1,250	
098-53083-61-00	SPECIAL EVENTS				$1,400	$1,400	
098-53090-61-00	PROMOTIONS				$15,680	$15,680	
098-53990-61-00	MISCELLANEOUS				$2,500	$2,500	
098-54010-61-00	POWER AND LIGHT				$39,500	$39,500	
098-54020-61-00	NATURAL GAS				$6,180	$6,180	
098-54030-61-00	CELL PHONE COSTS				$600	$600	
098-55030-61-00	WORKERS COMPENSATION				$5,000	$5,000	
098-55040-61-00	REAL & PERSONAL PROPERTY				$26,141	$26,141	
098-57060-61-00	TRFER TO LINK EQUIP REPLCMNT				$18,457	$18,457	
	TOTAL - DEPARTMENT 61 - EXPENDITURES				**$784,726**	**$784,726**	
	TOTAL REVENUES				**$788,719**	**$788,719**	
	TOTAL EXPENDITURES				**$784,726**	**$784,726**	
	REVENUES OVER / (UNDER) EXPENDITURES				**$3,993**	**$3,993**	

F101 ARPA

FY24 actual through FY27 proposed

REVENUE | NON DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
101-41034-00-00	INVESTMENT INCOME	$68,462	$18,825	$2,000	$2,000	$0	0.0%
	TOTAL - NON DEPARTMENTAL	**$1,379,873**	**$312,802**	**$2,000**	**$2,000**	**$0**	**0.0%**

EXPENSE | DEPARTMENT 88 - CAPITAL PROJECTS

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
101-56118-88-88-BB01	CONSTRUCTION	$1,315,374	$312,802	$66,000	$66,000	$0	0.0%
	TOTAL - DEPARTMENT 88 - CAPITAL PROJECTS	**$1,315,374**	**$312,802**	**$66,000**	**$66,000**	**$0**	**0.0%**
	TOTAL REVENUES	**$1,379,873**	**$312,802**	**$2,000**	**$2,000**	**$0**	**0.0%**
	TOTAL EXPENDITURES	**$1,315,374**	**$312,802**	**$66,000**	**$66,000**	**$0**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$64,499**	**$0**	**($64,000)**	**($64,000)**	**$0**	**0.0%**

F107 STRATEGIC INITIATIVES

FY24 actual through FY27 proposed

REVENUE | NON-DEPARTMENTAL

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
107-41999-00-00	TRANSFER FROM ENTERPRISE	$256,260	$812,700	$1,021,770	$1,002,000	($19,770)	-1.9%
	TOTAL - NON-DEPARTMENTAL	**$256,260**	**$812,700**	**$1,021,770**	**$1,002,000**	**($19,770)**	**-1.9%**

EXPENSE | DEPARTMENT 88 - CAPITAL PROJECTS

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
107-59911-88-88-ERP01	TECHNOLOGY-CAPITAL	$0	$57,847	$286,812	$277,312	($9,500)	-3.3%
	TOTAL - DEPARTMENT 88 - CAPITAL PROJECTS	**$588,669**	**$351,080**	**$2,454,812**	**$277,312**	**($2,177,500)**	**-88.7%**
	TOTAL REVENUES	**$256,260**	**$812,700**	**$1,021,770**	**$1,002,000**	**($19,770)**	**-1.9%**
	TOTAL EXPENDITURES	**$588,669**	**$351,080**	**$2,454,812**	**$277,312**	**($2,177,500)**	**-88.7%**
	REVENUES OVER / (UNDER) EXPENDITURES	**($332,409)**	**$461,620**	**($1,433,042)**	**$724,688**	**$2,157,730**	**150.6%**

F108 SPECIAL EVENTS

FY24 actual through FY27 proposed

REVENUE | DEPARTMENT 60 - REVENUES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
108-41997-60-00	EVENTS DONATIONS	$3,910	$1,290	$4,000	$4,000	$0	0.0%
108-49904-60-00	TRANSFER IN FROM RHDC	$53,046	$55,946	$63,946	$63,946	$0	0.0%
	TOTAL - DEPARTMENT 60 - REVENUES	**$56,956**	**$57,236**	**$67,946**	**$67,946**	**$0**	**0.0%**

EXPENSE | DEPARTMENT 61 - EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	FY 2027 TO FY 2026 ADOPTED $ CHANGE	FY 2027 TO FY 2026 ADOPTED % CHANGE
108-51030-61-00	OVERTIME				$19,674	$19,674	
108-51040-61-00	FICA				$893	$893	
108-51070-61-00	TMRS				$1,629	$1,629	
108-53083-61-00	SPECIAL EVENTS	$48,212	$38,947	$45,750	$42,750	($3,000)	-6.6%
108-53090-61-00	PROMOTIONS/RETENTION				$3,000	$3,000	
	TOTAL - DEPARTMENT 61 - EXPENDITURES	**$56,039**	**$54,196**	**$67,946**	**$67,946**	**$0**	**0.0%**
	TOTAL REVENUES	**$56,956**	**$57,236**	**$67,946**	**$67,946**	**$0**	**0.0%**
	TOTAL EXPENDITURES	**$56,039**	**$54,196**	**$67,946**	**$67,946**	**$0**	**0.0%**
	REVENUES OVER / (UNDER) EXPENDITURES	**$917**	**$3,040**	**$0**	**$0**	**$0**	

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Years 2027-2031

The five-year plan identifies $24,330,508 in funding sources and $24,330,508 in capital project uses across FY27-FY31.

$24,330,508	$9,780,508	$5,021,107
FIVE-YEAR PLAN	FY27 FUNDING SOURCES	FY27 PROJECT USES

Source: FINAL 5-YR CIP(1).xlsx. Values are shown to the nearest dollar; a dash indicates no amount scheduled.

Sources of Funds

SOURCE	FY27	FY28	FY29	FY30	FY31	5-YR TOTAL	NOTES
Tarrant County	$450,000	$2,875,000	$2,425,000	—	—	$5,750,000	Discretionary Funds in FY27; Bond Funds (FY28 & FY29) are 50% reimbursement based through the remaining years
Federal	—	—	$2,000,000	—	—	$2,000,000	Needs to be included in TIP with NCTCOG
New COs	$2,500,000	—	$2,400,000	$2,350,000	$2,500,000	$9,750,000	Based on keeping Debt Rate around the same level
Remaining 2023 COs	$2,430,508	—	—	—	—	$2,430,508	Unspent funds
Utility Fund	$3,400,000	—	—	—	—	$3,400,000	Available cash after reserves
RHDC	$1,000,000	—	—	—	—	$1,000,000	Available cash after reserves

Five-Year Project Schedule

Projects with no FY27 amount are retained when funding is scheduled in a later year of the capital plan.

PROJECT / PACKAGE	SCORE / BASIS	FY27	FY28	FY29	FY30	FY31	5-YR TOTAL	NOTES
Booth Calloway Road full reconstruction	Score 91.6 / Tier 1	$2,500,000	$3,003,700	$5,855,000	$5,855,000	—	$17,213,700	
Cecil Drive full reconstruction	Score 86.0 / Tier 1	$1,003,860	—	—	—	—	$1,003,860	
Spruce Park Drive full reconstruction	Score 77.2 / Tier 1	$1,169,247	$1,247,453	—	—	—	$2,416,700	
BFC-5 South Hovenkamp - Channel Stabilization	Score 66 / Tier 2	—	$465,000	$400,000	—	—	$865,000	
Gateway Monument Sign (Glenview)	Score 63.6 / Tier 2	$75,000	$625,000	—	—	—	$700,000	
Splash Pad Improvements (Link)	Score 59.6 / Tier 2	$60,000	—	—	—	—	$60,000	
RTUs (Link - 16 Units)	Score 67.8, 64.8, 62.2 / Tier 2	$163,000	—	—	—	—	$163,000	
AHU (Library)	Score 63.8 / Tier 2	$50,000	—	—	—	—	$50,000	
Hardisty St (Norton-Oxley)	Score 68 / Tier 2	—	—	—	$400,000	$1,238,673	$1,638,673	
Evergreen Rd (Richlynn Terr-Booth)	Score 69.6 / Tier 2	—	—	—	—	$219,575	$219,575	Design in FY31

CITY OF RICHLAND HILLS, TEXAS

EXHIBIT B

Ordinance No. 1544-26 — Schedule of Appropriations by Fund

The appropriation amounts for the budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027 for the different funds of the City of Richland Hills, Texas are hereby fixed as follows:

Fund	Estimated Revenues	Appropriations	Net
General Fund (001)	$10,262,067	$10,262,067	$0
Utility Fund (002)	$5,896,200	$6,041,739	($145,539)
Debt Service Fund (010)	$1,488,290	$1,398,718	$89,572
Oil and Gas Fund (012)	$100,000	$60,000	$40,000
Capital Projects Fund (020)	$0	$26,425	($26,425)
Drainage Utility Fund (022)	$925,800	$910,477	$15,323
Municipal Court Building Security Fund (024)	$12,000	$12,000	$0
Road & Street Improvement Fund (025)	$1,306,000	$1,275,000	$31,000
Richland Hills Development Corporation Fund (026)	$905,000	$1,472,678	($567,678)
Vehicle Replacement Fund (030)	$634,546	$634,546	$0
Municipal Court Technology Fund (039)	$12,000	$31,935	($19,935)
Crime Control & Prevention District Fund (065)	$1,532,000	$2,140,892	($608,892)
Keep Richland Hills Beautiful Fund (067)	$0	$50,000	($50,000)
Hotel Occupancy Tax Fund (077)	$258,000	$196,508	$61,492
Tax Increment Financing Fund (089)	$0	$1,002,000	($1,002,000)
Link Fund (098)	$788,719	$784,726	$3,993
ARPA Fund (101)	$2,000	$66,000	($64,000)
Strategic Initiative Fund (107)	$1,002,000	$277,312	$724,688
Special Event Fund (108)	$67,946	$67,946	$0
TOTAL — ALL FUNDS	**$25,192,567**	**$26,710,967**	**($1,518,401)**

"Net" reflects the difference between estimated revenues and appropriations. A negative amount is funded by a planned use of available cash in that fund, as itemized below, and does not represent an unbalanced budget. All amounts are stated in whole dollars; the total is the sum of the appropriations fixed above.

Planned Use of Available Cash

Where appropriations exceed estimated current-year revenues, the difference is appropriated from available cash on hand in that fund pursuant to Texas Local Government Code §102.003(b)(2) and (b)(4). These amounts are a use of available cash, not an unfunded appropriation.

Fund	Use of Available Cash
Utility Fund (002)	$145,539
Capital Projects Fund (020)	$26,425
Richland Hills Development Corporation Fund (026)	$567,678
Municipal Court Technology Fund (039)	$19,935
Crime Control & Prevention District Fund (065)	$608,892
Keep Richland Hills Beautiful Fund (067)	$50,000
Tax Increment Financing Fund (089)	$1,002,000
ARPA Fund (101)	$64,000
TOTAL USE OF AVAILABLE CASH	**$2,484,469**

Funds Adding to Available Cash

Fund	Addition to Available Cash
Debt Service Fund (010)	$89,572
Oil and Gas Fund (012)	$40,000
Drainage Utility Fund (022)	$15,323
Road & Street Improvement Fund (025)	$31,000
Hotel Occupancy Tax Fund (077)	$61,492
Link Fund (098)	$3,993
Strategic Initiative Fund (107)	$724,688
TOTAL ADDED TO AVAILABLE CASH	**$966,068**

Net all-funds change in available cash: ($1,559,747)

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Jason Moore, City Manager

Date: August 24, 2026

Subject: Ratify the property tax increase reflected in the FY 2027 Budget.

Agenda Item:

Ratify the property tax increase reflected in the FY 2027 Budget.

Background Information:

Texas Local Government Code Section 102.007 requires a separate vote when an adopted municipal budget will raise more property-tax revenue than the prior year's budget. The FY 2027 budget will raise $90,351 more than the FY 2026 budget, an increase of 1.78 percent; $73,706 is attributable to new property added to the tax roll.

This ratification vote addresses the property-tax revenue reflected in the budget. It does not itself set the City's tax rate. The separate ordinance establishing the 2026 tax rate is considered under the following agenda item.

Financial Considerations:

The budgeted property-tax revenue increase is $90,351, or 1.78 percent. Revenue attributable to new property added to the tax roll is $73,706.

The proposed total tax rate of $0.569027 per $100 does not exceed the calculated voter-approval rate of $0.569028 per $100.

Legal Review:

Texas Local Government Code Section 102.007(c) requires this vote to be separate from both budget adoption and tax-rate adoption. A record vote is recommended so each member's vote can be entered on the statutory budget cover page and retained with the adopted budget record.

Board/Citizen Input:

The City Council held the budget public hearing on August 17, 2026, and the required property-tax revenue statement was included in the public budget materials.

Attachments:

None

Council Action Requested:

Conduct the separate record vote required by Texas Local Government Code Section 102.007(c).

Suggested Motion: *"I move to ratify the property-tax increase reflected in the Fiscal Year 2027 Annual Budget, which will raise $90,351, or 1.78 percent, more in property-tax revenue than the Fiscal Year 2026 budget."*

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Jason Moore, City Manager

Date: August 24, 2026

Subject: Consider Ordinance 1546-26 setting and approving the Fiscal Year 2027 Tax Rate **PUBLIC HEARING**

Agenda Item:

Consider Ordinance 1546-26 setting and approving the Fiscal Year 2027 Tax Rate **PUBLIC HEARING**

Background Information:

The proposed total tax rate is $0.569027 per $100 of taxable value. The rate consists of $0.430632 for maintenance and operations and $0.138395 for debt service. The proposed rate is $0.013028 above the no-new-revenue rate and $0.000001 below the voter-approval rate.

The total proposed rate exceeds the no-new-revenue tax rate by 2.34 percent. The maintenance and operations component exceeds the no-new-revenue maintenance and operations rate by 3.50 percent. Separately, the proposed maintenance and operations rate is $0.060150 above the FY 2026 adopted maintenance and operations rate of $0.370482, resulting in an approximate $60.15 increase in maintenance and operations taxes on a $100,000 taxable home.

Financial Considerations:

MEASURE	FY 2027
Maintenance and operations rate	**$0.430632 / $100**

Debt service rate	**$0.138395 / $100**
Total proposed tax rate	**$0.569027 / $100**
No-new-revenue tax rate	**$0.555999 / $100**
No-new-revenue M&O rate	**$0.416070 / $100**
Voter-approval tax rate	**$0.569028 / $100**
Increase above no-new-revenue rate	**2.34%**
M&O increase on a $100,000 taxable home vs. FY 2026 adopted M&O rate	**$60.15**

Legal Review:

Texas Tax Code Section 26.05 requires the maintenance and operations and debt-service components to be approved separately. The final vote setting the total rate must be separate from the budget-adoption vote.

Because the proposed total rate exceeds the no-new-revenue rate, the vote on the tax-rate ordinance must be a record vote and at least 60 percent of the members of the governing body must vote in favor. Section 26.05 also prescribes the exact form of the final motion.

The ordinance must display, in type larger than any other text in the ordinance: "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE." It must also state: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $60.15." The corresponding adopted-rate statements must be posted on the City's website after adoption.

The proposed rate does not exceed the voter-approval tax rate and therefore does not trigger an election to approve the tax rate. Final ordinance form and meeting procedure should be confirmed by the City Attorney before Council action.

Board/Citizen Input:

The City provided the required public notice and scheduled the public hearing and vote on adoption of the tax rate for August 24, 2026. Members of the public may address Council during the hearing before the vote.

Attachments:

1. Ordinance No. 1546-26 - FY 2027 Tax Rate

Council Action Requested:

Following the public hearing, take separate votes on the two tax-rate components and then vote on the ordinance setting the total rate.

Motion 1 - M&O Component: *"I move to approve a maintenance and operations tax rate of $0.430632 per $100 of taxable value."*

Motion 2 - Debt Component: *"I move to approve a debt-service tax rate of $0.138395 per $100 of taxable value."*

Motion 3 - Adopt Ordinance and Total Rate: *"I move that the property tax rate be increased by the adoption of a tax rate of $0.569027 per $100 of taxable value, which is effectively a 2.34 percent increase in the tax rate."*

ORDINANCE NO. 1546-26

AN ORDINANCE OF THE CITY OF RICHLAND HILLS, TEXAS AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF RICHLAND HILLS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT THE RATE OF $0.569027 PER ONE HUNDRED DOLLARS ($100.00), AND FOR DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENAL TIES AND INTEREST THEREON; PROVIDING FOR PLACE OF PAYMENT; PROVIDING FOR APPROVAL OF THE TAX ROLLS PRESENTED TO THE CITY COUNCIL; PROVIDING FOR REPEALING, SAVINGS, AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Richland Hills, Texas (“City”) is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City Council of the City hereby finds that the tax for the fiscal year beginning October 1, 2026, and ending September 30, 2027, levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council further finds that taxes for the year 2026-2027, hereinafter levied therefore, are necessary to pay interest and to provide the required sinking fund on outstanding bonds of the City issued for City purposes, and on bonds proposed to be issued for such purposes during the ensuing year; and

WHEREAS, the City Council approved on August 24, 2026, a separate budget ordinance for the fiscal year beginning October 1, 2026 and ending September 30, 2027; and

WHEREAS, the City Council provided notice of the proposed tax rate as required by law; and

WHEREAS, pursuant to Section 26.05 of the Texas Tax Code, the City Council held a public hearing on the proposed tax rate on August 24, 2026 during the regular City Council meeting at 5:30 p.m., held in the Richland Hills City Hall Council Chambers, located at 3200 Diana Drive, Richland Hills, Texas, and took action on the proposed rate at the close of the public hearing; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with; and

WHEREAS, the City Council has, by record vote, approved separately each of the two components of the tax rate set forth.

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

SECTION 1.

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2.

The real and personal property tax appraisal rolls as certified by the Chief Appraiser of the Tarrant County Appraisal District to the City Council for the 2026-2027 tax year are hereby accepted.

SECTION 3.

There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2026, and ending September 30, 2027, and for each fiscal year thereafter until it be otherwise provided and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Richland Hills, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of $0.569027 on each One Hundred Dollars ($100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

A. For the purpose of defraying the current maintenance and operation expenses of the City (General Fund), a tax of $0.430632 on each One Hundred Dollars ($100.00) assessed value of all taxable property.

B. For the purpose of creating a Debt Service Fund to pay the interest and principal on all outstanding indebtedness, a tax of $0.138395 on each One Hundred Dollars ($100.00) assessed value of all taxable property within the City which shall be applied to the payment of such interest and maturities of all outstanding bonded indebtedness.

Total tax rate: $0.569027

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 3.50% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $60.15.

SECTION 4.

All monies collected and hereby appropriated are set apart for the specific purposes indicated and the funds shall be accounted for in such a manner as to readily show balances at any time.

SECTION 5.

All ad valorem taxes herein levied shall become due and payable on October 1, 2026, and all ad valorem taxes for the year shall become delinquent after January 31, 2027. There shall be no discount for payment of taxes prior to said January 31, 2027. Payment of such taxes shall be due in one full installment except as otherwise required by law. A delinquent tax shall incur all penalties and interest authorized by state law, Section 33.01 of the Tax Code.

SECTION 6.

Taxes herein levied and uncollected as of January 31, 2027, shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

SECTION 7.

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that the taxes become delinquent on or after February 1, 2027 but not later than May 1, 2027 and that remain delinquent on July 1, 2027, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer

SECTION 8.

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all taxes that become delinquent on or after June 1, 2027, shall, in order to defray the costs of collection, incur an additional penalty in the amount of 20% of the delinquent tax, penalty, and interest.

SECTION 9.

Taxes are payable at the offices of the County Tax Assessor-Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 10.

All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 11.

It is hereby declared to be the intention of the City Council that if any of the phrases, clauses, sentences, paragraphs, and sections of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clauses, sentence, paragraph, or section.

SECTION 12.

All rights or remedies of the City under previous ordinances are expressly saved as to penalties for liabilities for any delinquencies and penalties for prior years and under prior ordinances of the City, and such delinquencies and penalties owed shall not be affected by this Ordinance, but may be collected through any remedy available under law.

SECTION 13.

This Ordinance shall be in full force and effect from and after its passage, and it is so ordained.

PASSED AND APPROVED ON THIS THE 24TH DAY OF AUGUST 2026, BY A VOTE OF ___ AYES, ___ NAYS, AND ___ ABSTENTIONS AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS.

	Aye	Nay	Abstention
Curtis Bergthold, Mayor	________	________	________
Mike Witt, Mayor Pro Tem, Place 1	________	________	________
Travis Malone, Place 2	________	________	________
Allison Barger, Place 3	________	________	________
John Skier, Place 4	________	________	________
Athena Campbell, Place 5	________	________	________
Roland Goveas, Place 6	________	________	________

APPROVED:

____
Curtis Bergthold, Mayor

ATTEST:

____
Lisa Boyd, City Secretary