

**NOTICE OF MEETING  
OF THE  
CITY OF DIBOLL CITY COUNCIL**

The City Council will meet in a regular session meeting in the City Hall Council Chambers, located at 400 Kenley, Diboll, Texas, on Tuesday, September 9, 2025 at 5:15p.m.

Call to Order

Invocation

Pledge of Allegiance

**CITIZENS PRESENTATION:** (Limited to 3 minutes)

This item provides the opportunity to address the City Council on any matter whether or not it is posted on the agenda. However, in accordance with the Texas Open Meetings Act, Section 551.041, the Council cannot discuss, deliberate, or take any action on matters not listed on the agenda. At this time, the Council will receive citizen comments, and if necessary, may refer the matter to City staff for research, resolution, or referral to Council on a future agenda.

**Item #1: CONSENT AGENDA:** All matters listed under Consent Agenda are considered to be routine by the City Council and will be enacted by one motion. There will not be separate discussion. If discussion is desired, that item will be removed from the consent agenda and will be considered separately. Consider approval of the following reports:

- a. Minutes from August 12, 2025, Regular Session Meeting
- b. Financial Statement for August 2025
- c. 12-Month Attendance Record for August 2025

**Item #2: PUBLIC HEARING -** First Reading of the 2025 Tax Year Proposed Property Tax Rate for City of Diboll.

**Item #3: PUBLIC HEARING –** First Reading of the Proposed 2025-2026 Fiscal Year Operating Budget for the City of Diboll.

**Item #4:** Consideration and possible action to approve purchase of a portable stage from Kay Park Recreation at a cost of \$106,008.05 for community events.

**Item #5: DEPARTMENT HEAD REPORTS**

- a. Fire Department Report
- b. Police Department Report
- c. Public Works Report
- d. Code Compliance Report
- e. Finance & Court Report
- f. City Manager Report

## Adjournment

Note: Mayor and Council Reports on Items of Community Interest- Pursuant to Texas Government Code Section 551.0415 the City Council may report on the following items (1) expression of thanks, congratulations, or condolences; (2) information about holiday schedules; (3) recognition of individuals; (4) reminders about upcoming City Council events; (5) information about community events; (6) announcements involving imminent threat to public health and safety.

I certify that this Notice of Meeting was posted in a glass-enclosed case in front of City Hall at 400 Kenley Street, Diboll, Texas, and available for viewing by the public prior to 5:15 p.m. on September 3, 2025, as well as at the City's website.

*Rosa M. Olvera*

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Rosa M. Olvera - City Secretary  
Posted: 09/03/2025



**MINUTES OF THE GOVERNING BODY OF THE CITY OF DIBOLL, TEXAS  
REGULAR SESSION MEETING ON TUESDAY, AUGUST 12, 2025, AT 5:15 P.M.,  
IN THE DIBOLL CITY HALL CHAMBERS.**

**COUNCIL PRESENT**

Mayor Trey Wilkerson, Mayor Pro Tem Daniel Lopez, Councilmembers Schuyler Bacon, Luis Maldonado, Nora Munoz, Ruben Terrazas and Ray Williams, Jr.

**COUNCIL ABSENT**

None

**STAFF PRESENT**

City Manager Jason A. Arnold, City Secretary Rosa Olvera, Finance Director Sam Durham, Chief of Police Michael Skillern, Public Works Director Joshua Richard and Fire Chief Aaron Smith.

**Call to Order:** Mayor Trey Wilkerson called the meeting to order at 5:15p.m. and gave the invocation, then led the Pledge of Allegiance which was recited by those in attendance.

**CITIZENS PRESENTATION:** (Limited to 3 minutes)

This item provides the opportunity to address the City Council on any matter whether or not it is posted on the agenda. However, in accordance with the Texas Open Meetings Act, Section 551.041, the Council cannot discuss, deliberate, or take any action on matters not listed on the agenda. At this time, the Council will receive citizen comments, and if necessary, may refer the matter to City staff for research, resolution, or referral to Council on a future agenda.

Public Participation: None

**Item #1: CONSENT AGENDA:** All matters listed under Consent Agenda are considered to be routine by the City Council and will be enacted by one motion. There will not be separate discussion. If discussion is desired, that item will be removed from the consent agenda and will be considered separately. Consider approval of the following reports:

- a. Minutes from July 8, 2025, Regular Session Meeting
- b. Minutes from July 8, 2025, Budget Workshop
- c. Financial Statement for July 2025
- d. 12-Month Attendance Record for July 2025
- e. Investment Report for Quarter ending June 2025

Ray Williams, Jr. made a motion to approve and Luis Maldonado second.  
All in Favor, none opposed, motion carries.

**Item #2:** Consideration and possible action to approve Ordinance 2025-08-001, amendment to Child Safety Ordinance 2023-07-001.

Ray Williams, Jr. made a motion to approve and Schuyler Bacon second.  
All in Favor, none opposed, motion carries.

**Item #3:** Consideration and possible action to approve updates to the Child Safety Zone Map under Ordinance 2025-08-001.

Luis Maldonado made a motion to approve and Daniel Lopez second.  
All in Favor, none opposed, motion carries.

**Item #4:** Consideration and possible action to approve Ordinance 2025-08-002 for the fourth (4<sup>th</sup>) amendment to the 2024-2025 Operating Budget.

Daniel Lopez made a motion to approve and Nora Munoz second.  
All in Favor, none opposed, motion carries.

**Item #5:** Consideration and possible action to approve Ordinance 2025-08-003 for the fifth (5<sup>th</sup>) amendment to the 2024-2025 Operating Budget.

Daniel Lopez made a motion to approve and Nora Munoz second.  
All in Favor, none opposed, motion carries.

**Item #6:** Auditor Presentation: Annual presentation of Audited Financials for the 2022-2023 fiscal year, by Louis Breedlove, Senior Audit Manager with BrooksWatson & Co. PLLC.

Mr. Breedlove presented the annual 2023-2024 fiscal year audited financials report to council.

(Correction: *Item #6 should read:*

*Auditor Presentation: Annual presentation of Audited Financials for the 2023-2024 fiscal year, by Louis Breedlove, Senior Audit Manager with BrooksWatson & Co. PLLC.)*

**Item #7: DEPARTMENT HEAD REPORTS**

- a. Fire Department Report
- b. Police Department Report
- c. Public Works Report
- d. Code Compliance Report
- e. Finance & Court Report
- f. City Manager Report

**Adjournment**

Mayor Trey Wilkerson called to adjourn at 5:38p.m.

**Clerk's Note:** *An error occurred in Item #6 of the agenda. The agenda incorrectly listed the fiscal year as 2022–2023. The correct fiscal year presented by Mr. Breedlove was 2023–2024.*

Minutes of the August 12, 2025 Regular Session Meeting approved by council on this the 9<sup>th</sup> day of September, 2025.

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Trey Wilkerson, Mayor

**ATTEST BY:**

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Rosa M. Olvera, City Secretary

STATE OF TEXAS    §  
ANGELINA COUNTY §  
CITY OF DIBOLL    §





City of Diboll

# Financial Report Group Summary

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - General Fund</b>						
<b>Revenue</b>						
3100 - Charges for Service	5,500.00	5,500.00	0.00	6,500.00	6,500.00	-1,000.00
3200 - Fines and Fees	542,000.00	542,000.00	49,100.59	551,505.67	551,505.67	-9,505.67
3210 - Licenses & Permits	20,000.00	20,000.00	3,753.87	28,375.05	28,375.05	-8,375.05
3500 - Franchise Tax	375,000.00	375,000.00	18,820.75	419,007.24	419,007.24	-44,007.24
3550 - Property Tax	1,467,188.00	1,467,188.00	572.20	1,459,208.40	1,459,208.40	7,979.60
3700 - Sales Tax	997,405.00	997,405.00	91,574.76	890,393.45	890,393.45	107,011.55
3800 - Interest	20,000.00	20,000.00	2,005.60	25,265.82	25,265.82	-5,265.82
3805 - Miscellaneous	14,600.00	44,915.15	1,856.65	69,737.03	69,737.03	-24,821.88
3940 - Contributions & Grants	10,209.68	10,209.68	0.00	10,209.68	10,209.68	0.00
3960 - Donations	77,446.20	77,446.20	0.00	77,446.20	77,446.20	0.00
<b>Revenue Total:</b>	<b>3,529,348.88</b>	<b>3,559,664.03</b>	<b>167,684.42</b>	<b>3,537,648.54</b>	<b>3,537,648.54</b>	<b>22,015.49</b>
<b>Expense</b>						
4000 - Insurance	72,066.94	72,066.94	0.00	71,877.94	71,877.94	189.00
4030 - Fines & Fees	950.00	950.00	0.00	522.85	522.85	427.15
4040 - Administrative	199,794.15	198,753.15	8,102.82	197,207.28	197,607.30	1,145.85
4080 - Capital Purchase	162,003.00	162,288.00	2,000.00	145,351.08	145,351.08	16,936.92
4100 - Contractual & Professional Services	231,284.25	230,259.25	17,469.91	214,828.75	214,828.75	15,430.50
4110 - Intergov't Contracts	188,000.00	188,000.00	11,276.68	177,596.70	177,596.70	10,403.30
4210 - Project Expense	142,388.43	141,921.97	292.68	41,210.32	46,375.93	95,546.04
4300 - Utility	147,680.00	147,680.00	12,191.44	124,011.93	124,011.93	23,668.07
4400 - Repairs & Maintenance	482,047.48	512,489.63	27,273.08	308,233.14	315,050.58	197,439.05
4460 - Materials & Supplies	239,508.04	239,628.50	27,018.92	201,058.47	218,179.54	21,448.96
4500 - Miscellaneous	6,602.00	8,337.00	461.93	-16,873.55	-16,762.76	25,099.76
4800 - Payroll Expense	2,472,007.24	2,472,007.24	182,188.59	2,204,996.94	2,204,996.94	267,010.30
4860 - Personnel	58,145.00	60,145.00	7,735.00	70,269.80	70,270.80	-10,125.80
9999 - Transfers	-639,144.00	-639,144.00	12,500.00	12,500.00	12,500.00	-651,644.00
<b>Expense Total:</b>	<b>3,763,332.53</b>	<b>3,795,382.68</b>	<b>308,511.05</b>	<b>3,752,791.65</b>	<b>3,782,407.58</b>	<b>12,975.10</b>
<b>Fund: 01 - General Fund Surplus (Deficit):</b>	<b>-233,983.65</b>	<b>-235,718.65</b>	<b>-140,826.63</b>	<b>-215,143.11</b>	<b>-244,759.04</b>	<b>9,040.39</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 02 - Utility Fund</b>						
<b>Revenue</b>						
3100 - Charges for Service	3,815,187.00	3,815,187.00	301,159.68	3,066,107.29	3,066,107.29	749,079.71
3130 - Penalties & Interest	25,000.00	25,000.00	625,531.58	4,478,188.01	4,478,188.01	-4,453,188.01
3800 - Interest	16,000.00	16,000.00	1,951.56	18,298.84	18,298.84	-2,298.84
3805 - Miscellaneous	11,100.00	11,100.00	2,730.51	17,705.09	17,705.09	-6,605.09
3940 - Contributions & Grants	101,935.50	101,935.50	0.00	101,935.50	101,935.50	0.00
<b>Revenue Total:</b>	<b>3,969,222.50</b>	<b>3,969,222.50</b>	<b>931,373.33</b>	<b>7,682,234.73</b>	<b>7,682,234.73</b>	<b>-3,713,012.23</b>
<b>Expense</b>						
4000 - Insurance	36,447.38	36,447.38	0.00	36,447.38	36,447.38	0.00
4010 - Grant Expense	101,935.50	101,935.50	0.00	101,935.50	101,935.50	0.00
4030 - Fines & Fees	2,340.00	2,340.00	193.24	2,155.56	2,155.56	184.44
4040 - Administrative	60,380.00	60,380.00	2,455.33	58,609.36	58,609.36	1,770.64
4080 - Capital Purchase	288,108.50	288,108.50	581.10	143,102.00	143,102.00	145,006.50
4100 - Contractual & Professional Services	905,661.00	893,161.00	96,762.81	912,921.31	917,147.30	-23,986.30
4110 - Intergov't Contracts	6,100.00	8,600.00	4,476.95	7,310.56	7,310.56	1,289.44
4300 - Utility	141,840.00	141,840.00	12,750.51	134,547.87	134,547.87	7,292.13
4400 - Repairs & Maintenance	405,740.59	415,740.59	28,412.67	281,702.39	295,165.72	120,574.87
4460 - Materials & Supplies	281,325.00	281,325.00	43,002.33	220,939.24	225,253.45	56,071.55
4800 - Payroll Expense	635,684.36	635,684.36	44,556.51	602,864.29	602,864.29	32,820.07
4860 - Personnel	9,465.00	9,465.00	0.00	206.65	206.65	9,258.35
9999 - Transfers	1,500,776.00	1,500,776.00	0.00	0.00	0.00	1,500,776.00
<b>Expense Total:</b>	<b>4,375,803.33</b>	<b>4,375,803.33</b>	<b>233,191.45</b>	<b>2,502,742.11</b>	<b>2,524,745.64</b>	<b>1,851,057.69</b>
<b>Fund: 02 - Utility Fund Surplus (Deficit):</b>	<b>-406,580.83</b>	<b>-406,580.83</b>	<b>698,181.88</b>	<b>5,179,492.62</b>	<b>5,157,489.09</b>	<b>-5,564,069.92</b>

**Financial Report**

**For Fiscal: 2024-2025 Period Ending: 08/31/2025**

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 03 - Recreation Fund</b>						
<b>Revenue</b>						
3100 - Charges for Service	0.00	0.00	0.00	606.75	606.75	-606.75
3900 - Rentals & Leases	65,100.00	65,100.00	4,600.00	26,496.45	26,496.45	38,603.55
<b>Revenue Total:</b>	<b>65,100.00</b>	<b>65,100.00</b>	<b>4,600.00</b>	<b>27,103.20</b>	<b>27,103.20</b>	<b>37,996.80</b>
<b>Expense</b>						
4000 - Insurance	717.08	717.08	0.00	717.08	717.08	0.00
4040 - Administrative	7,654.00	7,654.00	748.02	2,308.08	2,308.08	5,345.92
4100 - Contractual & Professional Services	2,949.86	2,949.86	194.00	2,847.86	2,847.86	102.00
4300 - Utility	55,496.00	55,496.00	4,701.55	49,712.48	49,712.48	5,783.52
4400 - Repairs & Maintenance	32,283.06	32,283.06	160.00	27,540.55	27,540.55	4,742.51
4800 - Payroll Expense	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00
9999 - Transfers	-64,000.00	-64,000.00	0.00	0.00	0.00	-64,000.00
<b>Expense Total:</b>	<b>65,100.00</b>	<b>65,100.00</b>	<b>5,803.57</b>	<b>83,126.05</b>	<b>83,126.05</b>	<b>-18,026.05</b>
<b>Fund: 03 - Recreation Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,203.57</b>	<b>-56,022.85</b>	<b>-56,022.85</b>	<b>56,022.85</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 05 - Special Revenue Fund</b>						
<b>Revenue</b>						
3805 - Miscellaneous	656.32	656.32	0.00	2,672.17	2,672.17	-2,015.85
3940 - Contributions & Grants	3,034.78	268,751.78	339,867.00	342,901.78	342,901.78	-74,150.00
3960 - Donations	0.00	74,150.00	0.00	0.00	0.00	74,150.00
<b>Revenue Total:</b>	<b>3,691.10</b>	<b>343,558.10</b>	<b>339,867.00</b>	<b>345,573.95</b>	<b>345,573.95</b>	<b>-2,015.85</b>
<b>Expense</b>						
4010 - Grant Expense	147,031.09	486,898.09	20,008.11	44,447.66	44,447.66	442,450.43
4210 - Project Expense	3,461.31	3,461.31	700.00	2,310.93	2,310.93	1,150.38
9999 - Transfers	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
<b>Expense Total:</b>	<b>200,492.40</b>	<b>540,359.40</b>	<b>20,708.11</b>	<b>46,758.59</b>	<b>46,758.59</b>	<b>493,600.81</b>
<b>Fund: 05 - Special Revenue Fund Surplus (Deficit):</b>	<b>-196,801.30</b>	<b>-196,801.30</b>	<b>319,158.89</b>	<b>298,815.36</b>	<b>298,815.36</b>	<b>-495,616.66</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 06 - Hotel/Motel Tax Fund</b>						
<b>Revenue</b>						
3400 - Hotel Motel Tax	14,000.00	14,000.00	0.00	8,779.71	8,779.71	5,220.29
<b>Revenue Total:</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>8,779.71</b>	<b>8,779.71</b>	<b>5,220.29</b>
<b>Expense</b>						
9999 - Transfers	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00
<b>Expense Total:</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,000.00</b>
<b>Fund: 06 - Hotel/Motel Tax Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,779.71</b>	<b>8,779.71</b>	<b>-8,779.71</b>

**Financial Report**

**For Fiscal: 2024-2025 Period Ending: 08/31/2025**

<b>Category</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<b>Fund: 07 - Seized Fund</b>						
<b>Revenue</b>						
3220 - Seized Funds	0.00	0.00	88.75	88.75	88.75	-88.75
3800 - Interest	0.00	0.00	1.03	12.44	12.44	-12.44
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>89.78</b>	<b>101.19</b>	<b>101.19</b>	<b>-101.19</b>
<b>Fund: 07 - Seized Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>89.78</b>	<b>101.19</b>	<b>101.19</b>	<b>-101.19</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 08 - Diboll Day Fund</b>						
<b>Expense</b>						
4040 - Administrative	1,450.66	1,450.66	0.00	645.76	645.76	804.90
4100 - Contractual & Professional Services	6,001.00	6,001.00	0.00	2,747.50	2,747.50	3,253.50
4460 - Materials & Supplies	5,297.74	5,297.74	0.00	5,297.71	5,297.71	0.03
4800 - Payroll Expense	2,001.00	2,001.00	0.00	0.00	0.00	2,001.00
9999 - Transfers	-5.00	-5.00	0.00	0.00	0.00	-5.00
<b>Expense Total:</b>	<b>14,745.40</b>	<b>14,745.40</b>	<b>0.00</b>	<b>8,690.97</b>	<b>8,690.97</b>	<b>6,054.43</b>
<b>Fund: 08 - Diboll Day Fund Total:</b>	<b>14,745.40</b>	<b>14,745.40</b>	<b>0.00</b>	<b>8,690.97</b>	<b>8,690.97</b>	<b>6,054.43</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 09 - MC Security Fund</b>						
<b>Revenue</b>						
3200 - Fines and Fees	6,000.00	6,000.00	1,380.54	15,927.30	15,927.30	-9,927.30
<b>Revenue Total:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>1,380.54</b>	<b>15,927.30</b>	<b>15,927.30</b>	<b>-9,927.30</b>
<b>Expense</b>						
9999 - Transfers	10,320.00	10,320.00	0.00	0.00	0.00	10,320.00
<b>Expense Total:</b>	<b>10,320.00</b>	<b>10,320.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,320.00</b>
<b>Fund: 09 - MC Security Fund Surplus (Deficit):</b>	<b>-4,320.00</b>	<b>-4,320.00</b>	<b>1,380.54</b>	<b>15,927.30</b>	<b>15,927.30</b>	<b>-20,247.30</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 10 - MC Tech Fund</b>						
<b>Revenue</b>						
3200 - Fines and Fees	7,000.00	7,000.00	1,126.48	13,335.54	13,335.54	-6,335.54
<b>Revenue Total:</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>1,126.48</b>	<b>13,335.54</b>	<b>13,335.54</b>	<b>-6,335.54</b>
<b>Expense</b>						
4300 - Utility	12,000.00	4,474.00	254.32	2,709.55	2,709.55	1,764.45
4460 - Materials & Supplies	0.00	7,526.00	0.00	7,607.00	7,607.00	-81.00
<b>Expense Total:</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>254.32</b>	<b>10,316.55</b>	<b>10,316.55</b>	<b>1,683.45</b>
<b>Fund: 10 - MC Tech Fund Surplus (Deficit):</b>	<b>-5,000.00</b>	<b>-5,000.00</b>	<b>872.16</b>	<b>3,018.99</b>	<b>3,018.99</b>	<b>-8,018.99</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 12 - Red Light Fund						
Revenue						
3800 - Interest	0.00	0.00	42.04	358.69	358.69	-358.69
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>42.04</b>	<b>358.69</b>	<b>358.69</b>	<b>-358.69</b>
<b>Fund: 12 - Red Light Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>42.04</b>	<b>358.69</b>	<b>358.69</b>	<b>-358.69</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 13 - Debt Service Fund</b>						
<b>Revenue</b>						
3550 - Property Tax	135,569.00	135,569.00	63.48	139,223.38	139,223.38	-3,654.38
3800 - Interest	0.00	0.00	92.22	611.74	611.74	-611.74
<b>Revenue Total:</b>	<b>135,569.00</b>	<b>135,569.00</b>	<b>155.70</b>	<b>139,835.12</b>	<b>139,835.12</b>	<b>-4,266.12</b>
<b>Expense</b>						
4015 - Bond Expense	606,974.00	606,974.00	81,670.39	606,973.28	606,973.28	0.72
4020 - Note Expense	399,592.00	399,592.00	0.00	399,591.03	399,591.03	0.97
4030 - Fines & Fees	950.00	950.00	475.00	950.00	950.00	0.00
9999 - Transfers	-871,947.00	-871,947.00	0.00	0.00	0.00	-871,947.00
<b>Expense Total:</b>	<b>135,569.00</b>	<b>135,569.00</b>	<b>82,145.39</b>	<b>1,007,514.31</b>	<b>1,007,514.31</b>	<b>-871,945.31</b>
<b>Fund: 13 - Debt Service Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-81,989.69</b>	<b>-867,679.19</b>	<b>-867,679.19</b>	<b>867,679.19</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 14 - Endowment Fund</b>						
<b>Revenue</b>						
3800 - Interest	8,050.00	8,050.00	0.00	0.00	0.00	8,050.00
<b>Revenue Total:</b>	<b>8,050.00</b>	<b>8,050.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,050.00</b>
<b>Expense</b>						
9999 - Transfers	5.00	5.00	-12,500.00	-12,500.00	-12,500.00	12,505.00
<b>Expense Total:</b>	<b>5.00</b>	<b>5.00</b>	<b>-12,500.00</b>	<b>-12,500.00</b>	<b>-12,500.00</b>	<b>12,505.00</b>
<b>Fund: 14 - Endowment Fund Surplus (Deficit):</b>	<b>8,045.00</b>	<b>8,045.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>-4,455.00</b>

**Financial Report**

**For Fiscal: 2024-2025 Period Ending: 08/31/2025**

<b>Category</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<b>Fund: 15 - Restricted Project Fund Expense</b>						
4210 - Project Expense	228,566.10	228,566.10	0.00	92,566.10	195,141.10	33,425.00
<b>Expense Total:</b>	<b>228,566.10</b>	<b>228,566.10</b>	<b>0.00</b>	<b>92,566.10</b>	<b>195,141.10</b>	<b>33,425.00</b>
<b>Fund: 15 - Restricted Project Fund Total:</b>	<b>228,566.10</b>	<b>228,566.10</b>	<b>0.00</b>	<b>92,566.10</b>	<b>195,141.10</b>	<b>33,425.00</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 16 - MC Local Truancy Prevention &amp; Diversion Fund</b>						
<b>Revenue</b>						
3200 - Fines and Fees	0.00	0.00	1,327.54	15,486.06	15,486.06	-15,486.06
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,327.54</b>	<b>15,486.06</b>	<b>15,486.06</b>	<b>-15,486.06</b>
<b>Fund: 16 - MC Local Truancy Prevention &amp; Diversion Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,327.54</b>	<b>15,486.06</b>	<b>15,486.06</b>	<b>-15,486.06</b>

**Financial Report**

**For Fiscal: 2024-2025 Period Ending: 08/31/2025**

<b>Category</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<b>Fund: 17 - MC Municipal Jury Fund</b>						
<b>Revenue</b>						
3200 - Fines and Fees	0.00	0.00	26.42	307.90	307.90	-307.90
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>26.42</b>	<b>307.90</b>	<b>307.90</b>	<b>-307.90</b>
<b>Fund: 17 - MC Municipal Jury Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>26.42</b>	<b>307.90</b>	<b>307.90</b>	<b>-307.90</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 18 - Keep Diboll Beautiful Fund</b>						
<b>Revenue</b>						
3960 - Donations	0.00	0.00	44.03	443.42	443.42	-443.42
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>44.03</b>	<b>443.42</b>	<b>443.42</b>	<b>-443.42</b>
<b>Expense</b>						
4210 - Project Expense	3,725.51	3,725.51	0.00	4,664.08	4,664.08	-938.57
<b>Expense Total:</b>	<b>3,725.51</b>	<b>3,725.51</b>	<b>0.00</b>	<b>4,664.08</b>	<b>4,664.08</b>	<b>-938.57</b>
<b>Fund: 18 - Keep Diboll Beautiful Fund Surplus (Deficit):</b>	<b>-3,725.51</b>	<b>-3,725.51</b>	<b>44.03</b>	<b>-4,220.66</b>	<b>-4,220.66</b>	<b>495.15</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 19 - Street Project Fund</b>						
<b>Revenue</b>						
3800 - Interest	0.00	0.00	125.93	1,130.85	1,130.85	-1,130.85
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>125.93</b>	<b>1,130.85</b>	<b>1,130.85</b>	<b>-1,130.85</b>
<b>Expense</b>						
4210 - Project Expense	226,000.00	226,000.00	0.00	0.00	0.00	226,000.00
<b>Expense Total:</b>	<b>226,000.00</b>	<b>226,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>226,000.00</b>
<b>Fund: 19 - Street Project Fund Surplus (Deficit):</b>	<b>-226,000.00</b>	<b>-226,000.00</b>	<b>125.93</b>	<b>1,130.85</b>	<b>1,130.85</b>	<b>-227,130.85</b>

Financial Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 20 - ARPA Fund</b>						
<b>Revenue</b>						
3800 - Interest	0.00	0.00	77.14	1,515.58	1,515.58	-1,515.58
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>77.14</b>	<b>1,515.58</b>	<b>1,515.58</b>	<b>-1,515.58</b>
<b>Expense</b>						
4210 - Project Expense	1,157,000.00	1,157,000.00	9,630.00	610,617.67	610,617.67	546,382.33
<b>Expense Total:</b>	<b>1,157,000.00</b>	<b>1,157,000.00</b>	<b>9,630.00</b>	<b>610,617.67</b>	<b>610,617.67</b>	<b>546,382.33</b>
<b>Fund: 20 - ARPA Fund Surplus (Deficit):</b>	<b>-1,157,000.00</b>	<b>-1,157,000.00</b>	<b>-9,552.86</b>	<b>-609,102.09</b>	<b>-609,102.09</b>	<b>-547,897.91</b>
<b>Total Surplus (Deficit):</b>	<b>-2,468,677.79</b>	<b>-2,470,412.79</b>	<b>800,176.46</b>	<b>3,682,493.70</b>	<b>3,528,299.24</b>	

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
01 - General Fund	-233,983.65	-235,718.65	-140,826.63	-215,143.11	-244,759.04	9,040.39
02 - Utility Fund	-406,580.83	-406,580.83	698,181.88	5,179,492.62	5,157,489.09	-5,564,069.92
03 - Recreation Fund	0.00	0.00	-1,203.57	-56,022.85	-56,022.85	56,022.85
05 - Special Revenue Fund	-196,801.30	-196,801.30	319,158.89	298,815.36	298,815.36	-495,616.66
06 - Hotel/Motel Tax Fund	0.00	0.00	0.00	8,779.71	8,779.71	-8,779.71
07 - Seized Fund	0.00	0.00	89.78	101.19	101.19	-101.19
08 - Diboll Day Fund	-14,745.40	-14,745.40	0.00	-8,690.97	-8,690.97	-6,054.43
09 - MC Security Fund	-4,320.00	-4,320.00	1,380.54	15,927.30	15,927.30	-20,247.30
10 - MC Tech Fund	-5,000.00	-5,000.00	872.16	3,018.99	3,018.99	-8,018.99
12 - Red Light Fund	0.00	0.00	42.04	358.69	358.69	-358.69
13 - Debt Service Fund	0.00	0.00	-81,989.69	-867,679.19	-867,679.19	867,679.19
14 - Endowment Fund	8,045.00	8,045.00	12,500.00	12,500.00	12,500.00	-4,455.00
15 - Restricted Project Fund	-228,566.10	-228,566.10	0.00	-92,566.10	-195,141.10	-33,425.00
16 - MC Local Truancy Preven..	0.00	0.00	1,327.54	15,486.06	15,486.06	-15,486.06
17 - MC Municipal Jury Fund	0.00	0.00	26.42	307.90	307.90	-307.90
18 - Keep Diboll Beautiful Fu...	-3,725.51	-3,725.51	44.03	-4,220.66	-4,220.66	495.15
19 - Street Project Fund	-226,000.00	-226,000.00	125.93	1,130.85	1,130.85	-227,130.85
20 - ARPA Fund	-1,157,000.00	-1,157,000.00	-9,552.86	-609,102.09	-609,102.09	-547,897.91
<b>Total Surplus (Deficit):</b>	<b>-2,468,677.79</b>	<b>-2,470,412.79</b>	<b>800,176.46</b>	<b>3,682,493.70</b>	<b>3,528,299.24</b>	

# DIBOLL CITY COUNCIL 12-MONTH ATTENDANCE RECORD

Council Member	9/3/2024	9/10/2024	10/8/2024	11/12/2024	12/10/2024	1/14/2025	2/11/2025
Schuyler Bacon	0	1	0	0	0	0	0
Luis Maldonado	0	0	0	0	0	0	0
Nora Munoz	0	0	0	0	0	0	0
Daniel Lopez	0	0	0	0	0	0	0
Ruben Terrazas	0	0	0	0	0	0	0
Ray Williams, Jr.	0	0	0	0	0	0	0
Trey Wilkerson	0	0	1	0	0	0	0
Total Absences	0	1	1	0	0	0	0

Council Member	3/11/2025	4/8/2025	5/13/2025	6/10/2025	7/8/2025	7/8/2025	8/12/2025	TOTAL TO-DATE
Schuyler Bacon	0	0	0	0	0	0	0	1
Luis Maldonado	0	0	0	0	0	0	0	0
Nora Munoz	0	0	0	1	0	0	0	1
Daniel Lopez	0	0	0	0	0	0	0	0
Ruben Terrazas	0	0	0	0	1	1	0	2
Ray Williams, Jr.	0	0	0	0	0	0	0	0
Trey Wilkerson	0	0	0	0	0	0	0	1
Total Absences	0	0	0	1	1	1	0	5



*Rosa M. Olvera*  
Rosa M. Olvera - City Secretary

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.618719 per \$100 valuation has been proposed by the governing body of CITY OF DIBOLL.

PROPOSED TAX RATE	\$0.618719 per \$100
NO-NEW-REVENUE TAX RATE	\$0.574093 per \$100
VOTER-APPROVAL TAX RATE	\$0.618719 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for CITY OF DIBOLL from the same properties in both the 2024 tax year and the 2025 tax year. The voter-approval rate is the highest tax rate that CITY OF DIBOLL may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF DIBOLL is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON  
September 9, 2025 AT 5:15 pm & September 16, 2025 AT 5:15 pm  
AT Diboll City Hall 400 Kenley St. Diboll, TX. 75941.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF DIBOLL is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of CITY OF DIBOLL at their offices or by attending the public hearing mentioned above.

**YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:** Property tax amount= (tax rate) x (taxable value of your property)/100

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

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

The following table compares the taxes imposed on the average residence homestead by CITY OF DIBOLL last year to the taxes proposed to be imposed on the average residence homestead by CITY OF DIBOLL this year.

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.583321	\$0.618719	increase of 0.035398 per \$100, or 6.07%
<b>Average homestead taxable value</b>	\$114,014	\$54,175	decrease of -52.48%
<b>Tax on average homestead</b>	\$665.07	\$335.19	decrease of -329.88, or -49.60%
<b>Total tax levy on all properties</b>	\$1,566,719	\$1,684,554	increase of 117,835, or 7.52%

For assistance with tax calculations, please contact the tax assessor at 936-671-5101, or visit [www.angelinacounty.net/tax](http://www.angelinacounty.net/tax) for more information.

**ORDINANCE No. 2025-09-001**

**TAX LEVY ORDINANCE OF THE CITY OF DIBOLL, TEXAS**

**WHEREAS** the appraisal roll of the City of Diboll, Texas (the "City") for 2025 has been prepared and certified by the Angelina County Appraisal District; and

**WHEREAS**, following notice and hearings in accordance with applicable legal requirements and based upon said appraisal roll, the City Council has determined a tax rate to be levied for 2025 sufficient to provide the tax revenues required by the City, and

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

1. That there is hereby levied and ordered to be assessed and collected an ad valorem tax rate of \$0.618719 on each On Hundred Dollars (\$100.00) of assessed valuation for all taxable property located in the City of Diboll on the 1st day of January 2025, and not exempted from taxation by the constitution and laws of the State of Texas to provide for the expenses of the City of Diboll for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026. The said tax is made up of two components, as set forth in Section 2 and Section 3 of this Ordinance.
2. That \$0.567863 on each On Hundred Dollars (\$100.00) of said taxes shall be for the maintenance and operations of the City of Diboll.
3. That \$0.050856 on each On Hundred Dollars (\$100.00) of said taxes shall be for the purpose of paying interest and principal on the General Obligation and Certificates of Obligation debt for the City of Diboll.
4. This ordinance shall be effective as of October 01, 2025 and upon its passage.

**PASSED, APPROVED, AND ADOPTED** on this 16th day of September, 2025

\_\_\_\_\_  
Trey Wilkerson, Mayor

ATTEST:

\_\_\_\_\_  
Rosa Olvera, City Secretary

STATE OF TEXAS     §  
ANGELINA COUNTY   §  
CITY OF DIBOLL     §

# NOTICE OF HEARINGS FOR THE FISCAL 2025-2026 PROPOSED BUDGET FOR THE CITY OF DIBOLL

Notice is hereby given that the City Council of the City of Diboll, Texas, will conduct two (2) Public Hearings on the Fiscal 2025-2026 Proposed Budget at the following scheduled City Council Meetings:

First Hearing: **Tuesday, September 9, 2025 at 5:15 pm**

Second Hearing: **Tuesday, September 16, 2025 at 5:15 pm**

Both hearings are scheduled to be held at the **Diboll City Hall Chambers**, located at 400 Kenley in Diboll.

A copy of the Fiscal 2025-2026 Proposed Budget for the City of Diboll may be reviewed on the City's website: [www.cityofdiboll.com](http://www.cityofdiboll.com)

All citizens are urged to attend and express your views at the following public hearings on the proposed budget.



*Rosa M. Olvera*

Rosa M. Olvera  
City Secretary  
City of Diboll



# CITY OF DIBOLL ANNUAL OPERATING BUDGET

FOR FISCAL YEAR  
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

Trey Wilkerson  
Mayor

## CITY COUNCIL

Schuyler Bacon  
District 1  
Luis Maldonado  
District 2  
Nora Munoz  
District 3

Daniel Lopez  
Mayor Pro Tem, District 4  
Ruben Terrazas  
At Large Place 5  
Ray Williams Jr.  
At Large Place 6

Jason Arnold, City Manager  
Sam Durham, Director of Finance

400 Kenley, Diboll TX 75941  
Phone: 936-829-4757  
Fax: 936-829-1179

PROPOSED

# CITY OF DIBOLL

## Fiscal Year 2025-2026

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$117,835, which is a 7.52 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 \$9,902.

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

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

#### Property Tax Rate Comparison

	<b>2025-2026</b>	<b>2024-2025</b>
Property Tax Rate:	\$0.618719/100	\$0.583321/100
No-New-Revenue Tax Rate:	\$0.574093/100	\$0.562800/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.528879/100	\$0.513816/100
Voter-Approval Tax Rate:	\$0.618719/100	\$0.563323/100
Debt Rate:	\$0.289530/100	\$0.050345/100

Total debt obligation for CITY OF DIBOLL secured by property taxes: \$1,370,000

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**CITY OF DIBOLL  
FY2026 BUDGET  
CALENDAR OF EVENTS**

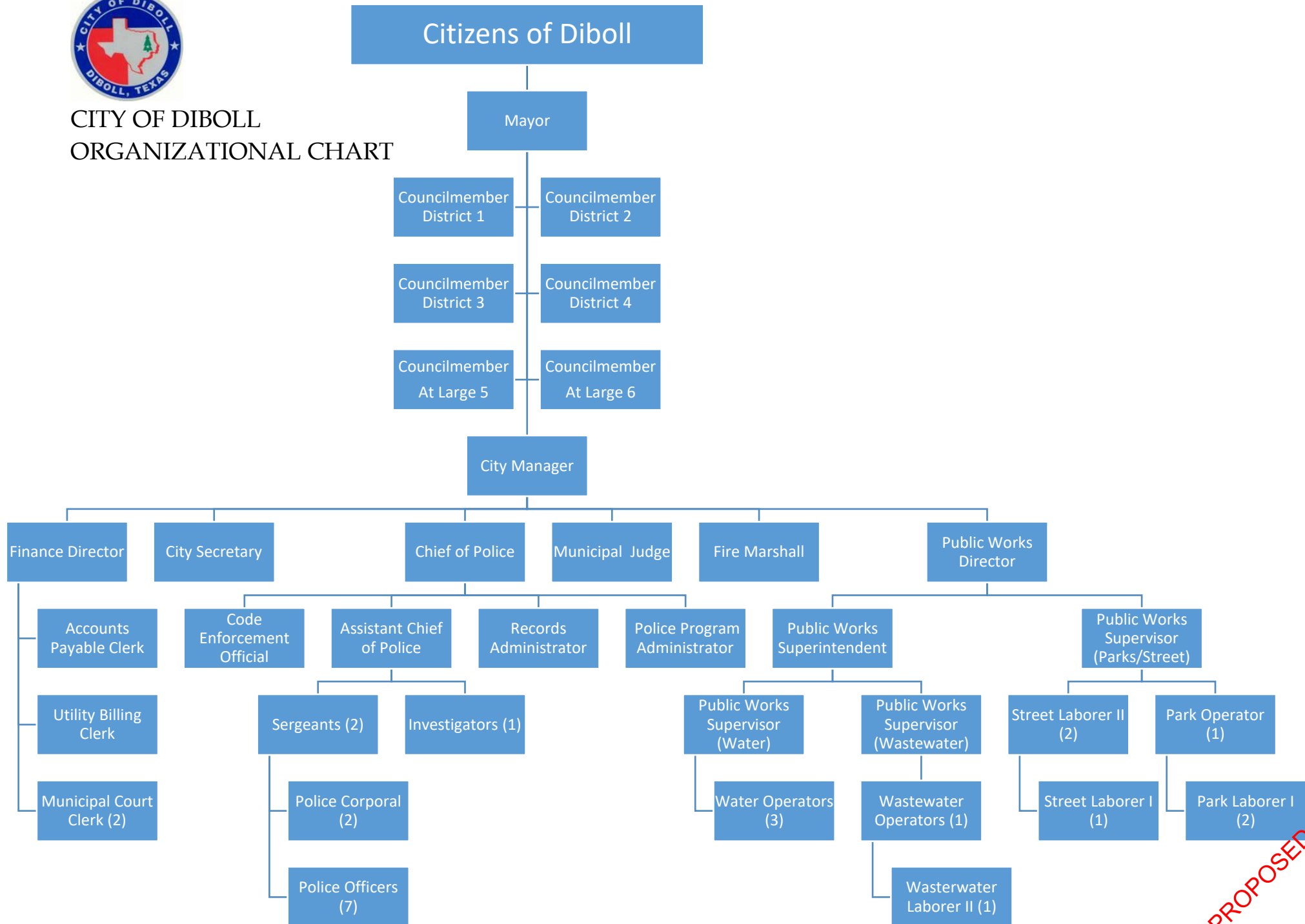
<b>DATE</b>	<b>ACTION</b>	<b>RESPOSIBILITY</b>	<b>DESCRIPTION</b>
April 2025	Receive FY 25-26 Preliminary Property Values	Chief Appraiser Finance	Preliminary Ad Valorem revenue projections for FY 25-26 budget.
May 13, 2025	Mid-Year 24-25 Budget Amendment Submission to Council	City Manager	Mid-Year 24-25 Budget and transmittal letter submitted to City Council.
May 27-31, 2025	FY 25-26 Revenue Estimates and Budget Expenditure Estimates	Finance	Preliminary FY 25-265 Revenue and Expenditure estimates
June 2-6, 2025	FY 25-26 Revenue Estimates and Budget Expenditure Estimates	Finance City Manager	Review of preliminary FY 25-26 Revenue and Expenditure estimates
June 9-13, 2025	FY 25-26 Revenue Estimates and Budget Expenditure Estimates	Department Heads and Applicable Staff	Preliminary FY 25-26 Revenue and Expenditure estimates
June 16, 2025	FY 25-26 Budget Request Submissions	Department Heads and Applicable Staff	Department Heads and Applicable Staff FY 25-26 Budget Request Submissions DUE and entered into Budget Mgmt. software.
	Completed FY 25-26 Dept. Budget Pages due to Finance	Department Heads and Applicable staff.	Completed FY 25-26 Departmental Budget Pages due to Finance Dept. including UPDATED Mission Statements. Description of Services, Work Program, and Performance Measures.
	Send FY 25-26 Budget Review Schedule to Department Heads	Finance	Schedule of meetings will be developed and sent to department heads.
June 17-27, 2025	Departmental FY 25-26 Budget and Supplemental Request Reviews	Finance City Manager City Secretary Department Heads and Applicable Staff	Finance, City Manager, and City Secretary to meet with each Department Head to review FY 25-26 departmental budgets.
June 30 - July 3, 2025	Review FY 25-26 budget line items.	Finance City Manager	Review of department FY 25-26 budgets for justification and details. Line items reviewed.

July 8, 2025	Council Budget Workshop	City Council Finance City Manager City Secretary Department Heads and Applicable Staff	Presentation and Council review of Preliminary FY 25-26 Budget, FY 25-26 Fee Schedule, FY 25-26 Tax Rates
	Establish meeting dates for Public hearings, Budget and tax	City Council	Council sets date for public hearings on the proposed budget and on the tax rate.
July 25, 2025 (by July 31, 2025)	Receive Certified Property Values	Chief Appraiser Finance	Complete Ad Valorem revenue projections for budget.
August 22, 2025	No-new-revenues and voter-approval Tax Rates Published	Tax Assessor/Collector Finance City Secretary	The effective tax rate for fiscal 25-26 is published in the local newspaper and City's website. Tex.Tax Code 26.04 (e).
	File Draft Budget	Finance City Secretary	A copy of the Draft Budget Book is filed with the municipal clerk and is available for inspection by the public and published on the City's website.
	Publish notice of budget hearing	Finance City Secretary	Publish notice of budget hearing in local newspaper and on the City's website.
	Notice of Proposed Tax Rate	Finance City Secretary	1 <sup>st</sup> ¼ Page notice in newspaper and City's Website. Must be published at least 7 days before public hearings.
September 9, 2025	Budget Submission to Council	City Manager	Proposed Budget submitted to City Council.
	Discussion and Vote on Proposed Tax Rate	City Council	Discussion and record vote of Council for the Proposed Tax Rate per Tax Code 26.06 (b-2)
	Public Hearing *	City Council City Secretary	A public hearing is held by Council to receive public input regarding the FY 25-26 Operating Budget. * Requires 72 hour Open Meeting Notice
	1 <sup>st</sup> Reading of Budget Ordinance*	City Council	First reading of Budget Ordinance.

	1 <sup>st</sup> Public Hearing on Tax Rate	City Council	First public hearing on proposed tax rate.
	1 <sup>st</sup> Reading of Tax Rate Ordinance	City Council	First reading of Tax Rate Ordinance
	1 <sup>st</sup> Reading Fee Schedule	City Council	First reading of Fee Schedule Ordinance
September 16, 2025	Public Hearing *	City Council City Secretary	A public hearing is held by Council to receive public input regarding the FY 25-26 Operating Budget. * Requires 72 hour Open Meeting Notice
	2 <sup>nd</sup> Reading of Budget Ordinance*	City Council	Second reading of Budget Ordinance and adoption.
	2 <sup>nd</sup> Public Hearing on Tax Rate	City Council	Second public hearing on proposed tax rate.
	2 <sup>nd</sup> Reading of Tax Rate Ordinance	City Council	Second reading of Tax Rate Ordinance and adoption.
	2 <sup>nd</sup> Reading of Fee Schedule	City Council	Second reading of Fee Schedule Ordinance and adoption.
September 30, 2025	Distribution of Final Budget Document	Finance City Secretary	Final Budget Document published and distributed.



CITY OF DIBOLL  
ORGANIZATIONAL CHART



**PROPOSED**



# City of Diboll

## FY 2026 Department Declarations

Department: \_\_\_\_\_

Mission Statement

Description of Services

FY 2026 Goals



# City of Diboll

## FY 2026 Department Declarations

Department: \_\_\_\_\_

Mission Statement

Description of Services

FY 2026 Goals



# City of Diboll

## FY 2026 Department Declarations

Department: \_\_\_\_\_

Mission Statement

Description of Services

FY 2026 Goals



# City of Diboll

## FY 2026 Department Declarations

Department: \_\_\_\_\_

Mission Statement

Description of Services

FY 2026 Goals



# City of Diboll

## FY 2026 Department Declarations

Department: \_\_\_\_\_

Mission Statement

Description of Services

FY 2026 Goals



# City of Diboll

## FY 2026 Department Declarations

Department: \_\_\_\_\_

Mission Statement

Description of Services

FY 2026 Goals

# City of Diboll

## 2025-2026 Funds Overview

<b>Fund No.</b>	<b>Fund Description</b>	<b>Type</b>	<b>Description</b>
<b>01</b>	General Fund	Unrestricted Governmental Fund	The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, etc.
<b>02</b>	Utility Fund	Unrestricted Enterprise Fund	This fund is used to account for the provision of water, sewer, and garbage services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water production and distribution system, water/garbage collection and treatment systems. The fund also accounts for the accumulation of resources for and the payment of long-term debt. All costs are financed through charges to utility customers.
<b>03</b>	Recreation Fund	Unrestricted Enterprise Fund	This fund is used to account for revenues and expenses for the maintenance, repairs, and upkeep of the City's golf course and Civic Center, as well as sports activated managed by the City.
<b>04</b>	Equipment Fund	Unrestricted Internal Service Fund	This fund is used to account for revenues and expenses related to services provided to the organizations inside the City on a cost reimbursement basis for equipment replacement.
<b>05</b>	Special Revenue Fund	Restricted Fiduciary Fund	This fund accounts for funds received from grants for specific purposes and is restricted to be spent
<b>06</b>	Hotel/Motel Fund	Restricted Nonmajor Governmental Fund	This fund accounts for funds derived from hotel/motel occupancy taxes and is legally restricted to promote tourism within the City.
<b>07</b>	Seized Fund	Restricted Nonmajor Governmental Fund	This fund is used to track drug seizures and related activity necessary for drug seizure operations.
<b>08</b>	Diboll Day Fund	Restricted	This fund is used to account for all financial transactions allocated for the support of the Diboll Booster Club's Biannual Diboll Day Community Fundraiser

<b>09</b>	Municipal Court Security Fund	Restricted Nonmajor Governmental Fund	This fund accounts for court fees that are legally restricted for court security expenses.
<b>10</b>	Municipal Court Technology Fund	Restricted Nonmajor Governmental Fund	This fund accounts for court fees that are legally restricted for court technology expenses.
<b>11</b>	PEG Fun	Restricted Nonmajor Governmental Fund	This fund accounts for fees received from cable franchises for the restricted use of public access television.
<b>12</b>	Red Light Fund	Unrestricted Nonmajor Governmental Fund	This fund accounts for the public safety activity pertaining to the inactive red light camera citations.
<b>13</b>	Debt Service Fund	Restricted Nonmajor Governmental Fund	This fund is used to account for the payment of interest/principal on all bonds and other long-term debt of governmental funds.
<b>14</b>	Endowment Fund	Restricted Fiduciary Fund	This fund is used to account for endowments invested for the purpose of supporting and maintaining the Lottie & Arthur Temple Civic Center, Forest Haven Cemetery, TLL Temple Library, Old Orchard Park, and the Temple Cemetery
<b>15</b>	Restricted Project Fund	Restricted Nonmajor Governmental Fund	This fund is used to account for all financial transactions for restricted Council Approved Projects.
<b>16</b>	MC Local Truancy Prevention Fund	Restricted Nonmajor Governmental Fund	This fund accounts for the court fees that are legally restricted for truancy prevention expenses.
<b>17</b>	MC Municipal Jury Fund	Restricted Nonmajor Governmental Fund	This fund accounts for the court fees legally restricted for jury expenses.
<b>18</b>	Keep Diboll Beautiful Fund	Restricted Nonmajor Governmental Fund	This fund accounts for grants and contributions restricted to the beautification and promotion of the City.
<b>19</b>	Street Project Fund	Restricted Nonmajor Governmental Fund	This fund accounts for State Infrastructure Bank Loan proceeds for street infrastructure improvements.
<b>20</b>	ARPA Fund	Restricted Nonmajor Governmental Fund	American Rescue Plan Grant fund is used to account for revenues and grant expenditures related to funds received through the federal government's COVID-19 response.

# CITY OF DIBOLL BUDGET SUMMARY

Fiscal Year: 2025-2026

## Overview

The City of Diboll presents its budget for the fiscal year 2025-2026, designed to support essential services, infrastructure investments, and community programs while maintaining fiscal responsibility.

## Total Budget

- Total Revenues: \$7,516,729.76
- Total Expenditures: \$7,516,729.76
- Surplus/Deficit: \$0.00

## Revenue Sources

Source	Amount	% of Total
Property Taxes	\$1,650,863.17	22%
Sales Taxes	\$930,710.00	12%
Franchise Tax	\$399,000.00	5%
Utilities	\$3,770,043.00	50%
Fees & Licenses	\$599,003.00	8%
Other Revenues	\$167,110.59	2%

## Expenditures by Category

Department / Service	Amount	% of Total
Public Safety (Police, Fire)	\$1,999,430.00	27%
Transportation (Roads, Public Transit)	\$542,553.00	7%
Public Works (Water, Sanitation)	\$2,507,356.00	33%
Parks & Recreation Administration	\$389,690.00	5%
Debt Service	\$1,011,670.58	13%
General Government	\$1,067,030.18	14%

## Key Budget Priorities

- Maintain a strong fund balance for future stability
- Increase budget transparency and community engagement
- Invest in road and infrastructure improvements
- Improve municipal cybersecurity and network resilience
- Replace surveillance cameras to comply with FCC security regulations

## Conclusion

The City of Diboll remains committed to responsible budgeting that aligns with community priorities and legal mandates. This year's budget addresses both immediate needs and long-term investments in our municipality's future.

City of Diboll  
2025-2026 Budget Overview

DEPARTMENTAL FUNDS

	2024-2025 Original Budget	2025-2026 Proposed Budget	Difference	% Diff
General Govt	2,638,775.00	2,528,383.00	(110,392.00)	-4.18%
Municipal Court	262,825.00	343,027.00	80,202.00	30.52%
Police	(1,867,187.00)	(1,854,115.00)	13,072.00	-0.70%
Code Enforcement	(101,048.00)	(91,394.00)	9,654.00	-9.55%
Fire	(149,892.00)	(145,315.00)	4,577.00	-3.05%
Parks	(269,450.00)	(270,855.00)	(1,405.00)	0.52%
Street	(514,023.00)	(509,731.00)	4,292.00	-0.83%
<b>GENERAL FUND</b>	-	-	-	
Utility	(637,772.00)	(640,267.00)	(2,495.00)	0.39%
Wastewater	637,772.00	640,267.00	2,495.00	0.39%
<b>UTILITY FUND</b>	-	-	-	
Civic Center	20,000.00	18,165.00	(1,835.00)	-9.18%
Recreation	(20,000.00)	(18,165.00)	1,835.00	-9.18%
<b>RECREATION FUND</b>	-	-	-	

<b>GENERAL BALANCED</b>	-	-	-
<b>UTILITY BALANCED</b>	-	-	-
<b>RECREATION BALANCED</b>	-	-	-
<b>TOTAL</b>	-	-	-

City of Diboll  
2025-2026 Budget Overview

DEPARTMENTAL FUNDS

		Revenues	Expenses	Transfers In	Transfers Out	To Fund Balance
Fund1	General Govt	2,902,870.00	(826,260.00)	470,688.00	(18,915.00)	2,528,383.00
	Municipal Court	513,000.00	(169,973.00)	-		343,027.00
	Police	-	(1,863,295.00)	9,180.00		(1,854,115.00)
	Code Enforcement	30,000.00	(121,394.00)			(91,394.00)
	Fire	-	(145,315.00)			(145,315.00)
	Parks	-	(270,855.00)			(270,855.00)
	Street	34,800.00	(521,553.00)		(22,978.00)	(509,731.00)
	<b>Total General Fund</b>	<b>3,480,670.00</b>	<b>(3,918,645.00)</b>	<b>479,868.00</b>	<b>(41,893.00)</b>	<b>-</b>
Fund 2	Utility	2,594,509.00	(1,952,089.00)		(1,282,687.00)	(640,267.00)
	Wastewater	1,195,534.00	(555,267.00)			640,267.00
	<b>Total Utility Fund</b>	<b>3,790,043.00</b>	<b>(2,507,356.00)</b>	<b>-</b>	<b>(1,282,687.00)</b>	<b>-</b>
Fund 3	Civic Center	35,000.00	(30,835.00)	14,000.00		18,165.00
	Recreation	40,120.00	(70,000.00)	11,715.00		(18,165.00)
	<b>Total Recreation Fund</b>	<b>75,120.00</b>	<b>(100,835.00)</b>	<b>25,715.00</b>		<b>-</b>
		<b>7,345,833.00</b>	<b>(6,526,836.00)</b>	<b>505,583.00</b>	<b>(1,324,580.00)</b>	<b>-</b>

RESTRICTED REVENUE FUNDS

		FY 2025 Est FB	Revenues	Expenses	Transfers In	Transfers Out	Est End Fund Balance
Fund 4	Equipment Fund	-	-	-	-	-	-
Fund 5	Special Revenue Fund	30,000.00	-	(123,191.54)	123,191.54	-	30,000.00
Fund 6	Hotel/Motel Tax Fund	25,000.00	14,000.00	-	-	(14,000.00)	25,000.00
Fund 7	Seized Fund	1,800.00	-	-	-	-	1,800.00
Fund 8	Diboll Day Fund	-	-	(7,200.00)	7,200.00	-	-
Fund 9	MC Security Fund	46,000.00	9,180.00	-		(9,180.00)	46,000.00
Fund 10	MC Tech Fund	20,000.00	11,663.00	(11,663.00)			20,000.00
Fund 11	PEG Fund	57,600.00					57,600.00
Fund 12	Red Light Fund	75,000.00					75,000.00
Fund 13	Debt Service Fund		135,693.76	(1,010,670.58)	874,976.82		-
Fund 14	Endowment Fund	552,000.00	-	-	-		552,000.00
Fund 15	Restricted Project Fund	34,000.00	-	-	-		34,000.00
Fund 16	MC Local Truency Prevention & Diversion Fund	37,000.00					37,000.00
Fund 17	MC Municipal Jury Fund	340.00	360.00	360.00			1,060.00
Fund 18	Keep Diboll Beautiful Fund	3,600.00		-			3,600.00
Fund 19	Street Project Fund	227,000.00		-			227,000.00
Fund 20	ARPA Fund	745,000.00		-			745,000.00
		<b>1,854,340.00</b>	<b>170,896.76</b>	<b>(1,152,365.12)</b>	<b>1,005,368.36</b>	<b>(23,180.00)</b>	<b>1,855,060.00</b>



City of Diboll

# 2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 01 - General Fund</b>								
<b>Department: 01 - General Govt</b>								
<b>Revenue</b>								
<a href="#">01-01-3200</a>	Fines & Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-01-3300</a>	Credit Card Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-01-3500</a>	Franchise Tax	375,000.00	375,000.00	400,186.49	375,000.00	385,000.00	10,000.00	2.67%
<a href="#">01-01-3550</a>	Payments in Lieu of Tax	50,842.00	12,000.00	16,286.96	12,000.00	12,000.00	0.00	0.00%
<a href="#">01-01-3600</a>	Property Tax - Current	1,350,176.00	1,435,188.00	1,385,415.83	1,435,188.00	1,515,169.00	79,981.00	5.57%
<a href="#">01-01-3610</a>	Property Tax - Delinquent	10,000.00	10,000.00	28,920.00	10,000.00	15,000.00	5,000.00	50.00%
<a href="#">01-01-3620</a>	Property Tax - Penalties & Inter	10,000.00	10,000.00	28,013.41	10,000.00	15,000.00	5,000.00	50.00%
<a href="#">01-01-3700</a>	Sales Tax	648,000.00	944,405.00	798,818.69	944,405.00	930,710.00	-13,695.00	-1.45%
<a href="#">01-01-3800</a>	Interest Income	12,000.00	20,000.00	22,514.84	20,000.00	20,000.00	0.00	0.00%
<a href="#">01-01-3930</a>	Cemetery Lots	2,500.00	5,000.00	6,500.00	5,000.00	7,500.00	2,500.00	50.00%
<a href="#">01-01-3940</a>	Grant Proceeds	0.00	0.00	7,607.22	0.00	0.00	0.00	0.00%
<a href="#">01-01-3950</a>	Sundry	2,833.00	2,500.00	17,510.64	2,500.00	2,491.00	-9.00	-0.36%
<a href="#">01-01-3960</a>	Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-01-3970</a>	Reimbursements	0.00	0.00	8,304.99	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>2,461,351.00</b>	<b>2,814,093.00</b>	<b>2,720,079.07</b>	<b>2,814,093.00</b>	<b>2,902,870.00</b>	<b>88,777.00</b>	<b>3.15%</b>
<b>Expense</b>								
<a href="#">01-01-4000</a>	Insurance - General Liability	7,208.00	7,570.00	8,000.72	7,570.00	7,860.00	290.00	3.83%
<a href="#">01-01-4001</a>	Insurance - Property	1,163.00	1,386.00	1,434.16	1,386.00	1,502.00	116.00	8.37%
<a href="#">01-01-4003</a>	Insurance - Public Officials	580.00	580.00	527.24	580.00	528.00	-52.00	-8.97%
<a href="#">01-01-4030</a>	Bank Fees	400.00	950.00	522.85	950.00	950.00	0.00	0.00%
<a href="#">01-01-4040</a>	Dues & Associations	5,252.00	4,583.00	2,439.00	4,583.00	4,582.00	-1.00	-0.02%
<a href="#">01-01-4041</a>	Software & Subscriptions	106,525.00	60,650.00	73,545.81	60,650.00	65,411.00	4,761.00	7.85%
<a href="#">01-01-4043</a>	Office & Janitorial Supplies	5,000.00	5,000.00	3,904.05	5,000.00	5,000.00	0.00	0.00%
<a href="#">01-01-4044</a>	Postage & Shipping	350.00	350.00	0.00	350.00	350.00	0.00	0.00%
<a href="#">01-01-4045</a>	Copy & Printing	5,196.00	5,196.00	4,845.59	5,196.00	5,196.00	0.00	0.00%
<a href="#">01-01-4046</a>	Legal Notices	3,500.00	3,500.00	2,369.99	3,500.00	3,500.00	0.00	0.00%
<a href="#">01-01-4047</a>	Elections	10,000.00	10,000.00	0.00	10,000.00	5,000.00	-5,000.00	-50.00%
<a href="#">01-01-4048</a>	Meetings	1,000.00	1,000.00	230.98	1,000.00	1,000.00	0.00	0.00%
<a href="#">01-01-4060</a>	Contributions	26,930.00	25,930.00	22,318.40	25,930.00	23,400.00	-2,530.00	-9.76%
<a href="#">01-01-4070</a>	Reimbursables	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

PROPOSED

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<a href="#">01-01-4100</a>	Contractual Services	940.00	940.00	808.00	940.00	940.00	0.00	0.00%
<a href="#">01-01-4120</a>	Intergov't Contract - Transport	21,000.00	21,000.00	15,750.00	21,000.00	21,000.00	0.00	0.00%
<a href="#">01-01-4150</a>	Intergov't Contract - County	30,000.00	47,000.00	30,570.02	47,000.00	43,400.00	-3,600.00	-7.66%
<a href="#">01-01-4200</a>	Professional Services	10,502.00	3,001.00	0.00	3,001.00	0.00	-3,001.00	-100.00%
<a href="#">01-01-4201</a>	Professional Services - Legal	2,500.00	2,500.00	3,180.00	2,500.00	2,500.00	0.00	0.00%
<a href="#">01-01-4202</a>	Professional Services - Finance	17,000.00	25,000.00	34,550.00	25,000.00	35,000.00	10,000.00	40.00%
<a href="#">01-01-4203</a>	Professional Services - Enginee	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">01-01-4204</a>	Professional Services - Equipm	800.00	800.00	500.00	800.00	2,100.00	1,300.00	162.50%
<a href="#">01-01-4210</a>	Project Expense	49,751.32	105,000.00	13,769.35	105,000.00	8,800.00	-96,200.00	-91.62%
<a href="#">01-01-4300</a>	Telephone & Internet Services	31,920.00	26,790.00	16,916.93	26,790.00	21,060.00	-5,730.00	-21.39%
<a href="#">01-01-4310</a>	Utility Services	4,980.00	4,980.00	3,674.92	4,980.00	4,620.00	-360.00	-7.23%
<a href="#">01-01-4400</a>	Building Repairs & Maint.	2,000.00	2,000.00	4,079.87	2,000.00	3,000.00	1,000.00	50.00%
<a href="#">01-01-4430</a>	Ground Repairs & Maint.	1,000.00	1,000.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
<a href="#">01-01-4461</a>	Small Equipment	2,625.00	1,500.00	0.00	1,500.00	0.00	-1,500.00	-100.00%
<a href="#">01-01-4480</a>	Uniforms	600.00	600.00	0.00	600.00	600.00	0.00	0.00%
<a href="#">01-01-4495</a>	QuinceFest	0.00	10,000.00	0.00	10,000.00	0.00	-10,000.00	-100.00%
<a href="#">01-01-4500</a>	Sundry	0.00	0.00	-23,150.52	0.00	0.00	0.00	0.00%
<a href="#">01-01-4800</a>	Payroll - Salaries	321,944.00	342,976.00	298,620.24	342,976.00	359,940.00	16,964.00	4.95%
<a href="#">01-01-4810</a>	Payroll - Overtime	800.00	800.00	128.84	800.00	800.00	0.00	0.00%
<a href="#">01-01-4814</a>	Payroll - Comp	0.00	0.00	623.70	0.00	0.00	0.00	0.00%
<a href="#">01-01-4815</a>	Payroll - Auto Allowance	7,800.00	7,800.00	6,900.00	7,800.00	7,800.00	0.00	0.00%
<a href="#">01-01-4816</a>	Payroll - Certificate & Longevity	3,700.00	3,892.00	3,820.00	3,892.00	4,984.00	1,092.00	28.06%
<a href="#">01-01-4817</a>	Payroll - Taxes	24,397.00	24,950.00	22,373.97	24,950.00	25,887.00	937.00	3.76%
<a href="#">01-01-4830</a>	Payroll - Retirement Expense	48,638.00	50,400.00	46,245.19	50,400.00	52,768.00	2,368.00	4.70%
<a href="#">01-01-4840</a>	Payroll - Health Benefits	29,313.00	49,507.00	27,281.33	49,507.00	43,000.00	-6,507.00	-13.14%
<a href="#">01-01-4850</a>	Payroll - Workman's Comp	2,744.00	2,744.00	0.00	2,744.00	3,880.00	1,136.00	41.40%
<a href="#">01-01-4860</a>	HR Onboarding	0.00	0.00	778.00	0.00	0.00	0.00	0.00%
<a href="#">01-01-4865</a>	Personnel Screening	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-01-4870</a>	Training	8,780.00	9,180.00	2,533.98	9,180.00	12,628.00	3,448.00	37.56%
<a href="#">01-01-4880</a>	Training Expenses	16,680.00	36,565.00	54,812.91	36,565.00	42,774.00	6,209.00	16.98%
<a href="#">01-01-4895</a>	Appreciation / Benevolence	3,500.00	4,000.00	3,889.21	4,000.00	3,500.00	-500.00	-12.50%
<a href="#">01-01-9999</a>	Transfer / Balance	-632,903.00	-651,802.00	0.00	-651,802.00	-451,773.00	200,029.00	-30.69%
	<b>Total Expense:</b>	<b>185,115.32</b>	<b>260,818.00</b>	<b>688,794.73</b>	<b>260,818.00</b>	<b>374,487.00</b>	<b>113,669.00</b>	<b>43.58%</b>
	<b>Total Department: 01 - General Govt:</b>	<b>2,276,235.68</b>	<b>2,553,275.00</b>	<b>2,031,284.34</b>	<b>2,553,275.00</b>	<b>2,528,383.00</b>	<b>-24,892.00</b>	<b>-0.97%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 02 - Municipal Court</b>								
<b>Revenue</b>								
<a href="#">01-02-3200</a>	Fines & Fees	400,000.00	362,508.00	475,738.37	362,508.00	510,000.00	147,492.00	40.69%
<a href="#">01-02-3201</a>	Time Payment Reimbursement	1,000.00	1,585.00	3,865.18	1,585.00	3,000.00	1,415.00	89.27%
	<b>Total Revenue:</b>	<b>401,000.00</b>	<b>364,093.00</b>	<b>479,603.55</b>	<b>364,093.00</b>	<b>513,000.00</b>	<b>148,907.00</b>	<b>40.90%</b>
<b>Expense</b>								
<a href="#">01-02-4040</a>	Dues & Associations	101.00	101.00	175.95	101.00	302.00	201.00	199.01%
<a href="#">01-02-4041</a>	Software & Subscriptions	10,595.00	10,595.00	9,681.00	10,595.00	9,929.00	-666.00	-6.29%
<a href="#">01-02-4043</a>	Office & Janitorial Supplies	1,500.00	1,500.00	1,389.17	1,500.00	1,500.00	0.00	0.00%
<a href="#">01-02-4045</a>	Copy & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-02-4100</a>	Contractual Services	1,728.00	1,728.00	126.00	1,728.00	0.00	-1,728.00	-100.00%
<a href="#">01-02-4201</a>	Professional Services - Legal	7,500.00	7,500.00	14,100.00	7,500.00	18,000.00	10,500.00	140.00%
<a href="#">01-02-4461</a>	Small Equipment	500.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-02-4800</a>	Payroll - Salaries	56,544.00	59,375.00	66,556.45	59,375.00	100,151.00	40,776.00	68.68%
<a href="#">01-02-4810</a>	Payroll - Overtime	800.00	800.00	356.24	800.00	800.00	0.00	0.00%
<a href="#">01-02-4816</a>	Payroll - Certificate & Longevity	214.00	198.00	150.00	198.00	395.00	197.00	99.49%
<a href="#">01-02-4817</a>	Payroll - Taxes	4,911.00	4,293.00	4,859.57	4,293.00	6,785.00	2,492.00	58.05%
<a href="#">01-02-4830</a>	Payroll - Retirement Expense	5,440.00	5,460.00	7,116.69	5,460.00	11,411.00	5,951.00	108.99%
<a href="#">01-02-4840</a>	Payroll - Health Benefits	5,978.00	8,321.00	10,760.77	8,321.00	17,100.00	8,779.00	105.50%
<a href="#">01-02-4850</a>	Payroll - Workman's Comp	497.00	497.00	0.00	497.00	0.00	-497.00	-100.00%
<a href="#">01-02-4870</a>	Training	300.00	300.00	0.00	300.00	1,200.00	900.00	300.00%
<a href="#">01-02-4880</a>	Training Expenses	600.00	600.00	0.00	600.00	2,400.00	1,800.00	300.00%
	<b>Total Expense:</b>	<b>97,208.00</b>	<b>101,268.00</b>	<b>115,271.84</b>	<b>101,268.00</b>	<b>169,973.00</b>	<b>68,705.00</b>	<b>67.84%</b>
<b>Total Department: 02 - Municipal Court:</b>		<b>303,792.00</b>	<b>262,825.00</b>	<b>364,331.71</b>	<b>262,825.00</b>	<b>343,027.00</b>	<b>80,202.00</b>	<b>30.52%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 03 - Police</b>								
<b>Revenue</b>								
<a href="#">01-03-3940</a>	Grant Proceeds	0.00	0.00	2,602.46	0.00	0.00	0.00	0.00%
<a href="#">01-03-3950</a>	Sundry	8,100.00	5,600.00	28,535.15	5,600.00	0.00	-5,600.00	-100.00%
<a href="#">01-03-3960</a>	Donations	0.00	17,446.20	17,446.20	17,446.20	0.00	-17,446.20	-100.00%
<a href="#">01-03-3970</a>	Reimbursements	0.00	0.00	4,759.60	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>8,100.00</b>	<b>23,046.20</b>	<b>53,343.41</b>	<b>23,046.20</b>	<b>0.00</b>	<b>-23,046.20</b>	<b>-100.00%</b>
<b>Expense</b>								
<a href="#">01-03-4001</a>	Insurance - Property	4,070.00	4,850.00	5,019.56	4,850.00	5,256.00	406.00	8.37%
<a href="#">01-03-4002</a>	Insurance - Fleet & equipment	7,529.00	10,400.00	8,550.86	10,400.00	9,689.00	-711.00	-6.84%
<a href="#">01-03-4005</a>	Insurance - PD	10,032.00	10,560.00	8,755.32	10,560.00	8,318.00	-2,242.00	-21.23%
<a href="#">01-03-4010</a>	Grant Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-03-4040</a>	Dues & Associations	290.00	1,350.00	309.00	1,350.00	2,104.00	754.00	55.85%
<a href="#">01-03-4041</a>	Software & Subscriptions	55,594.00	54,110.00	53,300.69	54,110.00	55,991.00	1,881.00	3.48%
<a href="#">01-03-4043</a>	Office & Janitorial Supplies	4,800.00	4,625.00	4,217.97	4,625.00	4,500.00	-125.00	-2.70%
<a href="#">01-03-4044</a>	Postage & Shipping	300.00	300.00	205.58	300.00	300.00	0.00	0.00%
<a href="#">01-03-4045</a>	Copy & Printing	2,540.00	2,541.00	2,175.84	2,541.00	2,540.00	-1.00	-0.04%
<a href="#">01-03-4080</a>	Capital Improvements	22,377.00	87,001.00	143,351.08	87,001.00	1.00	-87,000.00	-100.00%
<a href="#">01-03-4100</a>	Contractual Services	760.00	1,300.00	812.45	1,300.00	1,855.00	555.00	42.69%
<a href="#">01-03-4170</a>	Intergov't Contract - Dispatch S	120,000.00	120,000.00	120,000.00	120,000.00	135,000.00	15,000.00	12.50%
<a href="#">01-03-4204</a>	Professional Services - Equipm	1,250.00	775.00	95.00	775.00	0.00	-775.00	-100.00%
<a href="#">01-03-4210</a>	Project Expense	0.00	17,388.43	16,669.98	17,388.43	0.00	-17,388.43	-100.00%
<a href="#">01-03-4300</a>	Telephone & Internet Services	24,000.00	61,020.00	54,076.78	61,020.00	67,860.00	6,840.00	11.21%
<a href="#">01-03-4310</a>	Utility Services	5,400.00	5,400.00	4,179.97	5,400.00	5,280.00	-120.00	-2.22%
<a href="#">01-03-4400</a>	Building Repairs & Maint.	2,200.00	2,250.00	1,943.26	2,250.00	2,250.00	0.00	0.00%
<a href="#">01-03-4410</a>	System & Structure Repairs & I	0.00	0.00	14,770.00	0.00	0.00	0.00	0.00%
<a href="#">01-03-4440</a>	Equipment Repairs & Maint.	2,000.00	2,000.00	609.09	2,000.00	2,000.00	0.00	0.00%
<a href="#">01-03-4450</a>	Fleet Repairs & Maint.	25,187.68	27,500.99	40,304.62	27,500.99	25,000.00	-2,500.99	-9.09%
<a href="#">01-03-4455</a>	Fleet Repairs - Accidental Dam	0.00	0.00	9,850.90	0.00	0.00	0.00	0.00%
<a href="#">01-03-4461</a>	Small Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-03-4462</a>	PD Equipment	9,650.00	40,717.03	25,926.14	40,717.03	10,955.00	-29,762.03	-73.09%
<a href="#">01-03-4463</a>	PD K9	2,500.00	0.01	0.00	0.01	0.00	-0.01	-100.00%
<a href="#">01-03-4464</a>	PD Ammo	3,000.00	3,000.00	2,760.05	3,000.00	3,000.00	0.00	0.00%
<a href="#">01-03-4471</a>	Fuel	50,000.00	50,000.00	38,901.91	50,000.00	50,000.00	0.00	0.00%
<a href="#">01-03-4480</a>	Uniforms	3,500.00	3,500.00	3,305.50	3,500.00	3,500.00	0.00	0.00%
<a href="#">01-03-4485</a>	Uniform Maintenance	6,600.00	6,600.00	5,500.00	6,600.00	6,600.00	0.00	0.00%
<a href="#">01-03-4495</a>	Community Outreach	2,000.00	1,200.00	667.83	1,200.00	1,000.00	-200.00	-16.67%
<a href="#">01-03-4500</a>	Sundry	0.00	0.00	602.00	0.00	0.00	0.00	0.00%
<a href="#">01-03-4505</a>	Sting Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<a href="#">01-03-4800</a>	Payroll - Salaries	945,536.00	984,259.00	836,526.71	984,259.00	1,015,287.00	31,028.00	3.15%
<a href="#">01-03-4810</a>	Payroll - Overtime	38,600.00	25,000.00	66,874.36	25,000.00	25,000.00	0.00	0.00%
<a href="#">01-03-4816</a>	Payroll - Certificate & Longevity	14,603.00	15,074.00	9,184.00	15,074.00	14,373.00	-701.00	-4.65%
<a href="#">01-03-4817</a>	Payroll - Taxes	73,213.00	70,542.00	68,264.46	70,542.00	76,328.00	5,786.00	8.20%
<a href="#">01-03-4830</a>	Payroll - Retirement Expense	147,044.00	144,982.00	134,228.11	144,982.00	148,808.00	3,826.00	2.64%
<a href="#">01-03-4840</a>	Payroll - Health Benefits	94,456.00	133,129.00	105,218.43	133,129.00	136,500.00	3,371.00	2.53%
<a href="#">01-03-4850</a>	Payroll - Workman's Comp	17,783.00	17,783.00	4,484.00	17,783.00	29,000.00	11,217.00	63.08%
<a href="#">01-03-4870</a>	Training	3,500.00	5,000.00	4,590.16	5,000.00	7,500.00	2,500.00	50.00%
<a href="#">01-03-4880</a>	Training Expenses	3,500.00	5,000.00	4,859.75	5,000.00	7,500.00	2,500.00	50.00%
<a href="#">01-03-9999</a>	Transfer / Balance	-5,500.00	-10,320.00	0.00	-10,320.00	-9,180.00	1,140.00	-11.05%
	<b>Total Expense:</b>	<b>1,698,314.68</b>	<b>1,908,837.46</b>	<b>1,801,091.36</b>	<b>1,908,837.46</b>	<b>1,854,115.00</b>	<b>-54,722.46</b>	<b>-2.87%</b>
	<b>Total Department: 03 - Police:</b>	<b>-1,690,214.68</b>	<b>-1,885,791.26</b>	<b>-1,747,747.95</b>	<b>-1,885,791.26</b>	<b>-1,854,115.00</b>	<b>31,676.26</b>	<b>-1.68%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 04 - Code Compliance</b>								
<b>Revenue</b>								
<a href="#">01-04-3210</a>	Licenses & Permits	18,100.00	20,000.00	26,273.55	20,000.00	30,000.00	10,000.00	50.00%
	<b>Total Revenue:</b>	<b>18,100.00</b>	<b>20,000.00</b>	<b>26,273.55</b>	<b>20,000.00</b>	<b>30,000.00</b>	<b>10,000.00</b>	<b>50.00%</b>
<b>Expense</b>								
<a href="#">01-04-4002</a>	Insurance - Fleet & equipment	737.00	850.00	840.11	850.00	954.00	104.00	12.24%
<a href="#">01-04-4041</a>	Software & Subscriptions	2,993.00	2,993.00	3,102.15	2,993.00	3,210.00	217.00	7.25%
<a href="#">01-04-4043</a>	Office & Janitorial Supplies	400.00	400.00	106.78	400.00	400.00	0.00	0.00%
<a href="#">01-04-4046</a>	Legal Notices	0.00	0.00	89.18	0.00	0.00	0.00	0.00%
<a href="#">01-04-4200</a>	Professional Services	14,500.00	10,000.00	4,780.00	10,000.00	10,000.00	0.00	0.00%
<a href="#">01-04-4205</a>	Professional Services - Inspecti	11,250.00	11,250.00	5,600.00	11,250.00	11,250.00	0.00	0.00%
<a href="#">01-04-4207</a>	Professional Services - Animal	0.00	2,500.00	1,640.00	2,500.00	2,500.00	0.00	0.00%
<a href="#">01-04-4300</a>	Telephone & Internet Services	0.00	0.00	0.00	0.00	540.00	540.00	0.00%
<a href="#">01-04-4450</a>	Fleet Repairs & Maint.	7,270.00	1,770.00	7.50	1,770.00	1,008.00	-762.00	-43.05%
<a href="#">01-04-4461</a>	Small Equipment	105.00	105.00	0.00	105.00	0.00	-105.00	-100.00%
<a href="#">01-04-4470</a>	Materials & Supplies	200.00	174.00	39.05	174.00	100.00	-74.00	-42.53%
<a href="#">01-04-4471</a>	Fuel	2,000.00	4,000.00	480.61	4,000.00	2,000.00	-2,000.00	-50.00%
<a href="#">01-04-4480</a>	Uniforms	200.00	226.00	207.33	226.00	250.00	24.00	10.62%
<a href="#">01-04-4800</a>	Payroll - Salaries	41,496.00	60,543.00	53,557.34	60,543.00	63,571.00	3,028.00	5.00%
<a href="#">01-04-4810</a>	Payroll - Overtime	1,100.00	1,100.00	0.00	1,100.00	0.00	-1,100.00	-100.00%
<a href="#">01-04-4816</a>	Payroll - Certificate & Longevity	238.00	2,786.00	2,782.00	2,786.00	2,834.00	48.00	1.72%
<a href="#">01-04-4817</a>	Payroll - Taxes	3,426.00	4,749.00	4,387.94	4,749.00	4,927.00	178.00	3.75%
<a href="#">01-04-4830</a>	Payroll - Retirement Expense	6,420.00	8,918.00	8,312.15	8,918.00	9,320.00	402.00	4.51%
<a href="#">01-04-4840</a>	Payroll - Health Benefits	5,978.00	8,321.00	6,773.80	8,321.00	8,530.00	209.00	2.51%
<a href="#">01-04-4850</a>	Payroll - Workman's Comp	363.00	363.00	0.00	363.00	0.00	-363.00	-100.00%
<a href="#">01-04-4880</a>	Training Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Expense:</b>	<b>98,676.00</b>	<b>121,048.00</b>	<b>92,705.94</b>	<b>121,048.00</b>	<b>121,394.00</b>	<b>346.00</b>	<b>0.29%</b>
<b>Total Department: 04 - Code Compliance:</b>		<b>-80,576.00</b>	<b>-101,048.00</b>	<b>-66,432.39</b>	<b>-101,048.00</b>	<b>-91,394.00</b>	<b>9,654.00</b>	<b>-9.55%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 05 - Fire</b>								
<b>Expense</b>								
<a href="#">01-05-4001</a>	Insurance - Property	1,163.00	1,385.00	1,434.16	1,385.00	1,502.00	117.00	8.45%
<a href="#">01-05-4002</a>	Insurance - Fleet & equipment	8,266.00	9,480.00	9,390.98	9,480.00	10,643.00	1,163.00	12.27%
<a href="#">01-05-4004</a>	Insurance - DVFD	7,300.00	8,605.00	8,416.00	8,605.00	8,700.00	95.00	1.10%
<a href="#">01-05-4040</a>	Dues & Associations	1,825.00	1,825.00	1,837.50	1,825.00	2,185.00	360.00	19.73%
<a href="#">01-05-4080</a>	Capital Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-05-4100</a>	Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-05-4105</a>	Stipends - Fire	14,520.00	14,520.00	17,356.25	14,520.00	22,125.00	7,605.00	52.38%
<a href="#">01-05-4106</a>	Stipends - Volunteers	40,000.00	50,000.00	53,490.00	50,000.00	55,000.00	5,000.00	10.00%
<a href="#">01-05-4200</a>	Professional Services	1,560.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-05-4205</a>	Professional Services - Inspecti	5,100.00	5,100.00	4,552.59	5,100.00	5,100.00	0.00	0.00%
<a href="#">01-05-4300</a>	Telephone & Internet Services	5,640.00	3,870.00	2,369.10	3,870.00	4,560.00	690.00	17.83%
<a href="#">01-05-4310</a>	Utility Services	6,540.00	6,540.00	4,858.85	6,540.00	6,000.00	-540.00	-8.26%
<a href="#">01-05-4400</a>	Building Repairs & Maint.	2,000.00	2,000.00	6,616.05	2,000.00	1,000.00	-1,000.00	-50.00%
<a href="#">01-05-4410</a>	System & Structure Repairs & I	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">01-05-4440</a>	Equipment Repairs & Maint.	1,000.00	1,000.00	418.35	1,000.00	1,000.00	0.00	0.00%
<a href="#">01-05-4450</a>	Fleet Repairs & Maint.	4,000.00	4,000.00	1,418.63	4,000.00	4,000.00	0.00	0.00%
<a href="#">01-05-4460</a>	Fleet Equipment	36,316.00	1.00	0.00	1.00	0.00	-1.00	-100.00%
<a href="#">01-05-4462</a>	FD Equipment	13,000.00	9,000.00	47,650.00	9,000.00	0.00	-9,000.00	-100.00%
<a href="#">01-05-4471</a>	Fuel	3,000.00	3,000.00	1,710.75	3,000.00	3,000.00	0.00	0.00%
<a href="#">01-05-4472</a>	Chemicals	6,000.00	6,500.00	0.00	6,500.00	6,500.00	0.00	0.00%
<a href="#">01-05-4480</a>	Uniforms	500.00	500.00	0.00	500.00	500.00	0.00	0.00%
<a href="#">01-05-4500</a>	Sundry	2,000.00	2,000.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
<a href="#">01-05-4800</a>	Payroll - Salaries	7,986.00	7,986.00	2,925.00	7,986.00	0.00	-7,986.00	-100.00%
<a href="#">01-05-4817</a>	Payroll - Taxes	834.00	715.00	261.80	715.00	0.00	-715.00	-100.00%
<a href="#">01-05-4835</a>	Fireman's Pension	4,000.00	5,500.00	3,960.00	5,500.00	5,500.00	0.00	0.00%
<a href="#">01-05-4850</a>	Payroll - Workman's Comp	365.00	365.00	0.00	365.00	0.00	-365.00	-100.00%
<a href="#">01-05-4870</a>	Training	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
<a href="#">01-05-4895</a>	Appreciation / Benevolence	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
	<b>Total Expense:</b>	<b>178,915.00</b>	<b>149,892.00</b>	<b>168,666.01</b>	<b>149,892.00</b>	<b>145,315.00</b>	<b>-4,577.00</b>	<b>-3.05%</b>
	<b>Total Department: 05 - Fire:</b>	<b>178,915.00</b>	<b>149,892.00</b>	<b>168,666.01</b>	<b>149,892.00</b>	<b>145,315.00</b>	<b>-4,577.00</b>	<b>-3.05%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 06 - Parks</b>								
<b>Revenue</b>								
<a href="#">01-06-3960</a>	Donations	10,700.00	60,000.00	60,000.00	60,000.00	0.00	-60,000.00	-100.00%
	<b>Total Revenue:</b>	<b>10,700.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>-60,000.00</b>	<b>-100.00%</b>
<b>Expense</b>								
<a href="#">01-06-4001</a>	Insurance - Property	9,303.00	11,090.00	11,473.28	11,090.00	12,013.00	923.00	8.32%
<a href="#">01-06-4002</a>	Insurance - Fleet & equipment	2,933.00	3,154.00	3,027.92	3,154.00	3,322.00	168.00	5.33%
<a href="#">01-06-4043</a>	Office & Janitorial Supplies	1,400.00	2,700.00	1,509.59	2,700.00	2,700.00	0.00	0.00%
<a href="#">01-06-4080</a>	Capital Improvements	1.00	1.00	0.00	1.00	1.00	0.00	0.00%
<a href="#">01-06-4210</a>	Project Expense	10,700.00	20,000.00	10,516.00	20,000.00	2,500.00	-17,500.00	-87.50%
<a href="#">01-06-4300</a>	Telephone & Internet Services	12,600.00	15,240.00	8,090.29	15,240.00	9,960.00	-5,280.00	-34.65%
<a href="#">01-06-4310</a>	Utility Services	19,200.00	19,200.00	14,132.15	19,200.00	18,000.00	-1,200.00	-6.25%
<a href="#">01-06-4400</a>	Building Repairs & Maint.	2,001.00	1,102.00	424.18	1,102.00	1,100.00	-2.00	-0.18%
<a href="#">01-06-4410</a>	System & Structure Repairs & I	2,503.00	6,003.00	6,565.76	6,003.00	1,000.00	-5,003.00	-83.34%
<a href="#">01-06-4430</a>	Ground Repairs & Maint.	6,400.00	51,200.00	50,344.73	51,200.00	11,200.00	-40,000.00	-78.13%
<a href="#">01-06-4440</a>	Equipment Repairs & Maint.	6,500.00	8,700.00	8,327.88	8,700.00	8,701.00	1.00	0.01%
<a href="#">01-06-4450</a>	Fleet Repairs & Maint.	7,500.00	7,650.00	270.00	7,650.00	3,151.00	-4,499.00	-58.81%
<a href="#">01-06-4461</a>	Small Equipment	2,652.00	1,952.00	1,807.88	1,952.00	1,750.00	-202.00	-10.35%
<a href="#">01-06-4470</a>	Materials & Supplies	7,250.00	7,200.00	7,027.08	7,200.00	6,700.00	-500.00	-6.94%
<a href="#">01-06-4471</a>	Fuel	8,000.00	8,000.00	9,186.24	8,000.00	11,000.00	3,000.00	37.50%
<a href="#">01-06-4472</a>	Chemicals	6,500.00	6,500.00	2,009.39	6,500.00	6,500.00	0.00	0.00%
<a href="#">01-06-4480</a>	Uniforms	2,950.00	2,825.00	2,263.09	2,825.00	3,209.00	384.00	13.59%
<a href="#">01-06-4800</a>	Payroll - Salaries	91,858.00	103,347.00	84,985.39	103,347.00	108,480.00	5,133.00	4.97%
<a href="#">01-06-4810</a>	Payroll - Overtime	5,665.00	5,665.00	2,758.84	5,665.00	5,665.00	0.00	0.00%
<a href="#">01-06-4816</a>	Payroll - Certificate & Longevity	1,668.00	1,398.00	1,394.00	1,398.00	1,494.00	96.00	6.87%
<a href="#">01-06-4817</a>	Payroll - Taxes	7,088.00	7,774.00	6,709.21	7,774.00	7,955.00	181.00	2.33%
<a href="#">01-06-4830</a>	Payroll - Retirement Expense	14,701.00	15,223.00	12,171.47	15,223.00	15,904.00	681.00	4.47%
<a href="#">01-06-4840</a>	Payroll - Health Benefits	17,932.00	16,642.00	15,427.75	16,642.00	25,600.00	8,958.00	53.83%
<a href="#">01-06-4850</a>	Payroll - Workman's Comp	6,884.00	6,884.00	0.00	6,884.00	2,350.00	-4,534.00	-65.86%
<a href="#">01-06-4870</a>	Training	0.00	0.00	0.00	0.00	350.00	350.00	0.00%
<a href="#">01-06-4880</a>	Training Expenses	0.00	0.00	0.00	0.00	250.00	250.00	0.00%
	<b>Total Expense:</b>	<b>254,189.00</b>	<b>329,450.00</b>	<b>260,422.12</b>	<b>329,450.00</b>	<b>270,855.00</b>	<b>-58,595.00</b>	<b>-17.79%</b>
	<b>Total Department: 06 - Parks:</b>	<b>-243,489.00</b>	<b>-269,450.00</b>	<b>-200,422.12</b>	<b>-269,450.00</b>	<b>-270,855.00</b>	<b>-1,405.00</b>	<b>0.52%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 07 - Street</b>								
<b>Revenue</b>								
<a href="#">01-07-3200</a>	Road Use Fees	34,800.00	34,800.00	29,020.74	34,800.00	34,800.00	0.00	0.00%
<a href="#">01-07-3970</a>	Reimbursements	0.00	0.00	10,300.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>34,800.00</b>	<b>34,800.00</b>	<b>39,320.74</b>	<b>34,800.00</b>	<b>34,800.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">01-07-4002</a>	Insurance - Fleet & equipment	4,730.00	5,170.00	5,007.63	5,170.00	5,543.00	373.00	7.21%
<a href="#">01-07-4043</a>	Office & Janitorial Supplies	1,250.00	1,350.00	979.69	1,350.00	1,350.00	0.00	0.00%
<a href="#">01-07-4080</a>	Capital Improvements	0.00	1.00	0.00	1.00	2.00	1.00	100.00%
<a href="#">01-07-4100</a>	Contractual Services	300.00	300.00	0.00	300.00	300.00	0.00	0.00%
<a href="#">01-07-4102</a>	Contractual Services - Lighting	73,200.00	68,400.00	55,768.55	68,400.00	67,200.00	-1,200.00	-1.75%
<a href="#">01-07-4210</a>	Project Expense	0.00	0.00	0.00	0.00	9,983.00	9,983.00	0.00%
<a href="#">01-07-4310</a>	Utility Services	4,200.00	4,200.00	3,521.50	4,200.00	4,200.00	0.00	0.00%
<a href="#">01-07-4400</a>	Building Repairs & Maint.	1.00	2,001.00	1,212.59	2,001.00	850.00	-1,151.00	-57.52%
<a href="#">01-07-4420</a>	Street Repairs & Maint.	198,001.00	323,900.49	122,655.49	323,900.49	96,500.00	-227,400.49	-70.21%
<a href="#">01-07-4421</a>	Street Overlay Program	0.00	0.00	0.00	0.00	70,000.00	70,000.00	0.00%
<a href="#">01-07-4440</a>	Equipment Repairs & Maint.	8,650.00	6,200.00	6,079.55	6,200.00	6,151.00	-49.00	-0.79%
<a href="#">01-07-4450</a>	Fleet Repairs & Maint.	7,900.00	10,350.00	4,674.20	10,350.00	4,351.00	-5,999.00	-57.96%
<a href="#">01-07-4461</a>	Small Equipment	1,950.00	2,000.00	1,685.79	2,000.00	1,800.00	-200.00	-10.00%
<a href="#">01-07-4470</a>	Materials & Supplies	10,000.00	9,350.00	8,588.06	9,350.00	6,350.00	-3,000.00	-32.09%
<a href="#">01-07-4471</a>	Fuel	10,000.00	10,000.00	10,495.27	10,000.00	12,000.00	2,000.00	20.00%
<a href="#">01-07-4480</a>	Uniforms	2,950.00	3,550.00	2,587.58	3,550.00	3,484.00	-66.00	-1.86%
<a href="#">01-07-4800</a>	Payroll - Salaries	148,747.00	142,747.00	126,814.12	142,747.00	149,823.00	7,076.00	4.96%
<a href="#">01-07-4810</a>	Payroll - Overtime	3,300.00	3,300.00	5,123.33	3,300.00	6,600.00	3,300.00	100.00%
<a href="#">01-07-4814</a>	Payroll - Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">01-07-4816</a>	Payroll - Certificate & Longevity	1,312.00	1,340.00	1,120.00	1,340.00	1,408.00	68.00	5.07%
<a href="#">01-07-4817</a>	Payroll - Taxes	12,387.00	10,905.00	10,182.13	10,905.00	11,181.00	276.00	2.53%
<a href="#">01-07-4830</a>	Payroll - Retirement Expense	22,916.00	21,027.00	19,629.74	21,027.00	21,964.00	937.00	4.46%
<a href="#">01-07-4840</a>	Payroll - Health Benefits	17,935.00	33,283.00	24,641.68	33,283.00	34,100.00	817.00	2.45%
<a href="#">01-07-4850</a>	Payroll - Workman's Comp	5,871.00	5,871.00	0.00	5,871.00	4,913.00	-958.00	-16.32%
<a href="#">01-07-4870</a>	Training	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
<a href="#">01-07-4880</a>	Training Expenses	500.00	500.00	0.00	500.00	500.00	0.00	0.00%
<a href="#">01-07-9999</a>	Transfer / Balance	22,978.00	22,978.00	0.00	22,978.00	22,978.00	0.00	0.00%
	<b>Total Expense:</b>	<b>560,078.00</b>	<b>689,723.49</b>	<b>410,766.90</b>	<b>689,723.49</b>	<b>544,531.00</b>	<b>-145,192.49</b>	<b>-21.05%</b>
	<b>Total Department: 07 - Street:</b>	<b>-525,278.00</b>	<b>-654,923.49</b>	<b>-371,446.16</b>	<b>-654,923.49</b>	<b>-509,731.00</b>	<b>145,192.49</b>	<b>-22.17%</b>
	<b>Total Fund: 01 - General Fund:</b>	<b>-138,445.00</b>	<b>-245,004.75</b>	<b>-159,098.58</b>	<b>-245,004.75</b>	<b>0.00</b>	<b>245,004.75</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 02 - Utility Fund</b>								
<b>Department: 08 - Wastewater</b>								
<b>Revenue</b>								
<a href="#">02-08-3110</a>	Utility - Sewer	1,462,551.00	1,221,151.00	827,689.26	1,221,151.00	1,195,534.00	-25,617.00	-2.10%
<a href="#">02-08-3940</a>	Grant Proceeds	0.00	0.00	22,000.00	0.00	0.00	0.00	0.00%
<a href="#">02-08-3970</a>	Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>1,462,551.00</b>	<b>1,221,151.00</b>	<b>849,689.26</b>	<b>1,221,151.00</b>	<b>1,195,534.00</b>	<b>-25,617.00</b>	<b>-2.10%</b>
<b>Expense</b>								
<a href="#">02-08-4001</a>	Insurance - Property	11,628.00	13,875.00	14,341.60	13,875.00	15,016.00	1,141.00	8.22%
<a href="#">02-08-4002</a>	Insurance - Fleet & equipment	1,815.00	1,860.00	1,829.97	1,860.00	2,064.00	204.00	10.97%
<a href="#">02-08-4010</a>	Grant Expense	0.00	0.00	101,935.50	0.00	0.00	0.00	0.00%
<a href="#">02-08-4043</a>	Office & Janitorial Supplies	1,750.00	1,950.00	960.63	1,950.00	1,950.00	0.00	0.00%
<a href="#">02-08-4070</a>	Reimbursables	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">02-08-4080</a>	Capital Improvements	50,421.00	120,005.89	86,987.00	120,005.89	0.00	-120,005.89	-100.00%
<a href="#">02-08-4100</a>	Contractual Services	720.00	520.00	520.00	520.00	520.00	0.00	0.00%
<a href="#">02-08-4200</a>	Professional Services	0.00	0.00	4,871.90	0.00	0.00	0.00	0.00%
<a href="#">02-08-4204</a>	Professional Services - Equipm	25,200.00	35,200.00	20,515.11	35,200.00	24,875.00	-10,325.00	-29.33%
<a href="#">02-08-4205</a>	Professional Services - Inspecti	35,510.00	15,511.00	15,319.67	15,511.00	15,511.00	0.00	0.00%
<a href="#">02-08-4206</a>	Professional Services - Systems	70,480.00	93,801.00	60,588.35	93,801.00	93,800.00	-1.00	0.00%
<a href="#">02-08-4300</a>	Telephone & Internet Services	2,460.00	2,460.00	2,325.35	2,460.00	4,800.00	2,340.00	95.12%
<a href="#">02-08-4310</a>	Utility Services	68,400.00	68,400.00	57,456.28	68,400.00	67,200.00	-1,200.00	-1.75%
<a href="#">02-08-4400</a>	Building Repairs & Maint.	7,000.00	10,000.00	714.97	10,000.00	0.00	-10,000.00	-100.00%
<a href="#">02-08-4440</a>	Equipment Repairs & Maint.	1,400.00	600.00	572.71	600.00	0.00	-600.00	-100.00%
<a href="#">02-08-4450</a>	Fleet Repairs & Maint.	1,500.00	8,330.00	6,871.66	8,330.00	3,032.00	-5,298.00	-63.60%
<a href="#">02-08-4461</a>	Small Equipment	1,600.00	17,800.00	755.00	17,800.00	12,000.00	-5,800.00	-32.58%
<a href="#">02-08-4470</a>	Materials & Supplies	16,800.00	13,300.00	7,454.83	13,300.00	10,300.00	-3,000.00	-22.56%
<a href="#">02-08-4471</a>	Fuel	15,000.00	15,000.00	8,427.80	15,000.00	13,000.00	-2,000.00	-13.33%
<a href="#">02-08-4472</a>	Chemicals	76,000.00	89,000.00	63,129.52	89,000.00	100,000.00	11,000.00	12.36%
<a href="#">02-08-4480</a>	Uniforms	2,300.00	3,250.00	2,536.86	3,250.00	3,634.00	384.00	11.82%
<a href="#">02-08-4800</a>	Payroll - Salaries	130,781.00	131,535.00	142,596.07	131,535.00	118,046.00	-13,489.00	-10.26%
<a href="#">02-08-4810</a>	Payroll - Overtime	7,250.00	7,250.00	21,010.68	7,250.00	14,500.00	7,250.00	100.00%
<a href="#">02-08-4814</a>	Payroll - Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">02-08-4816</a>	Payroll - Certificate & Longevity	3,889.00	1,923.00	0.00	1,923.00	1,471.00	-452.00	-23.50%
<a href="#">02-08-4817</a>	Payroll - Taxes	10,761.00	10,414.00	12,492.44	10,414.00	9,220.00	-1,194.00	-11.47%
<a href="#">02-08-4830</a>	Payroll - Retirement Expense	20,807.00	19,376.00	22,379.03	19,376.00	17,306.00	-2,070.00	-10.68%
<a href="#">02-08-4840</a>	Payroll - Health Benefits	17,935.00	24,962.00	15,969.20	24,962.00	17,100.00	-7,862.00	-31.50%
<a href="#">02-08-4850</a>	Payroll - Workman's Comp	1,657.00	1,657.00	0.00	1,657.00	3,320.00	1,663.00	100.36%
<a href="#">02-08-4870</a>	Training	2,700.00	2,702.00	0.00	2,702.00	3,402.00	700.00	25.91%

PROPOSED

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<a href="#">02-08-4880</a>	Training Expenses	2,400.00	2,400.00	0.00	2,400.00	3,200.00	800.00	33.33%
	<b>Total Expense:</b>	<b>588,164.00</b>	<b>713,081.89</b>	<b>672,562.13</b>	<b>713,081.89</b>	<b>555,267.00</b>	<b>-157,814.89</b>	<b>-22.13%</b>
	<b>Total Department: 08 - Wastewater:</b>	<b>874,387.00</b>	<b>508,069.11</b>	<b>177,127.13</b>	<b>508,069.11</b>	<b>640,267.00</b>	<b>132,197.89</b>	<b>26.02%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 09 - Utility</b>								
<b>Revenue</b>								
<a href="#">02-09-3100</a>	Utility - Water	1,558,846.00	1,870,196.00	1,227,886.98	1,870,196.00	1,646,909.00	-223,287.00	-11.94%
<a href="#">02-09-3120</a>	Utility - Garbage	696,000.00	723,840.00	708,162.29	723,840.00	897,600.00	173,760.00	24.01%
<a href="#">02-09-3130</a>	Penalties & Interest	25,000.00	25,000.00	3,852,656.43	25,000.00	30,000.00	5,000.00	20.00%
<a href="#">02-09-3800</a>	Interest Income	8,000.00	16,000.00	16,347.28	16,000.00	20,000.00	4,000.00	25.00%
<a href="#">02-09-3803</a>	Endowment / Investment Inter	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">02-09-3940</a>	Grant Proceeds	0.00	0.00	79,935.50	0.00	0.00	0.00	0.00%
<a href="#">02-09-3945</a>	Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">02-09-3950</a>	Sundry	0.00	0.00	16,574.58	0.00	0.00	0.00	0.00%
<a href="#">02-09-3970</a>	Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>2,287,846.00</b>	<b>2,635,036.00</b>	<b>5,901,563.06</b>	<b>2,635,036.00</b>	<b>2,594,509.00</b>	<b>-40,527.00</b>	<b>-1.54%</b>
<b>Expense</b>								
<a href="#">02-09-4001</a>	Insurance - Property	12,791.00	15,296.00	15,775.76	15,296.00	16,518.00	1,222.00	7.99%
<a href="#">02-09-4002</a>	Insurance - Fleet & equipment	4,008.00	4,560.00	4,500.05	4,560.00	5,081.00	521.00	11.43%
<a href="#">02-09-4030</a>	Bank Fees	2,340.00	2,340.00	1,786.72	2,340.00	2,500.00	160.00	6.84%
<a href="#">02-09-4041</a>	Software & Subscriptions	40,739.00	44,440.00	39,042.12	44,440.00	49,939.00	5,499.00	12.37%
<a href="#">02-09-4043</a>	Office & Janitorial Supplies	1,450.00	1,550.00	942.85	1,550.00	1,550.00	0.00	0.00%
<a href="#">02-09-4044</a>	Postage & Shipping	11,490.00	12,440.00	11,633.43	12,440.00	13,440.00	1,000.00	8.04%
<a href="#">02-09-4070</a>	Reimbursables	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">02-09-4080</a>	Capital Improvements	10,000.00	168,102.61	55,533.90	168,102.61	12,001.00	-156,101.61	-92.86%
<a href="#">02-09-4100</a>	Contractual Services	520.00	5,520.00	425.00	5,520.00	5,245.00	-275.00	-4.98%
<a href="#">02-09-4101</a>	Contractual Services - Garbage	684,000.00	696,000.00	624,976.35	696,000.00	816,000.00	120,000.00	17.24%
<a href="#">02-09-4130</a>	Intergov't Contract - Utility Pur	15,000.00	10,080.00	2,833.61	10,080.00	4,000.00	-6,080.00	-60.32%
<a href="#">02-09-4203</a>	Professional Services - Enginee	0.00	0.00	42,600.00	0.00	0.00	0.00	0.00%
<a href="#">02-09-4204</a>	Professional Services - Equipm	23,500.00	22,501.00	14,345.83	22,501.00	22,501.00	0.00	0.00%
<a href="#">02-09-4205</a>	Professional Services - Inspecti	4,605.00	5,004.00	4,603.55	5,004.00	10,001.00	4,997.00	99.86%
<a href="#">02-09-4206</a>	Professional Services - Systems	50,600.00	31,604.00	27,392.74	31,604.00	31,600.00	-4.00	-0.01%
<a href="#">02-09-4300</a>	Telephone & Internet Services	10,860.00	5,280.00	8,917.27	5,280.00	13,800.00	8,520.00	161.36%
<a href="#">02-09-4310</a>	Utility Services	65,700.00	65,700.00	53,098.46	65,700.00	65,700.00	0.00	0.00%
<a href="#">02-09-4400</a>	Building Repairs & Maint.	18,000.00	2.00	-1,260.00	2.00	0.00	-2.00	-100.00%
<a href="#">02-09-4410</a>	System & Structure Repairs & I	125,396.00	138,000.00	97,347.70	138,000.00	155,000.00	17,000.00	12.32%
<a href="#">02-09-4411</a>	Sanitary Sewer Overflow (SSO)	100,000.00	200,000.00	99,905.00	200,000.00	100,000.00	-100,000.00	-50.00%
<a href="#">02-09-4440</a>	Equipment Repairs & Maint.	10,000.00	32,633.59	34,244.77	32,633.59	30,000.00	-2,633.59	-8.07%
<a href="#">02-09-4450</a>	Fleet Repairs & Maint.	9,125.00	16,175.00	14,892.91	16,175.00	4,451.00	-11,724.00	-72.48%
<a href="#">02-09-4461</a>	Small Equipment	14,900.00	20,000.00	19,605.69	20,000.00	0.00	-20,000.00	-100.00%
<a href="#">02-09-4470</a>	Materials & Supplies	7,300.00	9,900.00	5,794.19	9,900.00	8,500.00	-1,400.00	-14.14%
<a href="#">02-09-4471</a>	Fuel	20,000.00	20,000.00	11,002.75	20,000.00	15,000.00	-5,000.00	-25.00%
<a href="#">02-09-4472</a>	Chemicals	81,600.00	87,600.00	55,851.72	87,600.00	80,000.00	-7,600.00	-8.68%

PROPOSED

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<a href="#">02-09-4480</a>	4,150.00	5,475.00	3,378.55	5,475.00	5,565.00	90.00	1.64%
<a href="#">02-09-4800</a>	256,329.00	302,704.00	247,222.49	302,704.00	336,830.00	34,126.00	11.27%
<a href="#">02-09-4810</a>	10,875.00	10,875.00	25,678.21	10,875.00	10,875.00	0.00	0.00%
<a href="#">02-09-4814</a>	0.00	0.00	321.84	0.00	0.00	0.00	0.00%
<a href="#">02-09-4816</a>	4,994.00	6,071.00	4,578.00	6,071.00	6,383.00	312.00	5.14%
<a href="#">02-09-4817</a>	20,426.00	23,009.00	20,761.59	23,009.00	25,143.00	2,134.00	9.27%
<a href="#">02-09-4830</a>	40,276.00	38,077.00	40,696.03	38,077.00	49,380.00	11,303.00	29.68%
<a href="#">02-09-4840</a>	35,869.00	41,603.00	27,223.14	41,603.00	43,000.00	1,397.00	3.36%
<a href="#">02-09-4850</a>	7,861.00	7,861.00	0.00	7,861.00	7,083.00	-778.00	-9.90%
<a href="#">02-09-4870</a>	3,160.00	3,163.00	170.95	3,163.00	3,403.00	240.00	7.59%
<a href="#">02-09-4880</a>	1,200.00	1,200.00	35.70	1,200.00	1,600.00	400.00	33.33%
<a href="#">02-09-9999</a>	1,500,270.00	1,500,776.00	0.00	1,500,776.00	1,282,687.00	-218,089.00	-14.53%
<b>Total Expense:</b>	<b>3,209,334.00</b>	<b>3,555,542.20</b>	<b>1,615,858.87</b>	<b>3,555,542.20</b>	<b>3,234,776.00</b>	<b>-320,766.20</b>	<b>-9.02%</b>
<b>Total Department: 09 - Utility:</b>	<b>-921,488.00</b>	<b>-920,506.20</b>	<b>4,285,704.19</b>	<b>-920,506.20</b>	<b>-640,267.00</b>	<b>280,239.20</b>	<b>-30.44%</b>
<b>Total Fund: 02 - Utility Fund:</b>	<b>-47,101.00</b>	<b>-412,437.09</b>	<b>4,462,831.32</b>	<b>-412,437.09</b>	<b>0.00</b>	<b>412,437.09</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 03 - Recreation Fund</b>								
<b>Department: 11 - Civic Center</b>								
<b>Revenue</b>								
<a href="#">03-11-3900</a>	Rental Fees	30,000.00	35,000.00	27,050.00	35,000.00	35,000.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>30,000.00</b>	<b>35,000.00</b>	<b>27,050.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">03-11-4001</a>	Insurance - Property	600.00	695.00	717.08	695.00	750.00	55.00	7.91%
<a href="#">03-11-4042</a>	Advertising & Promotions	214.00	214.00	224.67	214.00	3,115.00	2,901.00	1,355.61%
<a href="#">03-11-4043</a>	Office & Janitorial Supplies	1,200.00	7,460.00	1,335.39	7,460.00	0.00	-7,460.00	-100.00%
<a href="#">03-11-4100</a>	Contractual Services	1,450.00	1,450.00	1,631.50	1,450.00	1,450.00	0.00	0.00%
<a href="#">03-11-4204</a>	Professional Services - Equipm	0.00	0.00	1,022.36	0.00	0.00	0.00	0.00%
<a href="#">03-11-4300</a>	Telephone & Internet Services	5,496.00	3,636.00	2,890.89	3,636.00	4,680.00	1,044.00	28.71%
<a href="#">03-11-4310</a>	Utility Services	19,080.00	20,100.00	14,535.02	20,100.00	19,080.00	-1,020.00	-5.07%
<a href="#">03-11-4320</a>	Security Services	1,760.00	1,760.00	1,154.45	1,760.00	1,760.00	0.00	0.00%
<a href="#">03-11-4400</a>	Building Repairs & Maint.	800.00	13,685.00	7,484.44	13,685.00	0.00	-13,685.00	-100.00%
<a href="#">03-11-4800</a>	Payroll - Salaries	28,327.00	30,000.00	0.00	30,000.00	0.00	-30,000.00	-100.00%
<a href="#">03-11-4817</a>	Payroll - Taxes	2,072.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">03-11-4830</a>	Payroll - Retirement Expense	4,269.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">03-11-4840</a>	Payroll - Health Benefits	5,979.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">03-11-9999</a>	Transfer / Balance	-61,147.00	-64,000.00	0.00	-64,000.00	-14,000.00	50,000.00	-78.13%
	<b>Total Expense:</b>	<b>10,100.00</b>	<b>15,000.00</b>	<b>30,995.80</b>	<b>15,000.00</b>	<b>16,835.00</b>	<b>1,835.00</b>	<b>12.23%</b>
	<b>Total Department: 11 - Civic Center:</b>	<b>19,900.00</b>	<b>20,000.00</b>	<b>-3,945.80</b>	<b>20,000.00</b>	<b>18,165.00</b>	<b>-1,835.00</b>	<b>-9.18%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 12 - Recreation</b>								
<b>Revenue</b>								
<a href="#">03-12-3910</a>	Lease Fees	30,100.00	30,100.00	-3,603.55	30,100.00	40,120.00	10,020.00	33.29%
<a href="#">03-12-3920</a>	Sports Fees	0.00	0.00	606.75	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>30,100.00</b>	<b>30,100.00</b>	<b>-2,996.80</b>	<b>30,100.00</b>	<b>40,120.00</b>	<b>10,020.00</b>	<b>33.29%</b>
<b>Expense</b>								
<a href="#">03-12-4310</a>	Utility Services	30,000.00	30,000.00	26,430.57	30,000.00	40,000.00	10,000.00	33.33%
<a href="#">03-12-4410</a>	System & Structure Repairs & I	20,000.00	20,100.00	19,896.11	20,100.00	20,000.00	-100.00	-0.50%
<a href="#">03-12-4430</a>	Ground Repairs & Maint.	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
<a href="#">03-12-9999</a>	Transfer / Balance	0.00	0.00	0.00	0.00	-11,715.00	-11,715.00	0.00%
	<b>Total Expense:</b>	<b>50,000.00</b>	<b>50,100.00</b>	<b>46,326.68</b>	<b>50,100.00</b>	<b>58,285.00</b>	<b>8,185.00</b>	<b>16.34%</b>
	<b>Total Department: 12 - Recreation:</b>	<b>-19,900.00</b>	<b>-20,000.00</b>	<b>-49,323.48</b>	<b>-20,000.00</b>	<b>-18,165.00</b>	<b>1,835.00</b>	<b>-9.18%</b>
	<b>Total Fund: 03 - Recreation Fund:</b>	<b>0.00</b>	<b>0.00</b>	<b>-53,269.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
Fund: 05 - Special Revenue Fund							
Department: 01 - General Govt							
Revenue							
<a href="#">05-01-3950</a> Employee Appreciation Fund	0.00	656.32	2,672.17	656.32	0.00	-656.32	-100.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>656.32</b>	<b>2,672.17</b>	<b>656.32</b>	<b>0.00</b>	<b>-656.32</b>	<b>-100.00%</b>
<b>Total Department: 01 - General Govt:</b>	<b>0.00</b>	<b>656.32</b>	<b>2,672.17</b>	<b>656.32</b>	<b>0.00</b>	<b>-656.32</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 03 - Police</b>								
<b>Revenue</b>								
<a href="#">05-03-3940</a>	Grant Proceeds	2,941.17	3,034.78	3,034.78	3,034.78	0.00	-3,034.78	-100.00%
<a href="#">05-03-3950</a>	Sundry	169,613.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>172,554.17</b>	<b>3,034.78</b>	<b>3,034.78</b>	<b>3,034.78</b>	<b>0.00</b>	<b>-3,034.78</b>	<b>-100.00%</b>
<b>Expense</b>								
<a href="#">05-03-4212</a>	PD Project - LEOSE	5,344.17	3,461.31	1,610.93	3,461.31	1,850.38	-1,610.93	-46.54%
<a href="#">05-03-9999</a>	Transfer / Balance	0.00	0.00	0.00	0.00	-1,850.38	-1,850.38	0.00%
	<b>Total Expense:</b>	<b>5,344.17</b>	<b>3,461.31</b>	<b>1,610.93</b>	<b>3,461.31</b>	<b>0.00</b>	<b>-3,461.31</b>	<b>-100.00%</b>
	<b>Total Department: 03 - Police:</b>	<b>167,210.00</b>	<b>-426.53</b>	<b>1,423.85</b>	<b>-426.53</b>	<b>0.00</b>	<b>426.53</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 06 - Parks</b>							
<b>Expense</b>							
<a href="#">05-06-4214</a>	Keeler - Sports Complex	15,488.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">05-06-4217</a>	Keeler - Parks	6,000.00	15,232.87	15,232.87	0.00	-15,232.87	-100.00%
	<b>Total Expense:</b>	<b>21,488.00</b>	<b>15,232.87</b>	<b>15,232.87</b>	<b>0.00</b>	<b>-15,232.87</b>	<b>-100.00%</b>
	<b>Total Department: 06 - Parks:</b>	<b>21,488.00</b>	<b>15,232.87</b>	<b>15,232.87</b>	<b>0.00</b>	<b>-15,232.87</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 11 - Civic Center</b>								
<b>Revenue</b>								
<a href="#">05-11-3940</a>	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">05-11-4213</a>	Keeler - Civic Center	86,736.00	131,798.22	9,206.68	131,798.22	123,191.54	-8,606.68	-6.53%
<a href="#">05-11-9999</a>	Transfer / Balance	0.00	50,000.00	0.00	50,000.00	-123,191.54	-173,191.54	-346.38%
	<b>Total Expense:</b>	<b>86,736.00</b>	<b>181,798.22</b>	<b>9,206.68</b>	<b>181,798.22</b>	<b>0.00</b>	<b>-181,798.22</b>	<b>-100.00%</b>
	<b>Total Department: 11 - Civic Center:</b>	<b>-86,736.00</b>	<b>-181,798.22</b>	<b>-9,206.68</b>	<b>-181,798.22</b>	<b>0.00</b>	<b>181,798.22</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
Department: 12 - Recreation								
Revenue								
<a href="#">05-12-3940</a>	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Department: 12 - Recreation:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Fund: 05 - Special Revenue Fund:</b>	<b>58,986.00</b>	<b>-196,801.30</b>	<b>-20,343.53</b>	<b>-196,801.30</b>	<b>0.00</b>	<b>196,801.30</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 06 - Hotel/Motel Tax Fund</b>								
<b>Department: 01 - General Govt</b>								
<b>Revenue</b>								
<a href="#">06-01-3400</a>	Hotel / Motel Tax	14,000.00	14,000.00	8,779.71	14,000.00	14,000.00	0.00	0.00%
<a href="#">06-01-3950</a>	Sundry	31,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>45,000.00</b>	<b>14,000.00</b>	<b>8,779.71</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">06-01-9999</a>	Transfer / Balance	35,250.00	14,000.00	0.00	14,000.00	14,000.00	0.00	0.00%
	<b>Total Expense:</b>	<b>35,250.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Department: 01 - General Govt:</b>	<b>9,750.00</b>	<b>0.00</b>	<b>8,779.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Fund: 06 - Hotel/Motel Tax Fund:</b>	<b>9,750.00</b>	<b>0.00</b>	<b>8,779.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

PROPOSED

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)		
<b>Fund: 07 - Seized Fund</b>								
<b>Department: 03 - Police</b>								
<b>Revenue</b>								
<a href="#">07-03-3800</a>	Interest Income	0.00	0.00	11.41	0.00	0.00	0.00	0.00%
<a href="#">07-03-3950</a>	Sundry	7,604.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>7,604.00</b>	<b>0.00</b>	<b>11.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">07-03-9999</a>	Transfer / Balance	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Expense:</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Department: 03 - Police:</b>	<b>6,104.00</b>	<b>0.00</b>	<b>11.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Fund: 07 - Seized Fund:</b>	<b>6,104.00</b>	<b>0.00</b>	<b>11.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)		
<b>Fund: 08 - Diboll Day Fund</b>								
<b>Department: 01 - General Govt</b>								
<b>Expense</b>								
<a href="#">08-01-4043</a>	Office & Janitorial Supplies	1,500.00	1,450.66	645.76	1,450.66	1,500.00	49.34	3.40%
<a href="#">08-01-4200</a>	Professional Services	6,000.00	6,001.00	2,747.50	6,001.00	3,000.00	-3,001.00	-50.01%
<a href="#">08-01-4470</a>	Materials & Supplies	5,500.00	5,296.74	5,297.71	5,296.74	0.00	-5,296.74	-100.00%
<a href="#">08-01-4480</a>	Uniforms	750.00	1.00	0.00	1.00	700.00	699.00	69,900.00%
<a href="#">08-01-4800</a>	Personnel	2,000.00	2,001.00	0.00	2,001.00	2,000.00	-1.00	-0.05%
<a href="#">08-01-9999</a>	Transfer / Balance	-15,750.00	-5.00	0.00	-5.00	-7,200.00	-7,195.00	43,900.00%
<b>Total Expense:</b>		<b>0.00</b>	<b>14,745.40</b>	<b>8,690.97</b>	<b>14,745.40</b>	<b>0.00</b>	<b>-14,745.40</b>	<b>-100.00%</b>
<b>Total Department: 01 - General Govt:</b>		<b>0.00</b>	<b>14,745.40</b>	<b>8,690.97</b>	<b>14,745.40</b>	<b>0.00</b>	<b>-14,745.40</b>	<b>-100.00%</b>
<b>Total Fund: 08 - Diboll Day Fund:</b>		<b>0.00</b>	<b>14,745.40</b>	<b>8,690.97</b>	<b>14,745.40</b>	<b>0.00</b>	<b>-14,745.40</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 09 - MC Security Fund</b>								
<b>Department: 02 - Municipal Court</b>								
<b>Revenue</b>								
<a href="#">09-02-3200</a>	Fines & Fees	7,168.00	6,000.00	14,716.71	6,000.00	9,180.00	3,180.00	53.00%
<a href="#">09-02-3950</a>	Sundry	11,211.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>18,379.00</b>	<b>6,000.00</b>	<b>14,716.71</b>	<b>6,000.00</b>	<b>9,180.00</b>	<b>3,180.00</b>	<b>53.00%</b>
<b>Expense</b>								
<a href="#">09-02-4320</a>	Security Services	3,168.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">09-02-9999</a>	Transfer / Balance	4,000.00	10,320.00	0.00	10,320.00	9,180.00	-1,140.00	-11.05%
	<b>Total Expense:</b>	<b>7,168.00</b>	<b>10,320.00</b>	<b>0.00</b>	<b>10,320.00</b>	<b>9,180.00</b>	<b>-1,140.00</b>	<b>-11.05%</b>
	<b>Total Department: 02 - Municipal Court:</b>	<b>11,211.00</b>	<b>-4,320.00</b>	<b>14,716.71</b>	<b>-4,320.00</b>	<b>0.00</b>	<b>4,320.00</b>	<b>-100.00%</b>
	<b>Total Fund: 09 - MC Security Fund:</b>	<b>11,211.00</b>	<b>-4,320.00</b>	<b>14,716.71</b>	<b>-4,320.00</b>	<b>0.00</b>	<b>4,320.00</b>	<b>-100.00%</b>

PROPOSED

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 10 - MC Tech Fund</b>								
<b>Department: 02 - Municipal Court</b>								
<b>Revenue</b>								
<a href="#">10-02-3200</a>	Fines & Fees	7,008.00	7,000.00	12,354.03	7,000.00	11,663.00	4,663.00	66.61%
<a href="#">10-02-3950</a>	Sundry	7,105.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>14,113.00</b>	<b>7,000.00</b>	<b>12,354.03</b>	<b>7,000.00</b>	<b>11,663.00</b>	<b>4,663.00</b>	<b>66.61%</b>
<b>Expense</b>								
<a href="#">10-02-4300</a>	Telephone & Internet Services	7,008.00	12,000.00	2,455.23	12,000.00	3,000.00	-9,000.00	-75.00%
<a href="#">10-02-4320</a>	Security Services	0.00	0.00	0.00	0.00	8,663.00	8,663.00	0.00%
<a href="#">10-02-4461</a>	Small Equipment	0.00	0.00	7,607.00	0.00	0.00	0.00	0.00%
	<b>Total Expense:</b>	<b>7,008.00</b>	<b>12,000.00</b>	<b>10,062.23</b>	<b>12,000.00</b>	<b>11,663.00</b>	<b>-337.00</b>	<b>-2.81%</b>
	<b>Total Department: 02 - Municipal Court:</b>	<b>7,105.00</b>	<b>-5,000.00</b>	<b>2,291.80</b>	<b>-5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-100.00%</b>
	<b>Total Fund: 10 - MC Tech Fund:</b>	<b>7,105.00</b>	<b>-5,000.00</b>	<b>2,291.80</b>	<b>-5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
Fund: 11 - PEG Fund								
Department: 01 - General Govt								
Revenue								
<a href="#">11-01-3950</a>	Sundry	57,602.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>57,602.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Department: 01 - General Govt:</b>	<b>57,602.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Fund: 11 - PEG Fund:</b>	<b>57,602.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 12 - Red Light Fund</b>							
<b>Department: 01 - General Govt</b>							
<b>Revenue</b>							
<a href="#">12-01-3800</a> Interest Income	0.00	0.00	316.65	0.00	0.00	0.00	0.00%
<a href="#">12-01-3950</a> Sundry	50,414.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>50,414.00</b>	<b>0.00</b>	<b>316.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Department: 01 - General Govt:</b>	<b>50,414.00</b>	<b>0.00</b>	<b>316.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 12 - Red Light Fund:</b>	<b>50,414.00</b>	<b>0.00</b>	<b>316.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 13 - Debt Service Fund</b>								
<b>Department: 01 - General Govt</b>								
<b>Revenue</b>								
<a href="#">13-01-3600</a>	Property Tax - Current	145,444.00	135,569.00	130,839.98	135,569.00	135,693.76	124.76	0.09%
<a href="#">13-01-3610</a>	Property Tax - Delinquent	0.00	0.00	4,014.56	0.00	0.00	0.00	0.00%
<a href="#">13-01-3620</a>	Property Tax - Penalties & Inter	0.00	0.00	4,305.36	0.00	0.00	0.00	0.00%
<a href="#">13-01-3800</a>	Interest Income	0.00	0.00	519.52	0.00	0.00	0.00	0.00%
<a href="#">13-01-3950</a>	Sundry	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>225,444.00</b>	<b>135,569.00</b>	<b>139,679.42</b>	<b>135,569.00</b>	<b>135,693.76</b>	<b>124.76</b>	<b>0.09%</b>
<b>Expense</b>								
<a href="#">13-01-4015</a>	Bond Expense	100,000.00	95,000.00	95,000.00	95,000.00	100,000.00	5,000.00	5.26%
<a href="#">13-01-4016</a>	Bond Interest Expense	45,144.00	40,269.00	21,321.89	40,269.00	35,393.76	-4,875.24	-12.11%
<a href="#">13-01-4030</a>	Bank Fees	300.00	300.00	150.00	300.00	300.00	0.00	0.00%
	<b>Total Expense:</b>	<b>145,444.00</b>	<b>135,569.00</b>	<b>116,471.89</b>	<b>135,569.00</b>	<b>135,693.76</b>	<b>124.76</b>	<b>0.09%</b>
<b>Total Department: 01 - General Govt:</b>		<b>80,000.00</b>	<b>0.00</b>	<b>23,207.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 07 - Street Expense</b>							
<a href="#">13-07-4020</a>	Note Payable Expense	22,978.00	22,978.00	22,978.00	22,978.00	0.00	0.00%
<a href="#">13-07-9999</a>	Transfer / Balance	-22,978.00	-22,978.00	0.00	-22,978.00	0.00	0.00%
	<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>22,978.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Department: 07 - Street:</b>	<b>0.00</b>	<b>0.00</b>	<b>22,978.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 09 - Utility</b>								
<b>Expense</b>								
<a href="#">13-09-4015</a>	Bond Expense	320,000.00	340,000.00	340,000.00	340,000.00	350,000.00	10,000.00	2.94%
<a href="#">13-09-4016</a>	Bond Interest Expense	143,817.00	131,705.00	68,981.00	131,705.00	118,939.50	-12,765.50	-9.69%
<a href="#">13-09-4020</a>	Note Payable Expense	369,303.00	376,614.00	376,613.03	376,614.00	382,409.32	5,795.32	1.54%
<a href="#">13-09-4030</a>	Bank Fees	650.00	650.00	325.00	650.00	650.00	0.00	0.00%
<a href="#">13-09-9999</a>	Transfer / Balance	-833,770.00	-848,969.00	0.00	-848,969.00	-851,998.82	-3,029.82	0.36%
	<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>785,919.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Department: 09 - Utility:</b>	<b>0.00</b>	<b>0.00</b>	<b>785,919.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Fund: 13 - Debt Service Fund:</b>	<b>80,000.00</b>	<b>0.00</b>	<b>-785,689.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)		
<b>Fund: 14 - Endowment Fund</b>								
<b>Department: 01 - General Govt</b>								
<b>Revenue</b>								
<a href="#">14-01-3800</a>	Interest Income	8,050.00	8,050.00	0.00	8,050.00	0.00	-8,050.00	-100.00%
<a href="#">14-01-3803</a>	Endowment / Investment Inter	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>8,050.00</b>	<b>8,050.00</b>	<b>0.00</b>	<b>8,050.00</b>	<b>0.00</b>	<b>-8,050.00</b>	<b>-100.00%</b>
<b>Expense</b>								
<a href="#">14-01-9999</a>	Transfer / Balance	8,050.00	5.00	0.00	5.00	0.00	-5.00	-100.00%
	<b>Total Expense:</b>	<b>8,050.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>-5.00</b>	<b>-100.00%</b>
	<b>Total Department: 01 - General Govt:</b>	<b>0.00</b>	<b>8,045.00</b>	<b>0.00</b>	<b>8,045.00</b>	<b>0.00</b>	<b>-8,045.00</b>	<b>-100.00%</b>

PROPOSED

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
Department: 06 - Parks Revenue							
<a href="#">14-06-3803</a>							
Endowment / Investment Inter	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Department: 06 - Parks:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Department: 11 - Civic Center</b>							
<b>Revenue</b>							
<a href="#">14-11-3803</a>							
Endowment / Investment Inter	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Department: 11 - Civic Center:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 14 - Endowment Fund:</b>	<b>0.00</b>	<b>8,045.00</b>	<b>0.00</b>	<b>8,045.00</b>	<b>0.00</b>	<b>-8,045.00</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 15 - Restricted Project Fund</b>								
<b>Department: 01 - General Govt</b>								
<b>Revenue</b>								
<a href="#">15-01-3950</a>	Sundry	292,600.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>		<b>292,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">15-01-4210</a>	Project Expense	45,000.00	228,566.10	92,566.10	228,566.10	0.00	-228,566.10	-100.00%
<b>Total Expense:</b>		<b>45,000.00</b>	<b>228,566.10</b>	<b>92,566.10</b>	<b>228,566.10</b>	<b>0.00</b>	<b>-228,566.10</b>	<b>-100.00%</b>
<b>Total Department: 01 - General Govt:</b>		<b>247,600.00</b>	<b>-228,566.10</b>	<b>-92,566.10</b>	<b>-228,566.10</b>	<b>0.00</b>	<b>228,566.10</b>	<b>-100.00%</b>
<b>Total Fund: 15 - Restricted Project Fund:</b>		<b>247,600.00</b>	<b>-228,566.10</b>	<b>-92,566.10</b>	<b>-228,566.10</b>	<b>0.00</b>	<b>228,566.10</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 16 - MC Local Truancy Prevention &amp; Diversion Fund</b>							
<b>Department: 02 - Municipal Court</b>							
<b>Revenue</b>							
<a href="#">16-02-3200</a> Fines & Fees	8,000.00	0.00	14,319.74	0.00	0.00	0.00	0.00%
<b>Total Revenue:</b>	<b>8,000.00</b>	<b>0.00</b>	<b>14,319.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>							
<a href="#">16-02-4500</a> Sundry	-24,168.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Expense:</b>	<b>-24,168.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Department: 02 - Municipal Court:</b>	<b>32,168.00</b>	<b>0.00</b>	<b>14,319.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Fund: 16 - MC Local Truancy Prevention &amp; Diversion Fun...</b>	<b>32,168.00</b>	<b>0.00</b>	<b>14,319.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 17 - MC Municipal Jury Fund</b>								
<b>Department: 02 - Municipal Court</b>								
<b>Revenue</b>								
<a href="#">17-02-3200</a>	Fines & Fees	150.00	0.00	284.70	0.00	360.00	360.00	0.00%
	<b>Total Revenue:</b>	<b>150.00</b>	<b>0.00</b>	<b>284.70</b>	<b>0.00</b>	<b>360.00</b>	<b>360.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">17-02-4200</a>	Professional Services - Jury Fee	0.00	0.00	0.00	0.00	360.00	360.00	0.00%
<a href="#">17-02-4500</a>	Sundry	-483.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Expense:</b>	<b>-483.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>360.00</b>	<b>360.00</b>	<b>0.00%</b>
	<b>Total Department: 02 - Municipal Court:</b>	<b>633.00</b>	<b>0.00</b>	<b>284.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Total Fund: 17 - MC Municipal Jury Fund:</b>	<b>633.00</b>	<b>0.00</b>	<b>284.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

2025-2026 Budget Detail

Account Number		2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
<b>Fund: 18 - Keep Diboll Beautiful Fund</b>								
<b>Department: 01 - General Govt</b>								
<b>Revenue</b>								
<a href="#">18-01-3950</a>	Sundry	45,572.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">18-01-3960</a>	Donations	250.00	0.00	409.41	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>45,822.00</b>	<b>0.00</b>	<b>409.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">18-01-4210</a>	KDB Expense	47,011.18	3,725.51	4,664.08	3,725.51	0.00	-3,725.51	-100.00%
	<b>Total Expense:</b>	<b>47,011.18</b>	<b>3,725.51</b>	<b>4,664.08</b>	<b>3,725.51</b>	<b>0.00</b>	<b>-3,725.51</b>	<b>-100.00%</b>
	<b>Total Department: 01 - General Govt:</b>	<b>-1,189.18</b>	<b>-3,725.51</b>	<b>-4,254.67</b>	<b>-3,725.51</b>	<b>0.00</b>	<b>3,725.51</b>	<b>-100.00%</b>
	<b>Total Fund: 18 - Keep Diboll Beautiful Fund:</b>	<b>-1,189.18</b>	<b>-3,725.51</b>	<b>-4,254.67</b>	<b>-3,725.51</b>	<b>0.00</b>	<b>3,725.51</b>	<b>-100.00%</b>

PROPOSED

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)		
<b>Fund: 19 - Street Project Fund</b>								
<b>Department: 07 - Street</b>								
<b>Revenue</b>								
<a href="#">19-07-3800</a>	Interest Income	0.00	0.00	1,004.92	0.00	0.00	0.00	0.00%
<a href="#">19-07-3950</a>	Sundry	225,643.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>225,643.00</b>	<b>0.00</b>	<b>1,004.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">19-07-4210</a>	Project Expense	225,643.00	226,000.00	0.00	226,000.00	0.00	-226,000.00	-100.00%
	<b>Total Expense:</b>	<b>225,643.00</b>	<b>226,000.00</b>	<b>0.00</b>	<b>226,000.00</b>	<b>0.00</b>	<b>-226,000.00</b>	<b>-100.00%</b>
	<b>Total Department: 07 - Street:</b>	<b>0.00</b>	<b>-226,000.00</b>	<b>1,004.92</b>	<b>-226,000.00</b>	<b>0.00</b>	<b>226,000.00</b>	<b>-100.00%</b>
	<b>Total Fund: 19 - Street Project Fund:</b>	<b>0.00</b>	<b>-226,000.00</b>	<b>1,004.92</b>	<b>-226,000.00</b>	<b>0.00</b>	<b>226,000.00</b>	<b>-100.00%</b>

2025-2026 Budget Detail

Account Number	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)		
<b>Fund: 20 - ARPA Fund</b>								
<b>Department: 01 - General Govt</b>								
<b>Revenue</b>								
<a href="#">20-01-3800</a>	Interest Income	0.00	0.00	1,438.44	0.00	0.00	0.00	0.00%
<a href="#">20-01-3950</a>	Sundry	1,159,596.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>1,159,596.00</b>	<b>0.00</b>	<b>1,438.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense</b>								
<a href="#">20-01-4210</a>	Project Expense	1,159,596.00	1,157,000.00	600,987.67	1,157,000.00	0.00	-1,157,000.00	-100.00%
	<b>Total Expense:</b>	<b>1,159,596.00</b>	<b>1,157,000.00</b>	<b>600,987.67</b>	<b>1,157,000.00</b>	<b>0.00</b>	<b>-1,157,000.00</b>	<b>-100.00%</b>
	<b>Total Department: 01 - General Govt:</b>	<b>0.00</b>	<b>-1,157,000.00</b>	<b>-599,549.23</b>	<b>-1,157,000.00</b>	<b>0.00</b>	<b>1,157,000.00</b>	<b>-100.00%</b>
	<b>Total Fund: 20 - ARPA Fund:</b>	<b>0.00</b>	<b>-1,157,000.00</b>	<b>-599,549.23</b>	<b>-1,157,000.00</b>	<b>0.00</b>	<b>1,157,000.00</b>	<b>-100.00%</b>
	<b>Report Total:</b>	<b>374,837.82</b>	<b>-2,485,555.15</b>	<b>2,781,095.10</b>	<b>-2,485,555.15</b>	<b>0.00</b>	<b>2,485,555.15</b>	<b>-100.00%</b>

PROPOSED

Fund	2023-2024 Total Budget ADOPTED	2024-2025 Total Budget ADOPTED	2024-2025 YTD Activity Through Aug	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 ADOPTED	2025-2026 PROPOSED	Increase / (Decrease)	
01 - General Fund	-138,445.00	-245,004.75	-159,098.58	-245,004.75	0.00	245,004.75	-100.00%
02 - Utility Fund	-47,101.00	-412,437.09	4,462,831.32	-412,437.09	0.00	412,437.09	-100.00%
03 - Recreation Fund	0.00	0.00	-53,269.28	0.00	0.00	0.00	0.00%
05 - Special Revenue Fund	58,986.00	-196,801.30	-20,343.53	-196,801.30	0.00	196,801.30	-100.00%
06 - Hotel/Motel Tax Fund	9,750.00	0.00	8,779.71	0.00	0.00	0.00	0.00%
07 - Seized Fund	6,104.00	0.00	11.41	0.00	0.00	0.00	0.00%
08 - Diboll Day Fund	0.00	14,745.40	8,690.97	14,745.40	0.00	-14,745.40	-100.00%
09 - MC Security Fund	11,211.00	-4,320.00	14,716.71	-4,320.00	0.00	4,320.00	-100.00%
10 - MC Tech Fund	7,105.00	-5,000.00	2,291.80	-5,000.00	0.00	5,000.00	-100.00%
11 - PEG Fund	57,602.00	0.00	0.00	0.00	0.00	0.00	0.00%
12 - Red Light Fund	50,414.00	0.00	316.65	0.00	0.00	0.00	0.00%
13 - Debt Service Fund	80,000.00	0.00	-785,689.50	0.00	0.00	0.00	0.00%
14 - Endowment Fund	0.00	8,045.00	0.00	8,045.00	0.00	-8,045.00	-100.00%
15 - Restricted Project Fund	247,600.00	-228,566.10	-92,566.10	-228,566.10	0.00	228,566.10	-100.00%
16 - MC Local Truancy Prevention & Divers...	32,168.00	0.00	14,319.74	0.00	0.00	0.00	0.00%
17 - MC Municipal Jury Fund	633.00	0.00	284.70	0.00	0.00	0.00	0.00%
18 - Keep Diboll Beautiful Fund	-1,189.18	-3,725.51	-4,254.67	-3,725.51	0.00	3,725.51	-100.00%
19 - Street Project Fund	0.00	-226,000.00	1,004.92	-226,000.00	0.00	226,000.00	-100.00%
20 - ARPA Fund	0.00	-1,157,000.00	-599,549.23	-1,157,000.00	0.00	1,157,000.00	-100.00%
<b>Report Total:</b>	<b>374,837.82</b>	<b>-2,485,555.15</b>	<b>2,781,095.10</b>	<b>-2,485,555.15</b>	<b>0.00</b>	<b>2,485,555.15</b>	<b>-100.00%</b>

**CITY OF DIBOLL  
ANALYSIS OF TAX RATE  
2025-2026**

<b>Debt Service</b>				
Description of Debt	Principal to be paid from Property Taxes	Interest to be paid from Property Taxes	Other Amts to be Paid	Total Payment
Series 2020, GO Refunding	100,000.00	35,393.75	300.00	135,693.75
Total	100,000.00	35,393.75	300.00	135,693.75

<b>NET ADJUSTED TAX BASE 2025</b>				272,264,834
<b>TAX RATE</b>	0.618719	Per \$100 Valuation		\$ 1,684,554
<b>ESTIMATED REVENUE</b>	Based on	98%	Collections +	\$ 1,650,863
<b>TAX REVENUE DISTRIBUTION:</b>				
	<b>PERCENT</b>	<b>TAX RATE</b>		<b>AMOUNT</b>
		<b>DOLLAR EQUIVALENT</b>		
General Fund Operation & Maintenance	91.78%	0.567863		\$ 1,515,169
General Fund Debt Service	8.22%	0.050856		\$ 135,694
	100.00%	0.618719		\$ 1,650,863

	2015 Cert Grand Totals	2016 Cert Grand Totals	2017 Cert Grand Totals	2018 Cert Grand Totals	2019 Cert Grand Totals	2020 Cert Grand Totals	2021 Cert Grand Totals	2022 Cert Grand Totals	2023 Cert Grand Totals	2024 Cert Grand Totals	2025 Cert Grand Totals	%Diff 22 & 23 Cert	%Diff 23 & 24 Cert	%Diff 24 & 25 Cert	2024 Preliminary Totals	2024 Preliminary Estimates	2024 Cert Grand Totals	%Diff 23 & 24 Est	%Diff 24 Est vs Cert	2025 Preliminary Totals	2025 Preliminary Estimates	2025 Cert Grand Totals	%Diff 24 & 25 Est	%Diff 25 Est vs Cert
2025-2 Single Family Residence	78,898,238	79,350,321	81,830,920	85,494,560	88,577,470	78,510,307	89,250,064	101,864,384	115,246,947	123,241,554	128,451,200	13%	7%	4%	122,833,253	119,040,100	123,241,554	3%	4%	128,425,218	125,833,386	128,451,200	-2%	2%
B Multifamily Residence	653,500	646,790	644,490	645,460	642,820	631,320	369,110	2,650,670	2,773,200	3,852,996	3,839,960	5%	39%	0%	3,917,246	3,345,223	3,852,996	21%	15%	4,193,140	4,023,068	3,839,960	-4%	-5%
C Vacant Lot	3,196,090	2,785,310	2,603,380	2,620,460	2,601,513	2,673,880	2,439,610	3,140,900	4,407,116	4,143,932	4,040,820	40%	-6%	-2%	4,228,142	4,317,629	4,143,932	-2%	-4%	4,108,812	4,126,372	4,040,820	0%	-2%
D1 Qualified Ag Land	3,155,326	3,084,511	3,336,485	3,381,538	3,528,726	287,570	189,072	182,825	266,107	251,427	216,096	46%	-6%	-14%	257,385	261,746	251,427	-2%	-4%	215,946	233,687	216,096	8%	-8%
D2 Non-qualified Land	29,820	29,600	29,530	20,180	19,550	18,846	18,176	49,807	55,386	53,726	52,486	11%	-3%	-2%	53,726	54,556	53,726	-1%	-2%	52,486	53,106	52,486	1%	-1%
E Farm or Ranch Improvement	1,980,220	1,947,030	1,792,640	1,794,170	2,186,470	1,924,066	2,094,180	2,860,516	3,483,996	3,679,987	3,425,119	22%	6%	-7%	3,719,979	3,601,688	3,679,987	3%	2%	3,690,589	3,685,288	3,425,119	0%	-7%
F1 Commercial Real Property	13,242,450	13,251,730	12,887,400	13,212,330	13,611,370	15,003,330	15,099,800	15,614,560	20,973,140	19,305,850	19,659,684	34%	-8%	2%	21,924,280	21,448,710	19,305,850	2%	-10%	19,823,072	19,564,461	19,659,684	-1%	0%
F2 Industrial Real Property	25,262,210	22,716,600	22,804,840	19,806,830	19,837,190	19,475,370	14,090,070	14,277,260	10,936,230	11,893,270	11,202,410	-23%	9%	-6%	11,893,270	11,414,750	11,893,270	4%	4%	11,518,370	11,705,820	11,202,410	2%	-4%
J2 Gas Distribution System	361,060	388,500	404,680	405,100	429,840	446,880	489,830	548,020	603,840	687,310	739,270	10%	14%	8%	634,030	618,935	687,310	2%	11%	687,310	687,310	739,270	0%	8%
J3 Electric Company	1,964,210	1,963,250	1,919,220	2,655,290	2,563,560	3,111,410	4,723,250	4,847,030	3,910,530	5,152,350	5,142,430	-19%	32%	0%	4,106,060	4,008,295	5,152,350	3%	29%	5,152,350	5,152,350	5,142,430	0%	0%
J4 Telephone Company	3,430,410	3,325,590	2,564,860	2,278,210	1,954,040	1,400,440	1,295,970	1,049,490	991,550	620,980	329,630	-6%	-37%	-47%	1,035,460	1,013,505	620,980	2%	-39%	646,360	633,670	329,630	-2%	-48%
J5 Railroad	2,443,650	2,587,640	2,735,270	2,885,330	2,987,900	3,127,580	3,376,910	3,599,120	3,969,700	4,101,010	4,390,000	10%	3%	7%	4,165,080	4,067,390	4,101,010	2%	1%	4,101,010	4,101,010	4,390,000	0%	7%
J6 Pipeland Company	174,880	151,970	159,550	170,040	181,630	186,070	43,280	198,080	220,180	238,740	221,210	11%	8%	-7%	238,740	229,460	238,740	4%	4%	238,740	238,740	221,210	0%	-7%
J7 Cable Television Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L1 Commercial Personal Property	5,995,620	5,152,490	5,319,280	8,055,650	4,888,020	5,280,200	4,190,300	3,615,270	9,286,990	12,969,830	11,861,610	157%	40%	-9%	9,532,120	9,409,555	12,969,830	1%	38%	12,847,070	12,908,450	11,861,610	0%	-5%
L2 Industrial Personal Property	63,747,540	62,605,400	59,682,150	65,434,230	68,098,020	70,291,590	71,819,371	88,489,515	88,245,340	83,860,660	78,468,260	0%	-5%	-6%	96,075,060	92,160,210	83,860,660	4%	-9%	78,094,990	80,977,825	78,468,260	4%	-3%
M1 Tangible Other Personal	753,170	719,290	696,300	680,530	559,790	493,782	669,243	650,979	624,317	618,591	908,809	-4%	-1%	47%	618,591	621,454	618,591	0%	0%	908,809	763,700	908,809	-19%	19%
O Residential Inventory	110,400	235,440	232,780	223,480	190,550	183,260	123,430	103,110	101,710	101,710	87,890	-1%	0%	-14%	101,710	101,710	101,710	0%	0%	87,890	94,800	87,890	7%	-7%
S Special Inventory Tax	-	-	3,090	-	7,380	5,870	2,510	-	-	-	232,420	-	-	-	-	-	-	-	-	232,420	116,210	232,420	-100%	100%
X Total Exempt Property	15,995,740	16,037,480	16,249,870	16,281,460	16,230,787	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET / Homestead Cap	221,394,534	216,978,942	215,895,735	226,044,848	229,096,626	203,051,771	210,284,176	243,741,536	266,095,699	274,773,923	273,269,304	9%	3%	-1%	285,334,132	275,714,916	274,773,923	4%	0%	275,024,582	274,899,253	273,269,304	0%	-1%
Productivity Loss	(488,612)	(318,959)	(627,127)	(622,401)	(416,780)	(542,630)	(3,821,160)	(4,271,877)	(8,687,815)	(4,282,440)	(2,375,707)	103%	-51%	-45%	(4,363,881)	(4,518,788)	(4,282,440)	-48%	-5%	(2,482,847)	(2,482,847)	(2,375,707)	72%	-4%
Total Exemptions	(2,948,130)	(2,869,595)	(3,099,456)	(3,148,035)	(3,250,513)	(3,209,482)	(3,314,117)	(3,770,292)	(6,054,337)	(5,819,517)	(5,655,748)	61%	-4%	-3%	(5,773,567)	(3,475,010)	(5,819,517)	-43%	67%	(5,649,488)	(5,649,488)	(5,655,748)	3%	0%
	(24,830,181)	(24,825,339)	(25,862,846)	(27,951,206)	(26,684,323)	(29,812,036)	(29,034,212)	(95,469,125)	(114,047,290)	(114,075,078)	(116,079,569)	19%	0%	2%	(111,546,956)	(92,039,085)	(114,075,078)	-19%	24%	(116,004,510)	(116,004,510)	(116,079,569)	-2%	0%
	193,127,611	188,965,049	186,306,306	194,323,206	198,745,010	169,487,623	124,114,687	140,230,242	137,306,257	150,596,888	149,158,280	-2%	10%	-1%	163,649,728	175,682,033	150,596,888	28%	-14%	150,887,737	150,762,408	149,158,280	0%	-1%
Residential	85,580,674	86,012,982	88,562,145	92,239,918	95,705,376	82,049,151	92,713,275	108,362,291	122,551,063	131,799,991	136,981,560	13%	8%	4%	131,501,890	127,026,477	131,799,991	4%	4%	137,574,078	134,687,035	136,981,560	-2%	2%
Commercial	19,238,070	18,404,220	18,206,680	21,267,980	18,499,390	20,283,530	19,290,100	19,229,830	30,260,130	32,275,680	31,521,294	57%	7%	-2%	31,456,400	30,858,265	32,275,680	2%	5%	32,670,142	32,472,911	31,521,294	-1%	-3%
Industrial	97,383,960	93,738,950	90,270,570	93,635,030	96,052,180	98,039,340	95,838,681	113,008,515	108,877,390	106,554,320	100,493,210	-4%	-2%	-6%	118,147,700	113,512,545	106,554,320	4%	-6%	100,439,130	103,496,725	100,493,210	3%	0%
Other	(9,075,093)	(9,191,103)	(10,733,089)	(12,819,722)	(11,511,936)	(30,884,398)	(83,727,369)	(100,370,394)	(124,382,326)	(120,033,103)	(119,837,784)	24%	-3%	0%	(117,456,262)	(95,715,254)	(120,033,103)	-23%	25%	(119,795,613)	(119,894,263)	(119,837,784)	0%	0%
	193,127,611	188,965,049	186,306,306	194,323,206	198,745,010	169,487,623	124,114,687	140,230,242	137,306,257	150,596,888	149,158,280	-2%	10%	-1%	163,649,728	175,682,033	150,596,888	28%	-14%	150,887,737	150,762,408	149,158,280	0%	-1%



# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

CITY OF DIBOLL

Taxing Unit Name

Phone (area code and number)

www.angelinacounty.net

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 268,437,354
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 268,437,354
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.583321 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

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

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

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 268,437,354
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	<b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 1,707,750	
	<b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 495,434	
	<b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 2,203,184
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	<b>A. Prior year market value:</b> ..... \$ 0	
	<b>B. Current year productivity or special appraised value:</b> ..... - \$ 0	
	<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 2,203,184
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 266,234,170
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,552,999
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 868
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,553,867
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
	<b>A. Certified values:</b> ..... \$ 272,264,834	
	<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$	
	<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0	
	<b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup> ..... - \$ 0	
	<b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 272,264,834

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ 0</p>	
20.	<p><b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup></p>	\$ 0
21.	<p><b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.</p>	\$ 0
22.	<p><b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup></p>	\$ 272,264,834
23.	<p><b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup></p>	\$ 0
24.	<p><b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup></p>	\$ 1,600,490
25.	<p><b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.</p>	\$ 1,600,490
26.	<p><b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.</p>	\$ 270,664,344
27.	<p><b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup></p>	\$ 0.574093 /\$100
28.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup></p>	\$ _____ /\$100

**SECTION 2: Voter Approval Tax Rate**

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

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

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

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.532976 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 268,437,354
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,430,706
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 782 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 782 <b>E.</b> Add Line 31 to 32D.	\$ 1,431,488
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 270,664,344
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.528879 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0 <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

<sup>25</sup> [Reserved for expansion]  
<sup>26</sup> Tex. Tax Code §26.044  
<sup>27</sup> Tex. Tax Code §26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup>	
	<b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . .	\$ 0 _____
	<b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. . . . .	\$ 0 _____
	<b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . .	\$ 0.000000 _____/\$100
	<b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. . . . .	\$ 0.000000 _____/\$100
<b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup>	
	<b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . .	\$ 0 _____
	<b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. . . . .	\$ 0 _____
	<b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . .	\$ 0.000000 _____/\$100
	<b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. . . . .	\$ 0.000000 _____/\$100
<b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	<b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . .	\$ 0 _____
	<b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . .	\$ 0 _____
	<b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 . . . . .	\$ 0.000000 _____/\$100
<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.528879 _____/\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	<b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . .	\$ 366,864 _____
	<b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 . . . . .	\$ 0.135542 _____/\$100
<b>C.</b> Add Line 41B to Line 40.	\$ 0.664421 _____/\$100	
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.	
	<b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.687675 _____/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>31</sup></p> <p>Enter debt amount ..... \$ 136,194</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 136,194</p>	\$ 136,194
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 136,194
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 99.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 98.00 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 101.00 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 99.00 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>34</sup></p>	99.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 137,569
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 272,264,834
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.050527 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.738202 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 325,311
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 272,264,834
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.119483 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.574093 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.574093 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.738202 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.618719 /\$100

**SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control**

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 272,264,834
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.618719 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.563323 /\$100 \$ 0.000000 /\$100 \$ 0.563323 /\$100 \$ 0.583321 /\$100 \$ -0.019998 /\$100 \$ 274,702,163 \$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.718945 /\$100 \$ 0.150437 /\$100 \$ 0.568508 /\$100 \$ 0.583321 /\$100 \$ -0.014813 /\$100 \$ 265,959,366 \$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.583321 /\$100 \$ 0.000000 /\$100 \$ 0.583321 /\$100 \$ 0.583321 /\$100 \$ 0.000000 /\$100 \$ 243,853,956 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.618719 /\$100

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



**SECTION 6: De Minimis Rate**

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.528879 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 272,264,834
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.183644 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.050527 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.763050 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.583321 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 266,234,170
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 270,664,344
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

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



Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.618719</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.574093 /\$100  
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).  
Indicate the line number used: 27
- Voter-approval tax rate.** ..... \$ 0.618719 /\$100  
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).  
Indicate the line number used: 59
- De minimis rate.** ..... \$ 0.763050 /\$100  
If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

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

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

Insert hyperlinks to supporting documentation:

**SECTION 10: Taxing Unit Representative Name and Signature**

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

**print here** \_\_\_\_\_  
Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_ Date \_\_\_\_\_

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



CERTIFICATE OF **2025** APPRAISAL ROLL  
FOR ANGELINA COUNTY APPRAISAL DISTRICT

"I, **TIM CHAMBERS**, CHIEF APPRAISER FOR  
**ANGELINA COUNTY APPRAISAL DISTRICT**,  
SOLEMNLY SWEAR THAT THE ATTACHED IS THE PORTION OF THE  
APPROVED APPRAISAL ROLL OF THE  
ANGELINA COUNTY APPRAISAL DISTRICT  
WHICH LISTS PROPERTY TAXABLE BY  
**CITY OF DIBOLL**  
AND CONSTITUTES THE APPRAISAL ROLL FOR  
**CITY OF DIBOLL**"

**2025 APPRAISAL ROLL INFORMATION**

TOTAL MARKET VALUE	\$399,917,274
NET TAXABLE VALUE (BEFORE FREEZE)	\$273,269,304

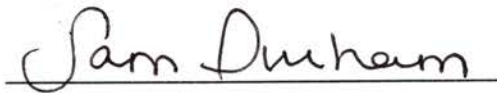


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TIM CHAMBERS, CHIEF APPRAISER

7-25-2025

DATE



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RECEIVED BY

8-4-2025

DATE

**2024 CERTIFIED TOTALS**

CDI - CITY OF DIBOLL

ARB Approved Totals

7/25/2025

8:47:19AM

Property Count: 2,117

Land		Value			
Homesite:		16,826,431			
Non Homesite:		20,216,120			
Ag Market:		1,698,530			
Timber Market:		4,373,063			
			<b>Total Land</b>	(+)	43,114,144
Improvement		Value			
Homesite:		104,492,710			
Non Homesite:		142,017,470			
			<b>Total Improvements</b>	(+)	246,510,180
Non Real		Count	Value		
Personal Property:		164	104,379,030		
Mineral Property:		0	0		
Autos:		1	10		
			<b>Total Non Real</b>	(+)	104,379,040
			<b>Market Value</b>	=	394,003,364
Ag	Non Exempt	Exempt			
Total Productivity Market:	6,071,593	0			
Ag Use:	41,600	0	<b>Productivity Loss</b>	(-)	5,819,517
Timber Use:	210,476	0	<b>Appraised Value</b>	=	388,183,847
Productivity Loss:	5,819,517	0			
			<b>Homestead Cap</b>	(-)	4,329,541
			<b>23.231 Cap</b>	(-)	1,240,020
			<b>Assessed Value</b>	=	382,614,286
			<b>Total Exemptions Amount</b>	(-)	114,289,092
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	268,325,194

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,565,197.20 = 268,325,194 \* (0.583321 / 100)

Certified Estimate of Market Value: 394,003,364  
 Certified Estimate of Taxable Value: 268,325,194

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**PROPOSED**

**2024 CERTIFIED TOTALS**

Property Count: 2,117

CDI - CITY OF DIBOLL  
ARB Approved Totals

7/25/2025

8:47:36AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	34	590,244	0	590,244
DV1	4	0	27,000	27,000
DV2	1	0	7,500	7,500
DV3	4	0	20,000	20,000
DV4	18	0	142,308	142,308
DVHS	30	0	4,160,092	4,160,092
DVHSS	3	0	588,010	588,010
EX-XD	1	0	9,750	9,750
EX-XN	5	0	50	50
EX-XV	125	0	92,310,150	92,310,150
EX-XV (Prorated)	3	0	1,238,260	1,238,260
EX366	45	0	30,300	30,300
FR	1	0	0	0
OV65	344	6,350,641	0	6,350,641
OV65S	25	458,477	0	458,477
PC	4	8,356,310	0	8,356,310
<b>Totals</b>		<b>15,755,672</b>	<b>98,533,420</b>	<b>114,289,092</b>

**PROPOSED**

**2024 CERTIFIED TOTALS**

CDI - CITY OF DIBOLL  
Under ARB Review Totals

Property Count: 1

7/25/2025 8:47:19AM

Land		Value			
Homesite:		0			
Non Homesite:		9,060			
Ag Market:		0			
Timber Market:		0		<b>Total Land</b>	(+) 9,060
Improvement		Value			
Homesite:		0			
Non Homesite:		103,100		<b>Total Improvements</b>	(+) 103,100
Non Real		Count	Value		
Personal Property:		0	0		
Mineral Property:		0	0		
Autos:		0	0	<b>Total Non Real</b>	(+) 0
				<b>Market Value</b>	= 112,160
Ag		Non Exempt	Exempt		
Total Productivity Market:		0	0		
Ag Use:		0	0	<b>Productivity Loss</b>	(-) 0
Timber Use:		0	0	<b>Appraised Value</b>	= 112,160
Productivity Loss:		0	0		
				<b>Homestead Cap</b>	(-) 0
				<b>23.231 Cap</b>	(-) 0
				<b>Assessed Value</b>	= 112,160
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 0
				<b>Net Taxable</b>	= 112,160

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
654.25 = 112,160 \* (0.583321 / 100)

Certified Estimate of Market Value:	73,250
Certified Estimate of Taxable Value:	73,250
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

**PROPOSED**

**2024 CERTIFIED TOTALS**

CDI - CITY OF DIBOLL

7/25/2025

8:47:36AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
Totals				

**PROPOSED**

**2024 CERTIFIED TOTALS**

CDI - CITY OF DIBOLL

Property Count: 2,118

Grand Totals

7/25/2025

8:47:19AM

Land		Value		
Homesite:		16,826,431		
Non Homesite:		20,225,180		
Ag Market:		1,698,530		
Timber Market:		4,373,063	<b>Total Land</b>	(+) 43,123,204
Improvement		Value		
Homesite:		104,492,710		
Non Homesite:		142,120,570	<b>Total Improvements</b>	(+) 246,613,280
Non Real		Count	Value	
Personal Property:	164		104,379,030	
Mineral Property:	0		0	
Autos:	1		10	
			<b>Total Non Real</b>	(+) 104,379,040
			<b>Market Value</b>	= 394,115,524
Ag		Non Exempt	Exempt	
Total Productivity Market:	6,071,593		0	
Ag Use:	41,600		0	<b>Productivity Loss</b> (-) 5,819,517
Timber Use:	210,476		0	<b>Appraised Value</b> = 388,296,007
Productivity Loss:	5,819,517		0	
			<b>Homestead Cap</b>	(-) 4,329,541
			<b>23.231 Cap</b>	(-) 1,240,020
			<b>Assessed Value</b>	= 382,726,446
			<b>Total Exemptions Amount</b>	(-) 114,289,092
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 268,437,354

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,565,851.46 = 268,437,354 \* (0.583321 / 100)

Certified Estimate of Market Value: 394,076,614  
 Certified Estimate of Taxable Value: 268,398,444

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**PROPOSED**

**2024 CERTIFIED TOTALS**

Property Count: 2,118

CDI - CITY OF DIBOLL  
Grand Totals

7/25/2025

8:47:36AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	34	590,244	0	590,244
DV1	4	0	27,000	27,000
DV2	1	0	7,500	7,500
DV3	4	0	20,000	20,000
DV4	18	0	142,308	142,308
DVHS	30	0	4,160,092	4,160,092
DVHSS	3	0	588,010	588,010
EX-XD	1	0	9,750	9,750
EX-XN	5	0	50	50
EX-XV	125	0	92,310,150	92,310,150
EX-XV (Prorated)	3	0	1,238,260	1,238,260
EX366	45	0	30,300	30,300
FR	1	0	0	0
OV65	344	6,350,641	0	6,350,641
OV65S	25	458,477	0	458,477
PC	4	8,356,310	0	8,356,310
<b>Totals</b>		<b>15,755,672</b>	<b>98,533,420</b>	<b>114,289,092</b>

**PROPOSED**

**2024 CERTIFIED TOTALS**

Property Count: 2,117

CDI - CITY OF DIBOLL  
ARB Approved Totals

7/25/2025 8:47:36AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,211	549.8696	\$1,794,760	\$139,294,641	\$122,474,031
B	MULTIFAMILY RESIDENCE	11	10.2477	\$737,940	\$3,572,430	\$3,552,430
C1	VACANT LOTS AND LAND TRACTS	320	193.4728	\$0	\$4,088,707	\$4,073,979
D1	QUALIFIED OPEN-SPACE LAND	60	1,227.1315	\$0	\$6,071,593	\$251,427
D2	IMPROVEMENTS ON QUALIFIED OP	6		\$0	\$53,740	\$53,726
E	RURAL LAND, NON QUALIFIED OPE	47	182.6403	\$0	\$3,897,960	\$3,720,787
F1	COMMERCIAL REAL PROPERTY	94	118.7768	\$0	\$20,566,883	\$19,777,103
F2	INDUSTRIAL AND MANUFACTURIN	16	406.4489	\$0	\$17,533,630	\$11,893,270
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$687,310	\$687,310
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$5,152,350	\$5,152,350
J4	TELEPHONE COMPANY (INCLUDI	3	0.3111	\$0	\$620,980	\$620,980
J5	RAILROAD	5	2.8200	\$0	\$4,101,010	\$4,101,010
J6	PIPELAND COMPANY	3		\$0	\$216,330	\$216,330
L1	COMMERCIAL PERSONAL PROPE	73		\$0	\$12,992,690	\$12,992,690
L2	INDUSTRIAL AND MANUFACTURIN	30		\$0	\$80,753,420	\$78,037,470
M1	TANGIBLE OTHER PERSONAL, MOB	46		\$0	\$709,470	\$618,591
O	RESIDENTIAL INVENTORY	41	19.5542	\$0	\$101,710	\$101,710
S	SPECIAL INVENTORY TAX	2		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	179	726.4020	\$0	\$93,588,510	\$0
<b>Totals</b>			<b>3,437.6749</b>	<b>\$2,532,700</b>	<b>\$394,003,364</b>	<b>\$268,325,194</b>

**PROPOSED**

# 2024 CERTIFIED TOTALS

Property Count: 1

CDI - CITY OF DIBOLL  
Under ARB Review Totals

7/25/2025 8:47:36AM

## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
F1	COMMERCIAL REAL PROPERTY	1	0.1040	\$0	\$112,160	\$112,160
	<b>Totals</b>		0.1040	\$0	\$112,160	\$112,160

**PROPOSED**

**2024 CERTIFIED TOTALS**

Property Count: 2,118

CDI - CITY OF DIBOLL  
Grand Totals

7/25/2025 8:47:36AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,211	549.8696	\$1,794,760	\$139,294,641	\$122,474,031
B	MULTIFAMILY RESIDENCE	11	10.2477	\$737,940	\$3,572,430	\$3,552,430
C1	VACANT LOTS AND LAND TRACTS	320	193.4728	\$0	\$4,088,707	\$4,073,979
D1	QUALIFIED OPEN-SPACE LAND	60	1,227.1315	\$0	\$6,071,593	\$251,427
D2	IMPROVEMENTS ON QUALIFIED OP	6		\$0	\$53,740	\$53,726
E	RURAL LAND, NON QUALIFIED OPE	47	182.6403	\$0	\$3,897,960	\$3,720,787
F1	COMMERCIAL REAL PROPERTY	95	118.8808	\$0	\$20,679,043	\$19,889,263
F2	INDUSTRIAL AND MANUFACTURIN	16	406.4489	\$0	\$17,533,630	\$11,893,270
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$687,310	\$687,310
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$5,152,350	\$5,152,350
J4	TELEPHONE COMPANY (INCLUDI	3	0.3111	\$0	\$620,980	\$620,980
J5	RAILROAD	5	2.8200	\$0	\$4,101,010	\$4,101,010
J6	PIPELAND COMPANY	3		\$0	\$216,330	\$216,330
L1	COMMERCIAL PERSONAL PROPE	73		\$0	\$12,992,690	\$12,992,690
L2	INDUSTRIAL AND MANUFACTURIN	30		\$0	\$80,753,420	\$78,037,470
M1	TANGIBLE OTHER PERSONAL, MOB	46		\$0	\$709,470	\$618,591
O	RESIDENTIAL INVENTORY	41	19.5542	\$0	\$101,710	\$101,710
S	SPECIAL INVENTORY TAX	2		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	179	726.4020	\$0	\$93,588,510	\$0
<b>Totals</b>			<b>3,437.7789</b>	<b>\$2,532,700</b>	<b>\$394,115,524</b>	<b>\$268,437,354</b>

**PROPOSED**

**2024 CERTIFIED TOTALS**

Property Count: 2,117

CDI - CITY OF DIBOLL  
ARB Approved Totals

7/25/2025 8:47:36AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.0700	\$0	\$31,420	\$31,420
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	1,172	538.5930	\$1,794,760	\$137,427,801	\$120,778,991
A2	REAL, RESIDENTIAL, MOBILE HOME	39	10.6417	\$0	\$1,788,060	\$1,616,260
A3	REAL, RESIDENTIAL, AUX IMPROVEM	7	0.5649	\$0	\$47,360	\$47,360
B1	REAL, RESIDENTIAL APARTMENT	3	5.3800	\$0	\$2,153,020	\$2,153,020
B2	REAL, RESIDENTIAL DUPLEXES	6	3.9149	\$737,940	\$1,286,740	\$1,266,740
B4	QUADRUPLEX	3	0.9528	\$0	\$132,670	\$132,670
C1	LAND RESIDENTIAL VACANT (CITY)	288	124.6953	\$0	\$3,385,713	\$3,370,985
C3	LAND VACANT (RURAL)	22	34.9486	\$0	\$322,954	\$322,954
C4	LAND COMMERCIAL VACANT	17	33.8290	\$0	\$380,040	\$380,040
D1	AG AND TIMBER LAND	60	1,227.1315	\$0	\$6,071,593	\$251,427
D2	QUALIFIED OPEN-SPACE IMPROVEM	6		\$0	\$53,740	\$53,726
E1	REAL, FARM/RANCH, HOUSE	15	16.0436	\$0	\$2,592,940	\$2,517,399
E2	REAL, FARM/RANCH, MOBILE HOME	3	2.2500	\$0	\$220,490	\$220,490
E3	REAL, FARM/RANCH, OTHER IMPROV	1		\$0	\$280	\$45
E4	E4 Other Farm Ranch Improvement	1		\$0	\$9,910	\$9,228
E5	Non Qualified Land	31	164.3467	\$0	\$1,074,340	\$973,625
F1	REAL, Commercial	94	118.7768	\$0	\$20,566,883	\$19,777,103
F2	REAL, Industrial	16	406.4489	\$0	\$17,533,630	\$11,893,270
J2	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$687,310	\$687,310
J3	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$5,152,350	\$5,152,350
J4	REAL & TANGIBLE PERSONAL, UTILI	3	0.3111	\$0	\$620,980	\$620,980
J5	REAL & TANGIBLE PERSONAL, UTILI	5	2.8200	\$0	\$4,101,010	\$4,101,010
J6	REAL & TANGIBLE PERSONAL, UTILI	3		\$0	\$216,330	\$216,330
L1	COMMERCIAL PERSONAL PROPER	73		\$0	\$12,992,690	\$12,992,690
L2	INDUSTRIAL PERSONAL PROPERTY,	30		\$0	\$80,753,420	\$78,037,470
M1	TANGIBLE OTHER PERSONAL, MOBI	46		\$0	\$709,470	\$618,591
O	RESIDENTIAL INVENTORY	41	19.5542	\$0	\$101,710	\$101,710
S	SPECIAL INVENTORY	2		\$0	\$0	\$0
X	EXEMPT PROPERTY	179	726.4020	\$0	\$93,588,510	\$0
<b>Totals</b>			<b>3,437.6750</b>	<b>\$2,532,700</b>	<b>\$394,003,364</b>	<b>\$268,325,194</b>

**PROPOSED**

# 2024 CERTIFIED TOTALS

Property Count: 1

CDI - CITY OF DIBOLL  
Under ARB Review Totals

7/25/2025 8:47:36AM

## CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
F1 REAL, Commercial	1	0.1040	\$0	\$112,160	\$112,160
<b>Totals</b>		0.1040	\$0	\$112,160	\$112,160

**PROPOSED**

**2024 CERTIFIED TOTALS**

CDI - CITY OF DIBOLL

Property Count: 2,118

Grand Totals

7/25/2025 8:47:36AM

**CAD State Category Breakdown**

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	1	0.0700	\$0	\$31,420	\$31,420
A1 REAL, RESIDENTIAL, SINGLE-FAMILY	1,172	538.5930	\$1,794,760	\$137,427,801	\$120,778,991
A2 REAL, RESIDENTIAL, MOBILE HOME	39	10.6417	\$0	\$1,788,060	\$1,616,260
A3 REAL, RESIDENTIAL, AUX IMPROVEM	7	0.5649	\$0	\$47,360	\$47,360
B1 REAL, RESIDENTIAL APARTMENT	3	5.3800	\$0	\$2,153,020	\$2,153,020
B2 REAL, RESIDENTIAL DUPLEXES	6	3.9149	\$737,940	\$1,286,740	\$1,266,740
B4 QUADRUPLEX	3	0.9528	\$0	\$132,670	\$132,670
C1 LAND RESIDENTIAL VACANT (CITY)	288	124.6953	\$0	\$3,385,713	\$3,370,985
C3 LAND VACANT (RURAL)	22	34.9486	\$0	\$322,954	\$322,954
C4 LAND COMMERCIAL VACANT	17	33.8290	\$0	\$380,040	\$380,040
D1 AG AND TIMBER LAND	60	1,227.1315	\$0	\$6,071,593	\$251,427
D2 QUALIFIED OPEN-SPACE IMPROVEM	6		\$0	\$53,740	\$53,726
E1 REAL, FARM/RANCH, HOUSE	15	16.0436	\$0	\$2,592,940	\$2,517,399
E2 REAL, FARM/RANCH, MOBILE HOME	3	2.2500	\$0	\$220,490	\$220,490
E3 REAL, FARM/RANCH, OTHER IMPROV	1		\$0	\$280	\$45
E4 E4 Other Farm Ranch Improvement	1		\$0	\$9,910	\$9,228
E5 Non Qualified Land	31	164.3467	\$0	\$1,074,340	\$973,625
F1 REAL, Commercial	95	118.8808	\$0	\$20,679,043	\$19,889,263
F2 REAL, Industrial	16	406.4489	\$0	\$17,533,630	\$11,893,270
J2 REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$687,310	\$687,310
J3 REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$5,152,350	\$5,152,350
J4 REAL & TANGIBLE PERSONAL, UTILI	3	0.3111	\$0	\$620,980	\$620,980
J5 REAL & TANGIBLE PERSONAL, UTILI	5	2.8200	\$0	\$4,101,010	\$4,101,010
J6 REAL & TANGIBLE PERSONAL, UTILI	3		\$0	\$216,330	\$216,330
L1 COMMERCIAL PERSONAL PROPER	73		\$0	\$12,992,690	\$12,992,690
L2 INDUSTRIAL PERSONAL PROPERTY,	30		\$0	\$80,753,420	\$78,037,470
M1 TANGIBLE OTHER PERSONAL, MOBI	46		\$0	\$709,470	\$618,591
O RESIDENTIAL INVENTORY	41	19.5542	\$0	\$101,710	\$101,710
S SPECIAL INVENTORY	2		\$0	\$0	\$0
X EXEMPT PROPERTY	179	726.4020	\$0	\$93,588,510	\$0
<b>Totals</b>		<b>3,437.7790</b>	<b>\$2,532,700</b>	<b>\$394,115,524</b>	<b>\$268,437,354</b>

**PROPOSED**

**2024 CERTIFIED TOTALS**

Property Count: 2,118

CDI - CITY OF DIBOLL  
Effective Rate Assumption

7/25/2025 8:47:36AM

**New Value**

TOTAL NEW VALUE MARKET: **\$2,532,700**  
TOTAL NEW VALUE TAXABLE: **\$2,513,720**

**New Exemptions**

Exemption	Description	Count	2023 Market Value	Exemption Amount
EX-XD	11.181 Improving property for housing with vol	1	2023 Market Value	\$9,750
EX-XV	Other Exemptions (including public property, re	3	2023 Market Value	\$2,807,740
EX366	HB366 Exempt	5	2023 Market Value	\$19,670
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$2,837,160</b>

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	3	\$34,308
DVHS	Disabled Veteran Homestead	4	\$187,856
OV65	Over 65	9	\$161,523
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$383,687</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$3,220,847</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			

**TOTAL EXEMPTIONS VALUE LOSS \$3,220,847**

**New Ag / Timber Exemptions**

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
813	\$130,814	\$5,291	\$125,523

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
801	\$131,060	\$5,364	\$125,696

PROPOSED

**2024 CERTIFIED TOTALS**

CDI - CITY OF DIBOLL  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$112,160.00	\$73,250

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 2,119

CDI - CITY OF DIBOLL  
ARB Approved Totals

7/24/2025

5:36:40PM

Land		Value			
Homesite:		17,010,331			
Non Homesite:		20,382,260			
Ag Market:		1,711,390			
Timber Market:		4,161,183	<b>Total Land</b>	(+) 43,265,164	
Improvement		Value			
Homesite:		107,737,740			
Non Homesite:		143,929,540	<b>Total Improvements</b>	(+) 251,667,280	
Non Real		Count	Value		
Personal Property:	162		103,980,350		
Mineral Property:	0		0		
Autos:	1		10		
			<b>Total Non Real</b>	(+) 103,980,360	
			<b>Market Value</b>	= 398,912,804	
Ag		Non Exempt	Exempt		
Total Productivity Market:	5,872,573		0		
Ag Use:	41,670		0	<b>Productivity Loss</b>	(-) 5,655,748
Timber Use:	175,155		0	<b>Appraised Value</b>	= 393,257,056
Productivity Loss:	5,655,748		0		
				<b>Homestead Cap</b>	(-) 2,375,707
				<b>23.231 Cap</b>	(-) 2,536,946
				<b>Assessed Value</b>	= 388,344,403
				<b>Total Exemptions Amount</b>	(-) 116,079,569
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	= 272,264,834

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
1,588,177.95 = 272,264,834 \* (0.583321 / 100)

Certified Estimate of Market Value: 398,912,804  
Certified Estimate of Taxable Value: 272,264,834

Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

**2025 CERTIFIED TOTALS**

Property Count: 2,119

CDI - CITY OF DIBOLL  
ARB Approved Totals

7/24/2025

5:37:04PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	34	571,268	0	571,268
DV1	4	0	27,000	27,000
DV2	1	0	7,500	7,500
DV3	4	0	20,000	20,000
DV4	17	0	133,090	133,090
DVHS	29	0	4,569,253	4,569,253
DVHSS	4	0	733,106	733,106
EX-XD	1	0	9,750	9,750
EX-XI	2	0	837,380	837,380
EX-XN	6	0	8,030	8,030
EX-XV	125	0	93,938,430	93,938,430
EX-XV (Prorated)	1	0	32,258	32,258
EX366	43	0	42,580	42,580
FR	2	0	0	0
OV65	349	6,431,504	0	6,431,504
OV65S	28	498,490	0	498,490
PC	4	8,176,960	0	8,176,960
SO	1	42,970	0	42,970
<b>Totals</b>		<b>15,721,192</b>	<b>100,358,377</b>	<b>116,079,569</b>

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 1

CDI - CITY OF DIBOLL  
Under ARB Review Totals

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Land		Value		
Homesite:		0		
Non Homesite:		18,350		
Ag Market:		0		
Timber Market:		0	<b>Total Land</b>	(+) 18,350
Improvement		Value		
Homesite:		0		
Non Homesite:		986,120	<b>Total Improvements</b>	(+) 986,120
Non Real		Count	Value	
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0	<b>Total Non Real</b>	(+) 0
			<b>Market Value</b>	= 1,004,470
Ag		Non Exempt	Exempt	
Total Productivity Market:	0	0		
Ag Use:	0	0	<b>Productivity Loss</b>	(-) 0
Timber Use:	0	0	<b>Appraised Value</b>	= 1,004,470
Productivity Loss:	0	0	<b>Homestead Cap</b>	(-) 0
			<b>23.231 Cap</b>	(-) 0
			<b>Assessed Value</b>	= 1,004,470
			<b>Total Exemptions Amount</b>	(-) 0
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 1,004,470

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
5,859.28 = 1,004,470 \* (0.583321 / 100)

Certified Estimate of Market Value:	1,004,470
Certified Estimate of Taxable Value:	1,004,470
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

**2025 CERTIFIED TOTALS**

CDI - CITY OF DIBOLL

7/24/2025

5:37:04PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
	Totals			

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 2,120

CDI - CITY OF DIBOLL  
Grand Totals

7/24/2025

5:36:40PM

Land		Value		
Homesite:		17,010,331		
Non Homesite:		20,400,610		
Ag Market:		1,711,390		
Timber Market:		4,161,183	<b>Total Land</b>	(+) 43,283,514
Improvement		Value		
Homesite:		107,737,740		
Non Homesite:		144,915,660	<b>Total Improvements</b>	(+) 252,653,400
Non Real		Count	Value	
Personal Property:	162		103,980,350	
Mineral Property:	0		0	
Autos:	1		10	
			<b>Total Non Real</b>	(+) 103,980,360
			<b>Market Value</b>	= 399,917,274
Ag		Non Exempt	Exempt	
Total Productivity Market:	5,872,573		0	
Ag Use:	41,670		0	<b>Productivity Loss</b> (-) 5,655,748
Timber Use:	175,155		0	<b>Appraised Value</b> = 394,261,526
Productivity Loss:	5,655,748		0	
			<b>Homestead Cap</b>	(-) 2,375,707
			<b>23.231 Cap</b>	(-) 2,536,946
			<b>Assessed Value</b>	= 389,348,873
			<b>Total Exemptions Amount</b>	(-) 116,079,569
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 273,269,304

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,594,037.24 = 273,269,304 \* (0.583321 / 100)

Certified Estimate of Market Value: 399,917,274  
 Certified Estimate of Taxable Value: 273,269,304

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2025 CERTIFIED TOTALS**

Property Count: 2,120

CDI - CITY OF DIBOLL  
Grand Totals

7/24/2025

5:37:04PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	34	571,268	0	571,268
DV1	4	0	27,000	27,000
DV2	1	0	7,500	7,500
DV3	4	0	20,000	20,000
DV4	17	0	133,090	133,090
DVHS	29	0	4,569,253	4,569,253
DVHSS	4	0	733,106	733,106
EX-XD	1	0	9,750	9,750
EX-XI	2	0	837,380	837,380
EX-XN	6	0	8,030	8,030
EX-XV	125	0	93,938,430	93,938,430
EX-XV (Prorated)	1	0	32,258	32,258
EX366	43	0	42,580	42,580
FR	2	0	0	0
OV65	349	6,431,504	0	6,431,504
OV65S	28	498,490	0	498,490
PC	4	8,176,960	0	8,176,960
SO	1	42,970	0	42,970
<b>Totals</b>		<b>15,721,192</b>	<b>100,358,377</b>	<b>116,079,569</b>

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 2,119

CDI - CITY OF DIBOLL  
ARB Approved Totals

7/24/2025 5:37:04PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,219	557.4716	\$925,350	\$144,074,993	\$128,451,200
B	MULTIFAMILY RESIDENCE	11	4.8677	\$283,040	\$3,859,960	\$3,839,960
C1	VACANT LOTS AND LAND TRACTS	316	190.7805	\$0	\$4,087,820	\$4,040,820
D1	QUALIFIED OPEN-SPACE LAND	61	1,197.8467	\$0	\$5,872,573	\$216,096
D2	IMPROVEMENTS ON QUALIFIED OP	6		\$0	\$52,500	\$52,486
E	RURAL LAND, NON QUALIFIED OPE	43	176.6732	\$0	\$3,603,270	\$3,425,119
F1	COMMERCIAL REAL PROPERTY	96	116.8911	\$160,200	\$21,587,540	\$19,659,684
F2	INDUSTRIAL AND MANUFACTURIN	15	396.4489	\$0	\$15,697,550	\$10,197,940
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$739,270	\$739,270
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$5,142,430	\$5,142,430
J4	TELEPHONE COMPANY (INCLUDI	3	0.3111	\$0	\$329,630	\$329,630
J5	RAILROAD	5	2.8200	\$0	\$4,390,000	\$4,390,000
J6	PIPELAND COMPANY	3		\$0	\$221,210	\$221,210
L1	COMMERCIAL PERSONAL PROPE	73		\$0	\$11,904,580	\$11,861,610
L2	INDUSTRIAL AND MANUFACTURIN	32		\$0	\$81,145,610	\$78,468,260
M1	TANGIBLE OTHER PERSONAL, MOB	47		\$351,280	\$1,015,130	\$908,809
O	RESIDENTIAL INVENTORY	40	19.1612	\$0	\$87,890	\$87,890
S	SPECIAL INVENTORY TAX	2		\$0	\$232,420	\$232,420
X	TOTALLY EXEMPT PROPERTY	178	728.2496	\$0	\$94,868,428	\$0
<b>Totals</b>			<b>3,391.5216</b>	<b>\$1,719,870</b>	<b>\$398,912,804</b>	<b>\$272,264,834</b>

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 1

CDI - CITY OF DIBOLL  
Under ARB Review Totals

7/24/2025 5:37:04PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
F2	INDUSTRIAL AND MANUFACTURIN	1	9.1305	\$0	\$1,004,470	\$1,004,470
<b>Totals</b>			9.1305	\$0	\$1,004,470	\$1,004,470

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 2,120

CDI - CITY OF DIBOLL  
Grand Totals

7/24/2025 5:37:04PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,219	557.4716	\$925,350	\$144,074,993	\$128,451,200
B	MULTIFAMILY RESIDENCE	11	4.8677	\$283,040	\$3,859,960	\$3,839,960
C1	VACANT LOTS AND LAND TRACTS	316	190.7805	\$0	\$4,087,820	\$4,040,820
D1	QUALIFIED OPEN-SPACE LAND	61	1,197.8467	\$0	\$5,872,573	\$216,096
D2	IMPROVEMENTS ON QUALIFIED OP	6		\$0	\$52,500	\$52,486
E	RURAL LAND, NON QUALIFIED OPE	43	176.6732	\$0	\$3,603,270	\$3,425,119
F1	COMMERCIAL REAL PROPERTY	96	116.8911	\$160,200	\$21,587,540	\$19,659,684
F2	INDUSTRIAL AND MANUFACTURIN	16	405.5794	\$0	\$16,702,020	\$11,202,410
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$739,270	\$739,270
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$5,142,430	\$5,142,430
J4	TELEPHONE COMPANY (INCLUDI	3	0.3111	\$0	\$329,630	\$329,630
J5	RAILROAD	5	2.8200	\$0	\$4,390,000	\$4,390,000
J6	PIPELAND COMPANY	3		\$0	\$221,210	\$221,210
L1	COMMERCIAL PERSONAL PROPE	73		\$0	\$11,904,580	\$11,861,610
L2	INDUSTRIAL AND MANUFACTURIN	32		\$0	\$81,145,610	\$78,468,260
M1	TANGIBLE OTHER PERSONAL, MOB	47		\$351,280	\$1,015,130	\$908,809
O	RESIDENTIAL INVENTORY	40	19.1612	\$0	\$87,890	\$87,890
S	SPECIAL INVENTORY TAX	2		\$0	\$232,420	\$232,420
X	TOTALLY EXEMPT PROPERTY	178	728.2496	\$0	\$94,868,428	\$0
<b>Totals</b>			<b>3,400.6521</b>	<b>\$1,719,870</b>	<b>\$399,917,274</b>	<b>\$273,269,304</b>

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 2,119

CDI - CITY OF DIBOLL  
ARB Approved Totals

7/24/2025 5:37:04PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.2958	\$0	\$135,942	\$135,942
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	1,179	545.0152	\$925,350	\$142,150,121	\$126,671,295
A2	REAL, RESIDENTIAL, MOBILE HOME	40	11.5957	\$0	\$1,742,100	\$1,597,133
A3	REAL, RESIDENTIAL, AUX IMPROVEM	7	0.5649	\$0	\$46,830	\$46,830
B1	REAL, RESIDENTIAL APARTMENT	3		\$0	\$2,153,110	\$2,153,110
B2	REAL, RESIDENTIAL DUPLEXES	6	3.9149	\$283,040	\$1,572,010	\$1,552,010
B4	QUADRUPLEX	3	0.9528	\$0	\$134,840	\$134,840
C1	LAND RESIDENTIAL VACANT (CITY)	287	125.6003	\$0	\$3,425,324	\$3,387,520
C3	LAND VACANT (RURAL)	21	31.7893	\$0	\$316,636	\$307,440
C4	LAND COMMERCIAL VACANT	16	33.3910	\$0	\$345,860	\$345,860
D1	AG AND TIMBER LAND	61	1,197.8467	\$0	\$5,872,573	\$216,096
D2	QUALIFIED OPEN-SPACE IMPROVEM	6		\$0	\$52,500	\$52,486
E1	REAL, FARM/RANCH, HOUSE	13	14.1605	\$0	\$2,326,640	\$2,253,205
E2	REAL, FARM/RANCH, MOBILE HOME	2	2.0000	\$0	\$214,590	\$214,590
E3	REAL, FARM/RANCH, OTHER IMPROV	1		\$0	\$270	\$65
E4	E4 Other Farm Ranch Improvement	1		\$0	\$9,440	\$8,796
E5	Non Qualified Land	28	160.5127	\$0	\$1,052,330	\$948,463
F1	REAL, Commercial	96	116.8911	\$160,200	\$21,587,540	\$19,659,684
F2	REAL, Industrial	15	396.4489	\$0	\$15,697,550	\$10,197,940
J2	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$739,270	\$739,270
J3	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$5,142,430	\$5,142,430
J4	REAL & TANGIBLE PERSONAL, UTIL	3	0.3111	\$0	\$329,630	\$329,630
J5	REAL & TANGIBLE PERSONAL, UTIL	5	2.8200	\$0	\$4,390,000	\$4,390,000
J6	REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$221,210	\$221,210
L1	COMMERCIAL PERSONAL PROPER	73		\$0	\$11,904,580	\$11,861,610
L2	INDUSTRIAL PERSONAL PROPERTY,	32		\$0	\$81,145,610	\$78,468,260
M1	TANGIBLE OTHER PERSONAL, MOBI	47		\$351,280	\$1,015,130	\$908,809
O	RESIDENTIAL INVENTORY	40	19.1612	\$0	\$87,890	\$87,890
S	SPECIAL INVENTORY	2		\$0	\$232,420	\$232,420
X	EXEMPT PROPERTY	178	728.2496	\$0	\$94,868,428	\$0
<b>Totals</b>			<b>3,391.5217</b>	<b>\$1,719,870</b>	<b>\$398,912,804</b>	<b>\$272,264,834</b>

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 1

CDI - CITY OF DIBOLL  
Under ARB Review Totals

7/24/2025 5:37:04PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
F2	REAL, Industrial	1	9.1305	\$0	\$1,004,470	\$1,004,470
<b>Totals</b>			9.1305	\$0	\$1,004,470	\$1,004,470

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 2,120

CDI - CITY OF DIBOLL  
Grand Totals

7/24/2025 5:37:04PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.2958	\$0	\$135,942	\$135,942
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	1,179	545.0152	\$925,350	\$142,150,121	\$126,671,295
A2	REAL, RESIDENTIAL, MOBILE HOME	40	11.5957	\$0	\$1,742,100	\$1,597,133
A3	REAL, RESIDENTIAL, AUX IMPROVEM	7	0.5649	\$0	\$46,830	\$46,830
B1	REAL, RESIDENTIAL APARTMENT	3		\$0	\$2,153,110	\$2,153,110
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B4	QUADRUPLEX	3	0.9528	\$0	\$134,840	\$134,840
C1	LAND RESIDENTIAL VACANT (CITY)	287	125.6003	\$0	\$3,425,324	\$3,387,520
C3	LAND VACANT (RURAL)	21	31.7893	\$0	\$316,636	\$307,440
C4	LAND COMMERCIAL VACANT	16	33.3910	\$0	\$345,860	\$345,860
D1	AG AND TIMBER LAND	61	1,197.8467	\$0	\$5,872,573	\$216,096
D2	QUALIFIED OPEN-SPACE IMPROVEM	6		\$0	\$52,500	\$52,486
E1	REAL, FARM/RANCH, HOUSE	13	14.1605	\$0	\$2,326,640	\$2,253,205
E2	REAL, FARM/RANCH, MOBILE HOME	2	2.0000	\$0	\$214,590	\$214,590
E3	REAL, FARM/RANCH, OTHER IMPROV	1		\$0	\$270	\$65
E4	E4 Other Farm Ranch Improvement	1		\$0	\$9,440	\$8,796
E5	Non Qualified Land	28	160.5127	\$0	\$1,052,330	\$948,463
F1	REAL, Commercial	96	116.8911	\$160,200	\$21,587,540	\$19,659,684
F2	REAL, Industrial	16	405.5794	\$0	\$16,702,020	\$11,202,410
J2	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$739,270	\$739,270
J3	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$5,142,430	\$5,142,430
J4	REAL & TANGIBLE PERSONAL, UTIL	3	0.3111	\$0	\$329,630	\$329,630
J5	REAL & TANGIBLE PERSONAL, UTIL	5	2.8200	\$0	\$4,390,000	\$4,390,000
J6	REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$221,210	\$221,210
L1	COMMERCIAL PERSONAL PROPER	73		\$0	\$11,904,580	\$11,861,610
L2	INDUSTRIAL PERSONAL PROPERTY,	32		\$0	\$81,145,610	\$78,468,260
M1	TANGIBLE OTHER PERSONAL, MOBI	47		\$351,280	\$1,015,130	\$908,809
O	RESIDENTIAL INVENTORY	40	19.1612	\$0	\$87,890	\$87,890
S	SPECIAL INVENTORY	2		\$0	\$232,420	\$232,420
X	EXEMPT PROPERTY	178	728.2496	\$0	\$94,868,428	\$0
<b>Totals</b>			<b>3,400.6522</b>	<b>\$1,719,870</b>	<b>\$399,917,274</b>	<b>\$273,269,304</b>

**PROPOSED**

**2025 CERTIFIED TOTALS**

Property Count: 2,120

CDI - CITY OF DIBOLL  
Effective Rate Assumption

7/24/2025 5:37:04PM

**New Value**

TOTAL NEW VALUE MARKET: \$1,719,870  
TOTAL NEW VALUE TAXABLE: \$1,600,490

**New Exemptions**

Exemption	Description	Count		
EX-XD	11.181 Improving property for housing with vol	1	2024 Market Value	\$9,750
EX-XN	11.252 Motor vehicles leased for personal use	1	2024 Market Value	\$6,740
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$1,687,960
EX366	HB366 Exempt	2	2024 Market Value	\$3,300
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,707,750</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	2	\$5,677
DV3	Disabled Veterans 50% - 69%	1	\$10,000
OV65	Over 65	28	\$479,757
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$495,434</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$2,203,184</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$2,203,184

**New Ag / Timber Exemptions**

**New Annexations**

**New Deannexations**

Count	Market Value	Taxable Value
2	\$38,820	\$38,820

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
801	\$133,937	\$2,939	\$130,998
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
791	\$134,175	\$2,972	\$131,203

PROPOSED

**2025 CERTIFIED TOTALS**  
CDI - CITY OF DIBOLL  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$1,004,470.00	\$1,004,470

**PROPOSED**

For Entity : CITY OF DIBOLL

Year: 2025

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
177384	GEORGIA PACIFIC WOOD PRODUCTS	\$26,131,370	\$24,751,500
177307	HEXION INC.	\$18,779,720	\$18,779,720
177410	GEORGIA-PACIFIC PANEL P/B PRODUCTS	\$12,702,790	\$11,547,830
177387	ATLAS ROOFING CORP	\$7,326,830	\$7,184,310
24687	ATCO STRUCTURES USA INC	\$6,758,990	\$6,758,990
186725	SACYR CONSTRUCTION USA, LLC	\$5,880,300	\$5,880,300
177308	ONCOR ELECTRIC DELIVERY CO LLC	\$5,142,430	\$5,142,430
177377	UNION PACIFIC RR CO	\$4,005,610	\$4,005,610
190724	GALAXY DIGITAL	\$3,285,060	\$3,285,060
177366	ATLAS ROOFING CORP BUILDINGS	\$3,195,470	\$3,195,470

City of Diboll  
2025-2026 Sales Tax Analysis

State Comptroller estimating 9% Increase

Year	October	November	December	January	February	March	April	May	June	July	August	September	Total	Percent Difference
2025 Estimate (10yr Average - Outliers)	50,136.92	73,232.61	48,206.21	53,167.61	63,739.66	52,125.48	51,945.09	65,030.29	67,635.99	58,368.99	64,970.47	51,258.63	699,817.94	-26%
2025 Estimate (10yr Average)	51,513.84	77,942.18	49,807.20	54,682.48	67,392.06	51,861.46	50,945.20	68,728.55	64,867.50	62,605.80	65,161.70	57,467.58	722,975.56	-24%
2025 Estimate (5yr Average - Outliers)	71,657.71	123,190.57	82,292.41	87,732.08	111,127.76	81,073.05	82,601.52	102,227.49	97,042.96	99,001.59	110,932.50	81,849.88	1,130,729.53	33%
2025 Estimate (5yr Average)	57,218.03	94,519.84	60,714.15	68,167.33	85,540.29	57,961.81	60,478.70	81,643.99	76,211.31	77,967.26	80,602.30	70,608.70	871,633.68	2%
2025 Estimate (3yr Average)	65,106.95	104,493.29	66,872.15	70,161.67	99,304.90	64,732.65	62,555.53	89,353.00	83,713.61	76,865.40	78,632.38	61,272.29	923,063.82	35%
2025 Estimate (Increase Prior Year by 5%)	63,345.37	153,245.01	81,967.20	67,911.19	102,033.03	70,017.40	65,054.91	87,689.93	77,766.58	69,729.01	96,153.50	64,819.43	999,732.55	5%
2025 Estimate (Decrease Prior Year 5%)	57,312.47	138,650.25	74,160.80	61,443.45	92,315.59	63,349.08	58,859.21	79,338.51	70,360.24	63,088.15	86,996.02	58,646.15	904,519.93	-5%
2025 Estimate (Decrease Prior Year 10%)	54,296.03	131,352.87	70,257.60	58,209.59	87,456.88	60,014.92	55,761.35	75,162.80	66,657.07	59,767.72	82,417.28	55,559.51	856,913.62	-10%
2026 Estimate (Decrease Prior Year 15%)	51,279.58	124,055.49	66,354.40	54,975.72	82,598.16	56,680.75	52,663.50	70,987.09	62,953.90	56,447.29	77,838.55	52,472.87	809,307.30	-15%
2026 Estimate (Decrease Prior Year 20%)	48,263.14	116,758.10	62,451.20	51,741.86	77,739.45	53,346.59	49,565.65	66,811.38	59,250.73	53,126.86	73,259.81	49,386.23	761,700.99	-20%
2025 Estimated	60,328.92	145,947.63	78,064.00	64,677.32	97,174.31	66,683.24	61,957.06	83,514.22	74,063.41	66,408.58	91,574.76	61,732.79	952,126.24	-10%
2025	60,328.92	145,947.63	78,064.00	64,677.32	97,174.31	66,683.24	61,957.06	83,514.22	74,063.41	66,408.58	91,574.76	61,732.79	952,126.24	-10%
2024	85,470.03	94,383.26	57,995.40	88,301.36	121,751.97	68,583.09	62,803.28	121,084.62	110,214.69	97,076.52	77,954.09	68,591.99	1,054,210.30	38%
2023	49,521.90	73,148.99	64,557.04	57,506.34	78,988.41	58,931.63	62,906.24	63,460.17	66,862.72	67,111.10	66,368.30	53,492.08	762,854.92	-10%
2022	42,865.00	56,091.83	39,343.66	72,869.87	60,046.25	50,921.04	52,161.41	62,096.81	76,139.33	122,663.30	84,447.96	131,195.77	850,842.23	29%
2021	44,793.38	51,599.70	46,260.79	60,971.74	58,106.46	35,968.61	61,087.16	76,193.87	55,924.29	48,135.48	71,693.90	46,906.78	657,642.16	15%
2020	28,573.00	49,782.00	47,270.00	35,155.00	50,861.00	42,385.00	49,739.00	53,209.00	53,977.00	53,433.68	61,244.53	48,398.66	574,027.87	-16%
2019	43,542.46	104,506.71	40,502.95	54,576.11	68,220.02	68,145.14	41,927.85	59,033.86	75,884.69	44,929.64	49,089.94	33,411.00	683,770.37	5%
2018	70,092.90	93,634.33	39,515.68	33,182.58	42,251.35	59,214.32	48,127.84	63,167.36	60,969.22	42,911.50	61,810.82	39,178.19	654,056.09	32%
2017	41,529.29	47,613.26	34,358.34	36,649.16	43,466.44	33,027.73	30,985.05	45,958.54	33,523.66	46,945.39	47,154.20	54,268.34	495,479.40	-9%
2016	48,421.53	62,714.06	50,204.14	42,935.31	53,054.40	34,754.83	37,757.15	59,567.05	41,115.98	36,442.83	40,278.48	37,500.21	544,745.97	-11%
38 year average	43,650.64	59,193.00	40,976.41	44,659.38	57,872.80	45,025.65	40,202.19	60,951.56	44,638.28	45,540.38	55,487.91	45,196.61	571,840.59	
20 year average	47,215.04	61,558.34	44,046.78	51,213.61	59,130.83	45,222.23	42,912.17	65,554.68	51,545.69	50,098.31	55,245.50	50,276.77	604,316.57	
10 year average	51,513.84	77,942.18	49,807.20	54,682.48	67,392.06	51,861.46	50,945.20	68,728.55	64,867.50	59,740.76	60,379.87	56,231.75	689,261.38	

	Budget	\$ short/over	% remaining
2024-2025 Budget	\$ 944,405.00	\$ 7,721.24	-1%
2024-2025 Budget Mid-Year	\$ 997,405.00	(45,278.76)	5%

PROPOSED

# City of Diboll

## 2025-2026 Utility Rate Analysis

**City of Diboll, Texas**  
**Water and Wastewater Rate Model**  
**Summary of Proposed Rate Performance - Water & Wastewater**

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b>WATER</b>						
Rate Revenue Requirement	\$1,202,233	\$1,431,946	\$1,462,551	\$1,493,583	\$1,530,412	\$1,562,750
Projected Revenue Under Proposed Rates	1,424,994	1,576,812	1,582,474	1,613,403	1,646,909	1,679,175
<b>Adjusted Over / (Under) Recovery</b>	<b>\$222,761</b>	<b>\$144,866</b>	<b>\$119,924</b>	<b>\$119,820</b>	<b>\$116,497</b>	<b>\$116,426</b>
<b>Adjusted Over / (Under) Recovery (%)</b>	<b>18.53%</b>	<b>10.12%</b>	<b>8.20%</b>	<b>8.02%</b>	<b>7.61%</b>	<b>7.45%</b>
Projected Annual Billed Water Consumption (000's)	244,264	238,349	238,973	238,880	238,715	238,624
<b>WASTEWATER</b>						
Rate Revenue Requirement	\$767,140	\$1,154,201	\$1,189,543	\$1,221,151	\$1,254,406	\$1,294,136
Projected Revenue Under Proposed Rates	948,612	1,070,848	1,128,322	1,162,129	1,195,534	1,230,280
<b>Adjusted Over / (Under) Recovery</b>	<b>\$181,472</b>	<b>(\$83,353)</b>	<b>(\$61,221)</b>	<b>(\$59,021)</b>	<b>(\$58,872)</b>	<b>(\$63,855)</b>
<b>Adjusted Over / (Under) Recovery (%)</b>	<b>23.66%</b>	<b>(7.22%)</b>	<b>(5.15%)</b>	<b>(4.83%)</b>	<b>(4.69%)</b>	<b>(4.93%)</b>
Projected Annual Billed Flow (000's)	151,842	152,442	153,042	153,642	154,242	154,842
<b>WATER AND WASTEWATER TOTAL</b>						
Rate Revenue Requirement	\$1,969,373	\$2,586,147	\$2,652,094	\$2,714,734	\$2,784,818	\$2,856,885
Projected Revenue Under Proposed Rates	2,373,606	2,647,660	2,710,796	2,775,532	2,842,443	2,909,456
<b>Adjusted Over / (Under) Recovery</b>	<b>\$404,233</b>	<b>\$61,513</b>	<b>\$58,703</b>	<b>\$60,799</b>	<b>\$57,625</b>	<b>\$52,570</b>
<b>Adjusted Over / (Under) Recovery (%)</b>	<b>20.53%</b>	<b>2.38%</b>	<b>2.21%</b>	<b>2.24%</b>	<b>2.07%</b>	<b>1.84%</b>

**City of Diboll, Texas**  
**Water and Wastewater Rate Model**  
**Proposed Rates - Water**

	Current	2021	2022	2023	2024	2025	2026
<b>Minimum Rate Adjustment</b>		5.00%	8.00%	5.00%	2.50%	2.50%	2.50%
<b>Volumetric Rate Adjustment</b>		5.00%	8.00%	5.00%	2.50%	2.50%	2.50%
<b>Outside Multiplier</b>		2.00	2.00	2.00	2.00	2.00	2.00
<b>Comm./Indust. Min. Multiplier</b>		1.35	1.35	1.35	1.35	1.35	1.35
<b>Comm./Indust. Vol. Multiplier</b>		1.35	1.35	1.35	1.35	1.35	1.35
<b>No Volumes in Minimum</b>		No	No	No	No	No	No
<b>Residential Tier Differential</b>		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
<b>Comm./Indust. Tier Differential</b>		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
<b>Change Residential Tier Structure</b>		Yes	No	No	No	No	No

**City of Diboll, Texas**  
**Water and Wastewater Rate Model**  
**Proposed Rates - Wastewater**

	Current	2021	2022	2023	2024	2025	2026
<b>Minimum Rate Adjustment</b>		5.00%	10.00%	5.00%	2.50%	2.50%	2.50%
<b>Volumetric Rate Adjustment</b>		5.00%	10.00%	5.00%	2.50%	2.50%	2.50%
<b>Outside Multiplier</b>		2.00	2.00	2.00	2.00	2.00	2.00
<b>Comm./Indust. Min. Multiplier</b>		1.35	1.35	1.35	1.35	1.35	1.35
<b>Comm./Indust. Vol. Multiplier</b>		1.35	1.35	1.35	1.35	1.35	1.35
<b>No Volumes in Minimum</b>		No	No	No	No	No	No
<b>2 Tiers Only</b>		Yes	No	No	No	No	No

PROPOSED



**CITY OF DIBOLL**  
**APPENDIX A**  
**FEE SCHEDULE**

**UTILITY RATES AND FEE SCHEDULE**

Sewer System

Residential	
Minimum charge (includes first two thousand (2,000) gallons	\$21.96
All over two thousand (2,000) gallons	\$5.94/kgal
Commercial	
Minimum charge (includes first two thousand (2,000) gallons	\$29.63
All over two thousand (2,000) gallons	\$7.90/kgal

The rates charged for sewer delivered to nonresidents of the city shall be double the above.

Waterworks System

Residential	
Minimum charge (includes first two thousand (2,000) gallons	\$29.98
Next three thousand (3,000) gallons (2,001 to 5,000)	\$5.92/kgal
Next five thousand (5,000) gallons (5,001 to 10,000)	\$6.50/kgal
Next ten thousand (10,000) gallons (10,001 to 20,000)	\$7.16/kgal
All over twenty thousand (20,000) gallons	\$7.88/kgal
Commercial	
Minimum charge (includes first two thousand (2,000) gallons	\$40.47
Next eighteen thousand (18,000) gallons (2,001 to 20,000)	\$7.76/kgal
Next eighty thousand (80,000) gallons (20,001 to 100,000)	\$8.79/kgal
All over one hundred thousand (100,000) gallons	\$9.66/kgal

The rates charged for water delivered to nonresidents of the city shall be double the above.

Turn On / Turn off / Courtesy Call	\$15.00
Water Deposit	
Owner	\$125.00
Renter	\$175.00
New Service Connection Fee	\$25.00

**PROPOSED**

Transfer Fee		\$25.00
Late Charge, if paid after 10 <sup>th</sup>	10% of total amount due, Min \$10.00	
Disconnection Processing Fee		\$50.00
Sewer Tap Location Fee		\$50.00
Meter Testing Fee		\$25.00
Plug Meter Charge		\$50.00
Pulled Meter Charge	Actual Cost Plus Time & Materials	
Meter Repair	Actual Cost Plus Time & Materials	

#### Sewer Taps

4" Sewer Tap		\$410.00
6" Sewer Tap		\$430.00
Sewer Tap > 6"	Actual Cost Plus Time & Materials	

#### Water Taps

¾" Water Tap w/ Meter		\$920
1" Water Tap w/ Meter		\$1165
1.5" Water Tap w/ Meter		\$2075
2" Water Tap w/ Meter		\$2540
Water Tap > 2" w/ Meter	Actual Cost Plus Time & Materials	

#### Water Meter Only

¾" Water Meter		\$550
1" Water Meter		\$600
1.5" Water Meter		\$1050
2" Water Meter		\$1200
Water Meter > 2"	Actual Cost Plus Time & Materials	

Wholesale Water (per 1,000 gallon)		\$3.47/kgal
Fire Hydrant Meter Deposit		\$1000.00
Fire Hydrant Meter Monthly Rental Fee		\$100.00
Fire Hydrant Water Usage (per 1,000 gallons)		\$9.31

#### Solid Waste

Residential Rate		\$18.63	
Commercial Rate			
	<u>Size</u>	<u>Freq/Week</u>	<u>Rate</u>
	2 yd	1	\$120.63
	2 yd	2	\$216.68
	2 yd	3	\$235.27
	2 yd	4	\$275.23
	2 yd	5	\$322.08
	3 yd	1	\$135.28
	3 yd	2	\$228.97
	3 yd	3	\$279.62

3 yd	4	\$326.70
3 yd	5	\$400.44
4 yd	1	\$165.13
4 yd	2	\$249.47
4 yd	3	\$316.11
4 yd	4	\$424.81
4 yd	5	\$545.40
6 yd	1	\$175.68
6 yd	2	\$313.90
6 yd	3	\$433.95
6 yd	4	\$571.56
6 yd	5	\$688.69
8 yd	1	\$249.47
8 yd	2	\$368.06
8 yd	3	\$534.37
8 yd	4	\$677.31
8 yd	5	\$805.20
Hand Account		\$25.85
Cart Fee		\$2.20

Roll-Offs

<u>Open Top</u>	<u>Rate</u>
20 yd	\$601.91
30 yd	\$719.85
40 yd	\$837.82
42 yd	\$900.66
<u>Compactor</u>	<u>Rate</u>
36 yd	\$800.60
40 yd	\$847.79
42 yd	\$911.15
<u>Open Top; no landfill</u>	<u>Rate</u>
20 yd	\$398.72
30 yd	\$415.05
40 yd	\$431.39
42 yd	\$473.92
<u>Compactor; no landfill</u>	<u>Rate</u>
36 yd	\$426.94
40 yd	\$432.59
42 yd	\$475.15

**BUILDING AND DEVELOPMENT FEE SCHEDULE**

Residential – New Single Family and Duplex Construction

Building	\$50.00 base fee plus \$0.40 per sq. ft. conditioned space
Mechanical	\$50.00 base fee plus \$0.02 per sq. ft. conditioned space
Electrical	\$50.00 base fee plus \$0.04 per sq. ft. conditioned space
Plumbing	\$50.00 base fee plus \$0.06 per sq. ft. conditioned space

PROPOSED

Roofing	\$50.00 base fee plus \$1.25 per square
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**Residential – Remodeling, Alterations, Additions, and Repairs\***

Building	\$50.00 base fee plus \$0.25 per sq. ft.
Mechanical	\$50.00 base fee plus \$0.02 per sq. ft.
Electrical	\$50.00 base fee plus \$0.04 per sq. ft.
Plumbing	\$50.00 base fee plus \$0.06 per sq. ft.
Roofing	\$50.00 base fee plus \$1.25 per square

\*sq. ft. based on space subject to the remodel, alteration, addition, or repairs.

**Commercial – New Construction /Apartments**

Building	\$350.00 base fee plus \$0.45 per sq. ft.
Shell Building	\$350.00 base fee plus \$0.30 per sq. ft.
Interior Finish Out	\$150.00 base fee plus \$0.15 per sq. ft.
Mechanical	\$100.00 base fee plus \$0.03 per sq. ft.
Electrical	\$100.00 base fee plus \$0.04 per sq. ft.
Plumbing	\$100.00 base fee plus \$0.06 per sq. ft.
Roofing	\$100.00 base fee plus \$1.25 per square

**Commercial – Remodeling, Alterations, Additions, and Repairs\***

Building	\$50.00 base fee plus \$0.40 per sq. ft.
Mechanical	\$50.00 base fee plus \$0.03 per sq. ft.
Electrical	\$50.00 base fee plus \$0.04 per sq. ft.
Plumbing	\$50.00 base fee plus \$0.06 per sq. ft.
Roofing	\$50.00 base fee plus \$1.25 per square

\*sq. ft. based on space subject to the remodel, alteration, addition, or repairs.

**Other Permits & Fees**

Certificate of Occupancy (per Unit)	\$50.00
Vendor Permit	\$5.00 / Day or \$100 / Year
Signage Permit	\$100.00
Demolition Fee	\$100.00
Storage Building, Carport, Shed	\$50.00
Fence Permit	\$40.00
Permanent Electrical Service Connection	\$50.00
Temporary Electric Pole	\$50.00
False Alarm Fee*	\$500.00

\*Response to alarm site if the city representatives have to secure the premises

**Construction Plan Review Fee**

Residential	Actual Cost Plus Time & Materials
Commercial	Actual Cost Plus Time & Materials
Plumbing Inspection Fee – Outside City Limits	\$50.00
Inspection After Normal Business Hours	\$50.00
Re-inspection Fee	\$35.00
Any Fee Not Listed	\$50.00
Building Permit Violation Penalty Fee*	\$200.00 / Day

\*Where work for which a permit is required by code is started or proceeded prior to obtaining said permit. The payment of such penalty shall not relieve any persons from fully complying with the code requirements in the execution of the work nor from any other penalties prescribed herein.

Copies (8.5 x 11)	25¢ / sheet
Filing Fees	Actual Cost
Curb Cuts	Actual Cost Plus Time & Materials
Street Cuts	Actual Cost Plus Time & Materials
Water / Sewage Cuts	Actual Cost Plus Time & Materials

## **PLANNING AND ZONING FEE SCHEDULE**

Plats		\$250.00
Minor Plats	Preliminary & Final	\$250.00
Re-Plats	Preliminary & Final	\$250.00
Amended Plats	Preliminary & Final	\$250.00
Vacated Plats	Preliminary & Final	
	Less than 10 Acres	\$100.00
	10 to 50 Acres	\$150.00
	Over 50 Acres	\$200.00
Major Plats	Preliminary	
	Less than 10 Acres	\$300.00
	10 to 50 Acres	\$400.00
	Over 50 Acres	\$500.00
Major Plats	Final	
	Less than 10 Acres	\$300.00
	10 to 50 Acres	\$400.00
	Over 50 Acres	\$500.00
Application Fees		
	Rezoning	\$200.00
	Variance	\$200.00
	Specific Use Permit	\$200.00
	Adult Oriented Business	\$500.00
Document Fees		
	Comprehensive Plan Zoning Ordinance	Actual Cost
	Engineering	Actual Cost

## **CEMETERY FEE SCHEDULE**

Plot – Adult	\$500.00
Plot – Infant	\$250.00

## **PARKS & RECREATION FEE SCHEDULE**

Athletic Field	
Field Permit*	\$15.00 / Player

\*Teams charged per player that did not register to play in a Diboll Youth Baseball / Softball League the preceding season

Park Lights	\$10.00 / Hour
Trash Service	\$35.00 / Hour
Field Permit Violation	\$250.00
Vendor Trailer Space	\$25.00 per Month

### **ADMINISTRATIVE FEE SCHEDULE**

Notary	\$5.00
NSF Returned Check	\$35.00

### **ANIMAL CONTROL FEE SCHEDULE**

Impoundment Fee – First Offense	\$140.00
Impoundment Fee	\$190.00
Surrender Fee	\$190.00
Animal at Large	\$250.00
Animal at Large 2 <sup>nd</sup> Offense	\$500.00

### **CODE ENFORCEMENT FEE SCHEDULE**

Violation of Ordinance – General Penalty		Up to \$500.00
Violation of Ordinance – Failure to Obtain Permit		\$200.00 / Day
Violation of Ordinance – High Grass & Weeds	Actual Cost Plus	\$200.00 / Day
Violation of Ordinance – Illegally Parked of Inoperable Vehicle		\$200.00 / Day
Violation of Ordinance – Trash & Debris		\$200.00 / Day
Violation of Ordinance – Littering		\$200.00
Violation of Ordinance – Prohibited Fireworks Sale or Discharge		\$200.00 / Day
Violation of Ordinance – Curfew		\$200.00
Violation of Ordinance – No Thru Traffic / No Truck Route		\$200.00
Violation of Ordinance – Loitering		\$200.00
Violation of Ordinance – Trespassing		\$500.00
Violation of Ordinance – Park Regulations		\$500.00
Violation of Ordinance – Urinating in Public Place		\$500.00
Violation of Ordinance – Discharge Firearm		\$500.00
Violation of Ordinance – Burn Ban		\$500.00
Violation of Ordinance – Child Safety Zone Violation		\$500.00 / Day

### **MUNICIPAL COURT VIOLATION FEE SCHEDULE**

DPS Violation Code	Violation	Reference	OCA Case Category 2011	Base Fine
1075	Disorderly Conduct - Threat	PC 42.01	Penal Code	\$ 250.00
1080	Disorderly Conduct - Loud Music / Noise	PC 42.01	Penal Code	\$ 250.00
1085	Disorderly Conduct - Fighting	PC 42.01	Penal Code	\$ 250.00

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1090	Disorderly Conduct - Obscene Gestures or Language	PC 42.01	Penal Code	\$ 200.00
1135	Sale of Cigarettes, E-Cigarettes, or Tobacco Products to Person Younger than 21 Years of Age	HSC 161.082	Other State Law	\$ 500.00
1140	Possession of Drug Paraphernalia	HSC 481.125	Other State Law	\$ 100.00
1145	Minor in Possession of Tobacco	HSC 161.252	Other State Law	\$ 100.00
1155	Possession of Intoxicants on Public School Grounds	EC 37.122	Other State Law	\$ 100.00
1170	Consumption of Alcohol on Licensed Premises	ABC 101.72	Other State Law	\$ 100.00
1215	Possession in Tobacco Free Zone	PC 48.01	Penal Code	\$ 250.00
1223	Assault Class C - Simple Assault	PC 22.01	Penal Code	\$ 500.00
1245	Leaving a Child Unattended in Vehicle	PC 22.10	Penal Code	\$ 500.00
1250	Reckless Damage	PC 28.04	Penal Code	\$ 250.00
1286	Theft	PC 31.03	Penal Code	\$ 250.00
1392	Unlawful Restraint of a Dog	HSC 821.102	Other State Law	\$ 500.00
3001	<i>Speeding</i>	545.361	<i>Non-parking</i>	<i>Scheduled</i>
3001	Speeding < 10 mph over Speed Limit	545.361	Non-parking	\$ 100.00
3001	Speeding 11-15 mph over Speed Limit	545.361	Non-parking	\$ 150.00
3001	Speeding 16-20 mph over Speed Limit	545.361	Non-parking	\$ 175.00
3001	Speeding 21-25 mph over Speed Limit	545.361	Non-parking	\$ 190.00
3001	Speeding >26 mph over Speed Limit	545.361	Non-parking	\$ 200.00
3002	Unsafe Speed (too fast for conditions)	545.351	Non-parking	\$ 100.00
3003	Impeding traffic	545.363	Non-parking	\$ 100.00
3005	Fail to yield right of way	545.151	Non-parking	\$ 200.00
3006	Ran stop sign	545.151	Non-parking	\$ 200.00
3007	Ran red light	544.007	Non-parking	\$ 200.00
3009	Changed lane when unsafe	545.06	Non-parking	\$ 200.00
3011	Turned left from wrong lane	545.101	Non-parking	\$ 200.00
3012	Turned right from wrong lane	545.101	Non-parking	\$ 200.00
3013	Cut corner left turn	545.101	Non-parking	\$ 150.00

3014	Improper tu	545.103	Non-parking	\$ 150.00
3015	Wrong Side of Road	545.056	Non-parking	\$ 200.00
3016	Drove wrong way on one-way roadway	545.059	Non-parking	\$ 200.00
3017	Following too closely	545.062	Non-parking	\$ 200.00
3018	Passed-insufficient clearance	545.054	Non-parking	\$ 200.00
3019	Disregarded no passing zone	545.055	Non-parking	\$ 200.00
3020	Illegal pass on right	545.057	Non-parking	\$ 200.00
3021	Fail to stop for School Bus / Passing School Bus	545.066	Non-parking	\$ 1,250.00
3022	Improper Passing	545.053	Non-parking	\$ 200.00
3024	Unsafe start from parked, stopped or standing position	545.402	Non-parking	\$ 200.00
3025	Fail to maintain financial responsibility- 2nd offense	601.191	Non-parking	\$ 375.00
3026	Parked on roadway	545.301	Parking	\$ 100.00
3028	Crossing physical barrier	545.063	Non-parking	\$ 100.00
3031	Unrestrained child - Safety seat violation	545.412	Non-parking	\$ 200.00
3032	No seat belt-driver	545.413	Non-parking	\$ 200.00
3033	No seat belt-passenger	545.413	Non-parking	\$ 200.00
3034	Child not secured by safety belt	545.413	Non-parking	\$ 200.00
3038	Operate vehicle with child in open bed	545.414	Non-parking	\$ 200.00
3045	Fail to Stop and Render Aid	550.022	Non-parking	\$ 200.00
3049	Fail to maintain financial responsibility	601.191	Non-parking	\$ 300.00
3050	Fail to control speed	545.351	Non-parking	\$ 100.00
3051	Speed under minimum	545.363	Non-parking	\$ 100.00
3052	Fail to yield at stop intersection	545.151	Non-parking	\$ 100.00
3053	Fail to yield at yield intersection	545.151	Non-parking	\$ 100.00
3054	Fail to yield right of way at open intersection	545.151	Non-parking	\$ 100.00
3055	Fail to yield right of way-turning left	545.152	Non-parking	\$ 100.00
3056	Fail to yield right of way leaving private drive, alley, building	545.155	Non-parking	\$ 100.00
3057	Fail to yield right of way to emergency vehicle	545.156	Non-parking	\$ 200.00

3058	Fail to yield right of way - on Green Signal	544.007	Non-parking	\$ 100.00
3059	Disregarded traffic control device	544.004	Non-parking	\$ 100.00
3060	Fail to stop-designated point-at stop sign	544.01	Non-parking	\$ 100.00
3061	Fail to stop-designated point-at yield sign	544.01	Non-parking	\$ 100.00
3063	Fail to stop at proper place (at traffic light)	544.007	Non-parking	\$ 100.00
3064	Fail to stop at proper place (not intersection)	544.007	Non-parking	\$ 100.00
3066	Drove through safety zone	545.403	Non-parking	\$ 200.00
3069	Disregarded lane control signal	544.009	Non-parking	\$ 200.00
3070	Fail to drive in single lane	545.06	Non-parking	\$ 200.00
3071	Disregarded no lane change sign	545.06	Non-parking	\$ 200.00
3072	Disregarded signal at RR crossing	545.251	Non-parking	\$ 200.00
3073	Disregarded RR crossing gate or flagman	545.251	Non-parking	\$ 200.00
3074	Fail to stop at marked RR crossing	545.252	Non-parking	\$ 200.00
3075	Heavy equipment disregarded signal of train	545.255	Non-parking	\$ 100.00
3076	Turned across dividing section	545.063	Non-parking	\$ 100.00
3077	Turned right too wide	545.101	Non-parking	\$ 100.00
3078	Disregarded turn marks at intersection	545.101	Non-parking	\$ 100.00
3079	Made U-turn on curve or hill	545.102	Non-parking	\$ 100.00
3080	Turned when unsafe	545.103	Non-parking	\$ 100.00
3081	Cut across driveway to make turn	545.423	Non-parking	\$ 100.00
3082	Fail to yield right of way on left at obstruction	545.051	Non-parking	\$ 100.00
3083	Slower vehicle failed to keep right	545.051	Non-parking	\$ 100.00
3084	Failed to signal lane change	545.104	Non-parking	\$ 100.00
3085	Failed to give one-half of roadway	545.052	Non-parking	\$ 100.00
3086	Failed to pass met vehicle to right	545.052	Non-parking	\$ 100.00
3088	Drove on wrong side of divided highway	545.063	Non-parking	\$ 200.00
3089	Drove center lane (not passing, not turning left)	545.06	Non-parking	\$ 200.00

3090	Drove wrong way in designated lane	545.06	Non-parking	\$ 200.00
3091	Wrong side road-not passing	545.055	Non-parking	\$ 200.00
3092	Cut in after passing	545.053	Non-parking	\$ 200.00
3093	Passed vehicle stopped for pedestrian	552.003	Non-parking	\$ 200.00
3096	Failed to Signal Turn	545.106	Non-parking	\$ 200.00
3097	Fail to signal distance before turning	545.104	Non-parking	\$ 200.00
3098	Failed to Signal - for Stop	547.701	Non-parking	\$ 200.00
3099	Improper turn or stop hand signal	545.106	Non-parking	\$ 200.00
3101	Driving while license invalid	521.457	Non-parking	\$ 300.00
3103	No driver's license	521.021	Non-parking	\$ 200.00
3104	Disregard School Crossing Guard	542.501	Non-parking	\$ 200.00
3106	Violate DL restrictions	521.221	Non-parking	\$ 200.00
3112	No motorcycle endorsement	521.221	Non-parking	\$ 200.00
3114	Fail to yield right of way to pedestrian at signal intersection	552.002	Non-parking	\$ 200.00
3115	Fail to yield right of way to pedestrian on sidewalk	552.006	Non-parking	\$ 200.00
3116	Fail to yield right of way to pedestrian in crosswalk fail to yield ROW to pedestrian in crosswalk-no signal	552.003	Non-parking	\$ 200.00
3117	Fail to use due care for pedestrian	552.008	Non-parking	\$ 100.00
3118	Fail to yield for blind or incapacitated person	552.008	Non-parking	\$ 100.00
3119	Too many riders on motorcycle	545.416	Non-parking	\$ 200.00
3120	Carry passenger without a helmet	661.003	Non-parking	\$ 200.00
3121	Disregarded police officer	542.501	Non-parking	\$ 200.00
3124	Failed to give way when overtaken	545.053	Non-parking	\$ 100.00
3125	Increased speed while being overtaken	545.053	Non-parking	\$ 100.00
3126	Did not use designated lane or direction	545.064	Non-parking	\$ 100.00
3127	Drove onto (or from) controlled access highway where prohibited	545.064	Non-parking	\$ 100.00
3128	Prohibited motor vehicle on controlled-access highway	545.065	Non-parking	\$ 100.00

3131	Failed to stop for approaching train	545.251	Non-parking	\$ 100.00
3132	Bus failed to stop at RR crossing	545.253	Non-parking	\$ 200.00
3134	Vehicle hauling explosives failed to reduce speed at RR crossing	545.254	Non-parking	\$ 200.00
3135	Vehicle hauling explosives (or flammable materials) failed to stop at RR crossing	545.254	Non-parking	\$ 200.00
3136	Crossed RR with heavy equipment without notice	545.255	Non-parking	\$ 100.00
3137	Crossed RR with heavy equipment without stop (or safety)	545.255	Non-parking	\$ 100.00
3138	Fail to stop-emerging from alley, driveway or building	545.256	Non-parking	\$ 100.00
3147	Possess Deceptive DL/ID	521.453	Non-Parking	\$ 500.00
3150	Improper use of auxiliary passing lamps	547.329	Non-parking	\$ 100.00
3151	Too many auxiliary passing lamps	547.329	Non-parking	\$ 100.00
3152	Improper use of auxiliary driving lamps	547.33	Non-parking	\$ 100.00
3153	Too many auxiliary driving lamps	547.33	Non-parking	\$ 100.00
3154	Fail to use proper headlight beam	547.333	Non-parking	\$ 100.00
3155	Fail to dim headlights-meeting	547.333	Non-parking	\$ 100.00
3156	Fail to dim headlights-following	547.333	Non-parking	\$ 100.00
3157	More than four driving lamps lighted	547.302	Non-parking	\$ 100.00
3158	Unauthorized use of siren, bell or whistle	547.501	Non-parking	\$ 100.00
3159	Warning devices not displayed	547.503	Non-parking	\$ 100.00
3160	Passengers/load obstruct driver's view or control	545.417	Non-parking	\$ 100.00
3161	No head lamp(s)	547.321	Non-parking	\$ 100.00
3162	Defective head lamp(s)	547.801	Non-parking	\$ 100.00
3166	No tail lamp(s)	547.801	Non-parking	\$ 100.00
3167	Defective taillamp(s)	547.322	Non-parking	\$ 100.00
3169	No stop lamps	547.323	Non-parking	\$ 100.00
3170	Defective stop lamp(s)	547.323	Non-parking	\$ 100.00
3171	No turn signal lamp(s) when required	545.106	Non-parking	\$ 100.00

3172	Defective turn signal lamp(s)	547.324	Non-parking	\$ 100.00
3173	No parking lamp(s)	547.383	Non-parking	\$ 100.00
3174	Defective parking lamp(s)	547.383	Non-parking	\$ 100.00
3175	Improper use of back-up lamp	547.332	Non-parking	\$ 100.00
3176	No front/rear reflector(s) when required	547.325	Non-parking	\$ 100.00
3180	Wrong color clearance lamp(s)	547.353	Non-parking	\$ 100.00
3181	Wrong color side marker	547.353	Non-parking	\$ 100.00
3182	Wrong color identification lamps	547.353	Non-parking	\$ 100.00
3183	Wrong color reflectors	547.353	Non-parking	\$ 100.00
3184	Wrong color stoplight	547.303	Non-parking	\$ 100.00
3185	Wrong color license plate light	547.303	Non-parking	\$ 100.00
3186	Wrong color back-up lamp	547.303	Non-parking	\$ 100.00
3187	Wrong color signal device	547.303	Non-parking	\$ 100.00
3188	Reflectors not visible sufficient distance	547.355	Non-parking	\$ 100.00
3189	Clearance lights not visible sufficient distance	547.355	Non-parking	\$ 100.00
3190	Identification lamps not visible sufficient distance	547.355	Non-parking	\$ 100.00
3191	Side markers lamps not visible sufficient distance	547.355	Non-parking	\$ 100.00
3198	Drove without lights-when required	547.302	Non-parking	\$ 100.00
3201	Operate vehicle more than one passenger-minor	545.424	Non-parking	\$ 100.00
3202	Violate operating hours-minor	545.424	Non-parking	\$ 100.00
3204	Passing authorized emergency vehicle	545.157	Non-parking	\$ 500.00
3207	Operate motorcycle without approved headgear	661.003	Non-parking	\$ 100.00
3208	Parked with headlamps not dimmed	547.383	Non-parking	\$ 100.00
3209	Improper use of spot lamps	547.327	Non-parking	\$ 100.00
3210	Too many spot lamps	547.327	Non-parking	\$ 100.00
3211	Improper use of fog lamps	547.328	Non-parking	\$ 100.00
3212	Too many fog lamps	547.328	Non-parking	\$ 100.00
3213	Defective Brakes	547.402	Non-parking	\$ 200.00
3225	Horn violation	547.501	Non-parking	\$ 100.00

3226	Equipped with unauthorized siren, whistle, or bell	547.501	Non-parking	\$ 100.00
3227	Muffler violation	547.604	Non-parking	\$ 100.00
3228	Removed original equipment exhaust emission' system	547.605	Non-parking	\$ 100.00
3229	Defective exhaust emission system-equipped but not in good working order	547.605	Non-parking	\$ 100.00
3230	Mirror violation	547.602	Non-parking	\$ 100.00
3231	Affix color/light altering material to windshield/window / Obstructed view through windshield	547.613	Non-parking	\$ 100.00
3232	No windshield wiper	547.603	Non-parking	\$ 100.00
3233	Defective windshield wiper	547.603	Non-parking	\$ 100.00
3234	Defective safety glazing material	547.608	Non-parking	\$ 100.00
3235	Warning devices not installed or defective	547.502	Non-parking	\$ 100.00
3238	No mud flaps or improper mud flaps	547.606	Non-parking	\$ 100.00
3250	Television receiver improperly located (visible to driver)	547.611	Non-parking	\$ 100.00
3251	No front seat belts (when required)	547.601	Non-parking	\$ 100.00
3252	Parked within an intersection	545.302	Parking	\$ 100.00
3253	Parked on crosswalk	545.302	Parking	\$ 100.00
3254	Parked on a bridge or in a tunnel	545.302	Parking	\$ 100.00
3255	Parked on grade-failed to turn wheels	545.404	Parking	\$ 100.00
3256	Parked and failed to set brakes	545.404	Parking	\$ 100.00
3257	Parked without stopping engine	545.404	Parking	\$ 100.00
3259	Expired Driver License	521.021; 521.026	Non-parking	\$ 200.00
3260	Expired commercial driver license	522.051	Non-parking	\$ 300.00
3263	Fail to display DL	521.025	Non-parking	\$ 200.00
3264	Fail to report change of address/name	521.054	Non-parking	\$ 200.00
3267	Driving While License Suspended	521.241	Non-parking	\$ 200.00
3272	Fail to comply with requirements on striking unattended vehicle	550.024	Non-parking	\$ 200.00

3273	Fail to comply with requirements on striking fixtures on highway	550.025	Non-parking	\$	200.00
3274	No or defective license plate light	547.322	Non-parking	\$	100.00
3275	No beam indicator	547.333	Non-parking	\$	100.00
3276	Improper color light(s) on front	547.305	Non-parking	\$	100.00
3277	Improper flashing lights	547.305	Non-parking	\$	100.00
3278	No Fire Extinguisher	547.607	Non-parking	\$	200.00
3282	Improperly transporting more than 3 vehicles	545.409	Non-parking	\$	100.00
3284	Parked double	545.302	Parking	\$	100.00
3285	Violate DL restriction on occupational license	521.253	Non-parking	\$	100.00
3286	Fail to report accident-SR (under SR laws, as required)	601.004	Non-parking	\$	100.00
3287	Fail to yield right of way - turning right on red signal	544.007	Non-parking	\$	100.00
3288	Fail to yield right of way - changing lanes	545.061	Non-parking	\$	100.00
3301	No commercial driver's license (CDL)	522.011	Non-parking	\$	500.00
3302	Fail to report change of address or name (CDL)	522.032	Non-parking	\$	300.00
3307	Use Wireless Device While Driving as a Minor	545.424a	Non-parking	\$	200.00
3309	Open Container in Motor Vehicle	PC 49.031	Penal Code	\$	500.00
3314	Interfere with funeral procession	PC 42.05	Penal Code	\$	100.00
3315	Drove on sidewalk	545.422	Non-parking	\$	100.00
3316	Illegal backing	545.415	Non-parking	\$	100.00
3319	Leaving Scene of Accident	550.021	Non-parking	\$	300.00
3320	Obstructing traffic	545.363	Non-parking	\$	100.00
3321	Driver opened door in moving traffic	545.418	Non-parking	\$	100.00
3322	Operate vehicle where prohibited	545.064	Non-parking	\$	100.00
3323	Open container - passenger area	PC 49.031; 49.04(c)	Penal Code	\$	500.00
3333	Violate promise to appear	543.009	Non-parking	\$	200.00
3334	Unauthorized glass coating material	547.101	Non-parking	\$	100.00
3337	Failure to Appear	PC 38.10	Penal Code	\$	500.00

3338	Fail to identify	PC 38.02	Penal Code	\$	500.00
3341	Driving around barricades	472.022	Non-parking	\$	100.00
3342	Disregard warning signs or barricades	472.022	Non-parking	\$	100.00
3361	Passenger interfered with driver view or control	545.417	Non-parking	\$	100.00
3363	Permit livestock to roam	AGC 143.108	Other State Law	\$	100.00
3364	Parent or guardian permitted unlicensed minor to drive	521.458	Non-parking	\$	200.00
3365	Non-guardian permitted unlicensed operator to drive	521.458	Non-parking	\$	200.00
3366	Non-driver opened door in lane traffic	545.418	Non-parking	\$	100.00
3377	Place or maintain flashing light or sign within 1000 feet of intersection w/o permission	544.006	Non-parking	\$	100.00
3503	Failure to keep bicycle on right side of road	551.103	Non-parking	\$	100.00
3504	No or defective brake on bicycle or motor-assisted bike	551.104	Non-parking	\$	100.00
3505	No or defective white light on front of bicycle or motor assisted bicycle at night	551.104	Non-parking	\$	100.00
3506	Bicycle rider committed hazardous traffic violation	551.101	Other State Law	\$	200.00
3507	Bicycle rider failed to use due care when passing	551.103	Other State Law	\$	100.00
3520	Non-motorized vehicle on prohibited roadway	545.065	Non-parking	\$	100.00
3523	Pedestrian failed to yield right of way to vehicle not at crosswalk	552.005	Non-parking	\$	100.00
3524	Pedestrian on prohibited roadway	545.065	Non-parking	\$	100.00
3525	Public Intoxication	PC 49.02	Penal Code	\$	500.00
3528	Walked on highway with traffic-no sidewalks	552.006	Non-parking	\$	100.00
3529	Walked on roadway where sidewalks provided	552.006	Non-parking	\$	150.00
3552	Park/stand in front of public/private drive	545.302	Parking	\$	100.00
3553	Parking in prohibited area	545.302	Parking	\$	200.00
3555	Stopping in prohibited area	545.302	Parking	\$	100.00
3561	Parked facing traffic	545.303	Parking	\$	100.00
3581	Disregarded sole green turn signal arrow	544.007	Non-parking	\$	100.00

3582	Disregarded pedestrian control signal	552.002	Other State Law	\$	100.00
3583	Pedestrian disregarded red signal at regular traffic light	552.001	Other State Law	\$	100.00
3584	Pedestrian disregarded yellow signal at regular traffic light	552.001	Other State Law	\$	100.00
3585	Drove on wrong side RR crossing	545.056	Non-parking	\$	100.00
3589	Crossing fire hose without permission	545.205	Non-parking	\$	200.00
3590	Drive into block where fire engine stopped	545.407	Non-parking	\$	200.00
3591	Following ambulance / fire apparatus	545.407	Non-parking	\$	200.00
3596	Speeding-in a school zone	541.302	Non-parking	\$	200.00
3655	Dealers license violation	503.068-503.094-503.09	Non-parking	\$	500.00
3656	Expired Registration	502.407	Non-parking	\$	100.00
3657	Display Fictitious License Plate / Deceptively Similar License Plate	502.409	Non-parking	\$	200.00
3658	Obscured License Plate	502.409	Non-parking	\$	100.00
3667	Operate motor vehicle without license plates or with one License plate	502.404	Non-parking	\$	200.00
3668	Operate unregistered motor vehicle	502.402	Non-parking	\$	200.00
3669	Operate w/license for other class vehicle	502.403	Non-parking	\$	100.00
3800	Minor in possession	ABC 106.05	Other State Law	\$	300.00
3801	Attempt to purchase alcohol-minor	ABC 106.025	Other State Law	\$	300.00
3802	Purchase of alcohol-minor	ABC 106.02	Other State Law	\$	300.00
3803	Consumption of alcohol-minor	ABC 106.04	Other State Law	\$	300.00
3804	Misrepresentation of age-minor	ABC 106.07	Other State Law	\$	300.00
3805	Public intoxication-minor	PC 49.02	Penal Code	\$	500.00
3806	DUI Driving under the Influence – Minor	ABC 106.041	Other State Law	\$	500.00
3999	Use of Wireless Device in School Zone	545.425	Non-parking	\$	200.00

**Debt Service Worksheet**

**2025-2026**

**Name of Taxing Unit:** \_\_\_\_\_ City of Diboll \_\_\_\_\_

**Schedule A: Unencumbered Fund Balance** - The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Fund Type	Balance	Fund Type	Balance
General Fund	650,000.00		
Debt Service Fund	50,000.00		

**Schedule B: Debt Service** - The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These will be paid from property tax revenues (or additional sales tax revenues, if applicable).

<b>Amount (if any) paid from Schedule A:</b>	135,693.75
<b>Amount (if any) paid from other resources:</b>	874,976.87

Debt Description	Principal	Interest	Other Amount	Total
Series 2019, GO Refunding	235,000.00	58,875.00	300.00	294,175.00
Series 2020, GO Refunding	100,000.00	35,393.75	300.00	135,693.75
Series 2021, TWDB	115,000.00	60,064.50	350.00	175,414.50
SIB LOAN	21,957.57	1,020.48	-	22,978.05
PSI Project LOAN	187,397.00	195,012.32		382,409.32

CITY OF DIBOLL  
 Outstanding Loans  
 2025-2026 Budget Analysis

**PSI Project LOAN**

**Loan Data**

Original Principal \$ 5,640,536.00  
 Loan Term (Years) 20  
 Annual Interest Rate 3.68%, 30/360 basis  
 Payments per Year 1  
 Payment Variable

Paid from Utility Fund, Utility

Year	Payment	Interest	Principal	Due Date
0	\$ 190,839.30	\$ 190,839.30	\$ -	6/1/2023
1	\$ 373,704.72	\$ 207,571.72	\$ 166,133.00	6/1/2024
2	\$ 376,613.03	\$ 201,458.03	\$ 175,155.00	6/1/2025
3	\$ 382,409.32	\$ 195,012.32	\$ 187,397.00	6/1/2026
4	\$ 388,299.11	\$ 188,116.11	\$ 200,183.00	6/1/2027
5	\$ 394,283.38	\$ 180,749.38	\$ 213,534.00	6/1/2028
6	\$ 400,360.33	\$ 172,891.33	\$ 227,469.00	6/1/2029
7	\$ 406,537.48	\$ 164,520.48	\$ 242,017.00	6/1/2030
8	\$ 412,811.24	\$ 155,614.24	\$ 257,197.00	6/1/2031
9	\$ 419,145.39	\$ 146,149.39	\$ 272,996.00	6/1/2032
10	\$ 414,921.14	\$ 136,103.14	\$ 278,818.00	6/1/2033
11	\$ 414,920.64	\$ 125,842.64	\$ 289,078.00	6/1/2034
12	\$ 414,920.57	\$ 115,204.57	\$ 299,716.00	6/1/2035
13	\$ 414,921.02	\$ 104,175.02	\$ 310,746.00	6/1/2036
14	\$ 414,920.57	\$ 92,739.57	\$ 322,181.00	6/1/2037
15	\$ 414,921.31	\$ 80,883.31	\$ 334,038.00	6/1/2038
16	\$ 414,920.71	\$ 68,590.71	\$ 346,330.00	6/1/2039
17	\$ 414,920.77	\$ 55,845.77	\$ 359,075.00	6/1/2040
18	\$ 414,920.81	\$ 42,631.81	\$ 372,289.00	6/1/2041
19	\$ 414,921.57	\$ 28,931.57	\$ 385,990.00	6/1/2042
20	\$ 414,921.14	\$ 14,727.14	\$ 400,194.00	6/1/2043

**SIB LOAN**

**Loan Data**

Original Principal \$ 225,000.00  
 Loan Term (Years) 10  
 Annual Interest Rate 0-.76%  
 Payments per Year 1  
 Payment \$22,978.00  
 Additional Principal \$0.00

Paid from: General Fund, Street

Month	Payment	Interest	Principal	Balance	Due Date
0				225,000.00	4/23/2021
1	22,978.00	-	22,978.00	202,022.00	4/23/2022
2	22,978.00	-	22,978.00	179,044.00	4/23/2023
3	22,978.00	-	22,978.00	156,066.00	4/23/2024
4	22,978.05	1,186.10	21,791.95	134,274.05	4/23/2025
5	22,978.05	1,020.48	21,957.57	112,316.48	4/23/2026
6	22,978.05	853.61	22,124.44	90,192.04	4/23/2027
7	22,978.05	685.46	22,292.59	67,899.45	4/23/2028
8	22,978.05	516.04	22,462.01	45,437.44	4/23/2029
9	22,978.05	345.32	22,632.73	22,804.71	4/23/2030
10	22,978.05	173.34	22,804.71	-	4/23/2031

PROPOSED

CITY OF DIBOLL  
 Outstanding Bonds  
 2025-2026 Budget Analysis

**Series 2019**

Paid from		Utility Fund			
Year	Payment	Interest	Principal	FY	
0	\$ 291,500.00	\$ 91,500.00	\$ 200,000.00	2022-2023	
1	\$ 291,250.00	\$ 81,250.00	\$ 210,000.00	2023-2024	
2	\$ 295,375.00	\$ 70,375.00	\$ 225,000.00	2024-2025	
3	\$ 293,875.00	\$ 58,875.00	\$ 235,000.00	2025-2026	
4	\$ 291,875.00	\$ 46,875.00	\$ 245,000.00	2026-2027	
5	\$ 294,250.00	\$ 34,250.00	\$ 260,000.00	2027-2028	
6	\$ 291,000.00	\$ 21,000.00	\$ 270,000.00	2028-2029	
7	\$ 292,125.00	\$ 7,125.00	\$ 285,000.00	2029-2030	

**Series 2020**

Paid from		General Fund			
Year	Payment	Interest	Principal	FY	
0	\$ 145,018.75	\$ 50,018.75	\$ 95,000.00	2022-2023	
1	\$ 145,143.75	\$ 45,143.75	\$ 100,000.00	2023-2024	
2	\$ 135,268.75	\$ 40,268.75	\$ 95,000.00	2024-2025	
3	\$ 135,393.75	\$ 35,393.75	\$ 100,000.00	2025-2026	
4	\$ 135,268.75	\$ 30,268.75	\$ 105,000.00	2026-2027	
5	\$ 136,543.75	\$ 26,543.75	\$ 110,000.00	2027-2028	
6	\$ 139,293.75	\$ 24,293.75	\$ 115,000.00	2028-2029	
7	\$ 141,943.75	\$ 21,943.75	\$ 120,000.00	2029-2030	
8	\$ 144,493.75	\$ 19,493.75	\$ 125,000.00	2030-2031	
9	\$ 141,915.63	\$ 16,915.63	\$ 125,000.00	2031-2032	
10	\$ 144,206.25	\$ 14,206.25	\$ 130,000.00	2032-2033	
11	\$ 141,281.25	\$ 11,281.25	\$ 130,000.00	2033-2034	
12	\$ 143,134.38	\$ 8,134.38	\$ 135,000.00	2034-2035	
13	\$ 139,928.13	\$ 4,928.13	\$ 135,000.00	2035-2036	
14	\$ 141,662.50	\$ 1,662.50	\$ 140,000.00	2036-2037	

**Series 2021, TWDB**

Paid from		Utility Fund			
Year	Payment	Interest	Principal	FY	
0	\$ 168,749.50	\$ 63,749.50	\$ 105,000.00	2022-2023	
1	\$ 172,567.00	\$ 62,567.00	\$ 110,000.00	2023-2024	
2	\$ 176,329.50	\$ 61,329.50	\$ 115,000.00	2024-2025	
3	\$ 175,064.50	\$ 60,064.50	\$ 115,000.00	2025-2026	
4	\$ 178,772.00	\$ 58,772.00	\$ 120,000.00	2026-2027	
5	\$ 177,452.00	\$ 57,452.00	\$ 120,000.00	2027-2028	
6	\$ 176,132.00	\$ 56,132.00	\$ 120,000.00	2028-2029	
7	\$ 174,812.00	\$ 54,812.00	\$ 120,000.00	2029-2030	
8	\$ 178,464.50	\$ 53,464.50	\$ 125,000.00	2030-2031	
9	\$ 177,089.50	\$ 52,089.50	\$ 125,000.00	2031-2032	
10	\$ 180,687.00	\$ 50,687.00	\$ 130,000.00	2032-2033	
11	\$ 179,257.00	\$ 49,257.00	\$ 130,000.00	2033-2034	
12	\$ 177,794.50	\$ 47,794.50	\$ 130,000.00	2034-2035	
13	\$ 181,183.00	\$ 46,183.00	\$ 135,000.00	2035-2036	
14	\$ 179,367.25	\$ 44,367.25	\$ 135,000.00	2036-2037	
15	\$ 177,382.75	\$ 42,382.75	\$ 135,000.00	2037-2038	
16	\$ 180,209.00	\$ 40,209.00	\$ 140,000.00	2038-2039	
17	\$ 177,857.00	\$ 37,857.00	\$ 140,000.00	2039-2040	
18	\$ 180,333.75	\$ 35,333.75	\$ 145,000.00	2040-2041	
19	\$ 177,658.50	\$ 32,658.50	\$ 145,000.00	2041-2042	
20	\$ 179,833.00	\$ 29,833.00	\$ 150,000.00	2042-2043	
21	\$ 176,863.00	\$ 26,863.00	\$ 150,000.00	2043-2044	
22	\$ 178,751.25	\$ 23,751.25	\$ 155,000.00	2044-2045	
23	\$ 180,451.00	\$ 20,451.00	\$ 160,000.00	2045-2046	
24	\$ 177,035.00	\$ 17,035.00	\$ 160,000.00	2046-2047	
25	\$ 178,508.25	\$ 13,508.25	\$ 165,000.00	2047-2048	
26	\$ 179,814.50	\$ 9,814.50	\$ 170,000.00	2048-2049	
27	\$ 180,958.75	\$ 5,958.75	\$ 175,000.00	2049-2050	
28	\$ 176,995.00	\$ 1,995.00	\$ 175,000.00	2050-2051	

PROPOSED

**ORDINANCE No. 2025-09-001**

**TAX LEVY ORDINANCE OF THE CITY OF DIBOLL, TEXAS**

**WHEREAS** the appraisal roll of the City of Diboll, Texas (the "City") for 2025 has been prepared and certified by the Angelina County Appraisal District; and

**WHEREAS**, following notice and hearings in accordance with applicable legal requirements and based upon said appraisal roll, the City Council has determined a tax rate to be levied for 2025 sufficient to provide the tax revenues required by the City, and

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

1. That there is hereby levied and ordered to be assessed and collected an ad valorem tax rate of \$0.618719 on each On Hundred Dollars (\$100.00) of assessed valuation for all taxable property located in the City of Diboll on the 1st day of January 2025, and not exempted from taxation by the constitution and laws of the State of Texas to provide for the expenses of the City of Diboll for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026. The said tax is made up of two components, as set forth in Section 2 and Section 3 of this Ordinance.
2. That \$0.567863 on each On Hundred Dollars (\$100.00) of said taxes shall be for the maintenance and operations of the City of Diboll.
3. That \$0.050856 on each On Hundred Dollars (\$100.00) of said taxes shall be for the purpose of paying interest and principal on the General Obligation and Certificates of Obligation debt for the City of Diboll.
4. This ordinance shall be effective as of October 01, 2025 and upon its passage.

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

\_\_\_\_\_  
Trey Wilkerson, Mayor

ATTEST:

\_\_\_\_\_  
Rosa Olvera, City Secretary

STATE OF TEXAS     §  
ANGELINA COUNTY   §  
CITY OF DIBOLL     §

**PROPOSED**

**ORDINANCE NO. 2025-09-004**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF  
DIBOLL, TEXAS ADOPTING THE DIBOLL MUNICIPAL  
OPERATING BUDGET FOR FISCAL YEAR 2025-2026**

**WHEREAS**, heretofore an operating budget for the Fiscal Year of October 01, 2025 through September 30, 2026 has been prepared by the Finance Director and City Manager and submitted to the City Council; and

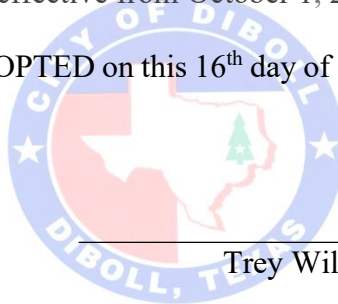
**WHEREAS**, the City Council has reviewed, commented, and made changes that were incorporated into the budget through a public workshop held July 8, 2025, as well as public hearings held August 12, 2025 and September 9, 2025; and

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

**Section 1.** The budget for Fiscal Year 2025-2026 is hereby approved.

**Section 2.** This ordinance shall be effective from October 1, 2025 through September 30, 2026.

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



\_\_\_\_\_  
Trey Wilkerson, Mayor

ATTEST:

\_\_\_\_\_  
Rosa Olvera, City Secretary

STATE OF TEXAS     §  
ANGELINA COUNTY   §  
CITY OF DIBOLL     §

**PROPOSED**

**ORDINANCE NO. 2025-09-003**

**AN ORDINANCE CREATING A FEE SCHEDULE IN THE CODE OF ORDINANCES FOR THE CITY OF DIBOLL, TEXAS ESTABLISHING RATES AND FEES FOR CERTAIN ITEMS, MUNICIPAL COURT, SERVICES AND PERMITS PROVIDED FOR IN THE CODE OF ORDINANCES OF THE CITY OF DIBOLL, TEXAS.**

**WHEREAS**, the Code of Ordinances of the City of Diboll, Angelina County, Texas in various chapters and sections, provides for certain rates and fees to be charges for certain items, municipal court, services and permits; and

**WHEREAS**, the City Council desires that these rates and fees will supersede all rates and fees previously established in all chapters, articles, and sections of the Code of Ordinances for the City of Diboll, Texas; and

**WHEREAS**, the City Council desires that those rates and fees shall be set by ordinance and kept on file with the City Secretary of the City of Diboll.

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Diboll, Texas, that:

I.

The attached schedule of fees, rates and permits, described as Appendix "A" and incorporated herein for all purposes is hereby adopted in its entirety and the amounts set forth for fees, rates and permits therein shall stand until changed by Ordinance of City Council of the City of Diboll, Texas.

II.

This Ordinance together with its Appendix "A" shall at all times be available for public viewing in the office of the City Secretary of the City of Diboll, Texas.

III.

This Ordinance shall take effect and be in full force and effect on October 1, 2025.

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

\_\_\_\_\_  
Trey Wilkerson, Mayor

**PROPOSED**

ATTEST:

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Rosa Olvera, City Secretary

STATE OF TEXAS           §  
ANGELINA COUNTY       §  
CITY OF DIBOLL         §

## ORDINANCE NO. 2025-09-002

**AN ORDINANCE AMENDING CHAPTER 21, ARTICLE II, SECTION 21-17 AND CHAPTER 21, ARTICLE III, SECTION 21-33 OF THE CODE OF ORDINANCES FOR THE CITY OF DIBOLL BY ESTABLISHING RATES CHARGED FOR WATER AND SANITARY SEWER USAGE IN THE CITY OF DIBOLL, TEXAS.**

**WHEREAS**, the Code of Ordinances of the City of Diboll, Angelina County, Texas in various chapters and sections, provides for certain rates and fees to be charges for water and sanitary sewer usage; and

**WHEREAS**, the City Council desires that these rates and fees will supersede all rates and fees previously established in all chapters, articles, and sections of the Code of Ordinances for the City of Diboll, Texas; and

**WHEREAS**, the City Council desires that those rates and fees shall be set by ordinance and kept on file with the City Secretary of the City of Diboll.

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Diboll, Texas, that:

I.

Chapter 21, Article II, Section 21-17 is hereby amended as follows until changed by Ordinance of City Council of the City of Diboll, Texas:

The following schedule of monthly rates and charges for services furnished by the city's waterworks system is adopted:

Residential	
Minimum charge (includes first two thousand (2,000) gallons	\$29.98
Next three thousand (3,000) gallons (2,001 to 5,000)	\$5.92/kgal
Next five thousand (5,000) gallons (5,001 to 10,000)	\$6.50/kgal
Next ten thousand (10,000) gallons (10,001 to 20,000)	\$7.16/kgal
All over twenty thousand (20,000) gallons	\$7.88/kgal
Commercial	
Minimum charge (includes first two thousand (2,000) gallons	\$40.47
Next eighteen thousand (18,000) gallons (2,001 to 20,000)	\$7.76/kgal
Next eighty thousand (80,000) gallons (20,001 to 100,000)	\$8.79/kgal
All over one hundred thousand (100,000) gallons	\$9.66/kgal

The rates charged for water delivered to nonresidents of the city shall be double the above.

II.

Chapter 21, Article III, Section 21-33 is hereby amended as follows until changed by Ordinance of City Council of the City of Diboll, Texas:

The following schedule of monthly rates and charges for services furnished by the city's sanitary sewer system is adopted:

Residential	
Minimum charge (includes first two thousand (2,000) gallons	\$21.96
All over two thousand (2,000) gallons	\$5.94/kgal

Commercial	
Minimum charge (includes first two thousand (2,000) gallons	\$29.63
All over two thousand (2,000) gallons	\$7.90/kgal

The rates charged for water delivered to nonresidents of the city shall be double the above.

III.

For industrial users who can substantiate that less than seventy (70) percent of their metered water use is returned to the sewer system, sewer bills may be calculated based upon the actual amount returned to the sewer. The industrial user shall be responsible for accurate measurement of the sewer flows. The industrial user shall obtain city approval of the method of measurement prior to measuring flows. Approval of the method of measurements and the flow measurements shall be solely that of the City of Diboll. For industrial users whose sewer does not meet the definition of normal domestic waste as defined in section 21-46, sewer bills shall be calculated as required in section 21-53.

IV.

This Ordinance shall take effect and be in full force and effect on October 1, 2025.

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

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Trey Wilkerson, Mayor

ATTEST:

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Rosa Olvera, City Secretary

STATE OF TEXAS           §  
ANGELINA COUNTY       §  
CITY OF DIBOLL         §

**Jason A. Arnold, MPA**  
City Manager, City of Diboll



400 Kenley Street  
P.O. Box 340  
Diboll, Texas 75941  
(936)-829-6800  
jarnold@cityofdiboll.com

September 3, 2025

Honorable Mayor and City Council  
City of Diboll

RE: Request for Purchase Authorization – Portable Stage for Events

The purpose of this memorandum is to request authorization from the City Council to proceed with the purchase of a portable stage for community events.

On July 25, 2025, the T.L.L. Temple Foundation informed the City of Diboll that a grant in the amount of \$339,867.00 was awarded under the Keeler Grant Program. Among the projects identified for funding through this award is the acquisition of a portable stage.

For some time, City staff, the Diboll Booster Club, and other civic organizations have recognized the need for a stage that can be transported, set up, and used at multiple events throughout the community. The selected model is a high-quality design that emphasizes ease of transport, quick setup, and durability. It is intended to serve not only City events but also local civic groups and organizations. The City will oversee the transport, setup/teardown, and ongoing maintenance, ensuring the stage remains accessible and event-ready for years to come.

The portable stage will be purchased from Kay Park Recreation at a cost of \$106,008.05. A second bid for the identical model was received from Prairie Event Supply in the amount of \$110,751. No additional bids were received, as staff was unable to identify other qualified vendors. Funding for this purchase will come from the T.L.L. Temple Foundation through the Keeler Grant Program.

Staff recommends that the City Council approve the purchase of a portable stage from Kay Park Recreation in the amount of \$106,008.05, with funding to be provided by the T.L.L. Temple Foundation's Keeler Grant Program.

Please let me know if any additional details or documentation are needed.

Respectfully,

Jason A. Arnold, MPA  
City of Diboll City Manager



# Kay Park Recreation

Making People Places, People Friendly Since 1954

Sales@kaypark.com; www.kaypark.com  
1301 Pine Street  
Janesville, IA 50647-1028  
Phone: 800-553-2476; Fax: 319-987-2127

## Sales Quote

Page 1 of 1

Quote ID: 01282501TX  
Quote Date: 01/28/2025  
Date Printed: 09/02/2025  
Prepared By: KAMMEYER, BROOKLYN

XDIRCT

Quote To: CITY OF DIBOLL

Ship To:

DIBOLL, TX 75941

Contact: JASON ARNOLD

Phone: 936-829-6800

Fax:

E-Mail: jarnold@cityofdiboll.com

WEB

CITYOF

Carrier: KAY

Payment Terms:



24 Hour Call Ahead

Liftgate

Residential Delivery

Item	Model and Description (Below)	Color Information (If Applicable)	List Price	Disc (%)	Net Price	Qty	Item Total
1.	SPSTG3020A SPEEDY STAGE 30X20 W/ ALUMINUM DECKING WITH ONE- 48" STAIR & GUARDRAIL		\$105,499.00	5.00 %	\$100,224.05	1	\$100,224.05

Total Weight: 8868 Lbs.

Sub-Total:	\$100,224.05
Shipping/Handling:	\$5,784.00
<b>Total Amount:</b>	<b>\$106,008.05</b>

Freight charges do not include off loading unless liftgate is checked.

Freight charges may vary due to fuel surcharges.

Site preparation and assembly not included.

**Due to volatile material costs quotes are only good for 15 days.**

**PRAIRIE EVENT SUPPLY INC**

8747 N 59th Ave W  
Mingo, IA 50168 US  
+16415210787  
carolswift@gmail.com



# Estimate

**ADDRESS**

City of Diboll  
Diboll, TX 75941

**SHIP TO**

City of Diboll  
Diboll, TX 75941

**ESTIMATE # 1852**

**DATE 08/22/2025**

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DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
08/22/2025	<b>misc Item Sold</b>	SPSTG3020A SPEEDY STAGE 30X20 W/ ALUMINUM DECKING WITH ONE- 48" STAIR & GUARDRAIL	1	105,499.00	105,499.00
08/22/2025	<b>Freight Charge</b>	Charged to Customer	1	5,252.00	5,252.00
08/22/2025	<b>misc Item Sold</b>	Tax if Applicable	1	9,136.96	9,136.96

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TOTAL

**\$119,887.96**

Accepted By

Accepted Date



## *City of Diboll Volunteer Fire Department*



### **August 2025 Council Report**

August 4

- Pledge
  - Incident Reports
  - Business Meeting
  - Training on Drone
  - Fire Calendar
- Fireman present (15)

August 11

- Pledge
  - Incident Reports
  - Discussion over previous calls
  - Clean station
- Fireman present (11)

August 18

- Pledge
  - Incident Reports
  - Run Trucks
  - Clean Truck
- Fireman Present (12)

August 25

- Pledge
  - Incident Reports
  - Training on ladders
  - Clean Station
- Fireman Present (14)



## *City of Diboll Volunteer Fire Department*



### **August 2025 Emergency Incidents ( 22 )**

#### **August 1, 2025 - 1159**

- **Call # 2500000112**  
HWY 59 South  
10/50  
Out of City  
Trucks NA  
Diboll Fire personnel responded (5)  
7814, 7824, 7825, 7827, 7835

#### **August 1, 2025 - 2208**

- **Call # 2500000113**  
13164 FM 58  
Control Burn  
Out of City  
Trucks 58, 63  
Diboll Fire personnel responded (6)  
7814, 7817, 7820, 7825, 7826, 7836

#### **August 3, 2025 - 0224**

- **Call # 2500000114**  
440 FM 2497  
10 / 50  
Out of City  
Trucks 54  
Diboll Fire personnel responded (6)  
7810, 7814, 7817, 7819, 7820, 7836

#### **August 7, 2025 - 0718**

- **Call # 2500000115**  
Borden / HWY 59  
10/22 Upon Arrival  
In City  
Trucks NA  
Diboll Fire personnel responded (6)  
7805, 7814, 7820, 7825, 7827, 7836



## *City of Diboll Volunteer Fire Department*



### **August 9, 2025 -**

- **Call # 2500000116**  
2225 Cotton Thompson Rd  
Control Burn  
Out of City  
Trucks 58, 63  
Diboll Fire personnel responded (6)  
7801, 7808, 7814, 7821, 7825, 7836

### **August 11, 2025 - 1421**

- **Call # 2500000117**  
100 N Hines  
Alarm  
In City  
Trucks NA  
Diboll Fire personnel responded (5)  
7814, 7817, 7825, 7827, 7836

### **August 11, 2025 - 2220**

- **Call # 2500000118**  
US HWY 59 Harris  
10 / 50  
In City  
Trucks 54  
Diboll Fire personnel responded (8)  
7807, 7814, 7817, 7818, 7820, 7824, 7826, 7835

### **August 13, 2025 - 0113**

- **Call # 2500000119**  
706 Rhone  
Tree blocking street  
In City  
Trucks 54  
Diboll Fire personnel responded (4)  
7807, 7817, 7824, 7826



## *City of Diboll Volunteer Fire Department*



### **August 14, 2025 - 0739**

- **Call # 2500000120**  
Buttermilk / FM 1818  
1050  
Out of City  
Trucks 54  
Diboll Fire personnel responded (9)  
7805, 7807, 7808, 7814, 7817, 7824, 7825, 7827, 7836

### **August 16, 2025 - 2200**

- **Call # 2500000122**  
3651 FM 1818  
Traffic Control  
Out of City  
Trucks 55, 58  
Diboll Fire personnel responded (5)  
7808, 7814, 7818, 7820, 7836

### **August 18, 2025 - 0506**

- **Call # 2500000123**  
1000 N Temple  
Vehicle Fire  
In City  
Trucks NA  
Diboll Fire personnel responded (8)  
7805, 7808, 7814, 7818, 7824, 7825, 7827, 7836

### **August 19, 2025 - 1402**

- **Call # 2500000121**  
194 Fern  
Structure Fire  
In City  
Trucks 53, 54, 56, 62, 63  
Diboll Fire personnel responded (11)  
7801, 7807, 7808, 7814, 7820, 7824, 7825, 7826, 7827, 7835, 7836



## *City of Diboll Volunteer Fire Department*



### **August 19, 2025 - 1634**

- **Call # 2500000124**  
Pine Valley Race track  
Brush fire  
Out of City  
Trucks 54, 63  
Diboll Fire personnel responded (10)  
7801, 7805, 7807, 7814, 7818, 7819, 7824, 7826, 7835, 7836

### **August 21, 2025 - 1632**

- **Call # 2500000126**  
788 Fm 2497  
Power Line Down  
Out of City  
Trucks 54  
Diboll Fire personnel responded (5)  
7801, 7820, 7824, 7826, 7836

### **August 24, 2025 - 1456**

- **Call # 2500000138**  
406 South Temple  
Gas Line Leak  
In City  
Trucks 54  
Diboll Fire personnel responded (6)  
7801, 7805, 7814, 7817, 7826, 7827, 7836

### **August 25, 2025 - 0705**

- **Call # 2500000129**  
Roy Ol Martin  
Pile of trees on fire  
Out of City  
Trucks 54, 58, 62  
Diboll Fire personnel responded (5)  
7807, 7814, 7823, 7825, 7836



## *City of Diboll Volunteer Fire Department*



### **August 25, 2025 - 1845**

- **Call # 2500000130**  
147 Brookwood  
Ac unit hot  
In City  
Trucks 55  
Diboll Fire personnel responded (12)  
7801, 7805, 7811, 7814, 7820, 7823, 7824, 7825, 7826, 7827, 7835, 7836

### **August 25, 2025 - 0620**

- **Call # 2500000128**  
59 S @ Clarks Ferry  
Log Truck Over turned  
Out of City  
Trucks 54  
Diboll Fire personnel responded (3)  
7814, 7835, 7836

### **August 29, 2025 - 1609**

- **Call # 2500000132**  
1006 Lynn Street  
Fire Alarm  
In City  
Trucks NA  
Diboll Fire personnel responded (3)  
7805, 7807, 7827

### **August 30, 2025 - 1858**

- **Call # 2500000133**  
59 North across from Diboll Depot  
Control Burn  
In City  
Trucks 54  
Diboll Fire personnel responded (7)  
7805, 7807, 7814, 7817, 7826, 7827, 7836



## *City of Diboll Volunteer Fire Department*

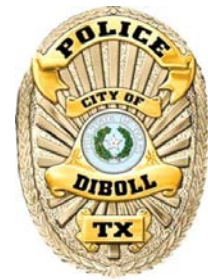


### **August 30, 2025 - 1937**

- **Call # 2500000134**  
170 Neyland Road  
Tree on power line still hot  
Out of City  
Trucks NA  
Diboll Fire personnel responded (3)  
7817, 7826, 7827

### **August 31, 2025 - 0914**

- **Call # 2500000135**  
700 Lynn Street  
Power line smoking  
In City  
Trucks NA  
Diboll Fire personnel responded (5)  
7805, 7807, 7814, 7817, 7827



Diboll Police Department

**Monthly DEPT. STATS**  
**August 2025**

<b>CALLS FOR SERVICE (DISPATCHED)</b>	<b>241</b>
<b>CALLS FOR SERVICE (SELF-INITIATED)</b>	<b>1034</b>
<b>BUSINESS/BUILDING CHECKS</b>	<b>6</b>
<b>EXTRA PATROLS/ PATROL REQUESTS</b>	<b>199</b>
<b>TRAFFIC STOPS</b>	<b>792</b>
<b>TOTAL ARRESTS</b>	<b>6</b>
<b>MISD. ARREST</b>	<b>2</b>
<b>FELONY ARREST</b>	<b>4</b>
<b>INCIDENT REPORTS</b>	<b>17</b>
<b>CRASH REPORTS</b>	<b>7</b>



## Public Works Director Council Report – September 2025

### **UCRM-2 SCADA Upgrades: SCADA**

Procurement underway. Some items face very long lead times. Scada procurement and remote programming started. The control panels have a six-month lead time of production. This will put the Scada installation of hardware around 6/10/2023. Scada elevated storage tank hardware scheduled for late January. Scada contractor will be making site visits over the next few weeks. Scope review meeting scheduled at WWTP on 2/15 at 1:30 PM. The scope review meeting went very well. We discussed automated process control based on defined set-points. We then discussed programming to perform certain control decisions based on the parameters received from connected sensors on our equipment. Control functions include turning power on or off, increasing or decreasing speed and flow, raising, or lowering levels in tanks. Flowmeters and data loggers are installed in strategic locations to send data to remote terminal units, then send their collected data to the treatment plant operators. With this data, the operators have an opportunity to see problems like leaks, overflows, or chemical imbalance. Access to up-to-date information on these potential problems gives water operations a chance to fix these issues in advance, reducing downtime. Scada ongoing. Radio tower schedule below.

- 1 WWTP\* 100ft Tower Install Radios & Antennas 22-Mar, Duration 2 days.
- 2 OEST Install Radios & Sector Antennas on tower rails 24-Mar, Duration 2 days.
- 3 North Pump Station Install Radio & Antenna on existing 60 ft tower 27-Mar, Duration 1 days.
- 4 NEST Install Radio & Antenna on tower rails 6-Apr, Duration 2 days.
- 5 Well 1 Install 20ft tower extension, Radio and Antenna 28-Mar, Duration 1 days.
- 6 Well 2 Install 20ft tower extension, Radio and Antenna 29-Mar, Duration 1 days.
- 7 Well 3 Install 20ft tower extension, Radio and Antenna 30-Mar, Duration 1 days.
- 8 Well 4 Install 20ft tower extension, Radio and Antenna 31-Mar, Duration 1 days.
- 9 Well 5 Install new 60ft tower, Radio and Antenna 22-Mar, Duration 10 days.
- 10 Prison LS Install Radio & Antenna on Existing tower 3-Apr, Duration 2 days.
- 11 Lynn LS Install new 40ft tower, Radio and Antenna 23-Mar, Duration 10 days.
- 12 Neil Pickett LS Install Radio & Antenna on Existing tower 4-Apr, Duration 2 days.
- 13 AS Davis LS Install Radio & Antenna on Existing tower 5-Apr, Duration 2 days.
- 14 Lumberjack LS Install new 40ft tower, Radio and Antenna 23-Mar, Duration 10 days.

Radio tower and equipment installation 80% through 4/7 – has been delayed due to rain. Plan to resume 4/10 and complete installation, radio programming, and testing by 4/14 weather permitting. Radio/Network Items and radio towers all received and dispatched to site. Procurement for all Control Panels ongoing, expected completion 4/30. Assembly of panels planned 4/17 start staging. Scada-work was ongoing this week at lift stations. Hardware installations and cutover to

temporary control panels. New control panel installation at lift stations completed 7/5. Weather stations to be installed this week. Final testing to insure they are working correctly. Work on water well SCADA to begin 7/10.

7/31- 8/4 Reconfigure Radio network with new IPS. Will be replacing Water wells 3, 1, 5 and cut over. 8/7 – 8/11 Will be replacing Water wells 4, and NPS and possibly NEST. Also, will be working at the WWTP to trace and label wiring in preparation for the Panel changeout. 8/14 – 8/18 Install Well 2 panel and Convert OEST to new panel. Continue wire identification and Start process of WTP panel replacement and RIO.

We started to experience communication failures at our well sites on the new SCADA network. This caused a delay of the installation until we were able to diagnose the problem. Our techs boosted our signal strength and coded reboot protocol into the programing. This seems to have fixed the problem. Installation at well 1,5 and old elevated resumed 9/7/2023

Well 1 and 5 SCADA installation completed. Old elevated tower installation ongoing.

SCADA Panel:

The SCADA PLC is installed, wired up, and powered up. Its program has been tested and uploaded. It is communicating with the OEST intermediate PLC. Establish comms with Chlorine PLC loop testing. HMI is installed and its application loaded. The new chlorine analyzer has been installed and is functioning. We found the level GST sensor to be malfunctioning. Initially, we noted some blockage in the plumbing and cleared it out however, the sensor function was intermittent. We tested this by installing another temporary transmitter to the auxiliary line and measuring both readings. We were able to procure another sensor through Schneider Electric today and had it couriered to Diboll and were able to replace the malfunctioning sensor as it is imperative for the system to function as designed. Well 2 is going offline for about 2 days as we work on this cutover process after previously making sure that NPS was performing as expected and everyone involved agreed. It's a crucial step in keeping things running smoothly, but we're aware it might cause some ripples in the regular functionality of the WWTP.

Well 2 panel installs have been completed on 10/19/2023. Turned off well 2 and related wells 3 & 4 feeding into the Old GST.

Testing all the IO to determine functionality. We found we couldn't function pump 3 from the control panel. Well 2 depth measurement was not operational. Chemical pump logic was found to be disabled for adjustment according to aggregate flow from wells 2,3,4. Only one chemical pump is operational, however the sensor wire is cut so it cannot be controlled. This was probably due to unreliability and/or well flow meters going out of service and/or unreliability of controlling pump strokes. Pump 1 and pump 3 flowmeters have water ingress and are corroded – non-operational. Removed the old Well 2 panel and installed the new panel backplane. Started the process of completing all the wiring. Spent a considerable amount of time troubleshooting pump 3 on/off command, this has been corrected and pump 3 is now operational from PLC and SCADA. Replaced the level transmitter on well 2 and now water depth reading from well 2 is available. Completed and organized wiring on the new panel. PLC program was installed and tested. Local HMI application was installed and tested. SCADA operation was tested, and status checks completed. Wells were tested in auto mode by forcing sequences. Pumps were tested in auto mode by forcing sequences. Added additional logic to disable chemical pumps at a level above 3 mg/l and reenable at 1mg/l, this will prevent excessive chlorination of the GST in case one of the wells

are out of service. The setpoints tags are also made available to be included in the new SCADA implementation.

Remaining items:

Chemical pump remains flashing on SCADA, however it was tested to physically turn on when needed – need to trouble shoot but we may need to access Wonderware back end.

All cycles need to run in Auto mode (OEST Demand and GST Demand), well calls GST level setpoints, this will be monitored over the next few days as the GST and OEST systems are switched to Alternate or GST only.

Need input to calibrate the scale for the well level sensor.

Wiring the HMI

We found a fill valve in the vault outside of the OEST compound. There is wiring connected to it, but it does not show on the WW SCADA nor is it controlled by the PLC. We will investigate the wiring further and discuss functionality with the city before wiring it back into the new panel.

All water wells, towers and lift stations have been completed. Work is still ongoing at WWTP. Graphics are being updated with points as SOAP is completing work in the field. Working to be completed before the Christmas holidays. A realistic goal would be to have the final walkthrough and acceptance the first week of January.

SCADA - WWTP Functional Performance Testing and Graphics updates are ongoing. Completion week of 1/8/24

SCADA - still adjusting the plant timing and should be completed next week. Then will schedule turnover.

SCADA - waiting on update from climatic on the timing issue with command control at the wastewater treatment plant.

New logic has been updated to correct timing issues with controllers. Meeting scheduled for 4/5/2024 to walkthrough and review system. We will then schedule a final walkthrough and staff training.

Final walkthrough and staff training scheduled for 5/16/2024

During the final walkthrough we found some issues with the SCADA programing at the WWTP. Techs are working with the manufacturers of the system controllers to correct the problem.

SOAP contractors have had issues with completing the scope of work associated with this project. After conferring with PSI they have decided to hire Prime Controls to come in and perform a complete system analysis of work completed by SOAP. This will be at no additional cost to the city.

Prime controls were on site 9/4/2024. We made site visits to all locations controlled by SCADA. Original scope of work was provided. They are now working on a complete system analysis for us to review.

We are still awaiting the system evaluation from Prime Controls. We have had two system failures this past month. December 6th through December 12<sup>th</sup>. We lost signal from the level controller at the prison lift station on South First Street. During this 7-day period we were on site 24/7 to control

the level in the wet well. We rotated three eight hour shifts per day. The second system failure on December 30<sup>th</sup> through January 8<sup>th</sup>. This was a communication failure between the water utilities Scada system and pump controllers. We were on site 24/7 again working there eight-hour shifts. We were monitoring the tank levels and controlling the pumps to maintain system pressure. Climatic has agreed to reimburse the city for the man hours used to operate the system during these times. Prime controls have been able to identify the issues and will have a full report soon. During this time, they have been very responsive to assisting in this matter.

Prime controls completed the following:

Replaced pressure transducer at OEST and verified wiring

Scaled signal in program to reflect accurate reading of transducer, including signal processing on the analog input card

Clarified logic by changing order of elements in sequences, reassigning data to tags, adding descriptions to tags, and adjusting cycle times of routines for accurate messaging

Added routine and messaging for Well Control

Patched logic to incorporate lead-lag action to pump alternation, removing unnecessary elements

We have received the load analysis and solar panel sizing for the new solar station to be installed at new elevated tank. Site visits are scheduled for 2-23-2025

After continued communication issues with the SCADA system prime controls had suggested that we replace the current radio antennas with cellular routers. Well 2 and Old elevated have been converted to the new system. Routers for the other sites have been ordered and should be installed by 3-13-2025

Solar station components for new elevated have been ordered and installation is scheduled for 3-16-2025

Locates have been called in (ticket #2558524670) for the NEST solar construction. They need to set an 8" pole in the ground with concrete. The pole needs to be minimum 81" deep. We have set a survey flag/painted where this needs to be located. It will be in close proximity of the existing Uni-strut but not directly under the tower.

Solar, the equipment will be ready for (3/27). The crew will be onsite Monday to install the system. They anticipate 1 day completion.

Prime has received and configured all the cell-modems. They will be onsite next week (not sure which day) to install all the modems. They will need the SIM cards at the time of install.

Solar – Installation complete, back online. Report attached

SCADA - Prime working on replacing the radio equipment. All modems have been installed. Climatic/Prime to start testing the timings and alarms/notifications. Climatic working on TOSI issues.

Radio equipment installation estimated completion of 6/13/2025. TOSI issues are still not resolved. We have a meeting scheduled for 6/12/2025. Climatic will provide alternate options for SCADA software and Bas Controls.

Meeting was rescheduled for 7-3-2024

All cellular equipment has been installed at the wastewater facility/HMI workstations, all lift stations, both elevated storage tanks, north side pump station, ground storage and all water wells. Climatec was on site August 6 and seemed to have resolved the TOSI issues now that the cellular modems are installed. They are now working on interfacing wastewater treatment plant Scada and should be complete by 10-1-2025.

Estimated completion date 10-1-2025

Status: 95% Complete

### **WWTP/TWDB Project**

We are still working on the environmental clearance with TWDB. KSA is working on map exhibits and some other documents for the environmental study and should have that to them this week along with the engineering report. The engineering report will be submitted to TWDB by 12/8/2022. This will contain certain information/exhibits that are required for the environmental review to move forward at TWDB. We plan to begin the preliminary design phase (construction plans and specifications) in January. This will run concurrently with TWDB review of the engineering report and environmental to speed up the schedule. The engineering report and environmental documents are under review by TWDB. I do not know what their current backlog is but will be reaching out to them for an update. I would expect to begin preparing design plans/specifications in March. The project is under review by TWDB staff. They have the Engineering Feasibility Report and the environmental documents. These reviews run concurrently, but the environmental must be approved before the engineering report can be approved. TWDB requested some supplemental environmental information that was submitted at the end of January. Including the 30-day public comment period, I would expect to have environmental approval by the end of April. This is based upon my last conversation with our environmental reviewer. The engineering report approval will follow shortly thereafter. The TWDB is still reviewing the engineering report on the WWTP project. Based on the email below, KSA should have comments by the end of next week. They should know more about the environmental status early next week.

Good morning Mr. Hays,

I had started to review the EFR but had to prioritize a few other deadlines so I will need to get back to that review and finish it. I plan to send you review comments or to let you know that the EFR satisfies TWDB requirements before the end of next week.

I know Gayla has a few environmental reviews that she is working on currently and one of those should be for the City of Diboll. I will have a meeting with her on this coming Monday to get an update then one of us will report back to you on the environmental status.

Please feel free to reach out to our team with any questions on this project or any others. I would also like to thank you for your patience with us as we work through our heavy workloads.

Thanks,

Cody

KSA have some minor comments to respond to on the engineering report. They have asked for a detailed cost estimate and a statement indicating how we will address any budgetary constraints. Danny's plan for that statement is to indicate that the City will decide between securing additional funding or prioritizing project components to remain within available construction funds. We still have not received any information regarding the environmental approval. The TWDB has all the information we need, and I believe that it is just going through the review and approval process. While things like engineering reports, plans, and specifications can be reviewed and approved by the project team, environmental items go through additional layers of approval as well as a public comment process. We are checking in with them routinely on the environmental but have not yet received a response. We are still awaiting the environmental approval that will allow us to move forward. TWDB is significantly backlogged on environmental reviews. I will be checking in with them next week. The TWDB is going over the engineering plans now. We are waiting on environmental to be processed. TWDB is still backlogged.

We should be receiving approval within the next couple of weeks. Danny will be starting his design team this week on the plans and specifications in advance of that approval.

Environmental approval is working through TWDB management. Once we receive the language for the public notice we can publish and submit proof of publication for final environmental and engineering report approval.

We received the language for the environmental public notice on the WWTP project and will be getting it into the week of 10/2/2023 newspaper and we are proceeding with our design phase.

We are progressing with preparation of plans and specifications.

Plans and specifications are 60% complete. We have a schedule walkthrough of the plant on Dember 11<sup>th</sup> with KSA.

Plans and specifications are being reviewed by KSA internally. They anticipate scheduling a review meeting with city staff within the next couple of weeks.

KSA is working on the final design phase of the project. Danny will have an update next week on when the plan specs will be submitted to the water board.

Final design is continuing. Major effort now is on electrical design. We anticipate plans submitted to TWDB for review in July.

Proceeding with electrical design. KSA is wrapping up the final pieces of the specifications and contract documents. I anticipate submittal to TWDB for plan review next week.

We are in the TWDB plan review phase. Once approved we can advertise for bids.

Waiting on TWDB review. The TWDB is presently backlogged while working funding applications and closings. I would expect to have review completed in January.

TWDB project team has been backlogged while working to clear deadlines for project funding closings and funding applications. This has impacted review of several of KSA projects. Danny will be checking the project status next week.

We are still waiting of the TWDB for review.

We received the follow from TWPD and providing them with the necessary information. We plan to start going out for bids by the end of the month.

Good afternoon,

We have reviewed the Plans and Technical Specifications submitted for CID-01 of the City of Diboll Project No. 73888 and have a few review comments.

Please provide the following items in the revised documents:

1. The entire unaltered TWDB-0551 "Texas Water Development Board Supplemental Construction Contract Conditions" within the contract documents.
2. The special and standard environmental conditions in both the general notes for the plan drawings and contract documents.

Additionally, please provide an updated project schedule, an update on the status of obtaining a floodplain development permit, and a completed ED-101 "Site Certification" form.

We have received Plans and Technical Specifications Approval. This frees us up to advertise for bids. KSA is working on freshening up their opinion of cost and will be setting dates for advertisements, pre-bid meeting, and bid opening.

Estimated completion date of 12/1/2026

Status: 25% Complete

### **Well #1**

Well number 1 has had some electric issues. The damaged wiring has been replaced between the well head and the control panel. After repairs were made issues still existed with the submersible pump. We are gathering quotes for repairs. We have completed removal and inspection of the pumping equipment from Well No. 1 and have completed a TV Survey of the well. Listed below are the findings. Pumping Equipment Inspections of the pumping equipment found that the 50 HP submersible motor megs bad on all 3 legs and the rotor is locked. The pump was found to have over-tolerance wear to all the bowl bearings and their respective shaft surfaces. The impeller skirts and their respective intermediate bowl wear rings also contain over-tolerance wear. All the 4" pump columns contain deep rust pits on their external surfaces. The cable on the downhole probe was found to be damaged the existing discharge head was found to be very rusty and corroded on the OD and inside of the electrical box.

### TV Survey

A TV Survey was performed on 02/19/2024 to investigate conditions of the well after removing the pumping equipment from the well. The static water level was 225 feet and the total depth viewed was 594 feet. Reviewing the survey video revealed scale build-up at 9' onward. The screen perforations are partially plugged. There were no structural issues noted at this time. Based on

available data about the well, it appears that there is about 10 feet of screen covered by fill in the bottom of the well, and a total 30 feet of fill.

We are seeking quotes for

#### Recommended Pumping Equipment and Services Well Rehabilitation

- Haul work pipe, air compressor, and ancillary equipment necessary for wire brushing and jetting operations.
- Service rig and crew to mechanically wire brush the screen and blank liner with a sodium hypochlorite solution.
- Service rig, crew. And air compressor to jet accumulated debris from the bottom of the well.

#### Pumping Equipment and Rehabilitation

- New 300 GPM submersible pump with lift nipple
- New 50 HP, 3/60/460 volt, 3600 RPM submersible motor
- 460 ft. new #4/3C WG submersible motor cable with splice kit
- 450 ft. new 4" T&C pump column
- Centralize the lower 3 joints of pump column to protect the submersible motor and downhole probe cables
- New 4" ductile iron check valve
- New 4" submersible discharge head with junction box
- New 1/4" stainless steel airline complete with water level detector kit
- New submersible transducer with display
- Miscellaneous items to make operational
- Shop labor to assemble the new equipment and load for shipment

Staff will be asking the council to consider or act on a task order for engineering services with KSA for the Water Well No. 1 Rehabilitation project.

Final Design - Prepare contract documents and technical specifications for public bidding. This will include all required agreement forms and other forms required by the city and/or state for inclusion in a public works construction contract. The technical specifications will detail the well rehabilitation process and pump installation for compliance with TCEQ and TDLR regulations. This phase is estimated to be completed within 30 calendar days.

Bidding - These services will include coordination of placing bid advertisements in the Lufkin Daily News, posting the bidding documents to [civcastusa.com](http://civcastusa.com) for distribution to potential bidders, conducting the bid opening, reviewing & tabulating bids received, and presentation of bidding summary to the city council for potential award of a construction contract. This phase is estimated to be completed within 25 calendar days subject to newspaper publication dates/deadlines and the city council meeting schedule.

Construction Administration - These services will include preparation of the final construction contract documents, coordinating execution of the construction contract, conducting a pre-construction conference, reviewing contractor submittals (materials, equipment, procedures, etc.),

monthly site visits by Engineer, review and processing of monthly contractor pay applications, and final inspection upon completion of the project. This phase is estimated to be completed within 130 calendar days which includes estimated time for execution of the construction contract, scheduling of the pre-construction conference, and a 3-month construction duration.

Specifications are at KSA for review. We should be ready to advertise next week 5/13/2024

Bid opening scheduled for Jun 13<sup>th</sup>.

Construction agreements have been sent to Smith Pump for execution. Once we have them back, we will review for completeness and send for execution by the mayor.

Preconstruction meeting scheduled for 8-9-2024. Notice to Proceed date will be set then.

Site visits completed 8/14/2024. Smith pump mobilizing and scheduling crews to be began work. They are planning to be on site by the middle of September.

Smith Pump has provided submittals and we are presently reviewing them. Final review should be returned to them the week of November 11th.

Submittals approved and returned to contractor. Awaiting equipment delivery.

While performing the casing brushing the contractors discovered a hole in the casing wall. They were also having issues scrubbing past the casing transition. We have a meeting on 3-13-2025 to review the camera findings and disuses options. It appears the casing has become misaligned causing an offset that will cause problems setting the new pump.

The quote for the additional repairs to Well 1. The total for all items completed with a single mobilization is \$47,442.00. Repairs will include field Service to patch hole in the 14" well casing at 330 feet with stainless steel patch, flaring and expansion of the 7" liner at the bottom where the transition exist form 14-inch pipe into 7-inch pipe, installing new soleplate to allow for pump offset in the well including steel soleplate, blasting and paint, installation, anchor bolts, adjusting discharge piping.

Danny is working on submitting the change order for work to proceed.

Crews will be onsite week of 7-1-2025 to TV the well and expand the casing transition.

All repairs have been completed. During startup we experienced control issues and have them corrected. We will began flushing of the well 8-11-2025. Once completed and we have bacterial samples passed we will have the well back in service.

We replaced the starter for the well controller and corrected the issue. We began pumping and pulling bacterial samples 9-2-2025 and should be complete 9-4-2025. We plan to put the well back into service 9-5-2025.

Estimated completion date 9-5-2025

Status: 95% completed

## **MOCKINGBIRD LANE DITCH CLEANING**

Ditch cleaning Mockingbird Lane– Approximately 10,812 LF. Pull ditches, remove debris and clear flow lines using grader. Dispose sediment in designated area. We are currently waiting for a few weeks of dry weather to complete the dress up and final grading of this project.

While working on the White Oak Creek debris removal we were able to clear approximately 1,400 feet of the creek that crosses Mockingbird Lane. This will help significantly with the drainage issue in this low-lying area of Mockingbird Lane.

We boom mowed in preparation to finish final grading and dress up. During this we found a water leak and repaired it. It caused about 400 yards of ditch line to become flooded. Plans to resume final dress up on 8-18-2025

[Scheduled to resume dress up 9-10-2025](#)

Estimated completion 9/30/2025

Status: 85% complete

## **Repaint Park Bridges**

We will be repainting the four bridges in Old Orchard Park. Two of the bridges will require us to remove all the rust before painting will begin. We have started sourcing materials. Rust remover has been delivered. The parks department will be working on the bridges throughout the month as the weather permits. We will resume painting the bridges once the baseball complex project is completed.

We have started sanding and prepping the bridge next to pavilion 3 for paint.

Bridge by pavilion three is complete. We will continue remaining two bridges as weather permits.

We will finish painting as soon as we complete the golf course gates.

For extra visibility and safety concerns we prioritized painting the curb stops and railings in Old Orchard Park and at the Civic Center. Once complete we will start on the bridges again.

Estimated completion date of 7/30/2025.

Status: 15% complete

## **Lead and Copper Water System Inventory**

The new Federal Lead and Copper Rule Revisions (LCRR). While the effective date of the new LCRR is December 16th, 2021, the date water systems are expected to comply is not until October 16th, 2024. This all came down from the EPA. The EPA is doing something called Lead and Copper Rule Improvements (LCRI). It appears this will encompass the strengthening of rules such as the sampling requirements, action and trigger levels, public notice and education, and numerous other aspects of the rule. The big emphasis has been on developing a Lead Service Line Inventory

(LSLI), both public and private side service lines. The EPA goal is to “get the lead out” so this inventory list will have to identify all the material, whether PVC, copper, lead, etc.

Inventories must include the following:

All service lines (public and private) are connected to the public water distribution system.

Categorization of each service line, or portion of the service line where ownership is split.

The four categories for service lines in the Inventory are:

“Lead” where the service line is made of lead.

“Galvanized Requiring Replacement” where a galvanized service line is or was at any time downstream of a lead service line or is currently downstream of a “Lead Status Unknown” service line. If the water system is unable to demonstrate that the galvanized service line was never downstream of a lead service line, it must presume there was an upstream lead service line.

“Non-lead” where the service line is determined through an evidence-based record, method, or technique not to be lead or galvanized requiring replacement. The water system may classify the actual material of the service line (i.e., plastic or copper) as an alternative to classifying it as “non-lead.”

“Lead Status Unknown” where the service line material is not known to be lead, galvanized requiring replacement, or a non-lead service line, such as where there is no documented evidence supporting material classification.

We will be completing the initial lead service line inventory by 1-17-2025.

The initial LSLI TCEQ/ EPA spreadsheet will be submitted 4/8/2025. After submission we will need to get the public notice done and there are several steps that will need to take place.

Completion date of 9/30/2025

### **Golf Course Driving Range Sprinklers/Well repair**

We have located approximately 60 sprinkler heads on the Golf Course driving range. After all sprinklers were tested and repairs that could be made, we were left with six heads that need full replacement. We have ordered those heads and will install once they arrive.

Sprinklers have arrived. A 2-inch air relief valve started leaking on the #14 hole. We ordered and replaced the valve. This delayed the installation of the sprinklers.

We have been delayed with the amount of rain fall we have received over the past month. The production well for the golf course has stopped pumping. We megged the motor and found it to be bad. We have hired Weisinger Incorporated to mobilize a service rig and crew to pull the pumping equipment. They will perform disassembly and a inspection report of their findings. They will also perform a TV survey.

Inspections of the pumping equipment found that the pumps intermediate bowl bearings and their respective shaft surfaces are worn above acceptable tolerances. The intermediate bowls porcelain lining has deteriorated resulting in metal wash out. The 40 HP motor megged to ground on all three legs and the existing #2 motor cable megged good dry and one leg megged very low during the water immersion testing. All 609' of the 4" column pipes are very rusty and pitted on the ID/ OD and at the threads. The springs in both of the check valves are very weak and it will not close properly and the nipple on the head needs to be replaced. A TV Survey was performed on 07/11/2025 to investigate the conditions of the well after removing the pumping equipment from the well. The static water level was 85' and the total depth viewed was 940'. Reviewing the survey video revealed mild scale at 39' onward. The screens appear to be mostly open. There were no structural issues noted at this time. Based on the review of the TV survey, we are recommending no downhole rehabilitation efforts and proceed with setting the permanent pumping equipment back in the well.

Please consider the following:

#### Scope of Services and Materials

##### Electrical Repairs

- Mobilize service truck and technician to site
- Replace conduit and pull new #4 wire
- Replace breaker/disconnect
- Replace starter/overload
- Install new 480V 3PH monitor
- Perform start up and ensure proper operation

##### Pumping Equipment and Installation

- New 200 GPM submersible pump end with lift nipple
- New 40 HP, 6", 460 volt, 3600 rpm submersible motor
- 625 ft of New #2/3C WG submersible motor cable with splice kits
- 609 ft of New 4" T&C pump column pipe
- 2 New 4" DI check valves
- Replace the 4" nipple, steam clean, prime and paint the existing discharge head
- 615 ft of New 1/4" stainless steel airline complete with water level detector kit
- Miscellaneous items to make operational
- Shop labor to assemble the equipment and load for shipment
- Haul pumping equipment to the well site

Estimated completion 8/20/2025

Status 60% complete

## Lumberjack Drive School Zone Light

We will be moving the school zone light at the end of Lumberjack Drive further towards the bypass. It is currently a solar driven unit. We have ordered a standard electrical installation base, pole, controller, and fixture. Meter pole and meter base were installed 9-2-2025.

Estimated completion 10-5-2025

Status: 50% complete

## Pinewood Drainage Project

Pinewood and Wells Street have been experiencing abnormal flooding during significant rain events. We have currently excavated about 650 foot of ditch line on 1818 to help alleviate this issue. Next, we will increase the size of the three culverts located on the property south of Pinewood Street in the area of the low water crossing.

Estimated completion 12-1-2025

## Fire Hydrant Testing

Fire hydrant testing ensures a reliable and sufficient water supply for firefighting by checking for sufficient pressure and flow, identifying mechanical issues like leaks or obstructions, and verifying overall system readiness. These tests also confirm that hydrants meet NFPA standards, are free from damage, and comply with local codes, all vital for protecting lives and property during a fire emergency.

Why Hydrant Testing is Essential

- **Confirms Water Supply:**  
The primary reason is to ensure an adequate flow and pressure of water for fire suppression, a key factor in controlling and extinguishing fires.
- **Ensures Mechanical Readiness:**  
Testing identifies issues such as inoperable valves, worn threads on the outlets, or obstructions that could prevent proper use during a fire.
- **Verifies System Performance:**  
It helps determine the available water supply within the entire distribution system, not just individual hydrants, by observing pressure drops and flow rates during the test.
- **Identifies Potential Problems:**  
Testing can reveal underlying issues in the water main or system, such as sediment build-up that could cause brown water or a significant pressure drop.
- **Maintains Safety Standards:**  
Tests verify that the hydrants meet the required pressure and flow standards set by organizations like the National Fire Protection Association (NFPA), as well as local fire codes.

- **Prevents Emergencies:**

Regular testing allows for the proactive identification and correction of problems, preventing failures during an actual emergency when every second counts.

What the Testing Process Identifies

- **Flow Rate:** How much water the hydrant can deliver.
- **Pressure:** The static (no flow) and residual (while flowing) pressure available.
- **Mechanical Defects:** Cracks, leaks, tight outlet caps, and worn operating nuts.
- **System Capacity:** The overall water capacity of the water mains and distribution network.

We have 168 total hydrants in our system.

Estimated completion 12-31-2025

Status: 10% complete

### **Hwy 59 light fixture repairs**

We have repaired 10 street light fixtures on Highway 59. We have changed out the old sodium style fixtures to new LED fixtures.

100 percent complete

### **Water leaks/Sewer Repairs**

Exposed and located 6 inch main at intersection of bypass and lumberjack drive for Sacyr

2inch 305 South Temple

¾ water tap 1818

Replaced curb stop 500 South Temple

2inch water leak 620 South Temple

2inch water leak 400 Kenley

2inch water leak Persimmon

3inch water leak Golf Course

2inch water leak Jackson

3inch water leak Pine

Sewer backup DISD and North Hendricks

Sewer backup 1414 North Hendricks

Sewer tap Holubec

## **Ditch excavation and culvert replacement:**

### **Pinewood Drainage Project**

Pinewood and Wells Street have been experiencing abnormal flooding during significant rain events. We have currently excavated about 650 foot of ditch line on 1818 to help alleviate this issue. Next, we will increase the size of the three culverts located on the property south of Pinewood Street in the area of the low water crossing.

Estimated completion 12-1-2025

Glass Street – We need to bring in approximately six loads of rip-rap to repair and prevent further soil erosion. Remove fallen and dead trees preventing water flow.

Cozy Circle - Removal of 6 culverts and re-set to grade. Excavate 410 feet of ditch line.

Borden and North First- We will be excavating approximately 450ft of ditch line that has silted in. This ditch line primarily serves as drainage for the detention pond at Atlas Roofing. We will also be repairing the catch basin at the intersection of Borden and N First.

# Work Orders

8/7/2025-9/4/2025

<b>Service Order #</b>	<b>Service Address</b>	<b>Job Date</b>	<b>Job Code</b>	<b>Status</b>
SO0006637	601 DENNIS	9/4/2025	Service Action	Completed
SO0006638	701 BOOKER	9/4/2025	Street Repair/Maint	Open
SO0006639	400 KENLEY CITY HALL	9/4/2025	Street Repair/Maint	Completed
SO0006640	400 KENLEY CITY HALL	9/4/2025	Street Repair/Maint	Completed
SO0006641	400 KENLEY CITY HALL	9/4/2025	Street Repair/Maint	Completed
SO0006633	1000 LYNN	9/3/2025	Connect	Open
SO0006634	500 HACKBERRY	9/3/2025	Connect	Open
SO0006635	1099 LAWRENCE	9/3/2025	Occupant Change	Completed
SO0006632	211 DALE	9/2/2025	Water Repairs/Maint	Open
SO0006628	801 CYPRESS	9/2/2025	Street Repair/Maint	Completed
SO0006629	603 S TEMPLE	9/2/2025	Water Repairs/Maint	Open
SO0006630	807 S MDWS	9/2/2025	Water Repairs/Maint	Completed
SO0006631	212 ARRINGTON	8/31/2025	Disconnect	Completed
SO0006624	801 CYPRESS	8/28/2025	Water Repairs/Maint	Completed
SO0006625	609 EDDINS	8/28/2025	Water Repairs/Maint	Open
SO0006627	304 PINE St	8/28/2025	Water Repairs/Maint	Open
SO0006605	203 CHANDLER	8/27/2025	Connect	Completed
SO0006616	203 CHANDLER	8/27/2025	Disconnect	Completed

SO0006617	165 LUMBERJACK Dr	8/27/2025 Reinstate	Completed
SO0006618	1421 RYAN CHAPEL RD	8/27/2025 Service Action	Completed
SO0006619	1123 PINECREST	8/27/2025 Water Repairs/Maint	Completed
SO0006620	603 MULBERRY	8/27/2025 Connect	Completed
SO0006621	304 PINE St	8/27/2025 Service Action	Open
SO0006622	377 FROSTY Ln	8/27/2025 Reinstate	Completed
SO0006623	500 S TEMPLE	8/27/2025 Reinstate	Completed
SO0006604	801 CYPRESS	8/26/2025 Reinstate	Completed
SO0006607	611 S TEMPLE	8/26/2025 Reinstate	Completed
SO0006609	208 RHONE	8/26/2025 Reinstate	Completed
SO0006610	306 PINE St	8/26/2025 Reinstate	Completed
SO0006611	205 PINE VALLEY	8/26/2025 Water Repairs/Maint	Completed
SO0006613	423 FROSTY Ln	8/26/2025 Reinstate	Completed
SO0006614	1000 HOLUBEC	8/26/2025 Water Repairs/Maint	Completed
SO0006615	500 S TEMPLE	8/26/2025 Service Action	Completed
SO0006600	206 ARRINGTON	8/25/2025 Reinstate	Completed
SO0006601	410 CARTER	8/25/2025 Reinstate	Completed
SO0006602	202 ARRINGTON	8/25/2025 Reinstate	Completed
SO0006603	1217 WILLIE MASSEY	8/25/2025 Reinstate	Completed
SO0006606	1003 C LYNN	8/25/2025 Disconnect	Completed
SO0006596	1604 S FIRST	8/22/2025 Sewer Repairs/Maint	Completed

SO0006598	1200 CORRINE	8/22/2025 Service Action	Completed
SO0006599	502 DEVEREAUX	8/22/2025 Connect	Completed
SO0006149	309 N HENDRICK	8/22/2025 Connect	Open
SO0006550	306 PINE St	8/21/2025 Cutoff	Completed
SO0006551	306 WHITE OAK	8/21/2025 Cutoff	Void
SO0006552	206 ARRINGTON	8/21/2025 Cutoff	Completed
SO0006553	1217 WILLIE MASSEY	8/21/2025 Cutoff	Completed
SO0006554	801 CYPRESS	8/21/2025 Cutoff	Completed
SO0006555	1204 FAIRCHILD	8/21/2025 Cutoff	Void
SO0006556	1403 GLASS	8/21/2025 Cutoff	Void
SO0006557	202 ARRINGTON	8/21/2025 Cutoff	Completed
SO0006558	410 CARTER	8/21/2025 Cutoff	Completed
SO0006559	714 DENNIS	8/21/2025 Cutoff	Void
SO0006560	611 S TEMPLE	8/21/2025 Cutoff	Completed
SO0006561	208 RHONE	8/21/2025 Cutoff	Completed
SO0006562	700 LUMBERJACK Dr # B	8/21/2025 Cutoff	Void
SO0006563	906 N TEMPLE	8/21/2025 Cutoff	Void
SO0006564	423 FROSTY Ln	8/21/2025 Cutoff	Completed
SO0006565	700 LUMBERJACK Dr # A	8/21/2025 Cutoff	Void
SO0006566	414 CARTER	8/21/2025 Cutoff	Void
SO0006567	605 N SECOND	8/21/2025 Cutoff	Void

SO0006568	508 BOOKER	8/21/2025 Cutoff	Void
SO0006569	415 BIRDSONG	8/21/2025 Cutoff	Void
SO0006570	413 BOX FACTORY	8/21/2025 Cutoff	Void
SO0006571	409 RUTLAND	8/21/2025 Cutoff	Void
SO0006572	1408 GLASS	8/21/2025 Cutoff	Void
SO0006573	410 BIRDSONG	8/21/2025 Cutoff	Void
SO0006574	112 HINES	8/21/2025 Cutoff	Void
SO0006575	203 CHANDLER	8/21/2025 Cutoff	Completed
SO0006576	105 CEDAR	8/21/2025 Cutoff	Completed
SO0006577	BORDEN HYDRANT	8/21/2025 Cutoff	Void
SO0006578	303 S NEAL PICKETT	8/21/2025 Cutoff	Void
SO0006579	LIFT STATION/HOLUBEC	8/21/2025 Cutoff	Void
SO0006580	800 N TEMPLE	8/21/2025 Cutoff	Void
SO0006581	300 PARK BLDG	8/21/2025 Cutoff	Void
SO0006582	1204 CYPRESS	8/21/2025 Cutoff	Void
SO0006583	214 HAMNER	8/21/2025 Cutoff	Void
SO0006584	1500 N HENDRICK C 4	8/21/2025 Cutoff	Void
SO0006585	377 FROSTY Ln	8/21/2025 Cutoff	Completed
SO0006586	1003 D LYNN	8/21/2025 Cutoff	Void
SO0006587	1215 CYPRESS	8/21/2025 Cutoff	Completed
SO0006588	500 S TEMPLE	8/21/2025 Cutoff	Completed

SO0006589	405 BIRDSONG	8/21/2025 Cutoff	Void
SO0006590	103 FRANKENS	8/21/2025 Cutoff	Void
SO0006591	906 N TEMPLE	8/21/2025 Reinstate	Completed
SO0006592	1204 CYPRESS	8/21/2025 Reinstate	Completed
SO0006593	1005 A LYNN	8/21/2025 Water Repairs/Maint	Void
SO0006594	603 MULBERRY	8/21/2025 Water Repairs/Maint	Completed
SO0006595	502 DEVEREAUX	8/21/2025 Water Repairs/Maint	Completed
SO0006549	806 CYPRESS	8/20/2025 Water Repairs/Maint	Completed
SO0006548	400 JACKSON	8/19/2025 Service Action	Completed
SO0006545	208 S FIRST	8/18/2025 Disconnect	Completed
SO0006546	400 KENLEY CITY HALL	8/18/2025 Water Repairs/Maint	Completed
SO0006533	602 DEVEREAUX	8/14/2025 Disconnect	Completed
SO0006534	732 DENNIS	8/14/2025 Water Repairs/Maint	Completed
SO0006535	806 CYPRESS	8/14/2025 Water Repairs/Maint	Completed
SO0006536	307 BOX FACTORY	8/14/2025 Misc	Completed
SO0006537	732 DENNIS	8/14/2025 Service Action	Completed
SO0006539	1500 N HENDRICK C 2	8/14/2025 Water Repairs/Maint	Completed
SO0006541	210 ARRINGTON	8/14/2025 Water Repairs/Maint	Completed
SO0006543	103 N TEMPLE	8/14/2025 Water Repairs/Maint	Completed
SO0006544	307 BOX FACTORY	8/14/2025 Connect	Completed
SO0006529	1016 HOLUBEC	8/12/2025 Water Repairs/Maint	Completed

SO0006530	609 DEVEREAUX	8/12/2025 Water Repairs/Maint	Completed
SO0006531	601 DENNIS	8/12/2025 Street Repair/Maint	Open
SO0006522	620 S TEMPLE	8/11/2025 Water Repairs/Maint	Open
SO0006523	723 NELSON	8/11/2025 Water Repairs/Maint	Completed
SO0006524	502 DEVEREAUX	8/11/2025 Disconnect	Completed
SO0006525	1224 N TEMPLE	8/11/2025 Disconnect	Completed
SO0006526	908 LYNN	8/11/2025 Disconnect	Completed
SO0006527	101 FM 1818	8/11/2025 Sewer Repairs/Maint	Completed
SO0006528	300 FULLER	8/11/2025 Water Repairs/Maint	Completed

# Code Compliance Report – August 2025

Bank and Post Office- Daily

Electrical permit- 704 Pine Valley Rd, 1015 Red Oak Ln, 1443 Ryan Chapel Rd

Plumbing Permit- 1000 Lynn St

Residential Remodel Permit- 202 Rutland St.

Residential New Construction- 1000 Holubec, 1000 Lynn St

Storage Building Permit- 406 S Temple Dr.

Pool Permit- 1015 Red Oak Ln

Sign Permit- 512 N Temple Dr.

Inspections – 704 Pine Valley Rd, 1411 Glass (3), 1000 Holubec (2), 291 Lumberjack Dr. (4), 732 Dennis St., 1015 Red Oak Ln. (2), 1000 Lynn St., 1099 Lawrence St., 406 S Temple Dr.

Dog & Cat complaint- LBJ, Second St, Hwy 59

Prepared the Health Control Liens for the properties that I had a contractor mow, weed-eat and clean up. Once they are signed, I will file them at the courthouse.

Spoke with a non-profit vendor wanting to setup in Diboll. I provided them with the requested information and am expecting them to come pull the permit.

I left a doorhanger at 1303 N Temple Dr. concerning the overgrown grass. They cut it a few days after receiving the notice.

I answered a questionnaire and filled a records request concerning 900 S Temple Dr.

Several of the properties that were sent notices in the mail concerning the overgrown grass and weeds on their property have corrected the problem.

I had a mowing contractor clean up 616 S Temple Dr.

Received a call from a property owner on Burkhalter Hollow that is needing a 911 address. This property is outside the city limits; therefore, I am not able to assign an address for them. I did reach out to Teah Bonner who is the 911 address coordinator for the county to give her the information I had already collected. I put her in touch with the property owner and she will be helping them with the address.

I took the Code Compliance Tahoe to be serviced while I was out of office on vacation.

**Samantha Durham**  
*Director of Finance*



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## **CITY OF DIBOLL**

### **Interoffice Memorandum**

**DATE:** September 9, 2025  
**TO:** Mayor and Council Members  
**THRU:** Jason Arnold, City Manager  
**SUBJ:** Finance Department Reports

#### *FINANCE*

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Including August 2025 Financials Report, Proposed 25-26 Operating Budget for your review.

#### *PROJECT STATUS REPORT*

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#### **2024 - 2025 Audit**

BrooksWatson & Co., PLLC will conduct the 2024-2025 Financial Audit and AFR.

Estimated Completion Date: March 2026  
Status: 1% Complete

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#### **Windows 11 Migrations**

With Microsoft phasing out support for Windows 10, we are migrating to Windows 11 to stay secure and supported.

This upgrade is also required under our cybersecurity liability agreement. To remain in compliance and protect our systems, we must use a supported operating system – and 16 of our devices don't meet Windows 11's hardware requirements.

By refreshing this hardware, we're not only meeting compliance – we're also providing staff with faster, more reliable tools, improving both security and day-to-day performance.

Estimated Completion Date: November 2025

Status: Not Started

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### **Video Surveillance Compliance Upgrade**

Under a federal FCC mandate, we're replacing certain video surveillance cameras that are no longer approved due to national security concerns.

This affects cameras located at:

- The Civic Center
- Police Departments
- City Hall

The newer cameras at Old Orchard Park are already in compliance. The replacements will ensure we're aligned with current security and federal standards.

Estimated Completion Date: September 2025

Status: 100% Complete

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### **Franchise & Sales Tax Audit**

Azavar will conduct the contingency-based audit of our sales tax and franchise tax revenue.

There is no upfront cost to the City. The audit firm is only paid if they recover funds:

- 30% of recovered sales tax, for a term of 22 months
- 39% of recovered franchise tax, for a term of 36 months

This is a risk-free opportunity to ensure we're receiving all the revenue we're entitled to. Any findings would be a net gain for the City.

Estimated Completion Date: Undetermined

Status: 5% Complete

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Fond regards,

