



105 Cockrell Hill Road, Ovilla, Texas 75154
Office: (972) 617 - 7262 Fax: (972) 515 - 3221

FISCAL YEAR 2025-2026 BUDGET

This budget will raise more total property taxes than last year's budget by \$70,433, an 2.15% increase, and of that amount \$88,437 is tax revenue to be raised from new property added to the tax roll this year.



FISCAL YEAR 2025 – 2026
ADOPTED BUDGET
AUGUST 18, 2025

**City of Ovilla
Fiscal Year 2025-2026
Budget Cover Page**

**ADOPTED
August 18, 2025**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$70,433, which is a 2.15% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$88,437.

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

FOR: Kimberly Case, Dean Oberg, David Griffin, Doug Hunt, and Sharon Jungman

AGAINST: None

PRESENT AND NOT VOTING: Mayor Richard Dormier

ABSENT: None

Tax Rate Information	FY 2024-2025	FY 2025-2026
Property Tax Rate	\$0.626213	\$0.616213
No-New Revenue Rate	\$0.568629	\$0.606730
No-New Maintenance & Operation Rate	\$0.468226	\$0.489682
Voter-Approval Rate	\$0.619076	\$0.630122
I&S (Debt) Tax Rate	\$0.131359	\$0.120313

The total debt obligation for the City of Ovilla secured by property taxes for the 2025-2026 budget is \$835,793.

*** This statement is based on the required Truth in Taxation calculations. This Cover Page Notice is required by Section 102.007(d) Local Government Code.

CITY OFFICIALS

MAYOR

Richard Dormier

CITY COUNCIL

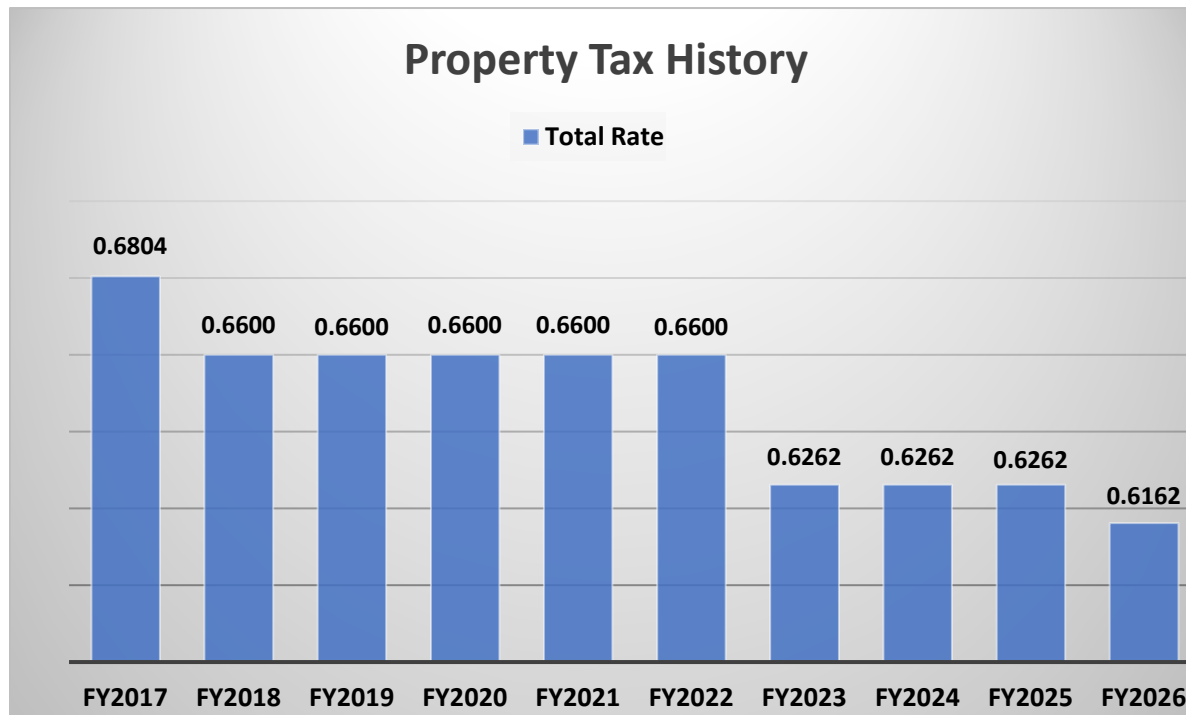
Kimberly Case	Council Member Place 1
Dean Oberg	Mayor Pro Tem/Place 2
David Griffin	Council Member Place 3
Doug Hunt	Council Member Place 4
Sharon Jungman	Council Member Place 5

CITY STAFF

David D. Henley	City Manager
Burton Barr	Finance Director
Joey Bennett	Chief of Police
James Kuykendall	Public Works Director
Michelle Lilley	City Secretary
Talesha Marckwardt	Finance Clerk
Juan Martinez	Development Director
Cory McLaurin	Fire Chief



AD VALOREM PROPERTY TAX RATE HISTORY



Fiscal Year	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY 2026
M&O Rate	0.5124	0.5334	0.5418	0.5200	0.5262	0.5200	0.5352	0.5014	0.4948	0.4959
Debt Rate	0.1680	0.1266	0.1182	0.1400	0.1338	0.1400	0.1400	0.1248	0.1313	0.1203
Total Rate	0.6804	0.6600	0.6600	0.6600	0.6600	0.6600	0.6262	0.6262	0.6262	0.6162



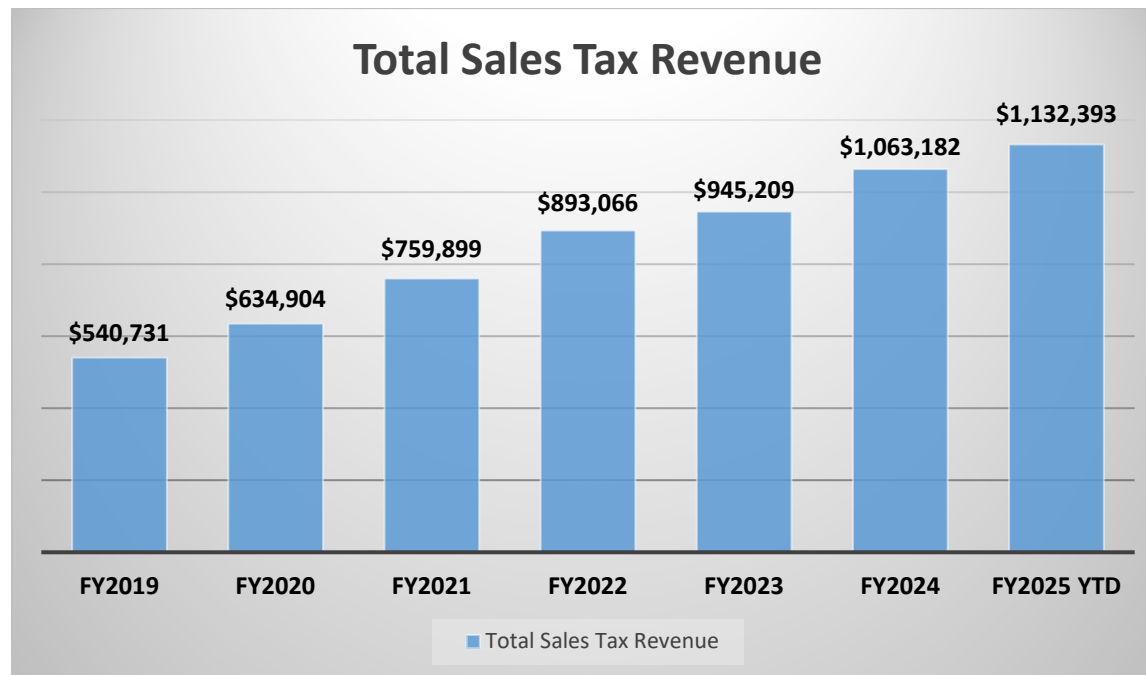
Sales Tax Rate – 8.25%

Breakdown of Sales Tax Distribution

State Portion	6.25%
Type B Economic Development Corporation	.25%
Municipal Development District	.25%
Street Improvement	.50%
City General Fund Portion	1.00%
TOTAL SALES TAX	8.25%



SALES TAX REVENUE HISTORY



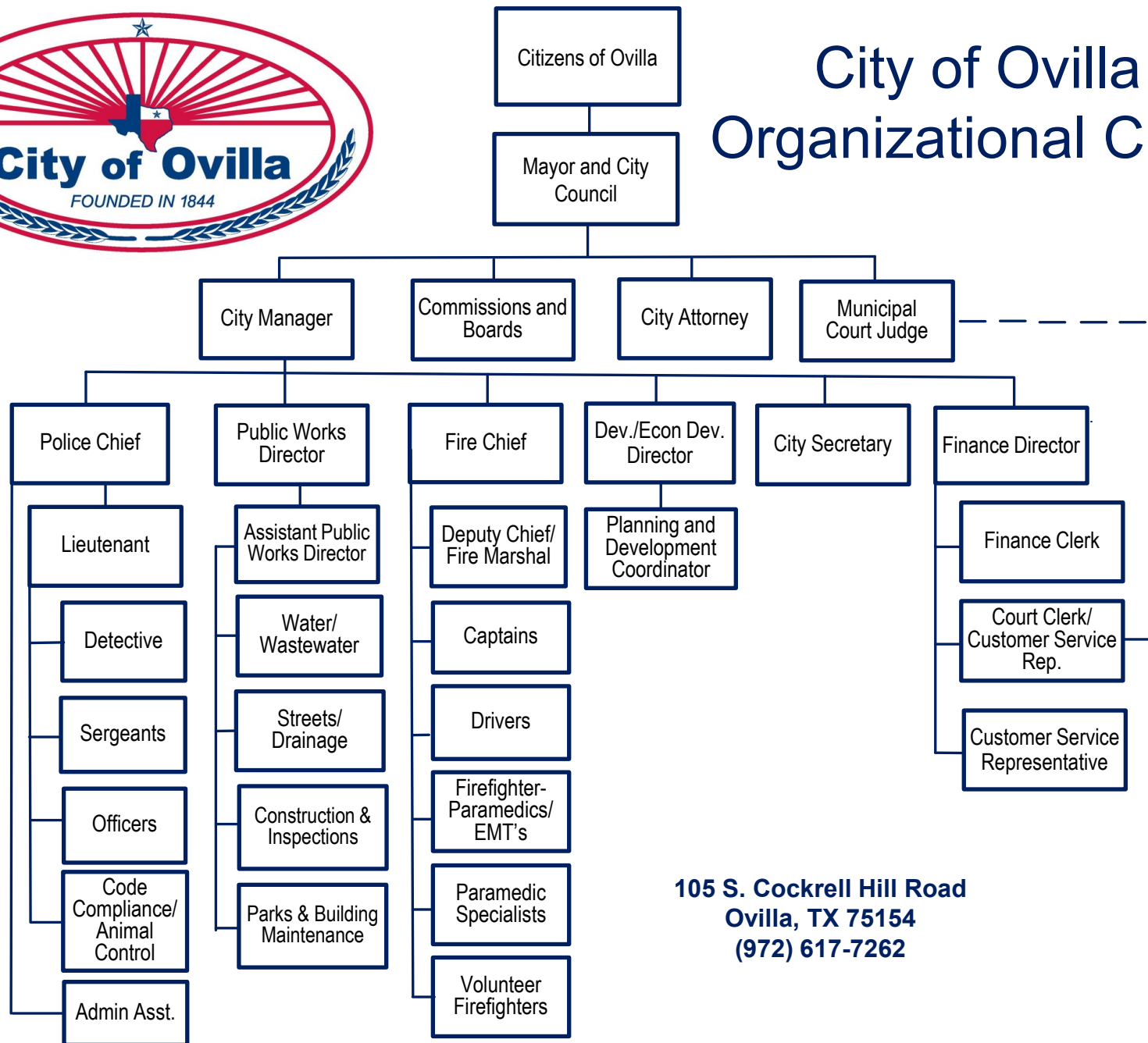
Fiscal Year	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 YTD
Total Revenue	\$540,731	\$634,904	\$759,899	\$893,066	\$945,209	\$1,063,182	\$1,132,393

FISCAL YEAR 2025-2026 BUDGETED PROJECTS				
Fund	Project	Project Description	Cost	Revenue Source
Street	South Westmoreland Road Improvements	Asphalt Overlay from Ovilla Road to Red Oak ISD Middle School #2	\$169,600.00	General Fund
Street	Suburban Drive Improvements	Chip Seal Paving with Concrete Cul de Sac	\$150,000.00	General Fund
Street	Thorntree Court Improvements	Installation of Concrete Cul de Sac	\$44,090.00	General Fund
Street	Shiloh Bridge Improvements	Improvements to the Shiloh Bridge north retaining wall	\$50,400.00	General Fund
Street	High Ridge Court Improvements	Installation of Concrete Cul de Sac	\$36,000.00	General Fund
Street	Cockrell Hill Road Improvements	Asphalt Overlay from Lariat Trail to Northern City Limits	\$20,000.00	General Fund
Street	Police Department Parking Lot Improvements	Repair and level existing parking area	\$15,500.00	General Fund
			\$485,590.00	
Water	FM 664 Utility Relocation Project	Relocate water lines from under FM 664	\$867,800.00	SIB Loan
Water	Valve Replacement Project	Replacement of major valve at pump station	\$28,700.00	Water & Utilities Fund
			\$896,500.00	
Sewer	FM 664 Utility Relocation Project	Relocate sewer lines from under FM 664	\$245,000.00	SIB Loan
			\$245,000.00	
WWW Infrastructure Improvement Fund	Sardis - Lone Elm Water Interconnection Project	Interconnection with Sardis to provide emergency / backup water supply	\$13,000.00	WWW Infrastructure Improvement Fund
			\$13,000.00	
Street Improvement	Cockrell Hill Road Improvements	Asphalt Overlay from Lariat Trail to Northern City Limits	\$350,000.00	Street Improvement Fund
			\$350,000.00	
MDD	Founders Park Pavilion Expansion Project	Construct a 15' X 44' (2 bays) expansion of the existing pavilion	\$200,000.00	MDD
			\$200,000.00	
Type B EDC	Cindy Jones Park Parking Project	Construct concrete parking area behind Public Works facility (34 spaces)	\$165,700.00	Type B EDC
Type B EDC	Lighting for Pickleball Courts at Cindy Jones Park	Addition of (6) LED light poles for pickleball courts	\$15,000.00	Type B EDC
Type B EDC	708 W. Main Street Platting Project	Survey & Platting of (3) parcels at 708 W. Main Street	\$8,000.00	Type B EDC
Type B EDC	Updated Signage at Cindy Jones Park	Addition of wayfinding and mileage signage along walking path	\$1,000.00	Type B EDC
			\$189,700.00	
Park Impact	Cindy Jones Park Beautification Project	Addition of park benches and landscaping along walking path	\$5,000.00	Park Impact Fund
			\$5,000.00	
Water& Utilities Impact	Malloy Loop Project	Construct 8" water line to Malloy	\$251,280.00	Water & Utilities Impact Fee Fund
Water & Utilities Impact	Meadowlark Loop Project	Construct 6" water line connecting Cardinal and Meadowlark	\$123,770.00	Water & Utilities Impact Fee Fund
Water& Utilities Impact	Sewer Line Extension Project	Extend 8" sewer line from Cockrell Hill to FM 664	\$375,050.00	Water & Utilities Impact Fee Fund
			\$750,100.00	

TOTAL: \$3,134,890.00



City of Ovilla Organizational Chart



**105 S. Cockrell Hill Road
Ovilla, TX 75154
(972) 617-7262**

**CITY OF OVILLA
PAY PLAN
FISCAL YEAR 2025-2026**

FULL-TIME		Minimum	Intermediate	Maximum	
GRADE 1	Hourly	\$16.50	\$19.50	\$22.50	
Customer Service Representative		\$34,320	\$40,560	\$46,800	
Administrative Assistant (Police Secretary)					
GRADE 2	Hourly	\$17.00	\$20.00	\$23.00	
Street, Park, Water/Sewer Maintenance Tech		\$35,360	\$41,600	\$47,840	
GRADE 3	Hourly	\$20.00	\$24.00	\$28.00	
Code Compliance/Animal Control		\$41,600	\$49,920	\$58,240	
Street/Code (position split half street, half code)					
GRADE 4	Hourly	\$22.00	\$26.00	\$30.00	
Court Clerk Coordinator		\$45,760	\$54,080	\$62,400	
Planning/Dev Coordinator					
Finance Clerk					
Public Works Crew Chief					
GRADE 5	Hourly	\$19.83	\$21.60	\$26.41	
Paramedic Specialist (2080 hours)		\$41,246	\$44,928	\$54,933	
GRADE 6	Hourly	\$31.73	\$34.62	\$37.50	
Patrol Officer		\$66,000	\$72,000	\$78,000	
GRADE 7	Hourly	\$23.95	\$26.12	\$28.30	
Firefighter/EMT (2156 hours)		\$66,000	\$72,000	\$78,000	
Firefighter/Paramedic					
GRADE 8	Hourly	\$25.40	\$27.58	\$29.75	
Fire Driver (2156 hours)		\$70,000	\$76,000	\$82,000	
GRADE 9	Hourly	\$33.65	\$36.54	\$39.42	
Police Sergeant		\$70,000	\$76,000	\$82,000	
GRADE 10	Hourly	\$26.49	\$28.66	\$30.84	
Fire Captain (2156 hours)		\$73,000	\$79,000	\$85,000	
GRADE 11	Annual	\$73,000	\$79,000	\$85,000	
Police Lieutenant*					
GRADE 12	Annual	\$55,000	\$62,500	\$70,000	
Utility Supervisor*					
Streets/Park Supervisor*					
GRADE 13	Annual	\$60,000	\$70,000	\$80,000	
Assistant Public Works Director*					
City Secretary*					
GRADE 14	Annual	\$85,000	\$95,000	\$105,000	
Deputy Fire Chief*					
GRADE 15	Annual	\$90,000	\$102,500	\$115,000	
Community/Econ Dev. Director*					
Public Works Director*					
GRADE 15	Annual	\$100,000	\$110,000	\$120,000	
Police Chief*					
Fire Chief*					
Finance Director*					
GRADE 16	Annual	\$125,000			
City Manager* - Council discretion					
*FLSA Exempt Positions					
PART-TIME		Hourly	Minimum	Intermediate	Maximum
Fire Fighter-Basic			\$17.00	\$22.00	\$27.00
Fire Fighter-Medic/Driver/OIC			\$22.00	\$23.00	\$25.00
Fire Fighter - Volunteer		Per Shift	\$25.00	\$35.00	\$50.00



FISCAL YEAR 2025 – 2026
BUDGET

100 - GENERAL FUND



FISCAL YEAR 2025 – 2026
BUDGET

100 - GENERAL FUND
REVENUE AND
EXPENDITURES SUMMARY
SHEET

City of Ovilla
General Fund Budget FY 2025-2026
Revenue and Expenditures

Name		2024 Actual	2025 Adopted	2026 Adopted	
Total Revenue:		\$6,118,455.94	\$6,478,020.00	\$7,545,900.00	

Name		2024 Actual	2025 Adopted	2026 Adopted	Percent of Budget
Expenditures					
Dept. 10	Administration	\$602,052.35	\$668,060.00	\$996,010.00	13%
Dept. 16	Non-Departmental	\$501,933.63	\$530,910.00	\$511,200.00	7%
Dept. 20	Police	\$1,169,777.19	\$1,214,850.00	\$1,452,200.00	19%
Dept. 25	Municipal Court	\$106,539.90	\$115,300.00	\$126,700.00	2%
Dept. 30	Fire	\$1,355,770.39	\$2,246,300.00	\$2,560,300.00	34%
Dept. 40	Community Services	\$468,368.48	\$246,100.00	\$249,400.00	3%
Dept. 45	Solid Waste	\$420,730.79	\$441,500.00	\$457,000.00	6%
Dept. 50	Streets	\$349,529.03	\$715,700.00	\$891,690.00	12%
Dept. 60	Parks	\$175,999.63	\$299,300.00	\$301,400.00	4%
Total Expenditures:		\$5,150,701.39	\$6,478,020.00	\$7,545,900.00	

Difference:	\$967,754.55	\$0.00	\$0.00
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FISCAL YEAR 2025 – 2026 BUDGET

100 – General Fund Revenue

City of Ovilla
General Fund Revenue Budget
FY 2025-2026

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-4000105	Ad Valorem, Current	Revenue	General Fund	\$3,080,450.16	\$3,141,500.00	\$3,189,480.15	\$3,413,000.00
100-4000110	Ad Valorem, Delinquent	Revenue	General Fund	\$36,988.32	\$30,000.00	\$24,231.49	\$35,000.00
100-4000113	Ad Valorem, Interest/Penalties	Revenue	General Fund	\$128.73	\$4,500.00	\$20,418.11	\$20,000.00
100-4000120	Sales Tax	Revenue	General Fund	\$542,987.46	\$500,000.00	\$477,295.38	\$570,000.00
100-4000130	Franchise Tax	Revenue	General Fund	\$184,952.47	\$190,000.00	\$174,054.96	\$200,000.00
100-4000210	Residential Building Permits	Revenue	General Fund	\$281,638.35	\$140,000.00	\$63,758.40	\$110,000.00
100-4000214	Misc Building Permits	Revenue	General Fund	\$52,616.55	\$50,000.00	\$21,255.09	\$30,000.00
100-4000230	Plan Review Fee	Revenue	General Fund	\$170,318.87	\$54,000.00	\$32,373.39	\$50,000.00
100-4000231	Certificate of Occupancy Fee	Revenue	General Fund	\$0.00	\$0.00	\$1,300.00	\$2,000.00
100-4000260	Alarm Permits	Revenue	General Fund	\$260.00	\$500.00	\$170.00	\$300.00
100-4000270	Animal Tag Fees	Revenue	General Fund	\$170.00	\$200.00	\$120.00	\$200.00
100-4000272	Impound Fees	Revenue	General Fund	\$480.00	\$500.00	\$105.00	\$500.00
100-4000290	Misc Licenses and Permits	Revenue	General Fund	\$1,560.00	\$1,500.00	\$827.00	\$1,500.00
100-4000291	Baseball Field Rental Fees	Revenue	General Fund	\$0.00	\$30,000.00	\$20,900.00	\$30,000.00
100-4000292	Gazebo Rental Fees	Revenue	General Fund	\$100.00	\$100.00	\$200.00	\$200.00
100-4000325	ESD #2	Revenue	General Fund	\$371,126.45	\$1,106,900.00	\$552,846.88	\$1,565,500.00
100-4000326	ESD #2 Equipment Support	Revenue	General Fund	\$30,652.00	\$0.00	\$0.00	\$0.00
100-4000330	ESD #4	Revenue	General Fund	\$93,668.46	\$114,500.00	\$76,342.00	\$129,500.00
100-4000411	Copies and Maps	Revenue	General Fund	\$48.90	\$50.00	\$17.70	\$50.00
100-4000415	Police Reports	Revenue	General Fund	\$42.00	\$50.00	\$30.00	\$50.00
100-4000440	Oak Leaf Animal Control	Revenue	General Fund	\$0.00	\$500.00	\$230.00	\$0.00
100-4000450	Subdivision Fees	Revenue	General Fund	\$4,894.25	\$5,000.00	\$331.00	\$1,000.00
100-4000480	Solid Waste (Garbage)	Revenue	General Fund	\$386,704.53	\$436,000.00	\$345,616.17	\$458,000.00
100-4000485	50/50 Sidewalk Program	Revenue	General Fund	\$0.00	\$500.00	\$0.00	\$500.00
100-4000490	Misc Charges for Services	Revenue	General Fund	\$7,407.54	\$2,500.00	\$897.70	\$2,500.00
100-4000510	Fines - Police	Revenue	General Fund	\$86,024.90	\$100,000.00	\$105,379.99	\$120,000.00
100-4000535	Omni Reimbursement Fee	Revenue	General Fund	\$878.38	\$800.00	\$911.25	\$1,000.00
100-4000540	Municipal Jury Fund	Revenue	General Fund	\$78.35	\$70.00	\$93.85	\$100.00
100-4000545	Time Payment Reimbursement Fee	Revenue	General Fund	\$747.58	\$550.00	\$542.76	\$600.00

City of Ovilla
General Fund Revenue Budget
FY 2025-2026

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-4000555	Local Truancy Prevention and Diversion Fund	Revenue	General Fund	\$3,917.59	\$3,600.00	\$4,697.01	\$4,000.00
100-4000590	Misc Fines and Forfeitures	Revenue	General Fund	\$23,750.73	\$20,000.00	\$27,121.75	\$25,000.00
100-4000592	Warrant Fees	Revenue	General Fund	\$6,460.91	\$6,000.00	\$6,478.84	\$8,000.00
100-4000594	Child Safety, Dallas County	Revenue	General Fund	\$331.83	\$300.00	\$338.63	\$400.00
100-4000810	Heritage Day	Revenue	General Fund	\$31,497.94	\$30,000.00	\$5,980.00	\$30,000.00
100-4000815	Donations - Fire	Revenue	General Fund	\$13,475.00	\$1,500.00	\$6,775.00	\$0.00
100-4000816	Donations - Police	Revenue	General Fund	\$51.84	\$400.00	\$5,139.19	\$0.00
100-4000820	Water Tower Lease	Revenue	General Fund	\$48,637.98	\$103,000.00	\$89,389.22	\$116,000.00
100-4000840	Interest Earned	Revenue	General Fund	\$80,246.45	\$62,000.00	\$72,675.94	\$90,000.00
100-4000860	Grant Proceeds	Revenue	General Fund	\$0.00	\$0.00	\$37,500.00	\$262,500.00
100-4000870	Insurance Proceeds	Revenue	General Fund	\$18,021.69	\$0.00	\$20,765.92	\$0.00
100-4000880	Transfer in from EDC	Revenue	General Fund	\$47,499.96	\$35,000.00	\$27,499.98	\$38,500.00
100-4000885	Proceeds from Sale of Assets	Revenue	General Fund	\$373,945.00	\$43,000.00	\$0.00	\$15,000.00
100-4000890	Misc Other Revenue	Revenue	General Fund	\$11,373.14	\$10,000.00	\$29,806.51	\$10,000.00
100-4000891	Veteran's Memorial	Revenue	General Fund	\$4,990.67	\$0.00	\$0.00	\$0.00
100-4000900	Transfers In	Revenue	General Fund	-\$141,797.00	\$148,000.00	\$0.00	\$0.00
100-4000990	Reduction in Fund Balance	Revenue	General Fund	\$141,797.00	\$0.00	\$0.00	\$0.00
100-4000916	Transfer from MDD	Revenue	General Fund	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
100-4000917	Ambulance Fees	Revenue	General Fund	\$0.00	\$100,000.00	\$0.00	\$200,000.00
TOTAL GENERAL FUND REVENUE				\$6,118,455.94	\$6,478,020.00	\$5,448,896.26	\$7,545,900.00



FISCAL YEAR 2025 – 2026 BUDGET

10 - Administration

City of Ovilla
Administration Department 10
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-10-51110	City Manager (50%)	Expense	Administration	\$65,750.10	\$78,850.00	\$63,655.85	\$80,400.00
100-10-51115	City Secretary (75%)	Expense	Administration	\$46,923.55	\$45,000.00	\$36,346.23	\$46,700.00
100-10-51117	Finance Director (50%)	Expense	Administration	\$27,990.71	\$55,000.00	\$30,961.56	\$59,600.00
100-10-51118	Development/Economic Dev. Coord.	Expense	Administration	\$65,579.95	\$100,100.00	\$65,099.99	\$113,850.00
100-10-51130	Public Works Director (50%)	Expense	Administration	\$39,335.28	\$45,400.00	\$35,388.56	\$48,000.00
100-10-51405	Finance Clerk (50%)	Expense	Administration	\$17,452.14	\$27,200.00	\$21,840.00	\$28,050.00
100-10-51490	Overtime	Expense	Administration	\$0.00	\$1,000.00	\$0.00	\$1,000.00
100-10-52100	Employee Benefits	Expense	Administration	\$1,837.50	\$0.00	\$0.00	\$0.00
100-10-52110	Group Insurance	Expense	Administration	\$25,876.07	\$31,700.00	\$24,098.30	\$36,500.00
100-10-52135	TMRS	Expense	Administration	\$39,510.10	\$44,800.00	\$34,760.40	\$47,900.00
100-10-52170	Payroll Taxes	Expense	Administration	\$3,959.28	\$5,100.00	\$4,421.33	\$5,500.00
100-10-52190	Auto Allowance	Expense	Administration	\$6,000.00	\$0.00	\$0.00	\$0.00
100-10-52196	Indiv. Membership Dues	Expense	Administration	\$168.55	\$1,000.00	\$994.10	\$1,500.00
100-10-52210	Tax Assessing & Collecting Fees	Expense	Administration	\$0.00	\$2,700.00	\$0.00	\$0.00
100-10-52220	Tax Appraisal Fee	Expense	Administration	\$33,459.36	\$38,200.00	\$28,511.93	\$40,500.00
100-10-52230	Legal Fees	Expense	Administration	\$73,472.62	\$50,000.00	\$34,021.36	\$55,000.00
100-10-52250	Accounting	Expense	Administration	\$2,800.00	\$5,000.00	\$25,298.93	\$20,000.00
100-10-52300	Contractual Services	Expense	Administration	\$0.00	\$0.00	\$0.00	\$262,500.00
100-10-52310	Consultant Fees	Expense	Administration	\$11,375.00	\$2,000.00	\$38,235.45	\$5,000.00
100-10-52510	Maintenance Agreements	Expense	Administration	\$1,615.00	\$3,600.00	\$2,920.00	\$3,600.00
100-10-52530	Custodial Service Contract	Expense	Administration	\$6,538.89	\$6,600.00	\$5,500.00	\$6,600.00
100-10-52620	Election - Supplies	Expense	Administration	\$0.00	\$7,900.00	\$14,676.36	\$8,000.00
100-10-52650	Codification Book Update	Expense	Administration	\$3,650.00	\$5,000.00	\$3,790.00	\$5,000.00
100-10-53110	Office Supplies	Expense	Administration	\$8,144.54	\$10,000.00	\$5,569.24	\$10,000.00
100-10-53140	Uniforms	Expense	Administration	\$520.98	\$1,200.00	\$493.75	\$1,500.00
100-10-53410	Supplies - Custodial	Expense	Administration	\$1,283.56	\$1,500.00	\$871.59	\$1,500.00
100-10-54210	Travel - Local	Expense	Administration	\$0.00	\$400.00	\$0.00	\$400.00
100-10-54220	Professional Development	Expense	Administration	\$3,970.54	\$5,000.00	\$5,098.75	\$7,000.00

City of Ovilla
Administration Department 10
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-10-54222	Professional Development-Council	Expense	Administration	\$1,333.10	\$2,000.00	\$0.00	\$2,000.00
100-10-54227	Business Meals-Coffee-Water-Other	Expense	Administration	\$1,761.08	\$1,000.00	\$1,486.16	\$1,800.00
100-10-55240	Computer - Software	Expense	Administration	\$40,123.51	\$50,000.00	\$40,624.83	\$50,000.00
100-10-55310	Copier Expense	Expense	Administration	\$2,416.02	\$6,000.00	\$3,228.24	\$7,400.00
100-10-55320	Printing -Newsletters	Expense	Administration	\$260.21	\$3,000.00	\$0.00	\$3,000.00
100-10-55330	Printing - Forms	Expense	Administration	\$1,834.76	\$2,000.00	\$1,070.75	\$2,400.00
100-10-55520	Repairs - Buildings	Expense	Administration	\$2,902.18	\$3,100.00	\$1,644.82	\$3,100.00
100-10-55540	Repairs - Machinery & Equipment	Expense	Administration	\$0.00	\$400.00	\$239.68	\$400.00
100-10-55556	Bad Debt Expense	Expense	Administration	\$27,757.00	\$0.00	\$0.00	\$0.00
100-10-55705	Postage	Expense	Administration	\$3,725.64	\$6,000.00	\$3,001.89	\$6,000.00
100-10-55710	Cash - Over/Short	Expense	Administration	\$0.00	\$10.00	\$0.00	\$10.00
100-10-55725	Records Management Expense	Expense	Administration	\$0.00	\$800.00	\$0.00	\$800.00
100-10-55730	City - Memberships	Expense	Administration	\$2,248.00	\$3,000.00	\$2,676.99	\$3,200.00
100-10-55740	Legal Notices/Advertisement	Expense	Administration	\$4,189.65	\$5,000.00	\$2,861.33	\$5,000.00
100-10-55751	Council Discretionary	Expense	Administration	\$2,680.44	\$3,000.00	\$328.21	\$3,000.00
100-10-55752	Employment Screening	Expense	Administration	\$389.00	\$700.00	\$75.00	\$500.00
100-10-55753	Solicitor Screening	Expense	Administration	\$0.00	\$200.00	\$0.00	\$200.00
100-10-55760	Bank Service Charge	Expense	Administration	\$1,300.00	\$3,000.00	\$1,065.00	\$2,000.00
100-10-55764	Filing Fees	Expense	Administration	\$476.52	\$500.00	\$0.00	\$500.00
100-10-55765	Miscellaneous	Expense	Administration	\$579.40	\$800.00	\$0.00	\$800.00
100-10-55766	Sympathy Flowers	Expense	Administration	\$87.50	\$300.00	\$51.08	\$300.00
100-10-56440	Machinery & Equipment	Expense	Administration	\$699.92	\$1,000.00	\$829.99	\$1,000.00
100-10-56465	Furniture	Expense	Administration	\$2,170.22	\$2,000.00	\$976.92	\$2,000.00

City of Ovilla
Administration Department 10
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-10-57420	Buildings	Expense	Administration	\$547.48	\$0.00	\$0.00	\$0.00
100-10-81092223	Capital Outlay	Expense	Administration	\$1,599.00	\$0.00	\$0.00	\$0.00
100-10-58216	Transfer Out	Expense	Administration	\$0.00	\$0.00	\$0.00	\$5,000.00

TOTAL ADMIN DEPT. 10	\$602,052.35	\$668,060.00	\$542,714.57	\$996,010.00
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FISCAL YEAR 2025 – 2026 BUDGET

16 – Non-Departmental

City of Ovilla
Non-Departmental 16
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-16-52160	Worker's Compensation	Expense	Non-Departmental	\$60,777.52	\$63,000.00	\$51,455.34	\$60,700.00
100-16-52240	Audit	Expense	Non-Departmental	\$25,337.43	\$23,600.00	\$13,000.00	\$13,400.00
100-16-52260	Engineering Fees	Expense	Non-Departmental	\$48,383.26	\$58,400.00	\$8,795.38	\$12,400.00
100-16-52310	Shredding Services	Expense	Non-Departmental	\$1,287.00	\$1,300.00	\$996.93	\$1,300.00
100-16-52380	Dispatch	Expense	Non-Departmental	\$66,131.00	\$67,000.00	\$43,357.00	\$82,000.00
100-16-52510	Maintenance Agreements	Expense	Non-Departmental	\$0.00	\$0.00	\$0.00	\$1,700.00
100-16-52540	Computer Maintenance	Expense	Non-Departmental	\$68,583.73	\$77,000.00	\$63,176.51	\$58,700.00
100-16-52545	Computer Equipment	Expense	Non-Departmental	-\$0.21	\$5,610.00	\$8,375.00	\$14,500.00
100-16-55410	Telephone	Expense	Non-Departmental	\$8,793.75	\$9,000.00	\$8,250.00	\$9,000.00
100-16-55415	Cellular Phone	Expense	Non-Departmental	\$3,660.18	\$4,200.00	\$4,336.35	\$5,300.00
100-16-55416	Telephone Equipment	Expense	Non-Departmental	\$0.00	\$1,000.00	\$0.00	\$1,000.00
100-16-55417	Internet	Expense	Non-Departmental	\$12,470.86	\$15,000.00	\$10,909.69	\$15,000.00
100-16-55420	Wireless Cards	Expense	Non-Departmental	\$4,778.66	\$4,700.00	\$4,238.00	\$5,800.00
100-16-55430	Natural Gas	Expense	Non-Departmental	\$3,237.29	\$3,500.00	\$4,200.19	\$4,500.00
100-16-55450	Electricity	Expense	Non-Departmental	\$85,646.98	\$80,000.00	\$77,271.42	\$93,000.00
100-16-55610	Insurance - Property	Expense	Non-Departmental	\$13,030.22	\$15,300.00	\$14,966.50	\$17,000.00
100-16-55620	Insurance - Liability	Expense	Non-Departmental	\$8,308.88	\$8,700.00	\$8,733.51	\$9,100.00
100-16-55630	Fidelity Bond	Expense	Non-Departmental	\$0.00	\$500.00	\$1,560.00	\$500.00
100-16-55640	Insurance - Vehicle	Expense	Non-Departmental	\$23,752.52	\$35,300.00	\$24,574.90	\$33,000.00
100-16-55756	664 Widening	Expense	Non-Departmental	\$52,718.56	\$52,800.00	\$52,718.56	\$52,800.00
100-16-56440	Mach/Equip Minor Cap. Outlay	Expense	Non-Departmental	\$0.00	\$5,000.00	\$2,795.00	\$5,000.00
100-16-8109223	Capital Outlay- PD Parking Lot Improvements	Expense	Non-Departmental	\$15,036.00	\$0.00	\$0.00	\$15,500.00
TOTAL NON-DEPARTMENTAL 16				\$501,933.63	\$530,910.00	\$403,710.28	\$511,200.00



FISCAL YEAR 2025 – 2026 BUDGET

20 – Police

City of Ovilla
Police Department 20
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-20-51120	Police Chief	Expense	Police	\$87,506.43	\$94,900.00	\$75,423.55	\$102,700.00
100-20-51143	Command Staff/LT	Expense	Police	\$75,400.00	\$79,800.00	\$63,336.00	\$81,600.00
100-20-51150	Officer In Charge	Expense	Police	\$5,699.72	\$5,850.00	\$623.03	\$0.00
100-20-51405	Support Staff / Police Secretary	Expense	Police	\$41,620.00	\$43,400.00	\$35,044.00	\$45,000.00
100-20-51408	Sergeants (2)	Expense	Police	\$154,935.35	\$151,000.00	\$128,450.00	\$156,300.00
100-20-51410	Patrol (7)	Expense	Police	\$338,115.06	\$410,300.00	\$283,507.73	\$477,200.00
100-20-51412	Police Certification Pay	Expense	Police	\$0.00	\$0.00	\$3,911.48	\$6,300.00
100-20-51490	Overtime	Expense	Police	\$796.21	\$2,500.00	\$634.59	\$2,500.00
100-20-52100	Employee Benefits	Expense	Police	\$4,200.00	\$4,200.00	\$3,150.00	\$4,200.00
100-20-52110	Group Insurance	Expense	Police	\$62,883.35	\$84,500.00	\$62,620.40	\$107,600.00
100-20-52135	TMRS	Expense	Police	\$81,828.77	\$99,000.00	\$74,604.50	\$110,000.00
100-20-52170	Payroll Taxes	Expense	Police	\$9,625.21	\$11,300.00	\$8,488.81	\$12,600.00
100-20-52196	Membership Dues	Expense	Police	\$631.00	\$400.00	\$100.00	\$400.00
100-20-52356	Gingerbread House	Expense	Police	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
100-20-52385	Jail Expense	Expense	Police	\$0.00	\$600.00	\$91.00	\$1,000.00
100-20-52390	Special Response Team	Expense	Police	\$8,250.00	\$8,900.00	\$8,662.50	\$8,900.00
100-20-52560	Internet Subscriptions	Expense	Police	\$825.00	\$3,200.00	\$2,699.00	\$3,200.00
100-20-53110	Office Supplies	Expense	Police	\$1,269.60	\$1,400.00	\$1,000.95	\$1,500.00
100-20-53140	Uniforms	Expense	Police	\$4,373.44	\$8,500.00	\$4,793.72	\$8,500.00
100-20-53170	Evidence Gathering	Expense	Police	\$1,426.75	\$2,000.00	\$1,938.03	\$2,000.00
100-20-53410	Supplies - Custodial	Expense	Police	\$753.15	\$800.00	\$750.54	\$800.00
100-20-54220	Professional Development	Expense	Police	\$4,346.29	\$6,500.00	\$3,645.83	\$6,500.00
100-20-54235	Ammo	Expense	Police	\$968.26	\$1,500.00	\$1,328.04	\$1,500.00
100-20-54270	Vehicle Expenses (Maintenance)	Expense	Police	\$28,329.94	\$33,000.00	\$18,505.59	\$20,000.00

City of Ovilla
Police Department 20
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-20-54280	Fuel	Expense	Police	\$0.00	\$0.00	\$0.00	\$30,000.00
100-20-55220	Computer - Equipment	Expense	Police	\$0.00	\$0.00	\$0.00	\$9,200.00
100-20-55240	Computer - Software	Expense	Police	\$19,635.00	\$19,000.00	\$19,099.38	\$19,000.00
100-20-55310	Copier Expense	Expense	Police	-\$0.14	\$4,000.00	\$3,200.57	\$4,000.00
100-20-55330	Printing - Forms	Expense	Police	\$1,043.76	\$1,000.00	\$1,000.00	\$2,000.00
100-20-55520	Repairs - Building	Expense	Police	\$1,126.09	\$2,500.00	\$2,130.38	\$2,500.00
100-20-55540	Repairs - Machinery & Equipment	Expense	Police	\$755.71	\$1,000.00	\$521.55	\$1,000.00
100-20-55550	Repairs - Vehicles	Expense	Police	\$24,405.94	\$23,000.00	\$18,631.81	\$6,000.00
100-20-55625	Law Enforcement Liab. Insur.	Expense	Police	\$7,888.00	\$7,900.00	\$7,656.74	\$7,700.00
100-20-55742	Public Relations	Expense	Police	\$576.23	\$550.00	\$533.02	\$550.00
100-20-55745	Weapons Purchase Plan	Expense	Police	\$0.00	\$3,000.00	\$0.00	\$3,000.00
100-20-55752	Employment Screening	Expense	Police	\$40.00	\$500.00	\$580.00	\$500.00
100-20-55765	Miscellaneous	Expense	Police	\$145.53	\$150.00	\$150.00	\$150.00
100-20-56440	Machinery & Equipment	Expense	Police	\$18,388.04	\$12,000.00	\$15,020.99	\$16,000.00
100-20-56445	Personal Protective Equipment	Expense	Police	\$0.00	\$4,300.00	\$2,603.28	\$4,300.00
100-20-57450	Capital -Vehicles	Expense	Police	\$140,000.00	\$81,400.00	\$81,875.00	\$185,000.00
100-20-8109223	Capital Outlay	Expense	Police	\$27,795.00	\$0.00	\$0.00	\$0.00
TOTAL POLICE DEPT. 20				\$1,169,777.19	\$1,214,850.00	\$937,312.01	\$1,452,200.00



FISCAL YEAR 2025 – 2026 BUDGET

25 – Municipal Court

City of Ovilla
Municipal Court Department 25
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-25-51140	Municipal Judge (1)	Expense	Municipal Court	\$7,602.00	\$9,000.00	\$7,602.00	\$10,000.00
100-25-51405	Support Staff/Court Clerk (1)	Expense	Municipal Court	\$55,995.58	\$58,500.00	\$46,472.80	\$61,400.00
100-25-51420	Jury Fees	Expense	Municipal Court	\$0.00	\$200.00	\$108.00	\$200.00
100-25-51425	City Prosecutor	Expense	Municipal Court	\$12,400.40	\$11,000.00	\$13,116.05	\$22,000.00
100-25-51490	Overtime	Expense	Municipal Court	\$294.86	\$500.00	\$245.34	\$500.00
100-25-52110	Group Insurance	Expense	Municipal Court	\$7,972.20	\$8,500.00	\$7,036.00	\$9,800.00
100-25-52135	TMRS	Expense	Municipal Court	\$6,501.83	\$8,500.00	\$5,862.27	\$7,700.00
100-25-52170	Payroll Taxes	Expense	Municipal Court	\$1,389.11	\$1,500.00	\$1,628.38	\$1,100.00
100-25-52196	Membership Dues	Expense	Municipal Court	\$55.00	\$100.00	\$55.00	\$100.00
100-25-52350	Contract Labor - Company	Expense	Municipal Court	\$243.71	\$600.00	\$0.00	\$600.00
100-25-53110	Office Supplies	Expense	Municipal Court	\$106.16	\$200.00	\$227.84	\$200.00
100-25-53140	Uniforms	Expense	Municipal Court	\$180.08	\$200.00	\$125.03	\$200.00
100-25-54210	Travel - Local	Expense	Municipal Court	\$0.00	\$100.00	\$0.00	\$100.00
100-25-54220	Professional Development	Expense	Municipal Court	\$0.00	\$300.00	\$300.00	\$300.00
100-25-55240	Computer Software	Expense	Municipal Court	\$3,974.51	\$4,500.00	\$0.00	\$0.00
100-25-55350	Printing - Other	Expense	Municipal Court	\$359.65	\$600.00	\$364.00	\$1,000.00
100-25-55768	Collection Agency Fees	Expense	Municipal Court	\$8,654.81	\$10,000.00	\$7,505.57	\$10,500.00
100-25-55772	Warrant Fee - Omni	Expense	Municipal Court	\$810.00	\$1,000.00	\$798.00	\$1,000.00
TOTAL COURT DEPT. 25				\$106,539.90	\$115,300.00	\$91,446.28	\$126,700.00



FISCAL YEAR 2025 – 2026 BUDGET

30 – Fire

City of Ovilla
Fire Department 30
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-30-51125	Fire Chief (1)	Expense	Fire	\$33,398.76	\$115,000.00	\$70,769.27	\$119,100.00
100-30-51135	Deputy Chief/Fire Marshall (1)	Expense	Fire	\$58,913.18	\$52,300.00	\$47,714.58	\$98,400.00
100-30-51140	Fire Captains (3)	Expense	Fire	\$112,471.19	\$251,500.00	\$195,583.20	\$247,300.00
100-30-51146	Fire Drivers (3)	Expense	Fire	\$0.00	\$241,100.00	\$139,395.20	\$236,200.00
100-30-51147	Firefighter-EMT (3)	Expense	Fire	\$0.00	\$0.00	\$59,012.80	\$222,400.00
100-30-51148	Firefighter-Paramedic (3)	Expense	Fire	\$0.00	\$0.00	\$104,781.25	\$222,400.00
100-30-51149	Paramedic Specialist (6)	Expense	Fire	\$0.00	\$0.00	\$86,974.38	\$409,800.00
100-30-51150	Officer in Charge and Holiday	Expense	Flre	\$25,159.40	\$9,000.00	\$536.23	\$2,000.00
100-30-51151	FTO Pay	Expense	Fire	\$0.00	\$0.00	\$0.00	\$3,600.00
100-30-51415	Certification Pay	Expense	Fire	\$0.00	\$0.00	\$14,976.61	\$36,900.00
100-30-51440	Firefighters(12)	Expense	Fire	\$500,063.76	\$740,000.00	\$34,370.71	\$0.00
100-30-51442	Firefighter-Event	Expense	Fire	\$0.00	\$1,000.00	\$1,658.77	\$1,500.00
100-30-51446	Part-Time Firefighters (7)	Expense	Fire	\$0.00	\$20,000.00	\$91,164.81	\$9,000.00
100-30-51485	Volunteer Incentive Program	Expense	Fire	\$11,730.00	\$15,000.00	\$3,555.00	\$0.00
100-30-51490	Overtime	Expense	Fire	\$21,126.45	\$0.00	\$0.00	\$0.00
100-30-51491	Overtime - Paramedic	Expense	Fire	\$0.00	\$0.00	\$3,926.34	\$9,000.00
100-30-51492	Overtime - EMT	Expense	Fire	\$0.00	\$0.00	\$0.00	\$9,000.00
100-30-51493	Overtime - Firefighter-Paramedic	Expense	Fire	\$0.00	\$0.00	\$1,724.40	\$9,000.00
100-30-51494	Overtime - Fire Drivers	Expense	Fire	\$0.00	\$0.00	\$6,400.80	\$27,000.00
100-30-51495	Overtime - Fire Captains	Expense	Fire	\$0.00	\$0.00	\$4,807.94	\$45,000.00
100-30-52100	Employee Benefits	Expense	Fire	\$0.00	\$0.00	\$2,450.00	\$4,200.00
100-30-52110	Group Insurance	Expense	Fire	\$10,295.20	\$139,400.00	\$73,526.20	\$185,300.00
1 100-30-52135	TMRS	Expense	Fire	\$25,501.16	\$162,200.00	\$107,903.03	\$202,000.00

City of Ovilla
Fire Department 30
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-30-52170	Payroll Taxes	Expense	Fire	\$44,692.68	\$23,000.00	\$24,967.10	\$23,300.00
100-30-52196	Membership Dues	Expense	Fire	\$1,330.76	\$4,000.00	\$4,226.73	\$4,400.00
100-30-52310	Consultant Fees	Expense	Fire	\$1,500.00	\$10,000.00	\$3,166.65	\$20,000.00
100-30-52385	Emergency Transport Service	Expense	Fire	\$111,043.00	\$55,600.00	\$29,148.75	\$0.00
100-30-52510	Maintenance Agreements	Expense	Fire	\$5,896.94	\$8,000.00	\$6,857.87	\$8,200.00
100-30-52570	Warning System Maintenance	Expense	Fire	\$11,591.50	\$10,000.00	\$2,350.00	\$10,000.00
100-30-52580	Generator Maintenance	Expense	Fire	\$3,963.89	\$5,000.00	\$7,506.07	\$5,000.00
100-30-53420	Building Alarm Maintenance	Expense	Fire	\$3,254.00	\$3,000.00	\$340.00	\$3,000.00
100-30-53110	Office Supplies	Expense	Fire	\$296.10	\$1,000.00	\$976.36	\$2,000.00
100-30-53140	Uniforms	Expense	Fire	\$10,374.55	\$12,000.00	\$21,789.61	\$20,000.00
100-30-53160	Medical Supplies	Expense	Fire	\$7,104.66	\$55,000.00	\$50,035.16	\$55,000.00
100-30-53165	Medical Support	Expense	Fire	\$868.99	\$2,000.00	\$873.58	\$2,000.00
100-30-53170	Evidence Gathering	Expense	Fire	\$798.90	\$2,000.00	\$120.80	\$2,000.00
100-30-53175	Education Aids	Expense	Fire	\$918.54	\$1,000.00	\$0.00	\$1,500.00
100-30-53410	Supplies - Custodial	Expense	Fire	\$3,207.22	\$5,600.00	\$2,900.40	\$6,500.00
100-30-54220	Professional Development	Expense	Fire	\$6,007.42	\$15,000.00	\$12,778.14	\$23,800.00
100-30-54270	Vehicle Expenses (Maintenance)	Expense	Fire	\$10,383.31	\$15,000.00	\$10,164.37	\$5,500.00
100-30-54280	Fuel	Expense	Fire	\$0.00	\$0.00	\$0.00	\$14,000.00
100-30-52545	Computer - Equipment	Expense	Fire	\$0.00	\$0.00	\$0.00	\$7,500.00
100-30-55240	Computer - Software	Expense	Fire	\$19,992.73	\$7,500.00	\$13,201.63	\$54,100.00
100-30-55310	Copier Expense	Expense	Fire	-\$0.40	\$3,700.00	\$3,213.56	\$3,700.00
100-30-55520	Repairs - Building	Expense	Fire	\$5,855.36	\$57,800.00	\$67,410.02	\$66,200.00
2 100-30-55540	Repairs - Machinery & Equipment	Expense	Fire	\$7,877.03	\$10,000.00	\$7,498.35	\$11,000.00

City of Ovilla
Fire Department 30
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-30-55545	Repairs - Apparatus	Expense	Fire	\$88,984.92	\$60,000.00	\$50,826.68	\$60,000.00
100-30-55550	Repairs - Vehicles	Expense	Fire	\$3,104.26	\$3,500.00	\$1,639.72	\$2,000.00
100-30-55752	Employment Screening	Expense	Fire	\$510.00	\$3,000.00	\$2,050.00	\$5,000.00
100-30-55765	Flags & Miscellaneous	Expense	Fire	\$95.89	\$500.00	\$47.74	\$500.00
100-30-56440	Machinery & Equipment	Expense	Fire	\$145.00	\$20,000.00	\$2,133.25	\$20,000.00
100-30-56445	Personal Protective Equipment	Expense	Fire	\$18,929.04	\$25,000.00	\$24,719.76	\$25,000.00
100-30-57445	Capital Warning Sirens	Expense	Fire	\$0.00	\$81,600.00	\$0.00	\$0.00
100-30-57450	Vehicles	Expense	Fire	\$178,103.00	\$0.00	\$0.00	\$0.00
TOTAL FIRE DEPARTMENT 30				\$1,355,770.39	\$2,246,300.00	\$1,402,173.82	\$2,560,300.00



FISCAL YEAR 2025 – 2026 BUDGET

40 – Community Services

City of Ovilla
Community Services Department 40
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-40-51135	ACO/Code Enforcement Officer (1)	Expense	Community Services	\$60,470.29	\$63,100.00	\$43,430.87	\$53,300.00
100-40-51140	Permit Clerk (1)	Expense	Community Services	\$37,206.98	\$35,900.00	\$29,874.00	\$37,200.00
100-40-51143	ACO/Code Part Time (1/2)	Expense	Community Services	\$27,124.56	\$26,500.00	\$21,519.89	\$27,300.00
100-40-51190	Overtime	Expense	Community Services	\$687.48	\$2,000.00	\$2,327.53	\$2,000.00
100-40-51415	Certification Pay	Expense	Community Services	\$600.08	\$600.00	\$300.04	\$600.00
100-40-52100	Employee Benefits	Expense	Community Services	\$1,750.00	\$0.00	\$0.00	\$0.00
100-40-52110	Group Insurance	Expense	Community Services	\$11,958.24	\$19,100.00	\$12,400.95	\$21,900.00
100-40-52135	TMRS	Expense	Community Services	\$12,746.91	\$15,800.00	\$11,215.57	\$15,000.00
100-40-52170	Payroll Taxes	Expense	Community Services	\$1,532.41	\$1,800.00	\$1,407.61	\$1,700.00
100-40-52190	License	Expense	Community Services	\$187.94	\$300.00	\$76.94	\$300.00
100-40-52315	Contract Building Inspections	Expense	Community Services	\$301,824.24	\$70,000.00	\$59,305.07	\$70,000.00
100-40-52370	Impound Fees	Expense	Community Services	\$0.00	\$300.00	\$0.00	\$300.00
100-40-52680	Environmental Testing	Expense	Community Services	\$0.00	\$400.00	\$0.00	\$400.00
100-40-52683	Septic Tank Fee to State	Expense	Community Services	\$103.03	\$100.00	\$50.00	\$100.00
100-40-52687	Abatement Nuisance	Expense	Community Services	\$0.00	\$500.00	\$18.24	\$500.00
100-40-53120	Animal Care	Expense	Community Services	\$49.57	\$300.00	\$10.00	\$1,000.00
100-40-53122	Pet Supplies	Expense	Community Services	\$416.01	\$1,000.00	\$259.43	\$1,000.00
100-40-53140	Uniforms	Expense	Community Services	\$478.88	\$600.00	\$511.44	\$600.00
100-40-53460	Miscellaneous	Expense	Community Services	\$109.70	\$100.00	\$161.56	\$200.00
100-40-54210	Travel - Local	Expense	Community Services	\$0.00	\$200.00	\$0.00	\$200.00
100-40-54220	Professional Development	Expense	Community Services	\$1,069.42	\$1,300.00	\$1,148.70	\$1,300.00
100-40-54270	Vehicle Expenses (Maintenance)	Expense	Community Services	\$2,212.64	\$3,000.00	\$1,287.03	\$1,800.00

City of Ovilla
Community Services Department 40
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-40-54280	Fuel	Expense	Community Services	\$0.00	\$0.00	\$0.00	\$1,800.00
100-40-55230	Computer Maint.& Repair	Expense	Community Services	\$0.00	\$500.00	\$79.99	\$500.00
100-40-55240	Computer - Software	Expense	Community Services	\$7,500.00	\$0.00	\$7,500.00	\$7,900.00
100-40-55550	Repairs- Vehicles	Expense	Community Services	\$0.00	\$0.00	\$0.00	\$1,000.00
100-40-55765	Miscellaneous	Expense	Community Services	\$193.06	\$300.00	\$20.64	\$300.00
100-40-56440	Machinery & Equipment	Expense	Community Services	\$147.04	\$1,200.00	\$168.79	\$1,200.00
100-40-57925	Interest Expense	Expense	Community Services	\$539.00	\$0.00	\$0.00	\$0.00
100-40-57935	2011 Bond Issue Principal	Expense	Community Services	\$6,961.00	\$0.00	\$0.00	\$0.00
TOTAL COMMUNITY SERVICES DEPT. 40				\$468,368.48	\$244,800.00	\$190,572.37	\$249,400.00



FISCAL YEAR 2025 – 2026 BUDGET

45 – Solid Waste

City of Ovilla
Solid Waste Department 45
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-45-55465	Solid Waste Pickup (Garbage)	Expense	Solid Waste	\$420,730.79	\$441,500.00	\$326,998.67	\$457,000.00
TOTAL SOLID WASTE DEPT. 45				\$420,730.79	\$441,500.00	\$326,998.67	\$457,000.00



FISCAL YEAR 2025 – 2026 BUDGET

50 – Streets

City of Ovilla
Street Department 50
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-50-51133	Salaries & Wages: Supervisor	Expense	Streets	\$60,585.36	\$63,100.00	\$50,372.80	\$67,800.00
100-50-51415	Maintenance Crew	Expense	Streets	\$54,164.26	\$62,800.00	\$60,855.04	\$99,400.00
100-50-51450	Certification Pay	Expense	Streets	\$0.00	\$600.00	\$0.00	\$0.00
100-50-51490	Overtime	Expense	Streets	\$6,027.45	\$8,000.00	\$5,867.30	\$8,000.00
100-50-51500	On Call	Expense	Streets	\$1,307.90	\$2,000.00	\$978.50	\$2,000.00
100-50-52100	Employee Benefits	Expense	Streets	\$3,500.00	\$4,200.00	\$3,500.00	\$4,200.00
100-50-52110	Group Insurance	Expense	Streets	\$11,958.36	\$12,700.00	\$21,459.80	\$25,000.00
100-50-52135	TMRS	Expense	Streets	\$13,085.38	\$15,800.00	\$17,984.92	\$21,200.00
100-50-52170	Payroll Taxes	Expense	Streets	\$1,618.92	\$1,800.00	\$2,167.20	\$2,500.00
100-50-52190	License	Expense	Streets	\$0.00	\$150.00	\$0.00	\$200.00
100-50-52620	Emergency Clean Up	Expense	Streets	\$0.00	\$500.00	\$0.00	\$500.00
100-50-53110	Office Supplies	Expense	Streets	\$0.00	\$200.00	\$7.98	\$200.00
100-50-53140	Uniforms	Expense	Streets	\$4,160.45	\$4,400.00	\$3,947.11	\$4,400.00
100-50-53405	Drainage Maintenance	Expense	Streets	\$1,400.36	\$0.00	\$881.57	\$2,000.00
100-50-53420	Supplies - Street Signs	Expense	Streets	\$5,394.93	\$5,000.00	\$6,692.53	\$10,000.00
100-50-54220	Professional Development	Expense	Streets	\$611.00	\$1,000.00	\$400.00	\$1,000.00
100-50-54227	Business Meals - Coffee -Water-Other	Expense	Streets	\$442.85	\$500.00	\$660.01	\$1,000.00
100-50-54270	Vehicle Expenses (Maintenance)	Expense	Streets	\$16,540.86	\$17,000.00	\$11,065.27	\$7,000.00
100-50-54280	Fuel	Expense	Streets	\$0.00	\$0.00	\$0.00	\$14,000.00
100-50-55540	Repairs - Machinery & Equipment	Expense	Streets	\$8,136.51	\$6,000.00	\$6,289.40	\$8,000.00
100-50-55550	Repairs - Vehicles	Expense	Streets	\$5,494.95	\$2,000.00	\$478.04	\$2,000.00
100-50-55555	Crack Sealing	Expense	Streets	\$6,292.70	\$8,000.00	\$43.52	\$8,000.00
100-50-55560	Repairs -Street Maint.& Repairs	Expense	Streets	\$36,781.72	\$52,100.00	\$15,199.84	\$20,000.00
100-50-55565	Repairs - Infrastructure Drainage	Expense	Streets	\$72.49	\$6,500.00	\$2,945.66	\$57,300.00
100-50-55590	Repairs - Other	Expense	Streets	\$389.00	\$500.00	\$0.00	\$500.00
100-50-55752	Employment Screening	Expense	Streets	\$711.50	\$600.00	\$205.00	\$600.00
100-50-55765	Miscellaneous	Expense	Streets	-\$522.40	\$150.00	\$215.42	\$500.00
100-50-56440	Machinery & Equipment- Minor	Expense	Streets	\$2,345.39	\$3,000.00	\$2,924.39	\$5,000.00
100-50-56445	Personal Protective Equipment	Expense	Streets	\$435.10	\$800.00	\$123.74	\$800.00
100-50-56465	Furniture	Expense	Streets	\$0.00	\$0.00	\$0.00	\$800.00
100-50-57440	Machinery & Equipment- Major	Expense	Streets	\$13,469.99	\$111,800.00	\$124,019.00	\$51,600.00
100-50-57450	Vehicles	Expense	Streets	\$0.00	\$0.00	\$0.00	\$46,500.00
100-50-57460	Infrastructure	Expense	Streets	\$0.00	\$324,500.00	\$0.00	\$419,690.00

City of Ovilla
Street Department 50
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-50-81092223	Capital Outlay	Expense	Streets	\$95,124.00	\$0.00	\$0.00	\$0.00
TOTAL STREET DEPT. 50				\$349,529.03	\$715,700.00	\$339,284.04	\$891,690.00



FISCAL YEAR 2025 – 2026 BUDGET

60 – Parks

City of Ovilla
Parks Department 60
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-60-51133	Crew Leader	Expense	Parks	\$59,363.20	\$61,800.00	\$49,938.40	\$57,200.00
100-60-51405	Support Staff	Expense	Parks	\$39,379.90	\$70,900.00	\$52,575.08	\$72,100.00
100-60-51415	Certification Pay - CPSI	Expense	Parks	\$600.08	\$600.00	\$484.68	\$600.00
100-60-51490	Overtime	Expense	Parks	\$2,494.62	\$3,000.00	\$5,084.96	\$8,500.00
100-60-51500	On Call	Expense	Parks	\$15.00	\$0.00	\$285.00	\$700.00
100-60-52100	Employee Benefits	Expense	Parks	\$4,200.00	\$4,200.00	\$6,300.00	\$8,400.00
100-60-52110	Group Insurance	Expense	Parks	\$7,972.20	\$16,900.00	\$9,146.80	\$11,100.00
100-60-52135	TMRS	Expense	Parks	\$12,290.54	\$17,000.00	\$14,311.70	\$16,500.00
100-60-52170	Payroll Taxes	Expense	Parks	\$1,535.71	\$2,000.00	\$2,025.10	\$1,900.00
100-60-52196	Membership Dues	Expense	Parks	\$0.00	\$200.00	\$0.00	\$200.00
100-60-52490	Rental - Other	Expense	Parks	\$2,507.26	\$3,000.00	\$0.00	\$5,000.00
100-60-52680	Heritage Day	Expense	Parks	\$21,701.71	\$22,000.00	\$8,210.04	\$25,000.00
100-60-52690	Special Events	Expense	Parks	\$2,164.89	\$2,000.00	\$1,045.00	\$2,000.00
100-60-53110	Office Supplies	Expense	Parks	\$491.86	\$200.00	\$60.10	\$200.00
100-60-53140	Uniforms	Expense	Parks	\$878.15	\$1,500.00	\$483.94	\$2,000.00
100-60-53410	Supplies - Custodial	Expense	Parks	\$588.52	\$1,500.00	\$1,385.21	\$2,000.00
100-60-53411	Ballfield Supplies	Expense	Parks	\$64.31	\$100.00	\$99.77	\$100.00
100-60-53413	Ballfield Maintenance	Expense	Parks	\$5,211.06	\$6,000.00	\$3,093.36	\$6,000.00
100-60-54220	Professional Development	Expense	Parks	\$0.00	\$200.00	\$0.00	\$200.00
100-60-54270	Vehicle Expenses (Maintenance)	Expense	Parks	\$5,078.20	\$11,000.00	\$6,153.48	\$4,500.00
100-60-54280	Fuel	Expense	Parks	\$0.00	\$0.00	\$0.00	\$5,000.00
100-60-55330	Printing-Forms	Expense	Parks	\$0.00	\$100.00	\$0.00	\$100.00
100-60-55520	Repairs - Building	Expense	Parks	\$429.21	\$500.00	\$829.71	\$1,000.00
100-60-55530	Repairs-Imp Other Than Bldgs	Expense	Parks	\$88.72	\$500.00	\$228.20	\$500.00
100-60-55540	Repairs - Machinery & Equipment	Expense	Parks	\$2,058.49	\$5,000.00	\$2,764.34	\$5,000.00
100-60-55550	Repairs - Vehicles	Expense	Parks	\$0.00	\$0.00	\$0.00	\$1,500.00
100-60-55752	Employment Screening	Expense	Parks	\$135.00	\$200.00	\$235.00	\$500.00
100-60-56445	Personal Protective Equipment	Expense	Parks	\$203.24	\$300.00	\$269.28	\$500.00

**City of Ovilla
Parks Department 60
Budget FY 2025-2026**

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
100-60-55765	Miscellaneous	Expense	Parks	\$570.77	\$600.00	\$538.06	\$600.00
100-60-56410	Land Improvements	Expense	Parks	\$4,144.36	\$8,000.00	\$2,787.46	\$13,000.00
100-60-56440	Machinery & Equipment (Minor)	Expense	Parks	\$1,832.63	\$2,900.00	\$1,265.40	\$3,000.00
100-60-57440	Machinery & Equipment	Expense	Parks	\$0.00	\$9,100.00	\$9,073.04	\$0.00
100-60-57450	Capital Vehicles	Expense	Parks	\$0.00	\$48,000.00	\$47,938.30	\$46,500.00
TOTAL PARKS DEPT. 60				\$175,999.63	\$299,300.00	\$226,611.41	\$301,400.00



FISCAL YEAR 2025 – 2026
BUDGET

200 – WATER & UTILITIES FUND



FISCAL YEAR 2025 – 2026
BUDGET

200 – WATER AND UTILITIES FUND
REVENUE AND EXPENDITURES
SUMMARY SHEET

City of Ovilla
Water and Utilities Budget FY 2025-2026
Revenue and Expenditures

Name		2024 Actual	2025 Adopted	2026 Adopted	
Total Revenue:		\$2,894,778.44	\$4,907,760.00	\$3,362,100.00	

Name		2024 Actual	2025 Adopted	2026 Adopted	Percent of Budget
Expenditures					
Dept. 70	Administration	\$271,347.51	\$303,150.00	\$319,050.00	9%
Dept. 75	Water	\$1,006,455.34	\$2,871,410.00	\$1,925,850.00	57%
Dept. 80	Sewer	\$774,562.49	\$1,507,500.00	\$933,500.00	28%
Dept. 85	Non-Departmental	\$430,274.00	\$225,700.00	\$183,700.00	5%
95-95	Depreciation Expense	\$241,679.00	\$0.00	\$0.00	0%
Total Expenditures:		\$2,724,318.34	\$4,907,760.00	\$3,362,100.00	

Difference:	\$170,460.10	\$0.00	\$0.00
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FISCAL YEAR 2025 – 2026 BUDGET

200 – Water Revenue

City of Ovilla
Water and Sewer Revenue
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
200-4000460	Water Sales	Revenue	Water	\$1,352,039.68	\$1,230,000.00	\$1,053,284.28	\$1,394,200.00
200-4000461	Sewer Service	Revenue	Sewer Revenue	\$627,784.85	\$640,000.00	\$570,397.61	\$685,000.00
200-4000465	Water & Sewer Penalties	Revenue	Water	\$25,871.79	\$21,000.00	\$16,406.31	\$20,000.00
200-4000471	Reconnect Fees	Revenue	Water	\$12,094.55	\$10,000.00	\$7,357.92	\$10,000.00
200-4000472	Meters	Revenue	Water	\$9,275.00	\$8,000.00	\$6,750.00	\$8,000.00
200-4000473	Connect Fees	Revenue	Water	\$3,400.00	\$5,000.00	\$2,800.00	\$5,000.00
200-4000479	OSSF Inspection Fee	Revenue	Water	\$0.00	\$1,000.00	\$100.00	\$1,000.00
200-4000480	Solid Waste Fees (Garbage)	Revenue	Services	\$222.14	\$0.00	\$0.00	\$0.00
200-4000840	Interest Earned	Revenue	Operational Revenue	\$74.27	\$60.00	\$45.45	\$100.00
200-4000870	Insurance Proceeds	Revenue	Other Revenue	\$8,713.52	\$0.00	\$0.00	\$0.00
200-4000881	Water Tap Fee	Revenue	Other Revenue	\$800.00	\$2,000.00	\$0.00	\$1,000.00
200-4000890	Misc Other Revenue	Revenue	Operational Revenue	\$99,840.93	\$75,000.00	\$37,174.40	\$60,000.00
200-4000915	Transfer In	Revenue	Other Revenue	\$0.00	\$2,875,900.00	\$0.00	\$1,152,800.00
200-4000990	Reduction in Fund Balance	Revenue	Operational Revenue	\$90,946.00	\$0.00	\$0.00	\$0.00
200-4000841	SIB Earned Interest Prosperity	Revenue	Other Revenue	\$33,385.71	\$39,800.00	\$26,361.74	\$25,000.00
200-1036251	Unbilled Accounts Receivable	Revenue	Not Categorized	\$2,368.00	\$0.00	\$0.00	\$0.00
200-58217	Transfer Out	Revenue	Not Categorized	\$627,962.00	\$0.00	\$0.00	\$0.00
TOTAL WATER & SEWER REVENUE				\$2,894,778.44	\$4,907,760.00	\$1,720,677.71	\$3,362,100.00



FISCAL YEAR 2025 – 2026 BUDGET

70 – Administration - Water

City of Ovilla
Water Administration Department 70
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
200-70-51110	City Manager 50%	Expense	Administration	\$72,758.90	\$78,850.00	\$63,655.70	\$80,400.00
200-70-51115	City Secretary 25%	Expense	Administration	\$15,641.15	\$15,000.00	\$12,115.32	\$15,550.00
200-70-51117	Finance Director 50%	Expense	Administration	\$30,105.33	\$55,000.00	\$30,961.56	\$59,600.00
200-70-51130	Public Works Director 50%	Expense	Administration	\$39,262.34	\$43,900.00	\$35,492.54	\$47,700.00
200-70-51405	Finance Clerk 50%	Expense	Administration	\$16,669.98	\$27,200.00	\$21,820.50	\$28,100.00
200-70-51415	Certification Pay	Expense	Administration	\$600.08	\$600.00	\$300.04	\$600.00
200-70-52100	Employee Benefits	Expense	Administration	\$1,312.50	\$0.00	\$350.00	\$0.00
200-70-52110	Group Insurance	Expense	Administration	\$8,530.25	\$19,000.00	\$13,495.02	\$21,900.00
200-70-52135	TMRS	Expense	Administration	\$22,548.05	\$28,100.00	\$13,970.92	\$29,500.00
200-70-52170	Payroll Taxes	Expense	Administration	\$2,262.49	\$3,200.00	\$2,173.80	\$3,400.00
200-70-52250	Accounting	Expense	Administration	\$2,800.00	\$5,000.00	\$21,931.58	\$5,000.00
200-70-52310	Consultant Fees	Expense	Administration	\$5,405.00	\$0.00	\$0.00	\$0.00
200-70-52530	Custodial Service Contract	Expense	Administration	\$6,600.00	\$6,600.00	\$5,500.00	\$6,600.00
200-70-53110	Office Supplies	Expense	Administration	\$1,593.22	\$1,500.00	\$1,746.44	\$2,000.00
200-70-53140	Uniforms	Expense	Administration	\$833.16	\$600.00	\$546.99	\$600.00
200-70-53410	Supplies - Custodial	Expense	Administration	\$311.36	\$1,000.00	\$109.56	\$1,000.00
200-70-54220	Professional Development	Expense	Administration	\$261.00	\$1,100.00	\$953.74	\$1,000.00
200-70-54227	Business Meals-Coffee-Water	Expense	Administration	\$1,123.12	\$1,000.00	\$786.19	\$1,000.00
200-70-54270	Vehicle Expenses	Expense	Administration	\$159.02	\$200.00	\$189.18	\$0.00
200-70-55240	Computer - Software	Expense	Administration	\$1,324.89	\$2,000.00	\$0.00	\$2,000.00
200-70-55300	Printing Expense	Expense	Administration	\$2,972.74	\$2,100.00	\$0.00	\$2,100.00
200-70-55556	Bad Debt Expense	Expense	Administration	\$20,203.47	\$0.00	\$0.00	\$0.00
200-70-55705	Postage	Expense	Administration	\$10,661.00	\$10,000.00	\$6,695.00	\$5,000.00

City of Ovilla
Water Administration Department 70
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
200-70-55740	Legal Notices/Advertisement	Expense	Administration	\$756.52	\$0.00	\$0.00	\$0.00
200-70-55760	Bank Service Charge	Expense	Administration	\$75.39	\$200.00	\$0.00	\$200.00
200-70-55765	Miscellaneous	Expense	Administration	\$1,011.55	\$1,000.00	\$502.61	\$800.00
200-70-57925	Interest Expense- 2021	Expense	Administration	\$5,565.00	\$0.00	\$0.00	\$0.00
200-70-58216	Transfer Out	Expense	Administration	\$0.00	\$0.00	\$0.00	\$5,000.00
TOTAL ADMIN. DEPT. 70				\$271,347.51	\$303,150.00	\$233,296.69	\$319,050.00



FISCAL YEAR 2025 – 2026 BUDGET

75 – Water

City of Ovilla
Water Department 75
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
200-75-51133	Utility Crew Leader (1)	Expense	Water	\$0.00	\$47,200.00	\$41,267.99	\$58,300.00
200-75-51405	Support Staff	Expense	Water	\$28,409.07	\$30,800.00	\$21,033.04	\$33,400.00
200-75-51415	Maintenance Crew (1)	Expense	Water	\$129,133.58	\$70,800.00	\$53,088.97	\$40,000.00
200-75-51450	Certification Pay	Expense	Water	\$461.60	\$900.00	\$207.72	\$900.00
200-75-51490	Overtime	Expense	Water	\$2,199.87	\$4,000.00	\$3,927.01	\$5,000.00
200-75-51500	On Call	Expense	Water	\$1,003.85	\$1,100.00	\$543.50	\$1,100.00
200-75-52100	Employee Benefits	Expense	Water	\$700.00	\$8,400.00	\$0.00	\$0.00
200-75-52110	Group Insurance	Expense	Water	\$14,532.15	\$14,800.00	\$16,798.45	\$26,800.00
200-75-52135	TMRS	Expense	Water	\$26,405.82	\$19,000.00	\$15,432.78	\$16,900.00
200-75-52170	Payroll Taxes	Expense	Water	\$3,124.48	\$2,200.00	\$2,896.98	\$1,950.00
200-75-52190	Licenses	Expense	Water	\$0.00	\$300.00	\$0.00	\$300.00
200-75-52350	Contract Labor - Company	Expense	Water	\$23,660.04	\$25,000.00	\$21,853.75	\$25,000.00
200-75-52420	Rental - Machinery & Equipment	Expense	Water	\$1,799.28	\$2,500.00	\$1,031.76	\$2,500.00
200-75-52580	Water Testing	Expense	Water	\$5,705.35	\$13,000.00	\$5,330.52	\$13,000.00
200-75-52590	TCEQ Fees	Expense	Water	\$2,964.95	\$4,000.00	\$3,575.43	\$4,500.00
200-75-53140	Uniforms	Expense	Water	\$1,682.80	\$1,800.00	\$1,490.07	\$1,800.00
200-75-53425	Emergency Expenses	Expense	Water	\$9,165.07	\$10,000.00	\$0.00	\$5,000.00
200-75-54220	Professional Development	Expense	Water	\$111.00	\$2,500.00	\$1,036.50	\$3,000.00
200-75-54270	Vehicle Expenses (Maintenance)	Expense	Water	\$7,718.63	\$10,500.00	\$8,212.55	\$3,500.00
200-75-54280	Fuel	Expense	Water	\$0.00	\$0.00	\$0.00	\$7,000.00
200-75-55240	Computer - Software	Expense	Water	\$10,291.69	\$1,000.00	\$8,058.47	\$0.00
200-75-55460	Water, wholesale	Expense	Water	\$708,340.74	\$580,000.00	\$382,070.15	\$715,000.00
200-75-55540	Repairs- Machinery & Equipment	Expense	Water	\$4,887.30	\$6,310.00	\$1,476.69	\$4,500.00
200-75-55550	Repairs - Vehicles	Expense	Water	\$1,316.35	\$3,500.00	\$2,031.99	\$2,000.00
200-75-55570	Inventory Expense	Expense	Water	-\$0.46	\$8,500.00	\$12,608.02	\$24,100.00
200-75-55580	Water Chemical Expense	Expense	Water	\$5,608.82	\$4,500.00	\$3,306.12	\$5,500.00
200-75-55585	Water Meter Supplies	Expense	Water	\$3,391.53	\$15,000.00	\$19,093.53	\$16,700.00
200-75-55590	Repairs - Other	Expense	Water	\$9,185.98	\$1,700.00	\$1,133.95	\$1,700.00
200-75-55752	Employment Screening	Expense	Water	\$333.50	\$700.00	\$105.00	\$700.00
200-75-55768	Collection Agency Fees	Expense	Water	\$76.69	\$200.00	\$87.33	\$200.00

City of Ovilla
Water Department 75
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
200-75-56440	Machinery & Equipment	Expense	Water	\$1,230.66	\$2,500.00	\$797.50	\$2,500.00
200-75-57450	Capital Vehicles	Expense	Water	\$0.00	\$65,200.00	\$65,186.57	\$0.00
200-75-57470	Infrastructure - Water	Expense	Water	\$3,015.00	\$6,500.00	\$2,616.61	\$35,200.00
200-75-0057461	664 Project	Expense	Water	\$0.00	\$1,907,000.00	\$104,166.50	\$867,800.00
TOTAL WATER DEPT. 75				\$1,006,455.34	\$2,871,410.00	\$800,465.45	\$1,925,850.00



FISCAL YEAR 2025 – 2026 BUDGET

80 – Sewer

City of Ovilla
Sewer Department 80
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
200-80-51405	Customer Service Rep.	Expense	Sewer	\$19,601.91	\$18,800.00	\$12,241.12	\$21,000.00
200-80-51415	Maintenance Crew	Expense	Sewer	\$61,796.97	\$62,300.00	\$50,841.63	\$68,400.00
200-80-51450	Certification Pay	Expense	Sewer	\$900.12	\$1,200.00	\$761.64	\$1,200.00
200-80-51490	Overtime	Expense	Sewer	\$3,277.91	\$2,500.00	\$0.00	\$1,000.00
200-80-52110	Group Insurance	Expense	Sewer	\$11,958.25	\$8,500.00	\$9,498.60	\$14,600.00
200-80-52135	TMRS	Expense	Sewer	\$9,634.33	\$10,400.00	\$7,980.85	\$11,500.00
200-80-52170	Payroll Taxes	Expense	Sewer	\$306.96	\$1,200.00	\$633.61	\$1,300.00
200-80-52190	Licenses	Expense	Sewer	\$0.00	\$300.00	\$0.00	\$300.00
200-80-52350	Contract Labor - Company	Expense	Sewer	\$1,493.00	\$2,000.00	\$0.00	\$2,000.00
200-80-52515	Sardis Collection Expense	Expense	Sewer	\$2,950.00	\$2,000.00	\$650.00	\$2,000.00
200-80-53140	Uniforms	Expense	Sewer	\$600.00	\$600.00	\$0.00	\$600.00
200-80-54220	Professional Development	Expense	Sewer	\$50.00	\$100.00	\$0.00	\$100.00
200-80-54270	Vehicle Expense (Maintenance)	Expense	Sewer	\$1,588.59	\$1,500.00	\$956.26	\$1,000.00
200-80-54280	Fuel	Expense	Sewer	\$0.00	\$0.00	\$0.00	\$1,800.00
200-80-55463	TRA Wastewater Treatment	Expense	Sewer	\$447,855.00	\$524,800.00	\$432,083.00	\$551,100.00
200-80-55510	Repairs - Land Improvements	Expense	Sewer	\$0.00	\$300.00	\$261.00	\$300.00
200-80-55540	Repairs - Machinery & Equipment	Expense	Sewer	\$3,704.00	\$5,500.00	\$3,415.18	\$6,000.00
200-80-55550	Repairs - Vehicles	Expense	Sewer	\$0.00	\$0.00	\$0.00	\$500.00
200-80-55570	Inventory Expense	Expense	Sewer	\$0.45	\$1,200.00	\$949.94	\$1,500.00
200-80-55590	Repairs-Other	Expense	Sewer	\$0.00	\$300.00	\$0.00	\$300.00
200-80-55752	Employment Screening	Expense	Sewer	\$60.00	\$200.00	\$0.00	\$200.00
200-80-55765	Miscellaneous	Expense	Sewer	\$0.00	\$100.00	\$0.00	\$200.00
200-80-56440	Machinery & Equipment	Expense	Sewer	\$0.00	\$1,660.00	\$0.00	\$1,600.00

City of Ovilla
Sewer Department 80
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
200-80-57450	Vehicles	Expense	Sewer	\$0.00	\$0.00	\$0.00	\$0.00
200-80-0057461	664 Project	Expense	Sewer	\$0.00	\$862,100.00	\$4,836.50	\$245,000.00
200-80-57925	Interest Expense	Expense	Sewer	\$208,785.00	\$0.00	\$0.00	\$0.00
TOTAL SEWER DEPT. 80				\$774,562.49	\$1,507,560.00	\$525,109.33	\$933,500.00



FISCAL YEAR 2025 – 2026 BUDGET

85 – Non- Departmental (Water)

City of Ovilla
Non-Departmental 85
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Department Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
200-85-52160	Worker's Compensation	Expense	Non-Departmental	\$8,312.48	\$9,200.00	\$7,436.79	\$7,500.00
200-85-52240	Audit	Expense	Non-Departmental	\$23,599.99	\$24,000.00	\$13,000.00	\$13,400.00
200-85-52260	Engineering Fees	Expense	Non-Departmental	\$329,005.31	\$106,800.00	\$62,809.05	\$40,000.00
200-85-52510	Maintenance Agreements	Expense	Non-Departmental	\$0.00	\$0.00	\$0.00	\$1,700.00
200-85-52540	Computer Maintenance	Expense	Non-Departmental	\$13,815.25	\$22,000.00	\$12,460.00	\$15,000.00
200-85-52545	Computer Equipment	Expense	Non-Departmental	\$600.00	\$1,000.00	\$0.00	\$1,800.00
200-85-55240	Computer- Software	Expense	Non-Departmental	\$0.00	\$0.00	\$0.00	\$36,000.00
200-85-55410	Telephone	Expense	Non-Departmental	\$2,681.25	\$3,200.00	\$2,750.00	\$3,300.00
200-85-55415	Cellular Phone	Expense	Non-Departmental	\$2,868.80	\$4,400.00	\$3,527.68	\$4,400.00
200-85-55417	Internet - PD	Expense	Non-Departmental	\$4,758.79	\$4,500.00	\$3,636.65	\$4,500.00
200-85-55420	Wireless Cards- Utilities	Expense	Non-Departmental	-\$8.39	\$0.00	\$0.00	\$0.00
200-85-55450	Electricity	Expense	Non-Departmental	\$29,733.11	\$30,000.00	\$26,982.14	\$35,000.00
200-85-55610	Insurance - Property	Expense	Non-Departmental	\$8,860.78	\$10,400.00	\$10,167.56	\$12,500.00
200-85-55620	Insurance - Liability	Expense	Non-Departmental	\$2,524.16	\$2,700.00	\$2,622.53	\$2,800.00
200-85-55640	Insurance - Vehicle	Expense	Non-Departmental	\$2,872.48	\$4,000.00	\$2,971.92	\$4,000.00
200-85-56440	Machinery and Equipment	Expense	Non-Departmental	\$649.99	\$3,500.00	\$0.00	\$1,800.00
TOTAL NON-DEPARTMENTAL 85				\$430,274.00	\$225,700.00	\$148,364.32	\$183,700.00



FISCAL YEAR 2025 – 2026
BUDGET

110 – LEOSE FUND

City of Ovilla
LEOSE 110
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
110-4000860	Grant Proceeds	Revenue	LEOSE	\$2,512.60	\$1,200.00	\$2,299.31	\$2,300.00
TOTAL REVENUES				\$2,512.60	\$1,200.00	\$2,299.31	\$2,300.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
110-21-9104245	Education and Training	Expense	LEOSE	\$0.00	\$1,200.00	\$1,266.00	\$2,300.00
TOTAL EXPENSES				\$0.00	\$1,200.00	\$1,266.00	\$2,300.00

Fund Balance: \$1,928.30



FISCAL YEAR 2025 – 2026
BUDGET

120 – STREET IMPROVEMENT FUND

City of Ovilla
Street Improvement Fund 120
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
120-4000125	Sales Tax - Street Improvement	Revenue	Street Improvement	\$135,746.11	\$188,000.00	\$169,712.46	\$285,000.00
120-400915	Transfers In	Revenue	Street Improvement	\$0.00	\$0.00	\$0.00	\$0.00
120-4000990	Reduction in Fund Balance	Revenue	Street Improvement	\$78,700.00	\$330,100.00	\$0.00	\$65,000.00
TOTAL REVENUES				\$214,446.11	\$518,100.00	\$169,712.46	\$350,000.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
120-55-40914	Transfers in Revenue	Expense	Street Improvement	\$78,700.00	\$0.00	\$0.00	\$0.00
120-55-57460	Infrastructure	Expense	Street Improvement	\$12,399.99	\$446,100.00	\$0.00	\$350,000.00
120-55-59001	Street Improvement Reserve	Expense	Street Improvement	\$0.00	\$72,000.00	\$0.00	\$0.00
120-55-8109223	Capital Outlay	Expense	Street Improvement	\$58,875.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENSES				\$149,974.99	\$518,100.00	\$0.00	\$350,000.00

Fund Balance: \$395,949.98



FISCAL YEAR 2025 – 2026
BUDGET

130 – COURT TECHNOLOGY FUND

City of Ovilla
Court Technology Fund 130
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
130-4000550	Municipal Court Technology	Revenue	Court Technology	\$3,240.43	\$2,800.00	\$3,660.70	\$100.00
130-4000915	Transfer In	Revenue	Court Technology	\$0.00	\$0.00	\$0.00	\$0.00
130-4000990	Reduction in Fund Balance	Revenue	Court Technology	\$0.00	\$0.00	\$0.00	\$9,700.00
TOTAL REVENUES				\$3,240.43	\$2,800.00	\$3,660.70	\$9,800.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
130-26-52540	Computer Maintenance	Expense	Court Technology	\$0.00	\$0.00	\$0.00	\$1,300.00
130-26-52545	Computer - Equipment	Expense	Court Technology	\$0.00	\$0.00	\$99.00	\$3,500.00
130-26-55240	Computer - Software	Expense	Court Technology	\$0.00	\$0.00	\$0.00	\$4,500.00
130-26-55410	Telephone	Expense	Court Technology	\$0.00	\$0.00	\$0.00	\$300.00
130-26-55417	Internet	Expense	Court Technology	\$0.00	\$0.00	\$0.00	\$200.00
130-26-59001	Court Technology Reserve	Expense	Court Technology	\$0.00	\$2,800.00	\$0.00	\$0.00
TOTAL EXPENSES				\$0.00	\$2,800.00	\$99.00	\$9,800.00

Fund Balance: \$17,162.68



FISCAL YEAR 2025 – 2026
BUDGET

135 – CONSOLIDATED COURT
TECHNOLOGY AND SECURITY FUND

City of Ovilla
Consolidated Municipal Court Technology and Security Fund 135
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2025 Adopted	2025 YTD	2026 Adopted
135-4000552	Consolidated Court Technology/Security	Revenue	Consolidated Court Technology and Security	\$0.00	\$397.62	\$7,000.00
TOTAL REVENUES				\$0.00	\$397.62	\$7,000.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2025 Adopted	2025 YTD	2026 Adopted
135-28-59001	Consolidated Court Technology/Security Reserve	Expense	Consolidated Court Technology and Security	\$0.00	\$0.00	\$7,000.00
TOTAL EXPENSES				\$0.00	\$0.00	\$7,000.00

Fund Balance: \$0.00



FISCAL YEAR 2025 – 2026
BUDGET

140 – COURT SECURITY FUND

City of Ovilla
Court Security Fund 140
Budget FY 2025 -2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
140-4000551	Municipal Court Security	Revenue	Court Security	\$3,919.00	\$3,600.00	\$4,445.51	\$100.00
140-4000990	Reduction in Fund Balance	Revenue	Court Security	\$0.00	\$0.00	\$0.00	\$700.00
TOTAL REVENUES				\$3,919.00	\$3,600.00	\$4,445.51	\$800.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
140-27-55782	Court Security Expense	Expense	Court Security	\$792.83	\$800.00	\$1,070.28	\$800.00
140-27-59001	Court Security Reserve	Expense	Court Security	\$0.00	\$2,800.00	\$0.00	\$0.00
TOTAL EXPENSES				\$792.83	\$3,600.00	\$1,070.28	\$800.00

Fund Balance: \$35,444.57



FISCAL YEAR 2025 – 2026
BUDGET

150 – VEHICLE AND EQUIPMENT
REPLACEMENT FUND

City of Ovilla
Vehicle and Equipment Replacement Fund 150
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
150-4000915	Transfer in from GF	Revenue	Vehicle Replacement	\$0.00	\$0.00	\$0.00	\$5,000.00
TOTAL REVENUES				\$0.00	\$0.00	\$0.00	\$5,000.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
150-23-59001	Vehicle Replacement Reserve	Expense	Vehicle Replacement	\$0.00	\$0.00	\$0.00	\$5,000.00
TOTAL EXPENSES				\$0.00	\$0.00	\$0.00	\$5,000.00

Fund Balance: \$0.00



FISCAL YEAR 2025 – 2026
BUDGET

250 – WWW INFRASTRUCTURE
IMPROVEMENTS FUND

City of Ovilla
WWW Infrastructure Improvements Fund 250
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
250-4000478	Infrastructure Improvement Fee	Revenue	WWW Infrastructure Improvements	\$73,772.52	\$73,000.00	\$62,631.08	\$77,000.00
TOTAL REVENUES				\$73,772.52	\$73,000.00	\$62,631.08	\$77,000.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
250-85-59001	Infrastructure Imp Reserve	Expense	WWW Infrastructure Improvements	\$67,055.52	\$73,000.00	\$0.00	\$64,000.00
250-85-55556	Bad Debt Expense	Expense	WWW Infrastructure Improvements	\$6,717.00	\$0.00	\$0.00	\$0.00
250-85-57460	Infrastructure	Expense	WWW Infrastructure Improvements	\$0.00	\$0.00	\$0.00	\$13,000.00
TOTAL EXPENSES				\$73,772.52	\$73,000.00	\$0.00	\$77,000.00

Fund Balance: \$419,045.19



FISCAL YEAR 2025 – 2026
BUDGET

300 – CAPITAL PROJECTS FUND

City of Ovilla
Capital Projects Fund 300
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
300-4000840	Interest Earned - Texpool	Revenue	Capital Projects	\$18.30	\$0.00	\$12.99	\$20.00
300-4000840	Interest Earned - Texstar	Revenue	Capital Projects	\$84.87	\$0.00	\$61.93	\$90.00
300-4000915	Transfer In From W&S	Revenue	Capital Projects	\$0.00	\$0.00	\$0.00	\$5,000.00
TOTAL REVENUES				\$103.17	\$0.00	\$74.92	\$5,110.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
300-87-57400	Capital Project- Water Lines/Hydrants	Expense	Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00
300-87-59000	Capital Project Reserve- Water Lines/Hydrants	Expense	Capital Projects	\$0.00	\$0.00	\$0.00	\$5,110.00
TOTAL EXPENSES				\$0.00	\$0.00	\$0.00	\$5,110.00

Fund Balance: \$0.00



FISCAL YEAR 2025 – 2026
BUDGET

400 – DEBT SERVICE FUND

City of Ovilla
Debt Service Fund 400
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
400-4000110	Ad Valorem, Delinquent I & S	Debt Service Fund	\$347.58	\$0.00	\$0.00	\$0.00
400-40105	Ad Valorem, Current	Debt Service Fund	\$770,705.37	\$826,154.00	\$846,647.29	\$826,293.00
400-40110	Ad Valorem, Delinquent	Debt Service Fund	\$5,562.10	\$5,000.00	\$5,614.72	\$5,000.00
400-40113	Ad Valorem, Interest/Penalties	Debt Service Fund	\$247.92	\$1,000.00	\$5,152.18	\$4,500.00
400-4000900	Transfer In	Debt Service Fund	-\$407,465.00	\$0.00	\$0.00	\$0.00
TOTAL DEBT FUND REVENUES			\$369,397.97	\$832,154.00	\$857,414.19	\$835,793.00

Expenditures

ACCOUNT ID	Description	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
400-15-57930	Paying Agent Fees	Debt Service Fund	\$400.00	\$550.00	\$400.00	\$400.00
400-15-57936	GOR Bond Series 2021 Principal	Debt Service Fund	\$400,000.00	\$505,000.00	\$505,000.00	\$515,000.00
400-15-57941	GOR Bond Series 2021 - Interest	Debt Service Fund	\$25,289.00	\$25,461.00	\$25,461.00	\$19,250.00
400-15-57937	SIB Loan Principal	Debt Service Fund	\$0.00	\$136,313.00	\$136,313.00	\$142,119.57
400-15-57942	SIB Loan Interest	Debt Service Fund	\$0.00	\$164,830.00	\$164,830.00	\$159,023.43
TOTAL DEBT FUND EXPENSES			\$425,689.00	\$832,154.00	\$832,004.00	\$835,793.00

Fund Balance: \$619,113.53



FISCAL YEAR 2025 – 2026
BUDGET

500 – MUNICIPAL DEVELOPMENT
DISTRICT FUND

City of Ovilla
Municipal Development District Fund 500
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
500-4000120	Sales Tax	Revenue	Municipal Development District Fund	\$155,242.28	\$142,000.00	\$136,602.94	\$160,000.00
500-4000800	Other Revenue	Revenue	Municipal Development District Fund	\$1,480.00	\$0.00	\$0.00	\$0.00
500-4000840	Interest Income	Revenue	Municipal Development District Fund	\$2,249.88	\$1,500.00	\$2,823.04	\$2,500.00
500-4000990	Reduction in Fund Balance	Revenue	Municipal Development District Fund	\$0.00	\$105,700.00	\$0.00	\$83,300.00
TOTAL REVENUES				\$158,972.16	\$249,200.00	\$139,425.98	\$245,800.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
500-10-52260	Engineering Fees	Expense	Municipal Development District Fund	\$0.00	\$0.00	\$14,628.65	\$0.00
500-10-52560	Internet Subscriptions	Expense	Municipal Development District Fund	\$0.00	\$0.00	\$4,000.00	\$4,000.00
500-10-8102230	Legal Fees	Expense	Municipal Development District Fund	\$1,454.50	\$1,500.00	\$0.00	\$800.00
500-10-9102240	Audit	Expense	Municipal Development District Fund	\$2,300.00	\$2,300.00	\$2,300.00	\$5,400.00
500-10-9103110	Office Supplies	Expense	Municipal Development District Fund	\$0.00	\$100.00	\$0.00	\$100.00
500-10-9105600	Insurance	Expense	Municipal Development District Fund	\$58.91	\$0.00	\$0.00	\$100.00
500-10-9105620	Insurance - Liability	Expense	Municipal Development District Fund	\$176.73	\$300.00	\$250.00	\$400.00
500-10-9109215	Admin. Expense to General Fund	Expense	Municipal Development District Fund	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
500-10-9109216	Capital Improvements	Expense	Municipal Development District Fund	\$0.00	\$0.00	\$0.00	\$200,000.00
500-10-99219	Façade Improvement Program	Expense	Municipal Development District Fund	\$5,000.00	\$30,000.00	\$2,600.00	\$30,000.00
500-10-9109220	MDD Projects (Heritage Park Walkway)	Expense	Municipal Development District Fund	\$0.00	\$210,000.00	\$4,690.62	\$0.00
TOTAL EXPENSES				\$8,990.14	\$249,200.00	\$33,469.27	\$245,800.00

Fund Balance: \$321,354.00



FISCAL YEAR 2025 – 2026
BUDGET

600 – 4B ECONOMIC DEVELOPMENT
FUND

City of Ovilla
EDC Fund 600
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
600-4000120	Sales Tax	Revenue	4B Economic Development Fund	\$271,494.22	\$188,000.00	\$188,259.06	\$145,000.00
600-4000840	Interest Income	Revenue	4B Economic Development Fund	\$10,149.13	\$4,500.00	\$7,038.75	\$5,000.00
600-4000990	Reduction in Fund Balance	Revenue	4B Economic Development Fund	\$0.00	\$130,400.00	\$0.00	\$129,100.00

TOTAL REVENUES \$281,643.35 \$322,900.00 \$195,297.81 \$279,100.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
600-10-0089225	Project Land/708 W. Main	Expense	4B Economic Development Fund	\$350,000.00	\$0.00	\$0.00	\$8,000.00
600-10-52260	Engineering Fees	Expense	4B Economic Development Fund	\$10,023.24	\$0.00	\$14,137.35	\$27,100.00
600-10-52560	Internet Subscriptions	Expense	4B Economic Development Fund	\$0.00	\$0.00	\$4,000.00	\$4,000.00
600-10-58215	Transfers Out	Expense	4B Economic Development Fund	\$47,499.96	\$0.00	\$0.00	\$3,500.00
600-10-51118	Dev/Econ Devel. Director	Expense	4B Economic Development Fund	\$4,588.00	\$35,000.00	\$27,499.98	\$0.00
600-10-8102230	Legal Fees	Expense	4B Economic Development Fund	\$6,648.50	\$5,000.00	\$578.00	\$2,500.00
600-10-8102240	Audit	Expense	4B Economic Development Fund	\$6,800.00	\$6,800.00	\$6,800.00	\$5,400.00
600-10-8103110	Office Supplies	Expense	4B Economic Development Fund	\$0.00	\$200.00	\$0.00	\$100.00
600-10-8104210	Travel Expense	Expense	4B Economic Development Fund	\$0.00	\$2,500.00	\$0.00	\$2,500.00
600-10-8104220	Professional Development	Expense	4B Economic Development Fund	\$200.00	\$2,500.00	\$150.00	\$2,500.00
600-10-8105320	Printing Expense	Expense	4B Economic Development Fund	\$148.29	\$800.00	\$0.00	\$800.00
600-10-8105520	Bldg. Repairs/Maint	Expense	4B Economic Development Fund	\$0.00	\$20,000.00	\$13,400.00	\$0.00
600-10-8105620	Insurance - Liability	Expense	4B Economic Development Fund	\$260.56	\$600.00	\$276.45	\$500.00
600-10-8105730	Memberships	Expense	4B Economic Development Fund	\$1,750.00	\$2,000.00	\$1,200.00	\$2,000.00
600-10-8105740	Legal Notices / Advertising	Expense	4B Economic Development Fund	\$249.20	\$2,000.00	\$0.00	\$1,000.00
600-10-8105741	Promotional	Expense	4B Economic Development Fund	\$0.00	\$2,500.00	\$0.00	\$2,500.00
600-10-8109215	Admin. Expense to General Fund	Expense	4B Economic Development Fund	\$0.00	\$0.00	\$0.00	\$35,000.00
600-10-8109217	Park Equipment Improvement	Expense	4B Economic Development Fund	\$0.00	\$5,000.00	\$0.00	\$0.00

City of Ovilla
EDC Fund 600
Budget FY 2025-2026

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
600-10-8109219	Monument Signs	Expense	4B Economic Development Fund	\$0.50	\$0.00	\$0.00	\$1,000.00
600-10-89223	Park Lighting	Expense	4B Economic Development Fund	\$0.00	\$0.00	\$0.00	\$15,000.00
600-10-89224	Pickleball Court	Expense	4B Economic Development Fund	\$0.00	\$80,000.00	\$80,000.00	\$0.00
600-10-8109222	Land Improvements	Expense	4B Economic Development Fund	\$0.69	\$158,000.00	\$145,112.94	\$165,700.00
TOTAL EXPENSES				\$428,168.94	\$322,900.00	\$293,154.72	\$279,100.00

Fund Balance: \$766,231.27



FISCAL YEAR 2025 – 2026
BUDGET

700 – PARK IMPACT FUND

City of Ovilla
Park Impact Fund 700
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
700-4000460	Park Impact	Revenue	Park Impact	\$9,701.08	\$10,000.00	\$5,352.32	\$7,000.00
700-4000840	Interest Earned	Revenue	Park Impact	\$0.80	\$1.00	\$0.55	\$1.00
700-4000900	Reduction of Fund Balance	Revenue	Park Impact	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES				\$9,701.88	\$10,001.00	\$5,352.87	\$7,001.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
700-60-56410	Land Improvements	Expense	Park Impact	\$0.00	\$7,000.00	\$0.00	\$5,000.00
700-60-59035	Park Impact Reserves	Expense	Park Impact	\$9,701.08	\$3,001.00	\$0.00	\$2,001.00
TOTAL EXPENSES				\$9,701.08	\$10,001.00	\$0.00	\$7,001.00

Fund Balance: \$49,535.42



FISCAL YEAR 2025 – 2026
BUDGET

800 – WATER & UTILITIES
IMPACT FEE FUND

City of Ovilla
Water and Utilities Impact Fee Fund 800
Budget FY 2025-2026

Revenues

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
800-4000476	Water Impact Fee	Revenue	Water & Utilities Impact Fee Fund	\$63,750.89	\$100,000.00	\$46,974.34	\$67,100.00
800-4000477	Sewer Impact Fee	Revenue	Water & Utilities Impact Fee Fund	\$148,813.00	\$160,000.00	\$79,721.25	\$106,300.00
800-4000840	Interest Earned	Revenue	Water & Utilities Impact Fee Fund	\$191.40	\$200.00	\$139.63	\$200.00
800-4000990	Reduction in Fund Balance	Revenue	Water & Utilities Impact Fee Fund	\$0.00	\$515,100.00	\$0.00	\$576,500.00
TOTAL REVENUES				\$212,755.29	\$775,300.00	\$126,835.22	\$750,100.00

Expenditures

ACCOUNT ID	Description	Account Type	Fund Name	2024 Actual	2025 Adopted	2025 YTD	2026 Adopted
800-75-52260	Engineering Fees	Expense	Water & Utilities Impact Fee Fund	\$0.00	\$112,700.00	\$69,186.47	\$43,500.00
800-85-57470	Capital Outlay Water Lines	Expense	Water & Utilities Impact Fee Fund	\$0.00	\$331,650.00	\$0.00	\$353,650.00
800-85-0057480	Capital Outlay Sewer Lines	Expense	Water & Utilities Impact Fee Fund	\$0.00	\$330,950.00	\$0.00	\$352,950.00
TOTAL EXPENSES				\$0.00	\$775,300.00	\$69,186.47	\$750,100.00

Fund Balance : \$1,147,715.06



FISCAL YEAR 2025 – 2026 BUDGET

APPENDIX

APPENDIX to FY 2025-2026 ADOPTED BUDGET

August 18, 2025

See attached the forms and worksheets utilized for the calculation of the city's:

1. "No-New-Revenue" (NNR) tax rate; and,
2. "Voter-Approval" tax rate.

“The governing body of a taxing unit shall include as an appendix to the taxing unit's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the taxing unit to calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the tax year in which the fiscal year begins.” **Texas Tax Code 26.04 (e-5)**

Note: The city's NNR tax rate and Voter-Approval Tax Rates are calculated after the receipt of the city's certified values on or before July 25th of each year.

Definitions:

No-New-Revenue Tax Rate (NNR): The no-new-revenue 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 revenue if applied to the same properties taxed in both years.

Note: This tax rate used to be called the "Rate to Maintain" (i.e., the rate needed to maintain the same level of revenue that was received in the prior year).

Voter-Approval Tax Rate: The voter-approval tax rate is the calculated maximum rate allowed by law without voter approval.

Note: This tax rate used to be called the "Rollback Tax Rate."

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Ovilla

972-617-7262

Taxing Unit Name

Phone (area code and number)

105 S Cockrell Hill Rd. Ovilla, TX 75154

www.cityofovilla.org

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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	\$ 729,634,606
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	\$ 208,580,949
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 521,053,657
4.	Prior year total adopted tax rate.	\$ 0.626213 /\$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: \$ 135,000 B. Prior year disputed value: - \$ 60,750 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 74,250
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 74,250

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.	\$ 521,127,907
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. <p>A. Absolute exemptions. Use prior year market value: \$ 239,542</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 10,634,382</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 10,873,924
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. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,873,924
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.	\$ 510,253,983
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,195,276
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	\$ 9,577
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,204,853
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 <p>A. Certified values: \$ 788,967,235</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>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</p> <p>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</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 788,967,235

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 \$ 3,314,189 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.	\$ 3,314,189
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	\$ 249,712,527
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	\$ 542,568,897
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	\$ 14,351,785
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 14,351,785
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 528,217,112
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.606730 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

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

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.494854 /\$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> .	\$ 521,127,907
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,578,822
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. + \$ 7,764 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 7,764 E. Add Line 31 to 32D.	\$ 2,586,586
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 528,217,112
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.489682 /\$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 §26.0441

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.	\$ 0.489682 /\$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.	\$ 0.489682 /\$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.	\$ 0.506820 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹</p> <p>Enter debt amount \$ 835,793</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. – \$ 160,000</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ 0</p> <p>D. Subtract amount paid from other resources – \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 675,793</p>	\$ 675,793
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 23,011
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 652,782
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 99.71 %</p> <p>C. Enter the 2023 actual collection rate. 99.19 %</p> <p>D. Enter the 2022 actual collection rate. 98.74 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴</p> <p>100.00 %</p>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 652,782
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 542,568,897
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.120313 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.627133 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§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> .	\$ 542,568,897
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> .	\$ 0.606730 /\$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.	\$ 0.606730 /\$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> .	\$ 0.627133 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.627133 /\$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> .	\$ 542,568,897
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).	\$ 0.627133 /\$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.....	 \$ 0.619076 /\$100 \$ 0.003104 /\$100 \$ 0.615972 /\$100 \$ 0.626213 /\$100 \$ -0.010241 /\$100 \$ 522,414,301 \$ 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.....	 \$ 0.629413 /\$100 \$ 0.000000 /\$100 \$ 0.629413 /\$100 \$ 0.626213 /\$100 \$ 0.003200 /\$100 \$ 506,853,212 \$ 16,219
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.....	 \$ 0.551387 /\$100 \$ 0.027535 /\$100 \$ 0.523852 /\$100 \$ 0.626213 /\$100 \$ -0.102361 /\$100 \$ 427,358,728 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 16,219 /\$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	\$ 0.002989 /\$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)	\$ 0.630122 /\$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 §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(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> .	\$ 0.489682 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 542,568,897
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.092154 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.120313 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.702149 /\$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> .	\$ 0.626213 /\$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> .	\$ 510,253,983
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> .	\$ 528,217,112
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).	\$ <u>0.630122</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.606730 /\$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. \$ 0.630122 /\$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: 69

De minimis rate. \$ 0.702149 /\$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** ➡

David Henley

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

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