



CITY OF ODEM

FISCAL YEAR 2025-2026

ANNUAL OPERATING BUDGET

& TAX RATE

ADOPTED SEPTEMBER 23, 2025

CITY OF ODEM
ADOPTED OPERATING BUDGET
FISCAL YEAR ENDING 2025-2026

TABLE OF CONTENTS

SECTION

- 1** Budget Cover
- 2** Steps Required for Proposal and Adoption of Budget
- 3** Budget Calendar
- 4** Taxpayer Impact Statement
- 5** City of Odem Fiscal Year 2025-2026 Proposed Operating Budget
 - 5-01 Fund Summary - General, System(Utility) and Garbage Funds
 - Line Item Budgets:
 - 5-04 General Fund
 - 5-15 System (Utility) Fund
 - 5-18 Garbage
 - 5-19 Odem Economic Development Corporation -
Fiscal Year 2025-2026 Adopted Operating Budget
- 6** City Organizational Chart
- 7** Notice of 2025 Tax Rates and Debt Service
- 8** 2025 Truth in Tax Calculation Worksheet - August 5, 2025
- 9** Schedule of Adopted Fees
- 10** Ordinance 478 - 2025 Tax Rate Adoption

City of Odem
Fiscal Year 2025-2026
Adopted Budget Cover Page
September 23, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$11,922, which is a 1.38 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 \$15,749.

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

FOR: Billy Huerta, Alderman Place 1 Rebecca Veit, Alderman Place 2
Issac Dominguez, Alderman Place 3 Jesse Falcon, Alderman Place 4
Virginia Garza, Alderman Place 5

AGAINST:

PRESENT and not voting: David Maldonado, Mayor

ABSENT:

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.526189/100	\$0.532605/100
No-New-Revenue Tax Rate:	\$0.526189/100	\$0.520080/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.462841/100	\$0.507955/100
Voter-Approval Tax Rate:	\$0.603323/100	\$0.532605/100
Debt Rate:	\$0.063348/100	\$0.006872/100
De Minimis Rate:	\$0.886096/100	\$0.822579/100

Total debt obligation for City of Odem secured by property taxes:
\$111,532

Steps Required for Proposal and Adoption of Budget

Entity Name: City of Odem

Steps for the Proposal of the Budget:

This year's property tax levy will raise more revenue from property taxes than in the preceding year. The governing body must hold a separate vote to ratify the property tax increase reflected in the budget. This vote must be in addition to and separate from the vote to adopt the budget or the vote to set the tax rate. Counties that maintain a website must post the proposed budget when it is filed with the county clerk. The adopted budget must also be posted on the website when it is filed with the county clerk.

The following statement must be included on the notices of public hearing on proposed budget. It must also be included on the cover page of the proposed budget, in 18-point type or larger.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$11,922 OR 1.38%, AND OF THAT AMOUNT, \$15,749 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Steps for the Adoption of the Budget:

-A vote to adopt the budget must be a record vote.

-An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$11,922, which is a 1.38 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 \$15,749.

-The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

CITY OF ODEM BUDGET & TAX RATE CALENDAR 2025

Activity Details	Deadline
Mailing of notices of appraised value by chief appraiser.	April-May
The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.	April 30*
Deadline for submitting appraisal records to ARB.	Thursday, May 15, 2025
Certification of anticipated collection rate by collector.	Friday, August 1, 2025
Deadline for ARB to approve appraisal records.	July 20, 2025 (August 30, 2025)
Deadline for chief appraiser to certify rolls to taxing units or provide estimated values.	Friday, July 25, 2025
72-Hour Notice of Council Workshop	Wednesday, July 30, 2025
Council Workshop	Saturday, August 2, 2025
Calculation of no-new-revenue and voter-approval tax rates.	Thursday, August 7, 2025
Publication of no new revenue and voter-approval tax rates on tax office and appraisal district websites; submission to governing body.	Thursday, August 7, 2025
72-Hour Notice of Council Workshop	Wednesday, August 20, 2025
Proposed Budget Filed with City Secretary	Thursday, August 21, 2025
Deadline to File Proposed Budget, before the 30th day, before the tax rate is adopted	Friday, August 22, 2025
Council Workshop	Saturday, August 23, 2025
6-Day Notice of Tax Rate Public Hearing in newspaper and on website.	Thursday, September 4, 2025
Publish Budget Hearing in Newspaper, at least 11-Days before hearing but no more 30 days.	Thursday, September 4, 2025
72- hour notice for meeting as which governing body will adopt tax rate in newspaper and on website, if no hearing is required because proposed tax rates will not exceed the no-new revenue rate.	Wednesday, September 17, 2025
City council to hold a record vote approving proposed tax rate	Tuesday, September 23, 2025
Public Budget Hearing - Must be held 15 days after proposed budget is filed and before date of tax levy.	Tuesday, September 23, 2025
Public Tax Rate Hearing, if required	Tuesday, September 23, 2025
Meeting to adopt budget, if budget was not adopted at previous Public Hearing/Meeting.	Tuesday, September 23, 2025
Meeting to adopt tax rate, if rate was not adopted at previous Public Hearing/Meeting. Meeting is within 7 days of first Public Hearing/Meeting. Taxing unit must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever is later.	Monday, September 29, 2025

CITY OF ODEM, TEXAS TAXPAYER IMPACT STATEMENT

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property in the upcoming fiscal year.

The City of Odem, Texas adopted a budget for the City's 2025-2026 fiscal year on September 23, 2025.

Properties located in San Patricio County, Texas:

Under the adopted budget and tax rate for FY 2025-2026, the average homeowner (based on the City's 2025 median homestead value of \$168,593 provided by the San Patricio County Appraisal District) would pay:

- \$10.82 less than under the adopted no-new- revenue rate

	Tax Year 2024	Tax Year 2025 Adopted No-New-Revenue Rate*
Median Value Homestead Property	168,593	168,593
City of Odem, Texas Tax Rate	.532605	.526189
Estimated Property Tax Bill	897.93	\$887.12

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
<u>FUND SUMMARY</u>								
<u>GENERAL FUND</u>								
3	General Fund Revenues	1,627,697	1,611,176	1,645,594	1,547,368	94.0%	1,709,200	63,606
	General Fund Expenses							
	Dept # Description							
	01 Admin	-	-	-	-		-	
4	02 Streets	402,042	531,614	257,544	331,307	128.6%	261,744	4,200
6	03 Fire	136,353	120,868	75,500	57,474	76.1%	75,500	-
	04 Police & Court							
7	Court	221,274	229,105	144,847	116,658	80.5%	144,247	(600)
8	Police	502,691	135,297	39,950	22,751	56.9%	30,550	(9,400)
9	05 EMS	196,564	181,992	208,750	205,586	98.5%	280,750	72,000
9	06 Mosquito Control	-	80	-	308		-	-
10	07 Library	79,529	88,614	81,477	67,185	82.5%	81,477	-
11	08 Community Center	5,249	7,651	19,300	5,465	28.3%	19,300	-
12	09 Parks	35,670	40,119	31,200	37,097	118.9%	31,100	(100)
13	10 Misc.	797,221	673,235	736,015	573,693	77.9%	767,601	31,586
	Compensation adjustments							-
	Council Contingency			56,089	18,000		46,982	(9,107)
	Expense Reserve			79,729	-		84,613	4,884
14	Total General Fund Expenses	2,376,593	2,008,574	1,730,402	1,417,524	81.9%	1,823,865	93,463
	Net Transfers In(Out)			84,810			114,665	29,855
14	Current Net General Fund (Deficit)	(748,896)	(397,398)	2	129,844		0	(2)
<u>SYSTEM (UTILITY) FUND</u>								
15	System Fund Revenues	1,268,307	1,462,356	1,678,428	1,354,347	80.7%	1,645,390	(33,038)
16	System Fund Expenses	2,071,317	1,312,718	1,638,570	857,544	52.3%	1,521,866	(116,704)
	Expense Reserve			81,929	-		76,093	(5,835)
	Net Transfers In(Out)			42,070	-		(47,431)	(89,501)
17	Current Net System (Utility) Fund	(803,010)	149,637	0	496,803		0	0
<u>GARBAGE (SOLID WASTE) FUND</u>								
18	Garbage Fund Revenues	524,029	546,108	571,760	479,107	83.8%	549,001	(22,759)
18	Garbage Fund Expenses	433,766	444,306	444,880	359,287	80.8%	481,767	36,887
	Net Transfers In(Out)			(126,880)	-		(67,234)	59,646
18	Current Net Garbage (Solid) Waste	90,263	101,802	-	119,820		0	0

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022	FY 2023	FY 2024	ACTUAL YTD	%	FY 2025	INCREASE
		ACTUAL	ACTUAL	BUDGET	07/31/2025		BUDGET	(DECREASE) FY 24 TO FY 25
DOES NOT INCLUDE STREETS, OEDC, GRANTS, CAPITAL PROJECTS, ETC - REVENUES NOR EXPENSES								
SUMMARY OF ALL FUNDS								
REVENUES		3,420,033	3,619,639	3,895,782	3,380,822	86.8%	3,903,591	7,809
EXPENSES		4,881,676	3,765,598	3,895,780	2,634,355	67.6%	3,903,591	7,811
NET		(1,461,643)	(145,959)	2	746,467		0	(2)

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND								
<u>REVENUES</u>								
<u>TAXES, PENALTIES, INT</u>								
01-4-000	STREET MAINT TAX	135,853	131,125	-	109,091			-
01-4-001	CURRENT TAXES	614,550	591,763	854,150	649,149		768,753	(85,397)
01-4-002	DELINQUENT & DEBT PROPERTY TAXES	214,560	228,355	11,165	173,844		105,217	94,053
01-4-003	PENALTY & INTEREST (TAXES)	25,131	24,635	20,000	19,324		20,000	-
01-4-010	CITY SALES TAXES	271,722	262,250	262,390	218,181		262,390	-
01-4-011	EDC 1/2 CENT SALES TAX	135,869	131,125	131,195	110,925		131,195	-
01-4-012	STREET MAINTENANCE	-	-	131,195	-		131,195	-
	TOTAL TAXES, PENALTIES, INT	1,397,684	1,369,253	1,410,094	1,280,514		1,418,750	8,656
<u>SALES, FEE, FINES</u>								
01-4-300	FRANCHISE/OCCUPATION	86,704	75,262	80,000	55,671		80,000	-
01-4-380	POLICE DEPARTMENT	3,259	2,218	-	3,163		-	-
	TOTAL SALES, FEE, FINES	89,963	77,480	80,000	58,835		80,000	-
<u>LICENSES & PERMITS</u>								
01-4-400	LICENSE PERMITS	39,001	41,624	50,000	92,315		95,000	45,000
	TOTAL	39,001	41,624	50,000	92,315		95,000	45,000
<u>OTHER</u>								
01-4-600	AMBULANCE SUBSIDY	42,929	35,701	45,000	51,802		50,000	5,000
01-4-601	COPIES/FAX	397	396	500	471		450	(50)
01-4-602	MISCELLANEOUS	12,426	40,346	10,000	63,430		15,000	5,000
	TOTAL OTHER	55,752	76,444	55,500	115,703		65,450	9,950
<u>INTERGOVERNMENTAL</u>								
01-4-705	RURAL FIRE CALLS	45,296	46,375	50,000	-		50,000	-
01-4-710	"LEFT IN GRANT"							-
	TOTAL INTERGOVERNMENTAL	45,296	46,375	50,000	-		50,000	-
	TOTAL REVENUES	1,627,697	1,611,176	1,645,594	1,547,368		1,709,200	63,606

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND								
<u>DEPARTMENTAL EXPENSES</u>								
01 -GENERAL FUND STREET & MAINTENANCE								
<u>PAYROLL</u>								
01-5-02-002	FICA	10,807	16,809		7,697			-
01-5-02-003	MAINTENANCE SALARIES	96,616	127,850	31,200	119,496		31,200	-
01-05-02-004	Overtime			1,000			1,000	-
01-5-02-005	MAINTENANCE OVERTIME	8,014	9,112	2,033	3,677		2,033	-
01-5-02-006	FRINGE BENFITS	11,377	16,743		8,879			-
01-5-02-007	Social Security Taxes	-	-	2,387	-		2,387	-
01-05-02-008	Unemployment Taxes			9			9	-
01-05-02-009	Health/Dental/Life Insurance			11,071			11,071	-
01-5-02-010	Workman's Compensation	-	-	1,404	-		1,404	-
01-5-02-015	MEDICARE	2,369	57,419	-	1,800		-	-
01-5-02-085	MAINTENANCE UNIFORMS	3,260	4,122	4,193	5,457		4,193	-
01-5-02-099	STREET SALARIES	-	-	-	-		-	-
	TOTAL PAYROLL	132,443	232,055	53,296	147,006		53,296	-
<u>SUPPLIES</u>								
01-5-02-100	STREET DEPT MATERIAL	1,880	24,056	-	11,384		-	-
01-5-02-101	STREET DEPT. WEED CONTROL	5,100		-	805		-	-
	TOTAL SUPPLIES	6,980	24,056	-	12,189		-	-
<u>CONTRACT SERVICES</u>								
01-5-02-200	CONTRACT SERVICES	1,535	1,586	2,500	2,332		2,500	-
01-5-02-201	STREET DEPT. BUILDING INS.	67	-	-	-		-	-
01-5-02-202	ANIMAL CONTROL SHELTER	-	1,050	-	4,200		4,200	4,200
01-5-02-204	VEHICLE INSURANCE	2,137	2,109	-	2,619		-	-
	TOTAL CONTRACT SERVICES	3,739	4,745	2,500	9,152		6,700	4,200
<u>UTILITIES</u>								
01-5-02-400	STREET LIGHTS	52,136	35,606	38,000	29,395		38,000	-
	TOTAL UTILITIES	52,136	35,606	38,000	29,395		38,000	-
<u>REPAIRS</u>								
01-5-02-500	STREET DEPT. BUILDING REPA	9	950	-	-		-	-
01-5-02-501	STREET EQUIP REPAIR	1,587	3,128	2,000	414		2,000	-
01-5-02-502	STREET MAINT REPAIR	-	47,125	-	7,500		-	-
01-5-02-503	STREET SWEEPER REPAIRS	8	1,265	-	-		-	-
01-5-02-504	STREET VEHICLE EXPENSE	-	-	-	447		-	-
	TOTAL REPAIRS	1,604	52,468	2,000	8,361		2,000	-

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND STREET & MAINTENANCE (CONTINUED)								
<u>FUEL</u>								
01-5-02-600	STREET SWEEPER FUEL	283	-	300	-		300	-
	TOTAL FUEL	283	-	300	-		300	-
 CAPITAL OUTLA								
01-5-02-700	STREET DEPT. CAPITAL OUTLAY	138,566	143,618	131,195	119,717		131,195	-
01-5-02-701	STREETSWEEPER-ANNUAL PAYME	63,155	25,253	25,253	-		25,253	-
	TOTAL CAPITAL	201,721	168,871	156,448	119,717		156,448	-
 <u>OTHER</u>								
01-5-02-800	STEET DEPART MISCELLANEOUS	3,136	13,813	5,000	5,488		5,000	-
	TOTAL OTHER	3,136	13,813	5,000	5,488		5,000	-
TOTAL STREET & MAINTENANCE		402,042	531,614	257,544	331,307		261,744	4,200

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND FIRE								
<u>PAYROLL</u>								
01-5-03-000	FIRE CHIEFS	810	473	1,100	585		1,100	-
01-5-03-001	MONTHLY EXPENSE	7,285	4,805	6,000	6,430		6,000	-
01-5-03-002	PENSION PLAN	2,808	4,824	3,000	-		3,000	-
01-5-03-087	WRKRS COMPENSAT	752	1,033	1,200	1,460		1,200	-
TOTAL PAYROLL		11,655	11,134	11,300	8,475		11,300	-
<u>SUPPLIES</u>								
01-5-03-100	MISCELLANEOUS S	2,054	7,349	4,000	3,429		4,000	-
01-5-03-101	HANDOUTS	2,048	-	500	-		500	-
01-5-03-102	GAS/OIL/LUBRICA	3,442	2,494	5,000	2,121		5,000	-
01-5-03-103	SMALL TOOLS	-	-	-	-		-	-
01-5-03-104	CHEMICALS	-	-	1,000	-		1,000	-
TOTAL SUPPLIES		7,544	9,842	10,500	5,549		10,500	-
<u>CONTRACT SERVICES</u>								
01-5-03-200	VEHICLE INSURAN	3,849	4,015	4,000	5,607		4,000	-
01-5-03-201	BUILDING INSURA	775	3,183	-	3,156		-	-
01-5-03-202	FLOOD INSURANCE	-	-	-	-		-	-
01-5-03-203	WINDSTORM/HAIL	-	-	-	-		-	-
01-5-03-205	MEDICAL-PHYSICA	755	719	1,000	-		1,000	-
TOTAL CONTRACT SERVICES		5,379	7,917	5,000	8,764		5,000	-
<u>UTILITIES</u>								
01-5-03-400	PHONE/SIRENS/DI	7,659	7,004	7,000	4,115		7,000	-
01-5-03-401	C.P. L. UTILITI	6,697	3,266	5,000	2,764		5,000	-
01-5-03-402	ENTEX UTILITIES	4,605	-	-	-		-	-
TOTAL UTILITIES		18,961	10,269	12,000	6,879		12,000	-
<u>REPAIRS</u>								
01-5-03-503	FIRE DEPT. VEHICLE REPAIRS	11,848	49,273	10,000	18,355		10,000	-
01-5-03-504	FIRE DEPT. BUILDING REPAIR	56,342	997	5,000	570		5,000	-
01-5-03-505	FIRE DEPT. EQUIPMENT REPAI	20,758	11,041	10,000	4,878		10,000	-
01-5-03-506	FIRE DEPT. EQUIPMENT CERT	2,816	4,506	1,000	2,404		1,000	-
TOTAL REPAIRS		91,764	65,817	26,000	26,206		26,000	-
<u>CAPITAL OUTLAY</u>								
01-5-03-700	FIRE DEPT. EQUIP REPLACEME	-	-	2,500	-		2,500	-
01-5-03-701	FIRE DEPT. TRUCKS	-	-	-	-		-	-
01-5-03-704	FIRE DEPT. CAPITAL OUTLAYS	-	-	-	-		-	-
TOTAL CAPITAL OUTLAY		-	-	2,500	-		2,500	-
<u>OTHER</u>								
01-5-03-800	FIRE DEPT. EQUIPMENT	-	14,839	7,000	900		7,000	-
01-5-03-801	FIRE DEPT. DUES	1,050	1,050	1,200	700		1,200	-
TOTAL OTHER		1,050	15,889	8,200	1,600		8,200	-
TOTAL FIRE		136,353	120,868	75,500	57,474		75,500	-

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND COURT & POLICE								
<u>COURT</u>								
01-5-04-000	POLICE DEPARTMENT	-	-	-	-		-	-
01-5-04-001	MUNICIPAL COURT SALARIES	41,976	33,428	34,398	29,180		34,398	-
01-5-04-002	FICA	30,993	8,737	2,631	1,805		2,631	-
01-5-04-003	JUDGE YOLANDA GUEERRERO	21,600	12,670	21,600	19,800		21,600	-
01-5-04-004	Contract JANITORIAL SERVICES/SUI	2,600	1,671	2,600	1,172		2,000	(600)
01-5-04-005	MUNICIPAL OVERTIME	247	52	1,000	-		1,000	-
01-5-04-006	TMRS / FRINGE BENEFITS	37,595	12,022	2,241	2,117		2,241	-
01-5-04-007	OFFICE SUPPLY	7,080	2,010	5,000	127		5,000	-
01-5-04-008	PROPERTY/LIABILITY INS	300	1,412	-	806		-	-
01-5-04-009	WINDSTORM/HAIL INS	-	-	-	-		-	-
01-5-04-009	TEC			9			9	-
01-5-04-011	CONTINUING EDUCATION-MC	1,564	75	1,500	669		1,500	-
01-5-04-012	TECHNOLOGY FUND	10,735	11,695	11,000	4,963		11,000	-
01-5-04-013	SECURITY FUND	-	7,518	-	-		-	-
01-5-04-014	POSTAGE	1,970	590	2,700	-		2,700	-
01-5-04-015	MEDICARE (CITY)	7,407	2,007		422			-
01-5-04-017	PROSECUTOR	20,000	26,000	18,000	20,000		18,000	-
01-5-04-040	COURT FINES/FEES	14,990	88,245	20,000	23,014		20,000	-
01-5-04-060	TEC	45	2	-	-		-	-
01-5-04-061	WORKER'S COMP	1,638	1,549	141	-		141	-
01-5-04-062	TELEPHONE	1,154	1,396	900	1,768		900	-
01-5-04-063	INTERNET SERVICE	1,828	1,603	1,700	1,322		1,700	-
01-5-04-064	ELECTRICITY (1/3)	2,975	3,963	2,900	1,336		2,900	-
01-5-04-065	CENTERPOINT-GAS (1/3)	178	207	250	145		250	-
01-5-04-066	NEW COPIER LEASE	2,782	1,365	2,100	-		2,100	-
01-5-04-067	MISC.	-	10	-	-		-	-
01-5-04-068	BUILDING MAINTENANCE	755	434	3,000	1,135		3,000	-
01-5-04-070	MUNICIPAL CLERK HOSPITAL I	10,122	10,349	11,077	6,758		11,077	-
01-5-04-087	DRUG SCREENING	740	95	100	120		100	-
TOTAL COURT & PAYROLL		221,274	229,105	144,847	116,658		144,247	(600)

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND COURT & POLICE (CONTINUED)								
<u>POLICE - PAYROLL & SUPPLIES</u>								
01-5-04-100	SALARIES- CHIEF	64,921	32,699	-	-		-	-
01-5-04-101	WAGES-OFFICERS/CLERK	221,195	7,662	-	-		-	-
01-5-04-102	FUEL & LUBRICANTS	26,189	1,525	3,000	120		3,000	-
01-5-04-103	JANITORIAL SUPPLIES	-	257	1,000	644		1,000	-
01-5-04-104	JANITORIAL SERVICES	5,200	800	5,000	1,150		1,500	(3,500)
01-5-04-106	INSURANCEE-VEHICLE	8,297	8,944	4,000	1,708		1,800	(2,200)
01-5-04-108	PROPERTY INSURANCE	357	2,720	-	1,131		-	-
01-5-04-116	CONTINUING EDUCATION	-	-	1,200	-		-	(1,200)
01-5-04-117	DISPATCHING	2,680	3,940	2,700	2,010		2,700	-
01-5-04-118	TRAVEL MEALS & LODGING	-	-	-	-		-	-
01-5-04-119	OFFICE SUPPLIES	5,439	4,233	1,500	3,199		1,500	-
01-5-04-120	POSTAGE	-	-	500	-		500	-
01-5-04-121	OUTSIDE SERVICES	5,158	751	1,500	219		1,500	-
01-5-04-122	REPAIRS & MAINT (NON VEHIC	-	-	200	-		200	-
01-5-04-123	RADIOS	754	-	500	-		500	-
01-5-04-124	SOFTWARE EXPENSE	23,653	8,412	8,500	797		8,500	-
01-5-04-125	TELEPHONE-MOBILE	10,122	7,779	-	2,224		-	-
01-5-04-126	UNIFORMS	41,365	-	1,000	-		-	(1,000)
01-5-04-127	VEHICLE MAINTENANCE	1,158	3,266	1,500	498		-	(1,500)
01-5-04-128	POLICE VEHICLES-2	4,284	37,694	-	-		-	-
01-5-04-129	VEHICLE REPAIRS	4,725	-	-	78		-	-
01-5-04-130	TECHNOLOGY REPAIR	2,132	1,917	2,500	1,573		2,500	-
01-5-04-131	ELECTRICITY (1/3)	3,682	2,272	3,300	3,065		3,300	-
01-5-04-132	CENTERPOINT (1/3)	228	357	250	145		250	-
01-5-04-133	SAN PAT JAIL/HOUSING	585	-	500	-		500	-
01-5-04-134	BUILDING REPAIRS	-	205	1,000	2,259		1,000	-
01-5-04-135	K-9	472	-	-	-		-	-
01-5-04-158	WORKERS' COMP	3,822	3,614	-	-		-	-
01-5-04-170	EMPLOYEE HEALTH INS	65,946	6,249	-	1,931		-	-
01-5-04-187	EMPLOYEE SCREENING	275	-	300	-		300	-
TOTAL POLICE PAYROLL AND SUPPLIES		502,691	135,297	39,950	22,751		30,550	(9,400)
<u>OTHER</u>								
01-5-04-800	COURT,INSURANCE AND SUPPLI	93	422	-	47		-	-
01-5-04-801	DELINQUENT FINE COLLECTION	-	-	-	-		-	-
TOTAL OTHER		93	422	-	47		-	-
TOTAL COURT AND POLICE		724,058	364,824	184,797	139,456		174,797	(10,000)

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND EMS								
<u>CONTRACT SERVICES</u>								
	DISPATCHING	2,680	2,680	2,700	2,010		2,700	-
01-5-05-201	EMS BUILDING INSURAN	300	1,059	-	806		-	-
01-5-05-202	EMS WINDSTORM/HAIL/F	-	-	-	-		-	-
01-5-05-203	EMS AMBULANCE CONTRACT	189,583	175,000	199,000	190,417		271,000	72,000
TOTAL	SERVICES	192,563	178,739	201,700	193,233		273,700	72,000
<u>UTILITIES</u>								
01-5-05-400			226		413			
EMS	DEPT. ELECTRIC UTILITI	358		2,500			2,500	-
01-5-05-401	DEPT. GAS UTILITIES	178	207	250	315		250	-
01-5-05-405	DEPT. TELEPHONE	-	-	-	-		-	-
TOTAL		536	432	2,750	728		2,750	-
<u>REPAIRS</u>								
01-5-05-500	DEPT. BUILDING REPAIRS	887	417	1,000	7,397		1,000	-
TOTAL REPAIRS		887	417	1,000	7,397		1,000	-
<u>OTHER</u>								
01-5-05-800	DEPT. ERROR/OMMISSIONS	2,578	2,404	3,300	4,228		3,300	-
TOTAL OTHER		2,578	2,404	3,300	4,228		3,300	-
TOTAL EMS		196,564	181,992	208,750	205,586		280,750	72,000
01 -GENERAL FUND MOSQUITO CONTROL								
<u>SUPPLIES</u>								
01-5-06-100	MOSQUITO CONTROL CHEMICALS	-	-	-	11		-	-
TOTAL SUPPLIES		-	-	-	11		-	-
<u>REPAIRS</u>								
01-5-06-500	MOSQUITO CONTROL EQUIP REP	-	80	-	297		-	-
TOTAL REPAIRS		-	80	-	297		-	-
TOTAL MOSQUITO CONTROL		-	80	-	308		-	-

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND LIBRARY								
<u>PAYROLL</u>								
01-5-07-000	LIBRARIAN SA	41,609	44,974	45,274	38,406		45,274	-
01-5-07-002	MEDICARE- CI	4,010	5,389		2,337			-
01-5-07-003	SOC SEC EMPL	-	-	2,807	-		2,807	-
01-5-07-004	MEDICARE-EMP	-	-	656	-		656	-
01-5-07-006	TMRS-CITY	5,060	6,012	2,950	2,787		2,950	-
01-5-07-009	T.E.C.	9	-	9	-		9	-
01-5-07-010	MEDICAL INS	10,138	11,303	11,077	8,697		11,077	-
01-5-07-011	WRKRS COMPEN	546	516	204	730		204	-
01-5-07-015	GF MEDICARE	938	1,213	-	547		-	-
TOTAL PAYROLL		62,310	69,406	62,977	53,504		62,977	-
<u>SUPPLIES</u>								
01-5-07-100	OFFICE SUPPL	903	863	1,000	619		1,000	-
01-5-07-101	MISC SUPPLY	820	162	800	285		800	-
01-5-07-102	BOOKS/COLLEC	720	2,000	2,000	693		2,000	-
TOTAL SUPPLIES		2,443	3,025	3,800	1,597		3,800	-
CONTRACT SERVICES								
01-5-07-200	LIBRARY BUILDING INS	300	1,412	-	806		-	-
01-5-07-201	FLOOD INSURA	-	-	-	-		-	-
01-5-07-202	WINSTORN/HAIL	-	-	-	-		-	-
TOTAL CONTRACT SERVICES		300	1,412	-	806		-	-
<u>UTILITIES</u>								
01-5-07-400	TELEPHONES	2,871	2,672	2,500	2,378		2,500	-
01-5-07-401	C.P.L. UTILI	3,377	3,664	3,000	3,089		3,000	-
01-5-07-402	ENTEX UTILIT	923	1,129	700	696		700	-
TOTAL		7,171	7,465	6,200	6,163		6,200	-
<u>REPAIRS</u>								
01-5-07-500	TECHNOLOGY/MAINTENANCE	4,335	4,335	4,500	3,687		4,500	-
01-5-07-501	BUILDING REPAIRS	1,820	1,820	3,000	928		3,000	-
01-5-07-502	EQUIPMENT REPAIRS	-	-	-	-		-	-
01-5-07-504	JANITORIAL SUPPLIES	1,150	1,150	500	500		500	-
TOTAL REPAIRS		7,305	7,305	8,000	5,114		8,000	-
01-5-07-600	EDUCATION	-	-	500	-		500	-
01-5-07-700	LIBRARY DEPT. EQUIPMENT	-	-		-			-
TOTAL LIBRARY		79,529	88,614	81,477	67,185		81,477	-

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND COMMUNITY CENTER								
<u>SUPPLIES</u>								
01-5-08-100	MISCELLANEOUS	5	83	2,000	95		2,000	-
TOTAL SUPPLIES		5	83	2,000	95		2,000	-
<u>CONTRACT SERVICES</u>								
01-5-08-200	BUILDING INSURANCE	300	1,412	-	806		-	-
01-5-08-201	FLOOD INSURANCE	-	-	-	-		-	-
01-5-08-202	WINDSTORM/HAIL	-	-	-	-		-	-
TOTAL CONTRACT SERVICES		300	1,412	-	806		-	-
<u>UTILITIES</u>								
01-5-08-401	C.P.L. UTILITIES	3,242	3,184	2,700	1,943		2,700	-
TOTAL UTILITIES		3,242	3,184	2,700	1,943		2,700	-
<u>REPAIRS</u>								
01-5-08-500	BUILDING REPAIR - COMMUNITY CENTER	552	771	12,000	621		12,000	-
01-5-08-501	JANITORIAL SERVICES	1,150	2,200	2,600	2,000		2,600	-
TOTAL REPAIRS		1,702	2,971	14,600	2,621		14,600	-
<u>CAPITAL OUTLAY</u>								
01-5-08-700	CAPITAL IMPROV	-	-	-	-		-	-
TOTAL CAPITAL OUTLAY		-	-	-	-		-	-
TOTAL COMMUNITY CENTER		5,249	7,651	19,300	5,465		19,300	-

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND PARK								
<u>SUPPLIES</u>								
01-5-09-100	MISCELLA	3,258	3,086	2,500	1,777		2,500	-
01-5-09-101	WEED	2,523	-	-	805		-	-
01-5-09-102	SMALL TOOLS	1,055	2,159	1,000	682		1,000	-
TOTAL SUPPLIES		6,836	5,245	3,500	3,263		3,500	-
<u>CONTRACT SERVICES</u>								
01-5-09-200	VEHICLE/EQUI	2,565	2,586	2,800	3,366		2,800	-
01-5-09-201	BUILDING INSURA	599	3,178	-	1,613		-	-
01-5-09-202	WINSTORM HAIL I	-	-	-	-		-	-
01-5-09-203	WINDSTORM/HAIL LITTLE LEAG	-	-	-	-		-	-
TOTAL CONTRACT SERVICES		3,164	5,764	2,800	4,979		2,800	-
<u>UTILITIES</u>								
01-5-09-400C.P.L. UTILITIE		11,590	12,964	3,000	9,329		3,000	-
01-5-09-410	LITTLE LEAGUE GARBAGE	-	-	-	-		-	-
TOTAL UTILITIES		11,590	12,964	3,000	9,329		3,000	-
<u>REPAIRS</u>								
01-5-09-500	EQUIPMENT REPAI	2,634	9,210	10,000	6,005		10,000	-
01-5-09-501	REPAIRS ON PARK	3,509	863	5,000	6,021		5,000	-
01-5-09-502	IMPROVEMENTS	1,453	-	-	6,300		-	-
01-5-09-520	MAINTENANCE	-	-	-	-		-	-
TOTAL REPAIRS		7,596	10,073	15,000	18,325		15,000	-
<u>TRAVEL & TRAINING</u>								
01-5-09-600	GAS FUEL/LUBRIC	6,484	6,073	6,900	1,201		6,800	(100)
TOTAL TRAVEL & TRAINING		6,484	6,073	6,900	1,201		6,800	(100)
<u>CAPITAL OUTLAY</u>								
01-5-09-700	CAPITAL PROJECT	-	-	-	-		-	-
TOTAL CAPITAL OUTLAY		-	-	-	-		-	-
TOTAL PARK		35,670	40,119	31,200	37,097		31,100	(100)

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
01 -GENERAL FUND MISC								
<u>PAYROLL</u>								
01-5-10-000	GENERAL FUND SALARIES	142,024	114,473	243,405	162,868		201,259	(42,146)
01-5-10-001	Allow for Staff Merit Pay		-	10,000	-		-	(10,000)
01-5-10-002	FICA CITY	14,730	14,487	15,091	9,903		15,091	-
01-5-10-005	GENERAL FUND OVERTIME	5,278	2,075	3,000	45		3,000	-
01-5-10-006	GF TMRS CITY	18,780	18,428	15,858	11,810		15,858	-
01-5-10-015	GEN FUND MEDICARE (CITY)	3,445	3,229	3,529	2,316		3,529	-
01-5-10-060	GENERAL FUND T.E.C.	65	8	45	-		45	-
01-5-10-070	GENERAL FUND HOSPITAL INS.	57,395	76,351	54,662	74,565		54,662	-
01-5-10-073	WINDSTORM/HAIL INS	-	-	-	-		-	-
01-5-10-075	CUSTODIAN - 1099	1,150	2,400	2,600	2,200		2,600	-
01-5-10-083	INS PAYABLE/CUST. AFLAC	11	-	-	-		-	-
01-5-10-087	WORKERS COMPENSAT	6,212	5,163	1,030	(2,282)		1,030	-
TOTAL PAYROLL		249,090	236,614	349,220	261,424		297,074	(52,146)
<u>SUPPLIES</u>								
01-5-10-100	BUILDING MAINTENANCE SUPPL	1,691	3,720	3,300	3,709		3,300	-
01-5-10-101	ELECTION SUPPLIES	13,404	-	12,000	12,736		-	(12,000)
01-5-10-102	GENERAL FUND OFFICE SUPPLI	8,677	17,244	13,000	15,089		13,000	-
01-5-10-103	GENERAL FUND POSTAGE	2,758	1,058	2,700	2,218		2,700	-
01-5-10-104	TAX OFFICE SUPPLIES	15,519	9,991	13,500	10,523		13,500	-
TOTAL SUPPLIES		42,049	32,012	44,500	44,275		32,500	(12,000)
<u>CONTRACT SERVICES</u>								
01-5-10-200	MAYOR/COUNCIL FEES	9,260	12,450	12,000	9,100		12,000	-
01-5-10-201	INSURANCE	-	-	-	-		-	-
01-5-10-202	UNIFORM RENTAL	-	-	-	-		-	-
01-5-10-203	ENGINEERING F	-	-	-	-		-	-
01-5-10-204	SURVEY EXPENSES	-	3,300	1,500	7,950		1,500	-
01-5-10-205	TAX ATTORNEY	-	-	-	-		-	-
01-5-10-206	CITY CAR INSURANCE	428	476	300	822		300	-
01-5-10-207	GEN FUND PROPERTY/LIABILIT	9,987	1,587	13,500	2,056		13,500	-
01-5-10-208	GENERAL FUND FLOOD INSURAN	-	-	-	-		-	-
01-5-10-209	GENERAL FUND WINDSTORM/HAI	62,702	93,229	60,000	-		60,000	-
01-5-10-210	GENERAL FUND AUDIT	16,800	42,026	15,000	7,500		15,000	-
01-5-10-211	CITY ATTORNEY	22,000	19,500	24,000	15,000		19,000	(5,000)
01-5-10-212	POSTAGE MACHINE RENTAL	851	425	900	319		900	-
01-5-10-213	OUTSIDE CONSULTANTS	36,302	30,457	36,000	22,378		24,000	(12,000)
TOTAL CONTRACT SERVICES		158,330	203,452	163,200	65,126		146,200	(17,000)
<u>DEBT SERVICE</u>								
01-5-10-300	BONDS DUE	132,340	-	-	-		-	-
01-5-10-301	TAX NOTE PAYMENT	-	-	-	-		111,532	111,532
TOTAL DEBT SERVICE		132,340	-	-	-		111,532	111,532

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
<u>UTILITIES</u>								
01-5-10-400	GENERAL FUND TELEPHONE	17,522	16,941	15,000	12,176		15,000	-
01-5-10-401	GENERAL FUND C.P.L. UTILIT	4,435	3,568	4,100	2,897		4,100	-
01-5-10-402	GENERAL FUND ENTEX UTILITI	522	659	600	660		600	-
TOTAL UTILITIES		22,479	21,169	19,700	15,734		19,700	-
<u>REPAIRS</u>								
01-5-10-500	CITY CAR REPAIRS	294	562	700	80		700	-
01-5-10-501	OFF EQUIP MAINT/OUTLAND TE	5,319	2,177	1,500	1,248		1,500	-
01-5-10-502	GENERAL FUND BUILDING REPA	4,404	1,368	2,000	1,779		2,000	-
01-5-10-503	GEN FUND OFFICE EQUIP REPA	-	-	-	-		-	-
01-5-10-504	COMP/EQUIP REPAIRS	2,792	3,395	3,000	4,868		3,000	-
01-5-10-505	SOFTWARE MAINTENANCE/INCODE	-	-	9,000	254		9,000	-
01-5-10-506	Misc. Services/	-	-	-	-		-	-
TOTAL REPAIRS		12,809	7,501	16,200	8,228		16,200	-
<u>TRAVEL & TRAINING</u>								
01-5-10-600	CITY CAR FUEL	1,125	2,199	1,000	1,416		1,000	-
01-5-10-601	SCHOOL EXPENSES	1,525	5,599	2,000	3,739		3,200	1,200
01-5-10-602	TRAVEL EXPENSES	7,898	6,689	5,000	1,619		5,000	-
TOTAL TRAVEL & TRAINING		10,548	14,487	8,000	6,774		9,200	1,200
<u>CAPITAL OUTLAY</u>								
01-5-10-700	GEN FUND EQUIPMENT REPLACE	-	-	-	-		-	-
TOTAL CAPITAL OUTLAY		-	-	-	-		-	-
<u>OTHER</u>								
01-5-10-800	DUES/NOTICE/LEGAL/SUBSCRIP	3,651	5,269	4,000	6,500		4,000	-
01-5-10-801	GRANTS	-	-	-	45,445		-	-
01-5-10-802	GENERAL FUND PUBLIC EMPLOY	-	-	-	-		-	-
01-5-10-803	GENERAL FUND MISCELLANEOUS	30,081	21,470	-	471		-	-
01-5-10-804	ECONOM DEVEL EXPENSES	135,844	131,262	131,195	119,717		131,195	-
TOTAL OTHER		169,576	158,000	135,195	172,132		135,195	-
TOTAL MISC		797,221	673,235	736,015	573,693		767,601	31,586
TOTAL EXPENDITURES		2,376,686	2,008,996	1,594,583	1,417,570		1,692,269	97,686
REVENUE OVER/(UNDER) EXPENDITURES BEFORE TRANSFERS								
		(748,989)	(397,820)	51,011	129,797		16,931	(34,080)

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
02 -SYSTEM FUND								
REVENUES								
<u>SALES, FEE, FINES</u>								
02-4-200	SYSTEM WATER SALES	775,441	883,929	1,062,619	816,641	76.9%	1,016,075	(46,544)
02-4-201	SYSTEM SEWER	402,990	500,794	531,309	459,268	86.4%	565,315	34,006
02-4-202	SYSTEM WATER CONNECTIONS	7,212	3,440	10,000	4,661		10,000	-
02-4-203	SYSTEM WATER TAPS	17,470	7,820	30,000	9,400		12,000	(18,000)
02-4-204	SYSTEM SEWER TAP PERMITS	-	-	2,500	-		-	(2,500)
02-4-205	SYSTEM SCRAP SUPPLY & SALE	-	-	-	-		-	-
02-4-206	SYSTEM MISCELLANEOUS INCOME	300	275	2,000	2,335		2,000	-
02-4-207	SYSTEM WATER PENALTIES	31,850	36,189	25,000	38,320		25,000	-
02-4-208	HALO FLIGHT	(290)	(988)	-	(36)		-	-
02-4-209	SYSTEM SEWER PENALTIES	-	-	-	-		-	-
02-4-210	SYSTEM INTEREST	-	-	-	-		-	-
02-4-230	METER DEPT. DEPOSITS	29,450	24,490	-	18,318		-	-
02-4-235	WATER/SEWER SPECIAL FEES	3,884	6,408	15,000	5,440		15,000	-
TOTAL		1,268,307	1,462,356	1,678,428	1,354,347		1,645,390	(33,038)
<u>OTHER</u>								
02-4-600	METER DEPT. MISCELLANEOUS	-	-	-	-		-	-
TOTAL OTHER		-	-	-	-		-	-
TOTAL REVENUES		1,268,307	1,462,356	1,678,428	1,354,347		1,645,390	(33,038)

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
02 -SYSTEM FUND								
EXPENSES								
<u>PAYROLL</u>								
02-5-20-000	SYSTEM SALARIES	83,034	67,494	195,731	86,362		195,731	-
02-5-20-001	SYSTEM OVERTIME	2,899	2,746	8,000	3,163		8,000	-
02-5-20-002	SYSTEM SOCIAL SECURITY (CI	8,780	10,012	12,135	5,590		12,135	-
02-5-20-003	SYSTEM MEDICARE-CITY	-	-	2,838	-		2,838	-
02-5-20-006	TMRS SYSTEM FRINGE BENEFITS-EMP	10,144	6,454	12,752	6,541		12,752	-
02-5-20-011	SYSTEM T.E.C.	-	-	54	-		54	-
02-5-20-012	SYSTEM HOSPITAL INSURANCE	18,456	11,224	66,217	14,479		66,217	-
02-5-20-013	SYSTEM WORKERS COMPENSATIO	2,730	2,582	8,762	2,612		8,762	-
02-5-20-015	SYS MEDICARE CITY	2,053	1,889	-	1,307		-	-
TOTAL PAYROLL		128,096	102,401	306,490	120,055		306,490	-
<u>SUPPLIES</u>								
02-5-20-100	SYSTEM OFFICE SUPPLIES	14,440	9,841	7,500	10,461		7,500	-
02-5-20-101	SYSTEM POSTAGE	7,682	6,557	7,000	9,065		7,000	-
02-5-20-102	WATER SMALL TOOLS	1,485	346	1,000	631		1,000	-
02-5-20-103	SEWER SMALL TOOLS	102	-	1,000	-		1,000	-
02-5-20-104	WATER SUPPLIES	181,126	28,010	10,000	29,771		10,000	-
02-5-20-105	SEWER SUPPLIES	64,424	1,584	100,000	12,358		100,000	-
02-5-20-106	SYSTEM WEED CONTROL	317	-	-	-		-	-
02-5-20-107	SYSTEM WATER/SEWER SAMPLES	660	(20)	800	448		800	-
02-5-20-108	SCADA SYSTEM (WATER DIST)	3,000	3,500	3,000	2,500		3,000	-
02-5-20-109	SYSTEM SCADA SEWER	3,000	3,500	3,000	2,500		3,000	-
02-5-20-199	CONTRACT-DAVID PENA	40,502	-	52,000	-		52,000	-
TOTAL SUPPLIES		316,738	53,317	185,300	67,734		185,300	-
<u>CONTRACT SERVICES</u>								
02-5-20-201	SYSTEM ENGINEER FEES	216	72	10,000	-		10,000	-
02-5-20-202	SYSTEM UNIFORM	1,283	-	1,000	303		1,000	-
02-5-20-203	SYSTEM LEGALS	-	1,715	500	-		500	-
02-5-20-204	SYSTEM SEWAGE BACKUP INSUR	649	865	900	865		900	-
02-5-20-205	SYSTEM WATER PURCHASES	472,714	492,613	513,920	330,673	64.3%	517,216	3,296
02-5-20-206	SYSTEM INSPECTION FEES	10,236	7,841	9,000	7,912		9,000	-
02-5-20-207	WATER/SEWER SAMPLES	21,984	44,304	14,000	24,418		14,000	-
02-5-20-208	SYSTEM VEHICLE/EQUIPMENT I	4,739	4,857	3,100	5,465		3,100	-
02-5-20-209	SYSTEM BUILDING INSURANCE	1,877	2,045	2,000	9,709		2,000	-
02-5-20-210	SYSTEM FLOOD INSURANCE	-	-	-	-		-	-
02-5-20-211	SYSTEM WINDSTORM/HAIL INS.	62,373	56,010	65,000	-		65,000	-
02-5-20-213	OUTSIDE CONSULTANTS	-	-	-	6,400		-	-
02-5-20-215	WATER TOWER/GRND TANK REPA	1,470	2,070	10,000	2,250		10,000	-
02-5-20-218	NEW-MAINTENANCE CONTRACTS	15,330	14,673	21,000	8,719		21,000	-
02-5-20-299	EQUIPMENT REPLACEMENT	700	-	10,000	-		10,000	-
TOTAL CONTRACT SERVICES		593,571	627,065	660,420	396,714		663,716	3,296

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
SYSTEM FUND EXPENSES (CONTINUED)								
<u>DEBT SERVICE</u>								
02-5-20-300	BOND ISSUANCE COST	25,506	24,393	25,660	23,265		25,660	-
TOTAL DEBT	SERVICE	25,506	24,393	25,660	23,265		25,660	-
<u>UTILITIES</u>								
02-5-20-400	SYSTEM CELL PHONES/TECHNOL	8,817	15,270	6,200	4,792		6,200	-
02-5-20-401	SYSTEM C.P.L. UTILITIES	514	203	1,000	124		1,000	-
02-5-20-402	SYSTEM CPL WATER UTILITY	9,763	10,004	10,500	9,177		10,500	-
02-5-20-403	SYSTEM ENTEX UTILITIES	-	-	-	-		-	-
02-5-20-404	SYSTEM CPL SEWER UTILITY	16,908	19,964	30,000	23,616		30,000	-
TOTAL UTILITIES		36,002	45,441	47,700	37,709		47,700	-
<u>REPAIRS</u>								
02-5-20-500	SYSTEM BUILDING REPAIRS	6,034	812	10,000	619		10,000	-
02-5-20-501	WATER REPAIRS	88,731	253,821	130,000	66,176		130,000	-
02-5-20-502	EQUIPMENT REPAIR	101,276	8,748	30,000	2,367		30,000	-
02-5-20-503	SEWER REPAIRS	751,263	181,553	85,000	119,343		85,000	-
02-5-20-504	SLUDGE HAULING	4,664	831	15,000	647		15,000	-
02-5-20-505	MAINTENANCE OLD SEWER PLAN	-	-	-	301		-	-
02-5-20-506	VEHICLE MAINTENANCE/REPAIR	4,211	2,256	8,000	1,210		8,000	-
TOTAL REPAIRS		956,179	448,021	278,000	190,664		278,000	-
<u>TRAVEL & TRAINING</u>								
02-5-20-600	SYSTEM FUEL/INSP/OIL CHANG	14,483	9,710	10,000	3,834		10,000	-
02-5-20-601	SYSTEM DEPT SCHOOL/TRAVEL	-	44	-	-		-	-
TOTAL TRAVEL & TRAINING		14,483	9,754	10,000	3,834		10,000	-
<u>OTHER</u>								
02-5-20-7xx	METER DEPT. REPLACEMENT PROGRAM	-	-	120,000	16,921		-	(120,000)
02-5-20-801	METER DEPT. MISCELLANEOUS		214					
02-5-20-810	SYSTEM MISCELLANEOUS	742	2,111	5,000	648		5,000	-
TOTAL OTHER		742	2,326	125,000	17,568		5,000	(120,000)
TOTAL SYSTEM		2,071,317	1,312,718	1,638,570	857,544		1,521,866	(116,704)
TOTAL EXPENDITURES		2,071,317	1,312,718	1,638,570	857,544		1,521,866	(116,704)
					1,638,570			
SYSTEM REVENUE OVER/(UNDER) EXPENDITURES BEFORE TRANSFERS		(803,010)	149,637	39,858	496,803		123,524	83,666

CITY OF ODEM
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING SEPTEMBER 30, 2026

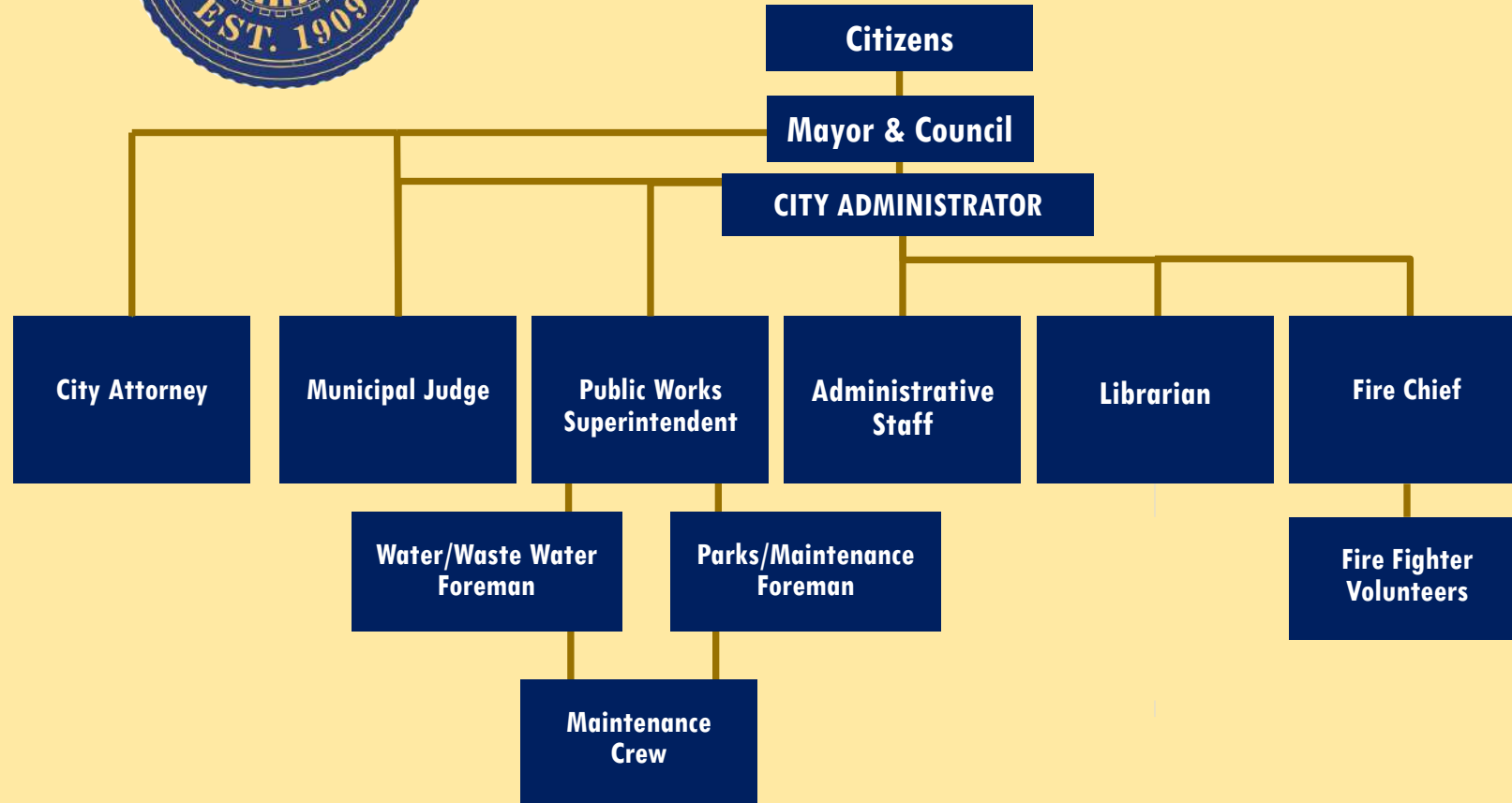
ACCOUNT	DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	ACTUAL YTD 07/31/2025	%	FY 2025 BUDGET	INCREASE (DECREASE) FY 24 TO FY 25
03 -GARBAGE FUND								
REVENUES								
SALES, FEE, FINES								
03-4-200	GARBAGE FEES	468,624	487,985	513,760	428,578	83.4%	531,001	17,241
03-4-201	GARBAGE SALES TAX	38,690	40,269	40,000	34,584		-	(40,000)
03-4-203	REPUBLIC FRANCHISE FEES	12,900	14,813	12,500	12,981		12,500	-
	TOTAL SALES, FEE, FINES	520,214	543,068	566,260	476,142		543,501	(22,759)
OTHER								
03-4-600	GARBAGE MISCELLANOU	3,815	3,040	5,500	2,965		5,500	-
	TOTAL OTHER	3,815	3,040	5,500	2,965		5,500	-
	TOTAL REVENUES	524,029	546,108	571,760	479,107		549,001	(22,759)
03 -GARBAGE FUND								
EXPENSES								
<u>SUPPLIES</u>								
03-5-30-100	MISCELLANEOUS SUPP	-	580	500	-		-	(500)
03-5-30-101	SMALL TOOLS	-	-	500	-		-	(500)
03-5-30-199	CONSULTANT	7,497	-	10,000	-		-	(10,000)
	TOTAL SUPPLIES	7,497	580	11,000	-		-	(11,000)
<u>CONTRACT SERV</u>								
03-5-30-203	SALES TAX	(34,446)	3,198	(37,000)	(27,601)		-	37,000
03-5-30-204	FLOOD INSURANCE	-	-	-	-		-	-
03-5-30-503	LAND FILL CONTRACT	448,129	433,910	459,680	386,653	84.1%	478,067	18,387
03-5-30-206	WINDSTORM/HAIL INS	11,878	6,370	3,200	-		3,200	-
03-5-30-213	CONSULTANTS	-	-	-	-		-	-
	TOTAL CONTRACT SERVICES	425,561	443,477	425,880	359,052		481,267	55,387
<u>UTILITIES</u>								
03-5-30-401	GARBAGE ELECTRICITY NEW SH	263	249	500	235		500	-
	TOTAL UTILITIES	263	249	500	235		500	-
<u>REPAIRS</u>								
03-5-30-500	GARBAGE BUILDING REPAIRS	-	-	2,500	-		-	(2,500)
03-5-30-501	GARBAGE EQUIPMENT REPAIR	445	-	5,000	-		-	(5,000)
	TOTAL REPAIRS	445	-	7,500	-		-	(7,500)
	TOTAL GARBAGE	433,766	444,306	444,880	359,287		481,767	36,887
	TOTAL EXPENDITURES	433,766	444,306	444,880	359,287		481,767	36,887
	GARBAGE REVENUE OVER/ (UNDER) EXPENDITURES BEFORE TRANSFERS	90,263	101,802	126,880	119,820		67,234	(59,646)

ODEM ECONOMIC DEVELOPMENT CORPORATION
ADOPTED OPERATING BUDGET
(FY 2025) FOR THE YEAR ENDING 09/30/2026

	FY 2024 BUDGET	YTD 07/14/2025	YTD SURPLUS (DEFICIT)	FY 2025 BUDGET	BUDGET INCREASE (DECREASE)
SALES TAX	\$135,000.00	121,710.30	-\$13,289.70	\$131,195.00	-\$3,805.00
INTEREST	\$300.00	5,071.13	\$4,771.13	\$300.00	\$0.00
TOTAL REVENUE	\$135,300.00	\$126,781.43	-\$8,518.57	\$131,495.00	-\$3,805.00
ADMINISTRATIVE COSTS	\$10,200.00	10,200.00	\$0.00	\$20,100.00	\$9,900.00
PROFESSIONAL FEES	\$20,000.00	8,133.50	\$11,866.50	\$42,600.00	\$22,600.00
EDUCATION	\$9,500.00	550.00	\$8,950.00	\$9,500.00	\$0.00
TRAVEL	\$11,500.00	1,773.93	\$9,726.07	\$11,500.00	\$0.00
SAN PATRICIO COUNTY EDC	\$2,000.00	-	\$2,000.00	\$2,000.00	\$0.00
MISC	\$1,000.00	24,365.19	-\$23,365.19	\$1,000.00	\$0.00
PARK EVENTS	\$10,000.00	6,248.77	\$3,751.23	\$10,000.00	\$0.00
ANNUAL PROJECTS	\$264,800.00	4,840.97	\$259,959.03	\$264,800.00	\$0.00
PROMOTION EXPENSE	\$13,530.00	6,984.03	\$6,545.97	\$13,530.00	\$0.00
INFRASTRUCTURE	\$50,000.00	16,320.52	\$33,679.48	\$50,000.00	\$0.00
TOTAL EXPENDITURES	\$392,530.00	\$79,416.91	\$313,113.09	\$425,030.00	\$32,500.00
TOTAL	-\$257,230.00	\$47,364.52	-\$321,631.66	-\$293,535.00	-\$36,305.00



CITY OF ODEM ORGANIZATIONAL CHART



The city was originally incorporated in 1929 as a Type A general law municipality, and continues to operate as such, as permitted by V.T.C.A., Local Government Code §§ 5.001 et seq. and 6.001 et seq., having an aldermanic form of government, adopted in 1933, as permitted by V.T.C.A., Local Government Code § 22.001 et seq.

Notice About 2025 Tax Rates

Property tax rates in City of Odem.

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

This year's no-new-revenue tax rate	\$0.526189/\$100
This year's voter-approval tax rate	\$0.603323/\$100

To see the full calculations, please visit 1301 E Sinton St Ste C
Sinton, Texas 78387 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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

Type of Fund	Balance
	0

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Gov Capital #1	34,508	14,507	0	49,015
Gov Capital #2	31,013	9,782	0	40,795
TWDB	20,000	1,722	0	21,722

Total required for 2025 debt service	\$111,532
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2025	\$111,532
+ Amount added in anticipation that the unit will collect only 106.00% of its taxes in 2025	\$-6,314
= Total debt levy	\$105,218

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Marcela Thormaehlen, PCC, San Patricio County Tax Assessor-Collector on 08/06/2025.

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.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Odem

(361)368-2831

Taxing Unit Name

Phone (area code and number)

PO Box 754, Odem, TX 78370

www.cityofodemtx.com

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 161,838,349
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 161,838,349
4.	Prior year total adopted tax rate.	\$ 0.532605 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 161,838,349
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 9,517 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 708,683 C. Value loss. Add A and B. ⁶	\$ 718,200
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 718,200
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 161,120,149
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 858,133
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 90
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 858,223
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 161,506,911 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 161,506,911

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 4,587,517
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 4,587,517
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 166,094,428
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 2,993,040
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 2,993,040
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 163,101,388
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.526189 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

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

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.525733 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 161,838,349
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 850,837
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 88 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 88 E. Add Line 31 to 32D.	\$ 850,925
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 163,101,388
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.521715 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.521715 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.521715 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.539975 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 111,532 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 111,532
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 111,532
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 106.00 % B. Enter the prior year actual collection rate. 101.45 % C. Enter the 2023 actual collection rate. 114.40 % D. Enter the 2022 actual collection rate. 103.79 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴	106.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 105,218
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 166,094,428
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.063348 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.603323 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 166,094,428
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.526189 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.526189 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.603323 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.603323 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 166,094,428
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.603323 /\$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.⁴² 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.⁴³

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.532605 /\$100 \$ 0.000000 /\$100 \$ 0.532605 /\$100 \$ 0.532605 /\$100 \$ 0.000000 /\$100 \$ 162,468,345 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.540659 /\$100 \$ 0.000000 /\$100 \$ 0.540659 /\$100 \$ 0.540659 /\$100 \$ 0.000000 /\$100 \$ 150,686,730 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.671179 /\$100 \$ 0.000000 /\$100 \$ 0.671179 /\$100 \$ 0.671179 /\$100 \$ 0.000000 /\$100 \$ 127,155,068 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.603323 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1)-(a), (1-b), and (2)

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

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.521715 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 166,094,428
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.301033 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.063348 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.886096 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.532605 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 161,120,149
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 163,101,388
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.603323 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.526189 /\$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. \$ 0.603323 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).Indicate the line number used: 50

De minimis rate. \$ 0.886096 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

**print
here**

Marcela Thormaehlen, PCC

Printed Name of Taxing Unit Representative

**sign
here**

Marcela Thormaehlen PCC.

Taxing Unit Representative

8/5/25

Date

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

CITY OF ODEM
Comparative Fee Schedule
Effective October 1, 2025

		Fees 2024-2025	Fees 2025-2026	Increase
CHAPTER 6. Amusements & Entertainment				
Amusement redemption machine premises annual inspection and permit (per machine)		\$1,000.00	\$1,000.00	-
CHAPTER 8. Animals				
License and permit (for animals)				
For each unneutered male dog		\$5.00	\$5.00	-
For each unneutered male cat		\$5.00	\$5.00	-
For each unspayed female dog		\$5.00	\$5.00	-
For each unspayed female cat		\$5.00	\$5.00	-
CHAPTER 10 BUILDING AND REGULATIONS				
All Fees applied plus Inspection Fees				
CONTRACTOR REGISTRATION	Residential & Commercial (yearly)	\$100.00	\$100.00	-
Construction				
Administrative Fee		\$20.00	\$20.00	-
New Construction – Only		\$.60/SQ FT	\$.60/SQ FT	-
COMMERCIAL				
FOUNDATION REPAIR		\$50.00	\$50.00	-
COMMERCIAL Fuel Tank, Underground, Install or Remove		\$500.00	\$500.00	-
DEMOLITION/MOVING– COMMERCIAL		\$500.00	\$500.00	-
Re-Roof – Commercial		Based on Valuation Table	Based on Valuation Table	
Commercial Storage Structure, Non-Occupied, less than 200 Sq. ft.		\$50.00	\$50.00	-
Commercial Modular Buildings, Portable Structures equal to and more than 200 Sq. ft. Non –Occupied		\$100.00	\$100.00	-
Commercial Additions, Build-outs, Renovations				
Remodeling – Building, Electrical, Plumbing, Mechanical individually		Based on Valuation Table	Based on Valuation Table	
VALUATION TABLE				
Less than \$1,000.00		\$100.00	\$100.00	-
\$1001.00 to \$50,000.00		Plus \$10.00 for each additional \$1,000.00 to and including \$50,000.00	Plus \$10.00 for each additional \$1,000.00 to and including \$50,000.00	
\$50,000.01 to \$100,000.00		Plus \$15.00 for each additional \$50,000.00 to and including \$100,000.00	Plus \$15.00 for each additional \$50,000.00 to and including \$100,000.00	
\$100,001.00 to \$250,000.00		Plus \$20.00 for each additional \$1000.00 to and including \$250,000.00	Plus \$20.00 for each additional \$1000.00 to and including \$250,000.00	
\$250,001.00 and up		Plus \$25.00 for each additional \$1,000.00 or fraction thereof	Plus \$25.00 for each additional \$1,000.00 or fraction thereof	
Fire Alarm System Permit		\$100.00	\$100.00	-
Pool/Spa Permit		\$100.00	\$100.00	-
Driveway (No Inspection) (If in City easement, has to go before Council)		Administrative fee \$25.00 plus 0-20 ft \$50.00; each additional 10 ft at \$15.00	Administrative fee \$25.00 plus 0-20 ft \$50.00; each additional 10 ft at \$15.00	
Mechanical		\$75.00	\$75.00	-
ELECTRICAL INSPECTION:				
		\$250.00 permit fee/Inspection	\$250.00 permit fee/Inspection	
		Failed Inspection/Re-inspection \$100.00	Failed Inspection/Re-inspection \$100.00	
ALTERNATE FEE SCHEDULE				
ALL NEW CUSTOMERS				
FAILURE TO OBTAIN PERMIT				
For completed work or started work, double the amount of the permit fee plus a \$150 administrative fee				

CITY OF ODEM
Comparative Fee Schedule
Effective October 1, 2025

		Fees 2024-2025	Fees 2025-2026	Increase
RESIDENTIAL				
All Fees applied plus Inspection Fees				
Administrative Fee		\$25.00	\$25.00	-
Residential Dwellings – New (Including patio and garage)	<i>Flat Fee</i>		Flat Fee	
*Building		\$75.00	\$75.00	-
*Electrical		\$75.00	\$75.00	-
*Plumbing		\$75.00	\$75.00	-
Residential Dwellings – Remodel/Addition				
*Building		\$75.00	\$75.00	-
*Electrical		\$75.00	\$75.00	-
*Plumbing		\$75.00	\$75.00	-
*Roof		\$75.00	\$75.00	-
Moving				
Any residential building		\$400.00	\$400.00	-
Demolition				
For any demolition of any building or structure		\$100.00	\$100.00	-
FENCE New Construction ONLY				
Administrative		\$20.00	\$20.00	-
All		\$25 for first 50 linear; \$10 each additional 50 linear	\$25 for first 50 linear; \$10 each additional 50 linear	
Where work for which a permit is required by the building code, and the work is started or proceeded prior to obtaining a permit, the fees herein specified may be doubled, but the payment of such doubled fee shall not relieve any persons from fully complying with the requirements of the code in the execution of work nor from any other penalties prescribed herein.				
NOTE – EFFECTIVE OCTOBER 1, 2024 ALL INCREASES CHARGED BY REPUBLIC SERVICES WILL BE PASSED THROUGH TO END CONSUMERS				
			EFFECTIVE OCTOBER 1, 2025 TO BE REFLECTED ON UTILITY BILLS STARTING NOVEMBER 2025	
CHAPTER 40 Solid Waste				
Commercial garbage customers				
Monthly rate		\$31.08	\$32.32	\$1.24
Per cubic yard of garbage for customers maintaining their garbage in either		\$3.00	\$3.12	\$0.12
Garbage cans or tied garbage bags				
Commercial customers not maintaining their garbage (per cubic yard additional charge)		\$0.50	\$0.52	\$0.02
The monthly collection and removal of garbage and trash except junk, debris and limbs (brush) from houses, buildings and premises used for residential purpose				
Single family residence		\$28.14	\$29.27	\$1.13
Single family residence outside		\$31.49	\$32.75	\$1.26
Garage apartments, per unit		\$28.14	\$29.27	\$1.13
Garage apartments, per unit outside		\$31.49	\$32.75	\$1.26
Duplex apartments, per unit		\$28.14	\$29.27	\$1.13
Duplex apartments, per unit outside		\$31.49	\$32.75	\$1.26
Mobile homes, travel trailers, campers per unit (Inside)		\$28.14	\$29.27	\$1.13
Module homes, travel trailers, campers per unit (Outside)		\$31.49	\$32.75	\$1.26
Group housing (housing projects, apartments, trailer homes, mobile homes) per unit		\$28.14	\$29.27	\$1.13
Group housing (housing projects, apartments, trailer homes, module homes) per unit 30.28 32.09		\$31.49	\$32.75	\$1.26

CITY OF ODEM
Comparative Fee Schedule
Effective October 1, 2025

		Fees 2024-2025	Fees 2025-2026	Increase
CHAPTER 50 Water - Sewage and Wastewater				
First time wastewater connection permit fee		\$100.00	\$100.00	-
Plus, per front footage of property – Inside City		\$2.00	\$2.00	-
Plus, per front footage of property – Outside City & Commercial		\$3.00	\$3.00	-
Water well permit and inspection fee (Outside City)		N/A	N/A	
Water tap fees				
Inside City – ¾ inch		\$1,200.00	\$1,200.00	-
Larger than a ¾ inch		\$1,500.00	\$1,500.00	-
Plus the cost of over sizing of water meter and fittings				
Plus, per front foot of property		\$2.00	\$2.00	-
Outside City – ¾ inch		\$1,800.00	\$1,800.00	-
Larger than a ¾ inch		\$2,100.00	\$2,100.00	-
Plus the cost of over sizing of water meter and fittings				
Plus, per front foot of property		\$3.00	\$3.00	-
Sewer permits				
Inside city and outside		\$100.00	\$100.00	-
New Construction one-time sewer connections inside		\$125.00	\$125.00	-
New Construction one-time sewer connections outside		\$175.00	\$175.00	-
New or Existing Commercial		\$500.00	\$500.00	-
Water connections				
During Office Hours		\$20.00	\$20.00	-
After Office Hours		\$30.00	\$30.00	-
Unauthorized Connection – first time		\$50.00	\$50.00	-
Unauthorized Connection – second time		\$100.00	\$100.00	-
Unauthorized Connection– third time		CITY WILL FILE CHARGES	CITY WILL FILE CHARGES	
Sewer Connection				
Inside City		\$800.00	\$800.00	-
Outside City		\$2,000.00	\$2,000.00	-
Sewer Connection – Commercial				
Inside City		\$800.00	\$800.00	-
Outside City		\$2,000.00	\$2,000.00	-
CSI Inspections				
New customers		\$125.00	\$125.00	-
Sprinkler System CSI inspection		\$125.00	\$125.00	-
Fire Inspection		\$125.00	\$125.00	-
NOTE – EFFECTIVE OCTOBER 1, 2023 ALL INCREASES CHARGED BY SPMWD WILL BE PASSED THROUGH TO END CONSUMERS				
			EFFECTIVE JANUARY 1, 2026 TO BE REFLECTED ON UTILITY BILLS STARTING FEBRUARY 2026	
Bulk water sales per thousand		\$25.00	\$26.25	\$1.25
Fine for unauthorized use				
Water usage (monthly)				
Residence inside city (including mobile home parks, apartments and multiple home complexes)				
3,000 gallons minimum rate		\$37.47	\$39.34	\$1.87
Per 1,000 for the next 7,500 gallons		\$5.85	\$6.14	\$0.29
Per 1,000 for the next 7,500 gallons		\$5.56	\$5.84	\$0.28
Per 1,000 for the next 7,500 gallons		\$5.50	\$5.78	\$0.28
Per 1,000 gallons thereafter		\$5.38	\$5.65	\$0.27
Residence outside city (including mobile home parks, apartments and multiple home complexes)				
3,000 gallons minimum rate		\$42.62	\$44.75	\$2.13
Per 1,000 for the next 7,500 gallons		\$6.99	\$7.34	\$0.35
Per 1,000 for the next 7,500 gallons		\$6.59	\$6.92	\$0.33
Per 1,000 for the next 7,500 gallons		\$6.48	\$6.80	\$0.32
Per 1,000 gallons thereafter		\$6.30	\$6.62	\$0.32
Commercial inside city				
3,000 gallons minimum rate		\$42.05	\$44.15	\$2.10
Per 1,000 for the next 7,500 gallons		\$6.70	\$7.04	\$0.34
Per 1,000 for the next 7,500 gallons		\$6.59	\$6.92	\$0.33
Per 1,000 for the next 7,500 gallons		\$6.29	\$6.60	\$0.31
Per 1,000 gallons thereafter		\$6.14	\$6.45	\$0.31
Commercial outside city				
3,000 gallons minimum rate		\$49.21	\$51.67	\$2.46
Per 1,000 for the next 7,500 gallons		\$8.28	\$8.69	\$0.41
Per 1,000 for the next 7,500 gallons		\$8.10	\$8.51	\$0.41
Per 1,000 for the next 7,500 gallons		\$7.98	\$8.38	\$0.40
Per 1,000 for the next 7,500 gallons		\$7.71	\$8.10	\$0.39
Per 1,000 gallons thereafter		\$7.49	\$7.86	\$0.37
Sewer Fees				
Single family residence inside		\$37.87	\$39.76	\$1.89
Single family residence outside		\$50.19	\$52.70	\$2.51
Commercial inside		\$47.61	\$49.99	\$2.38
Plus ¼ of the water charges less minimum water bill charged				
Commercial outside		\$64.80	\$68.04	\$3.24
Plus ¼ of the water charges less minimum water bill charged				

CITY OF ODEM
Comparative Fee Schedule
Effective October 1, 2025

		Fees 2024-2025	Fees 2025-2026	Increase
PUBLIC NOTARIZATION: per document				
City Customers		\$5.00	\$5.00	-
Non-City Customer		\$10.00	\$10.00	-
COPIES: per page		\$0.25	\$0.25	-
FAX: per page Sending or Receiving		\$1.00	\$1.00	-
NSF Check Fee		\$38.00	\$38.00	-
City Park Rental:				
Covered Area without BBQ Pit		\$20.00 & \$100.00 deposit	\$20.00 & \$100.00 deposit	
Covered Area With BBQ Pit		\$40.00 & \$100.00 deposit	\$40.00 & \$100.00 deposit	
Small Events:		W/Restrooms \$200.00 & \$100.00 Deposit	W/Restrooms \$200.00 & \$100.00 Deposit	
Special Events:		W/Restrooms \$375.00 & \$300.00 Deposit	W/Restrooms \$375.00 & \$300.00 Deposit	
		+\$100.00 (electricity per day)	+\$100.00 (electricity per day)	
Rental of Veterans Park		\$100.00 + \$200.00 Deposit	\$100.00 + \$200.00 Deposit	
Community Center Rental:				
Events		Deposit \$75.00 Rental: \$100.00	Deposit \$75.00 Rental: \$100.00	
Meetings (non-profits)		\$5.00	\$5.00	-
Meetings (all others)		\$25.00	\$25.00	-
Peddler's and Solicitor's Application				
Permit valid for one month		\$5.00	\$5.00	-
Permit valid for three months		\$10.00	\$10.00	-
Permit valid for one year		\$15.00	\$15.00	-
Garage sales		\$5.00	\$5.00	-
** ALL THE FEES BELOW MUST BE PRE-PAID FOR AT CITY HALL & THE CUSTOMER MUST HAVE A CITY OF ODEM UTILITY BILL **				
Collection Site Drop Off:				
In the City Limits:				
\$10.00 per truck load & \$15.00 per trailer load				
Outside of the City Limits: \$20.00				
Collection Site Drop Off:				
Car & Light Truck Tires - \$5.00 per tire				
(This includes small tires such as lawn mower, golf cart tires, etc.)				
Trailer tires (14ply+) \$8.00 tire				
Small Ag & Skid Steer tires - \$10.00 per tire				
CITY BRUSH PICKUP NOT REPUBLIC				
IN THE CITY: \$10.00 per cubic foot				
OUT OF CITY: \$20.00 per cubic foot				

ORDINANCE NO. 478

AN ORDINANCE LEVYING AD VALOREM TAXES AT A RATE OF \$0.526189 PER \$100 VALUATION FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ODEM, TEXAS, APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES, PROVIDING WHEN TAXES SHALL BECOME DELINQUENT IF NOT PAID AND AUTHORIZING THE MAYOR TO EXECUTE ANY RELATED DOCUMENTS

WHEREAS, the budget for the Fiscal Year 2025-2026, as prepared by the City Administrator and adopted by the City Council, is based upon a combined tax rate of \$0.526189 cents per each One Hundred (\$100) Dollars assessed valuation; now

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

SECTION 1.

The City Council of the City of Odem does hereby levy and adopt the ad valorem tax rate on \$100 valuation for this city for the tax year 2025 as follows:

\$0.462841 for the purpose of maintenance and operations
\$0.063348 for payment of principal and interest on debt
\$0.526189 Total Tax Rate

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

SECTION 2.

There is hereby levied on each One Hundred (\$100.00) Dollars of assessed value of all property both real and personal, within the corporate limits of the City of Odem, Texas, except such property as may be by law exempt from taxation, a tax rate of \$0.462841 cents per each One Hundred (\$100.00) Dollars assessed valuation for the purpose of meeting the Maintenance and Operation requirements of the General Fund of the City of Odem, Texas, for the fiscal year beginning October 1, 2025 and ending September 30, 2026. That taxes levied under this ordinance shall be due October 1, 2025, and if not paid on or before January 31, 2026, shall immediately become delinquent.

SECTION 3.

In addition to the rate set forth in Section 1 above, there is hereby levied on each One Hundred (\$100.00) Dollars of assessed value of all property, both real and personal, within the corporate limits of the City of Odem, Texas, except such property as may be by law exempt from taxation, a tax rate of \$0.063348 cents per each One Hundred (\$100.00) Dollars assessed valuation for the purpose of meeting the Interest and Sinking requirements of the General Fund for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

SECTION 4.

All taxes shall become a lien upon the property against which assessed and the San Patricio County Tax Assessor/Collector for the City of Odem, Texas is hereby authorized empowered to enforce the collection of such taxes according to the Constitution of the law of the State of Texas and Ordinances of the City of Odem, Texas shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Odem, Texas. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by State Law.

SECTION 5.

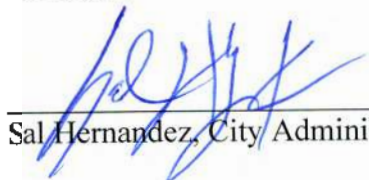
That this ordinance shall take effect and be in force from and after its passage. **The City of Odem, Texas ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

PASSED, APPROVED AND ADOPTED THIS 23rd day of September 2025.

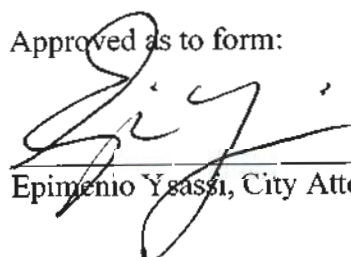
CITY OF ODEM, TEXAS

By: 
David Bargas Maldonado, Mayor

ATTEST:


Sal Hernandez, City Administrator

Approved as to form:


Epimenio Yeassi, City Attorney