



NOTICE OF MEETING

Notice is hereby given that a Regular Meeting of the City Council of the City of Shoreacres, Texas, will be held on **September 29, 2025**, at **6:00 p.m.** in the City Council Chambers on the first floor at City Hall, 601 Shore Acres Blvd., Shoreacres, Texas. At this time, the following subjects will be discussed, to wit:

1. CALL TO ORDER / ROLL CALL: Members Present and Absent

2. PLEDGES OF ALLEGIANCE

a. Texas Pledge:

Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

3. SPECIAL PRESENTATIONS

a. None

4. COUNCIL REPORTS & REQUESTS

a. An opportunity for members of the council to share community news.

5. PUBLIC HEARINGS & PUBLIC COMMENTS

a. Public Comments

This is an opportunity for the public to address the council. Time is limited to five minutes per speaker. Comments are to be directed to the city council, and dialogue with the audience is not permitted. Councilmembers are prohibited by law from discussing or deliberating items not specifically identified on this agenda.

6. ADMINISTRATIVE REPORTS

a. None

7. BUSINESS

- a. Schedule Budget Hearing. Mayor-Pro-Tem
- b. Schedule Tax Rate Hearing Mayor-Pro-Tem
- c. Schedule Budget Workshops Mayor-Pro-Tem
- d. Minutes from August 11, 2025, Meeting Mayor-Pro-Tem
- e. Discussion regarding the Southeast Texas Housing Finance Corporation Single Family Mortgage Program. Mayor-Pro-Tem
- f. Discussion regarding the signing a letter of support for Port of Houston's FY 2025 PIDP Proposal – Strategic Terminal Operation & Resilience Measures (STORM) Mayor-Pro-Tem

- g. Discussion and possible action to approve job description and qualification requirements to advertise for a new City Manager. Hill
- h. Discussion and possible action to appoint an interim mayor following the resignation of Mayor David Jennings, to perform the duties of Mayor until regular city elections this coming May. Hill
- i. Discussion and possible action to reappoint Troy Harrison as Interim City Manager effectively for a term from October 1, 2025, to March 31, 2026, including the authorization of the Mayor Pro Tem to sign an agreement for professional services and employment as interim city manager for that term. Mayor-Pro-Tem

ADJOURNMENT

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the City of Shoreacres, Texas, is a true and correct copy of said Notice and that I posted a copy of said Notice on the bulletin board at City Hall on September 16, 2025 at or before 6:00 p.m., at a place convenient and readily accessible to the general public at all times; to remain so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

The City Council of the City of Shoreacres reserves the right to adjourn into executive session at any time during this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultations with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.086 (Economic Development).

DATED THIS: September 22, 2025.

Bernadette Anderson



Bernadette Anderson, City Secretary, Shoreacres, Texas

The City Council Chamber is wheelchair-accessible, and accessible parking spaces are available.

Requests for accommodation or interpretive services must be submitted at least two working days prior to the meeting. For additional information, please contact the City Office at 281.471.2244 or fax 281.471.8955.

I, the undersigned, certify that this Notice of Meeting was removed from the City Hall bulletin board before 6:00 PM on September 23, 2025.

BY:

**** ZOOM MEETING INFORMATION ****

Meeting ID: 823 5399 2884

Passcode: 082807

Phone number to call in: (346) 248-7799

City of Shoreacres

MINUTES OF MEETING

Notice is hereby given that a Regular Meeting of the
City Council

Of the City of Shoreacres, Texas, was held on

Monday, August 11, 2025, at 06:00 PM

At which time the following subjects were discussed, to wit:

1.0 CALL TO ORDER / ROLL CALL: Members Present and Absent

- 1.1 Mayor Jennings, Mayor Pro-Tem Ramos, Alderman Greeson, Alderman Bell, Alderman Hill, and Alderman Mitchell (Zoom). All Present. Quorum.

2.0 PLEDGES OF ALLEGIANCE

Texas Pledge:

Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

3.0 SPECIAL PRESENTATIONS

- 3.1 None

4.0 COUNCIL REPORTS & REQUESTS

- 4.1 Mayor Jennings asked the Council members if they had any announcements to make or anything to discuss.

Aldermen Mitchell, Hill and Bell thanked the mayor and the crew who cleaned and mowed of the ditches. Alderman Greeson mentioned he attended the La Porte Water Authority meeting and gave a brief synopsis of the meeting. Alderwoman Ramos had no comments

5.0 PUBLIC HEARINGS & PUBLIC COMMENTS

5.1 Public Comments

Tammy Imme, 401 Shadylawn

Bary Plante, 3522 Miramar

David Gerany, 3316 Miramar

Mary Beth Maher

Mary Becker 202 Fairfield

Tammy Hye-Knudson, 1006 Shore Acres Blvd

Ed Ybarra, 145 Shadylawn,

This is an opportunity for the public to address the council. Dialogue, deliberation, or discussion with council members on items that are not on the agenda is prohibited by law. Time for each speaker is limited to five minutes.

6.0 ADMINISTRATIVE REPORTS

6.1 City Manager's Report Jennings

Mayor Jennings presented the City Managers report as attached. There were no questions and/or discussions.

6.2 Monthly Police Department Report. Harrison

Chief Harrison presented the Police Department report as attached. Mentioned Nation Night Out was October 7th at City Hall, Police Officers are now making pier checks, house/vacation watches are up this month, Chief Harrison mentioned a case that was cleared an old sexual assault case in our city and explained how this happened. Citations are running about the same as the previous year. He mentioned the "Blue Truck" incident, advised he thought this had been resolved, he will have a staff meeting with the officers and check into this. There were no questions and/or discussions.

6.3 Monthly Public Works Department Report. Jennings

Mayor Jennings advised the Public Works Department report was attached and stated there had been a few leaks this summer, the one major leak was at Bayou and the Blvd, this will cause a boil water notice to be issued. There were no questions and/or discussions.

6.4 Emergency Medical Service Harrison

Mayor Jennings reported on the EMS report as attached; there were no questions or discussions. Mayor Jennings mentioned the medical emergency in the city hall parking lot with one of Decker Disposals employees. He reminded all to remember to drink plenty of water and stay hydrated. There were no questions and/or discussions.

7.0 BUSINESS

7.1 Minutes from May 12, 2025, meeting. Jennings

Alderman Hill made a motion to approve the minutes as written with a second from Alderman Bell. There being no changes, the minutes were approved as written and the motion passed unanimously.

7.2 Budget Amendment 2025-08-01, proving for the purchase of communications equipment for the Shoreacres Police Department Harrison

Chief Harrison gave a brief description of the equipment that needs to be upgraded before the upcoming TCOLE Audit of the Police Department. Alderman Greeson made a motion with a second from Mayor Pro-Tem Ramos. There were no questions and/or discussions. The motion passed unanimously.

- 7.3 Budget Amendment 2025-08-02**, providing for the purchase of Supervisory Control and Data Acquisition (SCADA) Systems. Mayor Jennings gave a brief description of the SCADA System and advised the current system was purchased with federal dollars after Hurricane Ike. The cost of repairing the system is very expensive and it is cheaper to buy a new cloud-based system than to repair. This equipment is also needed to comply. Mayor Pro Tem made a motion to purchase said equipment with a second from Alderman Greeson. There were no questions and/or discussions. The motion passed unanimously.

7.4 Schedule Budget Workshops Jennings

Mayor Jennings explained that a new law goes into effect September 1 regarding the open meeting postings and the new timeframe to do so. The mayor asked for three dates that would be convenient for all. The dates that were set were August 18, August 25, and September 7.

7.5 City Manager Position – Executive Session followed by open discussion and possible action. Jennings

Executive Session

Back in open session at 8:22 pm

Mayor reminded the council and explained that executive session discussion cannot be talked about as it is against the law, he explained there was great discussion, and the three candidates have been narrowed to one person to be hired as the city manager tonight. Alderman Hill made a motion to execute the contract with Mr. Gant with a second from Alderman Greeson. There were no questions and/or discussions. The motion passed. Mayor Jennings asked for a roll call vote, Alderman Hill – Yes, Alderman Greeson, yes, Mayor Pro-Tem Ramos – No, Alderman Bell – Yes, Alderman Mitchell – No. Mayor Jennings advised the motion passed 3-2 and he would keep everyone informed.

8.0 ADJOURNMENT Jennings

Mayor Jennings asked for a motion for adjournment, Mayor Pre-Tem Ramos made a motion with a second from Alderman Hill to Adjourn the meeting. Mayor Jennings adjourned the meeting at 8:26 pm

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the City of Shoreacres, Texas is a true and correct copy of said Notice and that I posted a copy of said Notice on the bulletin board at City Hall on August 8, 2025, at a place convenient and readily accessible to the general public at all times; to remain so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

DATED THIS: August 8, 2025



SHOREACRES, TEXAS

By: *David Jennings*
David Jennings – Mayor

The City Council of the City of Shoreacres reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultations with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.086 (Economic Development).

The City Council Chamber is wheelchair accessible and accessible parking spaces are available.

Requests for accommodation or interpretive services must be made at least two (2) working days prior to the meeting. Please contact the City Office at 281-471-2244 or fax 281-471-8955 for additional information.

I, the undersigned, do hereby certify this Notice of Meeting was removed from the City Hall bulletin board at 6:00 pm on August 9, 2025.

BY: _____

***** ZOOM MEETING INFORMATION *****

Meeting ID: 857 8050 9164

Passcode: 925076

Phone number to call in: (346) 248-7799



SOUTHEAST TEXAS HOUSING FINANCE CORPORATION

August 4, 2025

The Honorable David Jennings
City of Shoreacres Mayor's Office
601 Shoreacres Blvd.
Shoreacres, TX 77571

Re: The Southeast Texas Housing Finance Corporation Single Family Mortgage Origination Program

Dear Mayor Jennings:

The Southeast Texas Housing Finance Corporation ("SETH") has applied to the Texas Bond Review Board for an allocation of private activity bond volume cap (the "*Volume Cap Allocation*") to facilitate a single family mortgage origination program. SETH intends to assign a portion of the Volume Cap Allocation to the Texas Department of Housing and Community Affairs ("*TDHCA*") in connection with TDHCA's single family mortgage revenue bond programs. The Volume Cap Allocation, once assigned, will be used to provide a means of financing single family home mortgages for residents in SETH's jurisdictions.

Pursuant to the provisions of Section 1372.044 of the Texas Government Code (the "*Act*"), the City or County, as a sponsoring political subdivision of SETH, must approve of the assignment of the Volume Cap Allocation by the Corporation to TDHCA. Accordingly, we are asking the Commissioners' Court or City Council to pass the attached Resolution as soon as possible in order to meet the requirements of the Act.

It is important to note that any bonds issued by TDHCA will be special limited obligations of TDHCA and neither the sponsoring political subdivisions of SETH, nor SETH, will be liable in any manner for the payment of such bonds.

Please review the Resolution and please contact me by phone at 281-484-4663 ext. 108 or, by email at rwilliams@sethfc.com with any questions or comments you may have. Otherwise, if all is in order, please **return the two (2) original signature pages** of the signed Resolution to SETH using the enclosed prepaid Federal Express envelope for delivery **no later than September 5, 2025.**

Sincerely,

A handwritten signature in black ink, appearing to read "Ron Williams", is written over a horizontal line.

Ron Williams
Executive Director

ENCLOSURES

xc: City Secretary, Ms. Bernie Anderson
SETH Representative, Betty Moore (Letter Only)

RESOLUTION APPROVING ASSIGNMENT OF PRIVATE ACTIVITY BOND
AUTHORITY TO TEXAS DEPARTMENT OF HOUSING AND COMMUNITY
AFFAIRS; AND CONTAINING OTHER PROVISIONS RELATING TO THE
SUBJECT

WHEREAS, The Southeast Texas Housing Finance Corporation (the "*Corporation*") was created by the Texas Counties of Austin, Brazoria, Chambers, Galveston (excluding the City of Galveston), Liberty, Matagorda, Walker, Waller and Wharton and the Cities of Baytown, Deer Park, Dickinson, La Marque, La Porte, Pasadena, Santa Fe, Shoreacres, Texas City and Tomball pursuant to the provisions of the Texas Housing Finance Corporations Act, as amended, formerly Article 1269I-7, Vernon's Annotated Texas Civil Statutes, and now codified as Texas Local Government Code, Chapter 394 (the "*Act*"); and

WHEREAS, by resolution adopted on July 17, 2025, the Board of Directors of the Corporation authorized filing with the Texas Bond Review Board an application for reservation of state ceiling for issuance of qualified mortgage revenue bonds in the maximum amount of \$60,000,000 (the "*Reservation*"); and

WHEREAS, by resolution adopted on July 17, 2025, the Board of Directors of the Corporation determined to delegate to the Texas Department of Housing and Community Affairs ("*TDHCA*"), pursuant to Chapter 394.032(e) of the Texas Local Government Code, the authority to act on its behalf in the financing, refinancing, acquisition, leasing, ownership, improvement, and disposal of certain home mortgages or residential developments, within and outside the jurisdiction of the Corporation, including its authority to issue bonds for those purposes; and

WHEREAS, as a governmental unit that created the Corporation, the City Council of the City of Shoreacres, Texas (the "*Governing Body*") desires to approve the assignment of a portion of the Reservation to TDHCA in accordance with Chapter 1372.044 of the Texas Government Code; and

WHEREAS, the Governing Body desires to approve the Assignment Agreement in substantially the form attached as Exhibit A between the Corporation and TDHCA (the "*Assignment Agreement*"); and

WHEREAS, it is deemed necessary and advisable that this Resolution be adopted;

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES, TEXAS THAT:

Section 1. The Governing Body specifically approves and consents to the assignment of a portion of the Reservation to TDHCA in accordance with Chapter 1372.044 of the Texas Government Code and approves the Assignment Agreement.

Section 2. The Mayor of the City of Shoreacres, Texas is hereby authorized, jointly and severally, to execute and deliver such endorsements, instruments, certificates, documents, or papers necessary and advisable to carry out the intent and purposes of this Resolution.

RESOLUTION APPROVING ASSIGNMENT OF PRIVATE ACTIVITY BOND
AUTHORITY TO TEXAS DEPARTMENT OF HOUSING AND COMMUNITY
AFFAIRS; AND CONTAINING OTHER PROVISIONS RELATING TO THE
SUBJECT

WHEREAS, The Southeast Texas Housing Finance Corporation (the "*Corporation*") was created by the Texas Counties of Austin, Brazoria, Chambers, Galveston (excluding the City of Galveston), Liberty, Matagorda, Walker, Waller and Wharton and the Cities of Baytown, Deer Park, Dickinson, La Marque, La Porte, Pasadena, Santa Fe, Shoreacres, Texas City and Tomball pursuant to the provisions of the Texas Housing Finance Corporations Act, as amended, formerly Article 1269I-7, Vernon's Annotated Texas Civil Statutes, and now codified as Texas Local Government Code, Chapter 394 (the "*Act*"); and

WHEREAS, by resolution adopted on July 17, 2025, the Board of Directors of the Corporation authorized filing with the Texas Bond Review Board an application for reservation of state ceiling for issuance of qualified mortgage revenue bonds in the maximum amount of \$60,000,000 (the "*Reservation*"); and

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WHEREAS, as a governmental unit that created the Corporation, the City Council of the City of Shoreacres, Texas (the "*Governing Body*") desires to approve the assignment of a portion of the Reservation to TDHCA in accordance with Chapter 1372.044 of the Texas Government Code; and

WHEREAS, the Governing Body desires to approve the Assignment Agreement in substantially the form attached as Exhibit A between the Corporation and TDHCA (the "*Assignment Agreement*"); and

WHEREAS, it is deemed necessary and advisable that this Resolution be adopted;

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES, TEXAS THAT:

Section 1. The Governing Body specifically approves and consents to the assignment of a portion of the Reservation to TDHCA in accordance with Chapter 1372.044 of the Texas Government Code and approves the Assignment Agreement.

Section 2. The Mayor of the City of Shoreacres, Texas is hereby authorized, jointly and severally, to execute and deliver such endorsements, instruments, certificates, documents, or papers necessary and advisable to carry out the intent and purposes of this Resolution.

PASSED AND APPROVED this _____ day of _____, 2025.

Mayor Pro Tem Felicia Ramos

(SEAL)

ATTEST:

City Clerk

RESOLUTION APPROVING ASSIGNMENT OF PRIVATE ACTIVITY BOND
AUTHORITY TO TEXAS DEPARTMENT OF HOUSING AND COMMUNITY
AFFAIRS; AND CONTAINING OTHER PROVISIONS RELATING TO THE
SUBJECT

WHEREAS, The Southeast Texas Housing Finance Corporation (the "*Corporation*") was created by the Texas Counties of Austin, Brazoria, Chambers, Galveston (excluding the City of Galveston), Liberty, Matagorda, Walker, Waller and Wharton and the Cities of Baytown, Deer Park, Dickinson, La Marque, La Porte, Pasadena, Santa Fe, Shoreacres, Texas City and Tomball pursuant to the provisions of the Texas Housing Finance Corporations Act, as amended, formerly Article 1269I-7, Vernon's Annotated Texas Civil Statutes, and now codified as Texas Local Government Code, Chapter 394 (the "*Act*"); and

WHEREAS, by resolution adopted on July 17, 2025, the Board of Directors of the Corporation authorized filing with the Texas Bond Review Board an application for reservation of state ceiling for issuance of qualified mortgage revenue bonds in the maximum amount of \$60,000,000 (the "*Reservation*"); and

WHEREAS, by resolution adopted on July 17, 2025, the Board of Directors of the Corporation determined to delegate to the Texas Department of Housing and Community Affairs ("*TDHCA*"), pursuant to Chapter 394.032(e) of the Texas Local Government Code, the authority to act on its behalf in the financing, refinancing, acquisition, leasing, ownership, improvement, and disposal of certain home mortgages or residential developments, within and outside the jurisdiction of the Corporation, including its authority to issue bonds for those purposes; and

WHEREAS, as a governmental unit that created the Corporation, the City Council of the City of Shoreacres, Texas (the "*Governing Body*") desires to approve the assignment of a portion of the Reservation to TDHCA in accordance with Chapter 1372.044 of the Texas Government Code; and

WHEREAS, the Governing Body desires to approve the Assignment Agreement in substantially the form attached as Exhibit A between the Corporation and TDHCA (the "*Assignment Agreement*"); and

WHEREAS, it is deemed necessary and advisable that this Resolution be adopted;

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES, TEXAS THAT:

Section 1. The Governing Body specifically approves and consents to the assignment of a portion of the Reservation to TDHCA in accordance with Chapter 1372.044 of the Texas Government Code and approves the Assignment Agreement.

Section 2. The Mayor of the City of Shoreacres, Texas is hereby authorized, jointly and severally, to execute and deliver such endorsements, instruments, certificates, documents, or papers necessary and advisable to carry out the intent and purposes of this Resolution.

PASSED AND APPROVED this _____ day of _____, 2025.

Mayor Pro Tem Felicia Ramos

(SEAL)

ATTEST:

City Clerk

Exhibit A

NOTICE:

**THE FOLLOWING EXHIBIT PAGES ARE FOR YOUR
INFORMATION ONLY.**

EXHIBIT A

FORM OF ASSIGNMENT AGREEMENT

This ASSIGNMENT AGREEMENT (this "*Agreement*") is made as of the ____ day of _____, 2025 by and between THE SOUTHEAST TEXAS HOUSING FINANCE CORPORATION ("*HFC*"), a Texas nonprofit housing finance corporation and the TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS ("*TDHCA*"), a public and official agency of the State of Texas.

RECITALS:

A. HFC has been duly created and organized pursuant to and in accordance with the provisions of the Texas Housing Finance Corporations Act, as amended, Texas Local Government Code, Chapter 394 (the "*Act*"), for the purpose of providing a means of financing the costs of residential ownership and development that will provide decent, safe and sanitary housing for persons of low and moderate income at prices they can afford.

B. The Act authorizes HFC to issue bonds for the purpose of obtaining funds to finance home mortgage loans (or participation interests therein) for persons of low and moderate income for homes within the geographic limits of the Counties of Austin, Brazoria, Chambers, Galveston (excluding the City of Galveston), Liberty, Matagorda, Walker, Waller and Wharton, and the Cities of Baytown, Deer Park, Dickinson, La Marque, La Porte, Pasadena, Santa Fe, Shoreacres, Texas City and Tomball.

C. Section 103 and Section 143 of the Internal Revenue Code of 1986, as amended (the "*Code*"), provide that the interest on obligations issued by or on behalf of a state or a political subdivision thereof the proceeds of which are to be used to finance owner-occupied residences shall be excludable from gross income of the owners thereof for federal income tax purposes if such issue meets certain requirements set forth in Section 143 of the Code.

D. Section 146(a) of the Code requires that certain "private activity bonds" (as defined in Section 141(a) of the Code) must come within the issuing authority's private activity bond limit for the applicable calendar year in order to be treated as obligations the interest on which is excludable from the gross income of the holders thereof for federal income tax purposes.

E. The private activity bond "State ceiling" (as defined in Section 146(d) of the Code) applicable to the State of Texas (the "*State*") is subject to allocation, in the manner authorized by Section 146(e) of the Code, pursuant to Chapter 1372, Texas Government Code, as amended (the "*Allocation Act*").

F. The Allocation Act requires HFC, in order to reserve a portion of the State ceiling for qualified mortgage bonds and satisfy the requirements of Section 146(a) of the Code, to file an application for reservation (an "*Application for Reservation*") with the Texas Bond Review Board (the "*Bond Review Board*"), stating the maximum amount of the bonds requiring an allocation, the purpose of the bonds and the section of the Code applicable to the bonds.

G. The Allocation Act and the rules promulgated thereunder by the Bond Review Board (the "*Allocation Rules*") require that an Application for Reservation be accompanied by a copy of the certified resolution of the issuer authorizing the filing of the Application for Reservation.

H. By resolution adopted on July 17, 2025, HFC authorized the filing of an Application for Reservation with the Bond Review Board in the maximum amount of \$60,000,000 or such lesser amount as determined by HFC staff, with respect to qualified mortgage bonds, and the Bond Review Board has issued or is expected to issue a reservation of "State Ceiling" in connection with such Application for Reservation (the "*Reservation*").

I. HFC has determined to (a) delegate to TDHCA HFC's authority to issue bonds or mortgage credit certificates ("*MCCs*") for the purposes specified above, pursuant to Section 394.032(e) of the Act, which provides that "a housing finance corporation may delegate to the Texas Department of Housing and Community Affairs the authority to act on its behalf in the financing, refinancing, acquisition, leasing, ownership, improvement, and disposal of home mortgages or residential developments, within and outside the jurisdiction of the housing finance corporation, including its authority to issue bonds for those purposes," and (b) assign the Reservation to TDHCA, pursuant to Section 1372.044 of the Texas Government Code.

J. HFC was created by the Counties of Austin, Brazoria, Chambers, Galveston (excluding the City of Galveston), Liberty, Matagorda, Walker, Waller and Wharton, and the Cities of Baytown, Deer Park, Dickinson, La Marque, La Porte, Pasadena, Santa Fe, Shoreacres, Texas City and Tomball (collectively, the "*Sponsors*") pursuant to the Act.

K. As the governmental unit that created HFC, the Sponsors have approved the assignment of the Reservation to TDHCA in accordance with Section 1372.044 of the Texas Government Code.

NOW, THEREFORE, in consideration of the foregoing and the mutual representations, warranties, covenants and conditions contained herein, the parties hereto hereby agree as follows:

Section 1. Assignment. HFC hereby assigns, conveys and transfers to TDHCA, to the full extent assignable under applicable law, all of HFC's right, title and interest in, to and under the Reservation (the "*Assignment*"), including without limitation, the right to file a carryforward designation request and to elect to use the Reservation to issue MCCs. The Assignment is irrevocable and applies only to the Reservation for the 2025 program year.

Section 2. Consents. HFC agrees to obtain and deliver to TDHCA, such consents to the Assignment of the Reservation as may be required.

Section 3. Expenses. TDHCA shall be responsible for payment of all fees and expenses incurred from and after the date of this Agreement with respect to the Reservation, including any carryforward application fee and/or closing fees payable to the Bond Review Board.

Section 4. Agreement. In exchange for the Assignment, TDHCA agrees to originate in the geographic service area of HFC (a) mortgage loans that are eligible for pooling into mortgage

certificates and purchase by the trustee for one or more series of tax-exempt bonds issued by TDHCA ("Pooled Loans"), and/or (b) My First Texas Home Combo Loans with MCCs ("Combo Loans," and referred to herein together with the Pooled Loans collectively as "HFC Loans"), until an aggregate amount of \$60,000,000 of HFC Loans (accounting for the amount of Pooled Loans originated, pooled and purchased by the trustee, and the combined total mortgage loan principal amount of the Combo Loans) have been originated or issued, respectively. HFC Loans will be originated on a first-in, first-out basis.

Section 5. Fees. TDHCA will pay an ongoing fee of 4.75 basis points (collectively, "HFC Fees") of the aggregate outstanding balance of HFC Loans that have been pooled into mortgage-backed securities or for which an MCC has been issued. HFC Fees will be paid for a period of 10 years for each HFC Loan originated under this Agreement and purchased by the trustee that is not more than 30-days delinquent at the time an HFC Fee is calculated. The outstanding balance of HFC Loans will be reduced monthly to reflect principal repayments and prepayments (including foreclosures of HFC Loans). HFC Fees cease to accrue with respect to any HFC Loan once that HFC Loan has been repaid or prepaid. HFC Fees will be paid annually, in accordance with payment instructions to be provided by HFC.

Section 6. Reporting. Once HFC Loans have been pooled into mortgage-backed securities or an MCC has been issued, TDHCA will provide quarterly loan level detail with respect to the outstanding loan balances; no personally identifiable information will be included.

Section 7. Governing Law. This Agreement shall be governed by and enforced in accordance with the laws of the State of Texas.

Section 8. Severability. The invalidity, illegality or unenforceability of any provision of this Agreement shall not affect the validity, legality or enforceability of any other provision, and all other provisions shall remain in full force and effect.

Section 9. Entire Agreement; Amendment and Waiver. This Agreement contains the complete and entire understanding of the parties with respect to the matters covered herein. This Agreement may not be amended, modified or changed, nor shall any waiver of any provision hereof be effective, except by a written instrument signed by the party against whom enforcement of the waiver, amendment, change, or modification is sought, and then only to the extent set forth in that instrument. No specific waiver of any of the terms of this Agreement shall be considered as a general waiver.

Section 10. Counterparts. This Agreement may be executed in one or more counterparts, each of which is an original and all of which together constitute one and the same Agreement. Electronically transmitted counterparts shall be deemed originals.

[EXECUTION PAGES FOLLOW]

IN WITNESS WHEREOF, the undersigned have duly executed and delivered this Agreement to be effective as of the date first set forth above.

THE SOUTHEAST TEXAS HOUSING FINANCE
CORPORATION

By: _____
Name: _____
Title: _____

TEXAS DEPARTMENT OF HOUSING AND
COMMUNITY AFFAIRS

By: _____
Name: _____
Title: _____

Bernie Anderson

From: Candace Carrier-Spencer <ccspencer@sethfc.com>
Sent: Wednesday, August 6, 2025 1:23 PM
To: Bernie Anderson
Subject: RE: SETH Agenda Item for Consideration (TDHCA Resolution)

Awesomeness 🥰 Thank you, Ms. Bernie!

Candace Carrier-Spencer
Southeast Texas Housing Finance Corporation
11111 South Sam Houston Parkway East | Houston, Texas 77089
Office: 281-484-4663 x107 | www.sethfc.com



From: Bernie Anderson <banderson@shoreacrestx.us>
Sent: Wednesday, August 6, 2025 12:17 PM
To: Candace Carrier-Spencer <ccspencer@sethfc.com>
Subject: RE: SETH Agenda Item for Consideration (TDHCA Resolution)

This was received!

If you have any questions, please do not hesitate to contact me.

Thank you and have a blessed day!

Respectfully

Bernie Anderson

Bernie Anderson
Building/Utility Clerk
City of Shoreacres
601 Shoreacres Blvd
Shore Acres, Texas 77571
281-471-2244
banderson@shoreacrestx.us

Confidentiality Statement: The contents of this message and any attachments are intended only for the use of the individual or entity to which they are addressed and may contain confidential information. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution, or copying of this message, or any attachment, is strictly prohibited. If you have received this message in error, please notify the original sender immediately by telephone or by return email and delete this message and any attachments from your computer.

Executive Summary: Strategic Terminal Operations & Resilience Measures (STORM)

Port Houston is applying for federal funding to construct a new container yard and install a new gate at the Bayport Container Terminal. The projects proposed in the Strategic Terminal Operations & Resilience Measures (STORM) application are designed to accommodate forecasted growth in goods movement demands while maximizing operational efficiency, facility resiliency, and safety for employees and terminal users. These improvements are expected to increase cargo handling capacity while improving truck turn times, ensuring site access resiliency, reducing pressure on the existing gate infrastructure, and improving overall terminal throughput.

This proposal responds to the U.S. Maritime Administration's (MARAD) Port Infrastructure Development Program (PIDP), which provides \$450 million in federal funding for projects that improve the movement of goods through ports.

The goals outlined in the STORM application are:

- **Expand Capacity:** Increase Bayport's cargo handling capacity by 440,000 twenty-foot equivalent units (TEU).
- **Improve Trucking Efficiency:** Construct a new East Exit Gate to ease truck flow, cut congestion, and reduce truck turn times, saving over 11 million truck hours over the life of the project.
- **Strengthen Resiliency:** Develop modern utility and drainage infrastructure to safeguard operations against natural and human-made hazards.
- **Enhance Safety and Technology:** Expand electrical and communications infrastructure to support modern equipment and bolster terminal security.

Port Houston is requesting \$55 million in PIDP funding and will contribute approximately \$49 million in matching funds. Federal support will enable the Port to enhance multimodal connectivity, reduce land-side congestion, and improve overall terminal throughput and resilience.

This endeavor supports the Port's goal to build workforce capacity by training additional crane operators over the next four years through coordinated investments in certified training programs and broader workforce development initiatives. These high-quality, long-term positions represent a critical component of the Port's operations. In parallel, the Port is assessing additional workforce needs to anticipate future challenges and align its training programs accordingly. This proactive approach will help mitigate project risks by ensuring workforce development efforts are strategically targeted to address potential shortfalls.

This project aligns with regional transportation and freight mobility priorities outlined in the Houston-Galveston Area Council's Regional Transportation Plan (RTP), including investments that reduce freight corridor congestion and improve port access.

PRINT ON LETTERHEAD

[DATE]

Maritime Administration
U.S. Department of Transportation
1200 New Jersey Ave, SE
Washington, DC 20590
Attn: PIDP Grant Review Team

RE: Letter of Support for Port Houston's FY 2025 PIDP Proposal – Strategic Terminal Operations & Resilience Measures (STORM)

Dear Secretary Duffy,

[CITY OR ORGANIZATION NAME] is pleased to express support for the Strategic Terminal Operations & Resilience Measures (STORM) application proposed by Port Houston under the FY 2025 Port Infrastructure Development Program (PIDP). This critical initiative aligns with the national goals of enhancing port efficiency, improving environmental resilience, and strengthening the supply chain.

The projects described in the STORM application will expand port capacity, improve multimodal connectivity, reduce landside congestion, and enhance the resilience and operational efficiency of the Bayport Container Terminal.

Given their significance to the regional and national supply chain, we believe these projects will have a transformative impact on businesses, freight operators, workers, and communities throughout Texas and the broader Gulf Coast region. We strongly encourage MARAD to consider Port Houston's STORM application for PIDP funding.

[CITY OR ORGANIZATION NAME] supports this application with the understanding that continued economic development along the Bay must be paired with responsible environmental stewardship. As such, we advocate for port infrastructure investments that incorporate science-based strategies to protect water quality, minimize habitat disruption, and improve climate resilience.

[INSERT ADDITIONAL REASONS WHY YOUR ORGANIZATION SUPPORTS THIS PROJECT].

If you have any questions about our support for the application, please contact me at [EMAIL] or [PHONE NUMBER].

Sincerely,

[NAME]
[TITLE]
[CITY OR ORGANIZATION NAME]
[ADDRESS]
[PHONE]
[EMAIL]

TWO PAGES MAXIMUM

**CITY OF SHOREACRES
CITY MANAGER JOB DESCRIPTION
AS POSTED ON THE SHOREACRES WEBSITE**

Description

The City of Shoreacres (population 1,500) is a General Law Type A City in Harris County. We are a bedroom community with no commercial tax base.

The City of Shoreacres employs 9-12 full time employees.

The City Manager is appointed by the City Council and works under the Council and Mayor. The City Manager plans, directs, manages and oversees the daily activities and operations of the City of Shoreacres. The City Manager provides highly responsible and administrative policy development and implementation to the Mayor and City Council, preparation and recommendation of the annual budget, appointment, supervision of staff and serves as a visible leader within the community.

The City of Shoreacres offers the following benefits: Texas Health Benefits Pool health/dental/vision insurance; Texas Municipal League Retirement; longevity pay; sick leave, vacation, 10 holidays.

Interested applicants should send their resume and cover letter to mayor@shoreacrestx.us.

Requirements

Preferred Qualifications: Bachelor's degree in City Administration or Business. City Manager, Assistant City Manager or Certified Public Manager Certification.

Requirements: Administrative experience in municipal government. Relocation to Shoreacres, Texas within 90 days.

**AGREEMENT FOR PROFESSIONAL SERVICES
AND EMPLOYMENT AS INTERIM CITY MANAGER**

This Agreement for Professional Services and Employment as Interim City Manager (this "Agreement") is made and entered into effective as of September 22, 2025, by and between the City of Shoreacres, Texas, a municipal corporation (the "City"), and Troy Harrison, (the "Interim City Manager"), to establish and set forth the terms and conditions of the employment of the Interim City Manager of the City.

WITNESSETH:

WHEREAS, the City Council of the City (the "Council") and Interim City Manager believe that employment agreements negotiated between City Councils and Interim City Managers can be mutually beneficial to the city organization, the Interim City Manager, and the community they serve; and,

WHEREAS, when appropriately structured, the City Council and Interim City Manager believe employment agreements can strengthen the Interim Council-Manager relationship by enhancing the excellence and continuity of the management of the city for the benefit of its citizens; and,

WHEREAS, the City Council and Interim City Manager believe it is important to thoughtfully consider guidelines that will be consistent with both the letter and the spirit of State law, and to the extent applicable, the city's code and personnel policies, that will uphold the principle of "serving at the pleasure of the Council," that will clearly define and incorporate the benefits to the community and organization, and that will address the protection of the Interim City Manager through provisions that are reasonable in nature and scope when compared to professional practices and local/regional market conditions and appropriately funded within the city's budget; and,

WHEREAS, the City desires to employ the services of an Interim City Manager, pursuant to the terms, conditions and provisions of this Agreement; and,

WHEREAS, it is the desire of the Council, to provide compensation and benefits, establish conditions of employment for, and to set the working conditions of, the Interim City Manager as provided in this Agreement; and,

WHEREAS, the Council desires to secure and retain the services of the Interim City Manager, and to provide a proper means for termination, resignation, or retirement of the Interim City Manager; and,

WHEREAS, except as otherwise specifically provided herein, the Interim City Manager shall have and be eligible for the same benefits as are provided to all other employees of the City; and,

WHEREAS, the Interim City Manager has agreed to be employed as the Interim City Manager of the City, subject to and on the terms, conditions, and provisions agreed to and set forth in this Agreement;

NOW, THEREFORE, in consideration of Interim City Manager's employment with the City, and other good and valuable consideration, including the mutual covenants herein contained, the City and the Interim City Manager hereby contract, covenant, and agree as follows:

Section 1. Duties. The Council hereby employs the Interim City Manager as the chief administrative officer of the City to perform the duties and functions specified in the Shoreacres City Code and as the Council shall, from time to time, assign to the Interim City Manager consistent with the intent of this Agreement.

The Interim City Manager shall report for work, and the duties and employment of the Interim City Manager shall commence under this agreement on the 1st day of October, 2025.

Section 2. Term. The term of this Agreement shall be from October 1, 2025 to March 31, 2026 ("End Date"); and, shall be and remain in full force and effect until the End Date, unless earlier terminated by the Interim City Manager or the Council as herein provided (the "Term"). Any annual extension or renewal of this Agreement must be approved by at least a majority of the members of the City Council in an open meeting.

The Interim City Manager shall serve at the pleasure of the Council and nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Council, or the Interim City Manager, to terminate the services of the Interim City Manager at any time, subject only to applicable provisions of the city code, city personnel policies, and the provisions set forth hereinafter in the section titled "Termination." If the City Council terminates this agreement, it must be based upon a four-fifths vote of the City Council.

Section 3. Salary. City agrees to pay the Interim City Manager an annual base salary, which salary as agreed upon by City Council and included in the annual budget payable in installments at the same time as other employees of the City are paid.

The City additionally agrees to pay the Interim City Manager 10% of any amount that the expenditures of the City are less than the City Budget as determined by the audit of city finances.

Section 4. Disability and Retirement Benefits. The Interim City Manager shall be covered and governed by the same retirement system as are all other employees. Retirement contributions shall be paid as required by the retirement system's plan documents.

If the Interim City Manager retires pursuant to a qualified retirement plan or is permanently disabled during the Term, the Interim City Manager shall be compensated for all sick leave, vacation leave, holidays, and other benefits then accrued or credited to the Interim City Manager, and, at the Interim City Manager's option, shall be permitted to continue to participate in the City's health insurance plan on the same basis as other retirees from the City are permitted to do so, or, if such other retirees are not permitted to do so, at the sole cost of the Interim City Manager.

Section 5. Insurance and Annual Physical.

A. Health Insurance. The Interim City Manager shall be covered by the same health, dental, and vision plans as all other employees, or such plans that are available through the City and selected by the Interim City Manager. The City shall pay the same portion of the employee share of premiums for the Interim City Manager as it pays for other employees.

B. Life Insurance. The Interim City Manager shall be covered by the same life insurance policy as all other employees, or such plans that are available through the City and selected by the Interim

City Manager. The City shall pay the same portion of the employee share of premiums for the Interim City Manager as it pays for other employees. The Interim City Manager shall designate the beneficiary of such policy.

C. Disability Insurance. The Interim City Manager shall be covered by the same disability insurance plan as all other employees, or such plans that are available through the City and selected by the Interim City Manager. The City shall pay the same portion of the employee share of premiums for the Interim City Manager as it pays for other employees.

Section 6. Vehicle Allowance. The City shall provide a monthly vehicle allowance of \$_____ to the Interim City Manager. The Interim City Manager shall use a vehicle that is equipped in such a manner that it will be able to perform the normal operations of an emergency manager.

Section 7. Leave Benefits. All provisions of the rules and regulations of the City applicable to fringe benefits, leave and working conditions as they now exist or hereafter may be amended, shall also apply to the Interim City Manager as they apply to all other employees of the City. Vacation, sick leave, and all other benefits which vary according to tenure shall be calculated and granted to the Interim City Manager in accordance with the City's regulations.

Section 8. Professional and Civic Development. The City agrees to budget and pay for the civic and professional membership dues and subscriptions of Interim City Manager necessary for the Interim City Manager's continuation and participation in national, regional, state, and local associations necessary and desirable for the Interim City Manager's continued professional participation, growth and advancement, and for the good of the City. Developing and maintaining professional association contacts and standing provide the City access to valuable resources, and the reasonable participation and related travel by Interim City Manager as provided for in the annual budget will be a part of the Interim City Manager's duties.

The Interim City Manager agrees to maintain all certifications and training necessary to remain Head of the Police Department.

Section 9. Business Expenses. Certain expenses of a non-personal and job-related nature will necessarily be incurred by the Interim City Manager in the performance of the Interim City Manager's duties. The City will pay or reimburse such business expenses, upon receipt of duly executed expense or petty cash vouchers, receipts, statements or personal affidavits. The City will also pay the full cost of any bond, if any is required by the City to be made by the Interim City Manager.

Section 10. Indemnification. To the fullest extent permitted by law, City shall defend, save harmless and indemnify Interim City Manager against any tort, professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Interim City Manager's duties, and shall obtain and keep in full force and effect liability insurance, or risk pool coverage, including errors and omissions coverage on a "per occurrence" basis, in sufficient amounts to assure accomplishment of such hold harmless and indemnification; provided that this section shall not be construed as creating any right, cause of action, or claim of waiver or estoppel for or on behalf of any third party, nor shall it

be construed as a waiver or modification of the availability of the defense of governmental immunity or any other legal defense available to either City or the Interim City Manager as to any third party; and provided further that City shall not indemnify and hold harmless the Interim City Manager from and with respect to any claim or liability for which the conduct of the Interim City Manager is found by the courts to have been grossly negligent or intentional wrongful conduct.

City may compromise and settle any such claim or suit and pay the amount of any settlement or judgment rendered thereon, except for any claim for which the conduct of the Interim City Manager is found by the courts to have been grossly negligent or intentional wrongful conduct. This indemnification shall extend beyond and survive the termination of employment and the expiration of this Agreement.

Section 11. Hours of Work. It is recognized that the Interim City Manager is expected to engage in the hours of work that are necessary to fulfill the obligations of the position, must be available at all times, and must devote a great deal of time outside the normal office hours to the business of the City.

The Interim City Manager acknowledges the proper performance of the duties of the Interim City Manager of the City will require the Interim City Manager to generally work a minimum of forty (40) hours per week Monday through Friday and will also often require the performance of necessary services outside of normal business hours.

The Interim City Manager agrees to devote such additional time as is necessary for the full and proper performance of the Interim City Manager's duties and that the compensation herein provided includes compensation for the performance of all such services.

However, the City intends that reasonable time off be permitted the Interim City Manager, such as is customary for exempt employees so long as the time off does not interfere with the normal conduct of the office of the Interim City Manager.

Save and Except for his time and effort devoted to his performance of his duties as Chief of Police.

The Interim City Manager will devote full time and effort to the performance of the duties of the Interim City Manager of the City, and shall remain in the exclusive employ of the City during the Term of this Agreement; provided that, with the prior consent of the Council, the Interim City Manager may accept temporary, outside professional employment which will not in any way limit the performance of, or the Interim City Manager's availability for the performance of, the Interim City Manager's duties hereunder. The term "outside professional employment" shall be construed to include occasional teaching, writing or consulting performed on the Interim City Manager's time off.

Section 12. Termination and Severance Pay.

A. Termination. In the event Interim City Manager is terminated by the Council during the Term of this Agreement and Interim City Manager is then willing and able to perform all the duties of the Interim City Manager under this Agreement, then, in that event, the City agrees to pay the Interim City Manager a lump sum cash payment equal to ____ month (or ____ months) full salary and benefits, plus the value of all sick and vacation leave, holidays and other benefits accrued by,

or credited to, the Interim City Manager prior to the termination; provided that, if the Interim City Manager is terminated because of a conviction for a misdemeanor involving moral turpitude or personal gain, or any felony, then, in that event, the City shall have no obligation to pay the severance payments designated in this Section.

B. Reductions. In the event the Council during the Term of this Agreement reduces the salary or other financial benefits of Interim City Manager in a greater percentage than an applicable across-the-board reduction for all employees of the City, or in the event the City refuses, following written notice, to comply with any other provision benefiting the Interim City Manager herein, or the Interim City Manager resigns following a suggestion, whether formal or informal, by the Council that the Interim City Manager resign, then in that event, the Interim City Manager may, at the Interim City Manager's option, be deemed to have been terminated as of the date of such reduction, or as of the date the Interim City Manager resigns at the Council's suggestion; provided that, notice having first been given, the suspension of the Interim City Manager with pay pending the resolution of any criminal charge filed against the Interim City Manager shall not constitute a termination, or a reduction under this Section. The Council shall be deemed to have suggested the resignation of the Interim City Manager at any time when a majority of the members of the Council shall at a Council meeting, or in writing, suggest that the Interim City Manager resign.

C. Resignation. If the Interim City Manager terminates this Agreement by voluntary resignation of the position of Interim City Manager, the Interim City Manager shall give 30 day's written notice in advance unless the Council agrees otherwise.

Section 13. Notices. All notices, demands, and other writings may be delivered by either party hereto to the other by United States Mail, or by a reliable commercial courier at the following address:

(1) City: Mayor Pro Tem
City of Shoreacres
601 Shore Acres Blvd.
Shoreacres, TX 77571

(2) Interim City Manager:
Alternatively, notices required pursuant to this Agreement may be personally served in the same manner as is applicable to civil judicial practice. Notice shall be deemed given as of the date of personal service, or three (3) days after the date the notice is deposited in the United States Mail or with a commercial courier.

Section 14. Conflict of Interest Prohibition. The Interim City Manager shall not, during the Term of this Agreement, individually, as a partner, joint venture, officer or shareholder, invest or participate in any business venture conducting business in the corporate limits of the City, except for stock ownership in a company whose capital stock is publicly held and regularly traded on any stock exchange, without the prior written approval of the Council. For and during the Term of the Agreement, the Interim City Manager shall, except for a personal residence or residential property acquired or held for future use as the Interim City Manager's personal residence, not invest in any

other real estate or property improvements within the City, without the prior written consent of the Council.

Section 15. Appropriations. The Council has appropriated, set aside and encumbered, and does hereby appropriate, set aside, and encumber, available and unappropriated funds of the City in an amount sufficient to fund and pay all financial obligations of the City pursuant to this Agreement, including, but not limited to, the severance pay, salary and benefits set forth and described herein.

Section 16. General Provisions.

A. Headings. All section headings contained herein are for the convenience of reference only and are not intended to define or limit the scope of any provision of this Agreement.

B. Governing Law. This Agreement shall be construed in accordance with, and governed by, the laws of the State of Texas. Venue shall lie exclusively in Harris County, Texas.

C. Severability. In the event anyone or more of the sections, provisions or clauses contained herein shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Agreement, but this Agreement shall be construed as if such invalid, illegal or unenforceable provision had not been contained herein.

D. Entire Agreement. This Agreement incorporates all the agreements, covenants and understandings between the City and the Manager concerning the subject matter hereof, and all such covenants, agreements and understandings have been merged into this written Agreement. No other prior agreements or understandings, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Agreement.

E. Amendment. This Agreement shall not be modified or amended except by a written instrument executed by the Interim City Manager and the duly authorized representative of the Council.

F. Effective Date. This Agreement shall be and become in full force and effect as of the date above first written upon the adoption and approval of the Council, and the execution and delivery hereof by the authorized officer of the City and the Interim City Manager.

G. Counterparts. This Agreement may be executed in duplicate original counterparts, each of which when so executed shall be deemed to be an original, and such counterparts shall together constitute but one in the same instrument.

IN WITNESS WHEREOF, the City and the Interim City Manager have executed this Agreement effective as of the date first written above.

City of Shoreacres, Texas :

By: Felicia Ramos, Mayor Pro Tem

Interim City Manager

By: Troy Harrison

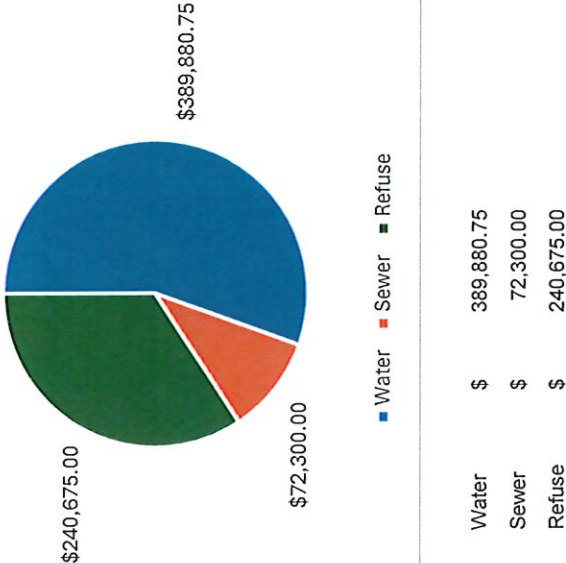
DRAFT

City of Shoreacres
UF Budget vs. Actual All
October 2021 through September 2025

Combined Utility Fund

Ordinary Income/Expense	Budget	
	Oct '25 - Sep 26	
Income		
4820 • Disconnects and Reconnects	6,000.00	
Capital & Property		
4051 • Checking Account Interest	125.00	
Total Capital & Property	125.00	
Utility Fund Revenue		
4710 • Water Service	375,000.00	
4715 • Water & Sewer Tap Fees	800.00	
4720 • Over/Under	0.00	
4721 • Late Fee	18,000.00	
4810 • Sewer Service	175,000.00	
4910 • Refuse Collection	216,150.00	
4920 • UF Sales Tax Revenue	18,000.00	
Utility Fund Revenue - Other	0.00	
Total Utility Fund Revenue	802,950.00	
Miscellaneous Income		
4090 • Other Income	900.00	
Total Miscellaneous Income	900.00	
Total Income	809,075.00	
Gross Profit	809,075.00	

Utility Fund Budgeted Spending FY 2025-2026



Water	\$	389,880.75
Sewer	\$	72,300.00
Refuse	\$	240,675.00

City of Shoreacres
UF Budget vs. Actual All
October 2021 through September 2025

Combined Utility Fund

Expense	Budget	
	Oct '25	Sep 26
Personnel		
Salaries		
6110 • Wages	54,974.40	
6120 • Overtime	10,307.70	
6140 • Longevity	620.00	
Total Salaries	65,902.10	
Payroll Taxes		
6150 • Social Security & Medicare	5,041.51	
6185 • Unemployment Tax	1,647.55	
Total Payroll Taxes	6,689.06	
Other Personnel		
6160 • TMRS Retirement	3,565.30	
6170 • Health & Life Insurance	18,000.00	
6180 • Worker's Compensation	164.28	
Total Other Personnel	21,729.58	
Total Personnel	94,320.75	
Maintenance & Supplies		
6210 • Building maintenance	6,000.00	
6215 • Maintenance - Equipment	9,000.00	
6230 • Office supplies	1,200.00	
6232 • Postage	800.00	
6234 • Printed/ billing supplies	16,000.00	
6236 • Software	6,000.00	
6238 • Meters	1,200.00	
6240 • Small equipment & tools	600.00	
6245 • General supplies	1,200.00	
6255 • Weed Control	0.00	

City of Shoreacres
UF Budget vs. Actual All
October 2021 through September 2025

Combined Utility Fund

	Budget
	Oct '25 - Sep 25
6280 • Road repair/ maintenance	0.00
6285 • Storm drainage/ maintenance	0.00
Total Maintenance & Supplies	42,000.00
Services	
6369-70 • Outside Services-Water	90,000.00
6369-80 • Outside Services-Sewer	36,000.00
6920 • UF Sales Tax	18,000.00
6285S • Clean-Up, Green-Up	36,000.00
6310 • Telephone & internet	0.00
6320 • Utilities - electric	21,000.00
6321 • Electricity - Street Lights	0.00
6322 • Utilities - Gas	0.00
6324 • Surface water purchase	132,000.00
6330 • Dues & subscriptions	360.00
6335 • Bank service charges	600.00
6343 • Merchant service fees	0.00
6348 • Regulatory/ permitting	2,400.00
6355 • Bank service charges - Water	0.00
6366 • Engineering fees	6,000.00
6369-20 • Warrant Reporting	0.00
6369 - Outside Services	12,000.00
6369-01 • Laboratory analysis	6,000.00
6380 • Property insurance	4,800.00
6384 • Liability insurance	1,200.00
6394 • Collection contract	186,675.00
6396 • Maintenance agreement	5,100.00
6398 • Contract - Treatment	8,400.00
Total Services	566,535.00
Capital Outlays	

Combined Utility Fund

6850 - Streets & drainage
6870 - Equipment
Total Capital Outlays
Total Expense
Net Ordinary Income

City of Shoreacres
UF Budget vs. Actual All
October 2021 through September 2025

Budget
Oct '25 - Sep 26
0.00
0.00
0.00
702,855.75
106,219.25
Transfer to GF

City of Shoreacres
UF Budget vs. Actual All
October 2021 through September 2025

Ordinary Income/Expense	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget
Expense					
Services					
6920 • UF Sales Tax	10,410.50	14,800.54	0.00	0.00	18,000.00
6285S • Clean-Up, Green-Up	17,250.00	0.00	42,333.75	13,038.00	36,000.00
6394 • Collection contract	185,094.80	147,631.96	158,718.12	167,983.75	186,675.00
Total Services	212,755.30	162,432.50	201,051.87	181,021.75	240,675.00
Total Expense	212,755.30	162,432.50	201,051.87	181,021.75	240,675.00

City of Shoreacres
UF Budget vs. Actual All
October 2021 through September 2025

Ordinary Income/Expense	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
Expense						
Maintenance & Supplies						
6215 • Maintenance - Equipment	0.00	0.00	0.00	19,832.00	6,000.00	6,000.00
6245 • General supplies	19.98	0.00	0.00	0.00	600.00	600.00
6255 • Weed Control	0.00	0.00	0.00	550.00	0.00	0.00
6280 • Road repair/ maintenance	2,590.00	0.00	0.00	0.00	0.00	0.00
Total Maintenance & Supplies	2,609.98	0.00	0.00	20,382.00	6,600.00	6,600.00
Services						
6369-70 • Outside Services-Water	0.00	0.00	0.00	6,133.30	0.00	0.00
6369-80 • Outside Services-Sewer	0.00	0.00	0.00	2,540.00	36,000.00	36,000.00
6320 • Utilities - electric	7,854.98	6,704.76	7,547.66	6,567.19	9,000.00	9,000.00
6366 • Engineering fees	0.00	0.00	0.00	0.00	0.00	0.00
6369-20 • Warrant Reporting	64,046.04	4,019.00	0.00	0.00	0.00	0.00
6369-50 • Outside Services-Public Works	0.00	31,057.19	127,965.04	11,000.00	0.00	12,000.00
6380 • Property insurance	595.84	686.00	810.46	0.00	1,200.00	1,200.00
6396 • Maintenance agreement	0.00	0.00	0.00	1,450.00	0.00	1,500.00
6398 • Contract - Treatment	6,520.54	1,520.23	0.00	0.30	6,000.00	6,000.00
6399 • Contingency	0.00	0.00	0.00	0.00	0.00	0.00
Total Services	79,017.40	43,987.18	136,323.16	27,690.79	52,200.00	65,700.00
Capital Outlays						
6850 • Streets & drainage	0.00	0.00	228,239.80	0.00	0.00	0.00
6870 • Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlays	0.00	0.00	228,239.80	0.00	0.00	0.00
Total Expense	81,627.38	43,987.18	364,562.96	48,072.79	58,800.00	72,300.00

City of Shoreacres
UF Budget vs. Actual All
October 2021 through September 2025

Ordinary Income/Expense	Expense	Personnel	Salaries	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
				Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25		
Personnel	Salaries	6110 - Wages	6120 - Overtime	42,079.63	48,828.91	45,809.61	42,783.55	48,746.71	54,974.40
				1,550.85	2,399.03	2,529.60	2,220.02	5,878.55	10,307.70
				1,180.00	1,320.00	270.00	2,084.16	500.00	620.00
				44,810.48	52,547.94	48,609.21	47,087.73	55,125.26	65,902.10
		Payroll Taxes	6150 - Social Security & Medicare	3,367.82	4,174.91	3,697.93	3,572.38	3,834.61	5,041.51
				279.41	51.00	159.00	159.00	1,253.14	1,547.55
				3,647.23	4,225.91	3,856.93	3,731.38	5,087.75	6,589.06
		Other Personnel	6160 - TMRS Retirement	2,134.86	2,685.54	2,440.20	2,485.83	2,736.86	3,565.30
				8,394.47	8,192.32	13,696.44	10,272.33	16,192.32	18,000.00
				0.00	104.33	101.49	0.00	124.95	164.28
				10,529.33	10,982.19	16,238.13	12,758.16	19,054.13	21,729.58
				58,987.04	67,756.04	68,704.27	63,577.27	79,267.14	94,320.75
		Maintenance & Supplies	6210 - Building maintenance	0.00	0.00	220.90	0.00	12,000.00	6,000.00
				0.00	0.00	2,667.12	0.00	0.00	3,000.00
				1,822.31	3,197.33	2,274.95	4,539.67	2,400.00	1,200.00
				2,748.41	6,963.67	6,331.79	3,990.53	5,160.00	800.00
				0.00	1,996.71	1,301.41	0.00	12,000.00	16,000.00
				14,039.72	9,280.03	7,072.54	17,053.08	6,000.00	6,000.00
				16,322.93	15,798.00	0.00	680.80	6,000.00	1,200.00
				142.88	129.96	0.00	89.97	600.00	600.00
				299.53	0.00	518.40	105.55	600.00	600.00
				0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00

City of Shoreacres
UF Budget vs. Actual All
October 2021 through September 2025

	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
6285 • Storm drainage/ maintenance	0.00	0.00	39,427.64	0.00	0.00	0.00
Total Maintenance & Supplies	35,375.78	37,365.70	59,814.75	26,459.60	44,760.00	35,400.00
Services						
6369-70 • Outside Services-Water	0.00	0.00	0.00	149,478.14	60,000.00	90,000.00
6369-80 • Outside Services-Sewer	0.00	0.00	0.00	3,420.00	0.00	0.00
6920 • UF Sales Tax	0.00	2,708.89	0.00	0.00	0.00	0.00
6310 • Telephone & internet	2,030.00	1,223.48	2,313.96	1,629.11	2,400.00	0.00
6320 • Utilities - electric	8,785.72	11,452.83	10,358.23	9,655.70	18,000.00	12,000.00
6322 • Utilities - Gas	0.00	312.70	0.00	0.00	600.00	0.00
6324 • Surface water purchase	105,627.79	144,977.33	132,640.91	102,122.39	132,000.00	132,000.00
6330 • Dues & subscriptions	0.00	0.00	0.00	255.58	0.00	360.00
6335 • Bank service charges	0.00	521.03	20.00	0.00	0.00	0.00
6348 • Regulatory/ permitting	1,869.05	2,019.05	1,880.05	11,448.79	2,400.00	2,400.00
6355 • Bank service charges - Water	220.50	66.84	61.31	0.00	240.00	600.00
6366 • Engineering fees	0.00	0.00	0.00	0.00	2,400.00	6,000.00
6369-20 • Warrant Reporting	162,125.07	24,679.63	0.00	0.00	0.00	0.00
6369-50 • Outside Services-Public Works	0.00	202,953.11	264,781.10	0.00	0.00	0.00
6369-01 • Laboratory analysis	1,317.52	0.00	7,532.25	4,836.30	6,000.00	6,000.00
6380 • Property insurance	2,909.62	3,416.41	2,727.86	0.00	3,600.00	3,600.00
6384 • Liability insurance	213.64	218.00	455.81	0.00	1,200.00	1,200.00
6396 • Maintenance agreement	0.00	910.10	0.00	3,297.67	0.00	3,600.00
6398 • Contract - Treatment	2,174.44	0.00	0.00	0.00	2,400.00	2,400.00
6399 • Contingency	0.00	0.00	0.00	0.00	0.00	0.00
Total Services	287,273.35	395,459.40	422,771.48	286,143.68	231,240.00	260,160.00
Capital Outlays						
6850 • Streets & drainage	0.00	0.00	176,312.75	0.00	0.00	0.00
6870 • Equipment	0.00	0.00	0.00	23,810.95	0.00	0.00
6902 • Facilities - TxCDBG Water/Sewer	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlays	0.00	0.00	176,312.75	23,810.95	0.00	0.00
Total Expense	381,636.17	500,581.14	727,603.25	399,991.50	355,267.14	389,880.75

CITY OF SHOREACRES FY-2023/2024 PAYROLL BUDGET

Print Date: 9/18/2025

2.3% COLA	Water Department		Sewer Dept		Utility Fund All Departments
	Director	Utility Clerk B Anderson	Maintenance	80 - Sewer	TOTALS
Position Employee					
Hourly Rate 2024/2025	\$ -	\$ 26.43	\$ -	\$ 0	\$ 2,080
Proposed Rate FY-24/25	\$ -	\$ 26.43	\$ -	\$ 0	\$ 54,974.40
Hours / Year	\$ -	\$ 2,080	\$ -	\$ -	\$ 260
Annual Wage	\$ -	\$ 54,974.40	\$ -	\$ -	\$ 10,307.70
Est.Overtime Hrs	-	260	-	-	65,282.10
(6125) OT Budget	\$ -	\$ 10,307.70	\$ -	\$ -	\$ -
Annual Wage w/OT	\$ -	\$ 65,282.10	\$ -	\$ -	\$ -
(6145) Max.Certification / Yr	\$ -	\$ -	\$ -	\$ -	\$ -
(6315) Telephone Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
Longevity Rate	\$ -	\$ 10.00	\$ 10.00	-	\$ 620.00
Max Longevity Months	-	62	-	-	-
(6140) Longevity Budget	\$ -	\$ 620.00	\$ -	\$ -	\$ 65,902.10
Gross Annual Wages	\$ -	\$ 65,902.10	\$ -	\$ -	\$ 4,499.56
Max Sick Leave Liability	\$ -	\$ 4,499.56	\$ -	\$ -	\$ 59,473.96
(6110) Wage Budget	\$ -	\$ 59,473.96	\$ -	\$ -	\$ 18,000.00
(6170) Health Insurance	\$ -	\$ 18,000.00	\$ -	\$ -	\$ 5,041.51
(6150) Medicare & SSI	\$ -	\$ 5,041.51	\$ -	\$ -	\$ 3,565.30
(6160) TMRS	\$ -	\$ 3,565.30	\$ 5.33%	-	\$ 164.28
Workers Compensation Rate	5.33%	0.41%	-	-	\$ 1,647.55
(6180) Workers Compensation	\$ -	\$ 164.28	\$ -	\$ -	\$ -
(6185) Unemployment Budget	\$ -	\$ 1,647.55	\$ -	\$ -	\$ 94,320.75
Employee Cost / Yr	\$ -	\$ 94,320.75	\$ -	\$ -	\$ -

Shoreacres Employee Sick Leave Liability

Cost of Living Increase		0.0%							
Employee Anderson, Bernadette	Hourly Wage	Proposed Hourly			Hire Date	Date for Longevity	Months	Sick Leave Hours	No Accrual
	2024/2025	Wage 2025/2026							
	\$ 26.43	\$ 26.43							
					7/6/2021	9/30/2026	62	160.00	\$ 4,228.80

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City of Shoreacres
GF Budget vs. Actual All
October 2021 through September 2025

All

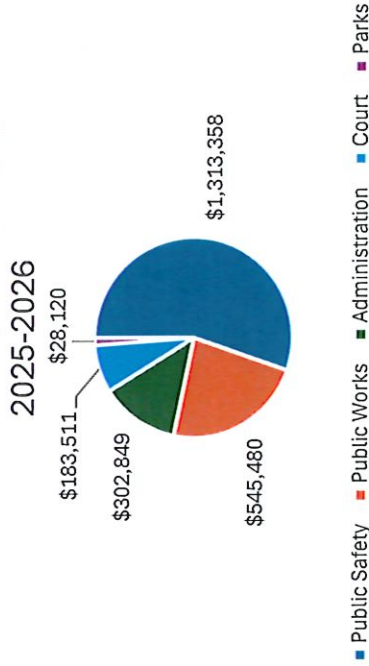
Budget
Oct '25 - Sep 26

Ordinary Income/Expense

Income

4010 • Property Tax Revenue	
4011 • Property Tax-Debt Service	0.00
4010 • Property Tax Revenue - Other	1,624,160.13
Total 4010 • Property Tax Revenue	1,624,160.13
Non-Property Tax	
Franchise Taxes	
4021 • Electric	36,000.00
4022 • Gas	12,000.00
4023 • Telephone	1,800.00
4024 • CATV	13,500.00
Total Franchise Taxes	63,300.00
4030 • Sales Tax	
4036 • Container Sales Tax	0.00
4035 • Sales Tax Road Maint	48,000.00
4030 • Sales Tax - Other	180,000.00
Total 4030 • Sales Tax	228,000.00
4040 • Mixed Beverage Tax	4,200.00
Total Non-Property Tax	295,500.00
Capital & Property	
4052 • TexPool Interest Income	18,000.00
4051 • Checking Account Interest	2,400.00
4060 • Leases & Rentals Income	20,000.00
Total Capital & Property	40,400.00
Service Contracts & Permits	
4110 • Building Permits	36,000.00
Total Service Contracts & Permits	36,000.00
Municipal Court Revenue	

General Fund Budgeted Spending FY
2025-2026



Public Safety	\$	1,313,358	55.3%
Public Works	\$	545,480	23.0%
Administration	\$	302,849	12.8%
Court	\$	183,511	7.7%
Parks	\$	28,120	1.2%
	\$	2,373,319	

City of Shoreacres
GF Budget vs. Actual All
October 2021 through September 2025

All

	Budget
	Oct '25 - Sep 26
4200 - Municipal Court Revenue	
4232 - Court Technology	2,800.00
4351 - Warrant Fees	9,600.00
4210 - Fines & Fees	160,000.00
4321 - Court Security	3,000.00
4200 - Municipal Court Revenue - Other	0.00
Total 4200 - Municipal Court Revenue	175,400.00
Total Municipal Court Revenue	175,400.00
Grants Revenue	
4091 - Police Training Grant	0.00
Total Grants Revenue	0.00
Miscellaneous Income	
4095 - San Jac Maritime Col Patrol	44,040.00
4070 - Child Safety Fees	1,800.00
4090 - Other Income	48,000.00
Total Miscellaneous Income	93,840.00
Total Income	2,265,300.13
Gross Profit	2,265,300.13
Expense	
Personnel	
Salaries	
6110 - Wages	597,128.80
6120 - Overtime	1,905.54
6125 - Overtime - Police	29,270.88
6130 - Bonus - City Manager	0.00
6140 - Longevity	2,590.00
6145 - Certification Pay	0.00
Total Salaries	630,895.22
Payroll Taxes	

City of Shoreacres
GF Budget vs. Actual All
October 2021 through September 2025

All

	Budget
	Oct '25 - Sep 26
6155 · Payroll Taxes - Other	
6150 · Social Security & Medicare	48,263.48
6185 · Unemployment Tax	15,826.38
Total Payroll Taxes	64,089.86
Other Personnel	
6160 · TMRS Retirement	26,212.86
6170 · Health & Life Insurance	144,000.00
6180 · Worker's Compensation	16,959.51
6190 · Pre-employment	0.00
Total Other Personnel	187,172.37
Total Personnel	882,157.45
Maintenance & Supplies	
6210 · Building maintenance	11,400.00
6215 · Maintenance - Equipment	12,000.00
6220 · Vehicle maintenance	13,800.00
6225 · Other maintenance	20,400.00
6230 · Office supplies	5,600.00
6232 · Postage	1,440.00
6234 · Printed/ billing supplies	920.00
6236 · Software	7,200.00
6240 · Small equipment & tools	7,920.00
6245 · General supplies	1,560.00
6250 · Vehicle fuel	13,200.00
6255 · Weed Control	37,200.00
6260 · Signs	1,800.00
6265 · Uniforms	3,600.00
6270 · Mileage/Vehicle Allowance	20,400.00
6280 · Road repair/ maintenance	12,000.00
6281 · Street maintenance (sales tax)	50,000.00

City of Shoreacres
GF Budget vs. Actual All
October 2021 through September 2025

All

	Budget	
	Oct '25 - Sep 26	
6285 · Storm drainage/ maintenance	15,000.00	
Total Maintenance & Supplies	235,440.00	
Services		
6369-40 · Outside Services-Parks	16,000.00	
6369-30 · Outside Services-PD	1,200.00	
6369-10 · Outside Services-Admin	3,600.00	
6971 · Record Retention	2,400.00	
6375 · Prisoner services	24,000.00	
6285S · Clean-Up, Green-Up	0.00	
6292 · Court security	0.00	
6294 · Court technology	2,400.00	
6296 · Municipal court jury fees	360.00	
6310 · Telephone & internet	7,800.00	
6315 · Cellular phones	1,160.00	
6317 · Wireless Broadband Service	1,200.00	
6319 · Radio Airtime	9,600.00	
6320 · Utilities - electric	13,800.00	
6321 · Electricity - Street Lights	7,200.00	
6322 · Utilities - Gas	2,000.00	
6330 · Dues & subscriptions	6,420.00	
6335 · Bank service charges	4,800.00	
6340 · Legal Notices / Newspapers	1,200.00	
6342 · Election expense	12,000.00	
6343 · Merchant service fees	3,600.00	
6344 · Municipal code	3,600.00	
6348 · Regulatory/ permitting	0.00	
6350 · Emergency preparedness planning	3,600.00	
6352 · Animal control services	600.00	
6354 · Child safety programs	1,200.00	

City of Shoreacres
GF Budget vs. Actual All
October 2021 through September 2025

All

	Budget	
	Oct '25 - Sep 26	
6356 · Special projects/ events	2,640.00	
6360 · Judge retainer	8,000.00	
6361 · Prosecutor retainer	6,000.00	
6362 · Tax appraisal district fees	12,000.00	
6363 · Property tax collection	4,200.00	
6364 · Auditing/ accounting	48,000.00	
6365 · Legal fees	12,000.00	
6366 · Engineering fees	4,800.00	
6367 · Building inspector	32,400.00	
6368 · Janitorial Services	12,900.00	
6369-20 · Warrant Reporting	800.00	
6369-50 · Outside Services-Public Works	48,000.00	
6370 · Mayor/ Council expenses	600.00	
6372 · Training/ travel	3,960.00	
6374 · Firearm qualifications	1,200.00	
6380 · Property insurance	7,560.00	
6384 · Liability insurance	22,560.00	
6386 · Bond insurance	480.00	
6390-10 · Fire protection	252,000.00	
6390-20 · State traffic violation fees	72,000.00	
6391 · Emergency Medical Services	189,919.92	
6392 · Dispatch contract	54,000.00	
6396 · Maintenance agreement	5,962.00	
6399 · Contingency	1,200.00	
Total Services	932,921.92	
Debt Service	252,800.00	
Capital Outlays		

City of Shoreacres
GF Budget vs. Actual All
October 2021 through September 2025

All

	Budget	
	Oct '25 - Sep 26	
6820 • Buildings/ facilities		
6821 • Pavilion	0.00	
6820 • Buildings/ facilities - Other	70,000.00	
Total 6820 • Buildings/ facilities	70,000.00	
6850 • Streets & drainage		
6851 • Roads Maint-Baywood Street	0.00	
Total 6850 • Streets & drainage	0.00	
6870 • Equipment	0.00	
6880 • Vehicles	0.00	
Total Capital Outlays	70,000.00	
6560 • Payroll Expenses	0.00	
Total Expense	2,373,319.37	
Net Ordinary Income	(108,019.24)	
Other Income/Expense		
Other Income		
4950 • Credit Card Fees	1,800.00	
Transfers in		
7991 • Transfers from GF Reserve	0.00	
7992 • Transfers from Utility Fund	106,219.25	Transfer from UF All Depts G86
Total Transfers in	106,219.25	
Total Other Income	108,019.25	
Other Expense		
SUSPENSE		
Total Other Expense		
Net Other Income	108,019.25	
Net Income	0.01	

City of Shoreacres
GF Budget vs. Actual Administration
October 2021 through September 2025

Administration

Ordinary Income/Expense	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
						Oct '25 - Sep 26
Expense						
Personnel						
Salaries						
6110 • Wages	51,467.87	75,169.93	103,932.60	70,040.54	116,693.19	63,440.00
6120 • Overtime	0.00	11,931.75	7,737.59	8,282.06	7,880.55	0.00
6130 • Bonus - City Manager	10,166.50	7,091.89	5,000.00	0.00	6,000.00	0.00
6140 • Longevity	570.00	640.00	120.00	240.00	1,155.00	0.00
Total Salaries	62,204.37	94,833.57	116,790.19	78,562.60	131,728.74	63,440.00
Payroll Taxes						
6155 • Payroll Taxes - Other	0.00	900.00	0.00	0.00		
6150 • Social Security & Medicare	3,937.29	8,027.97	8,577.68	6,026.66	9,618.25	4,853.16
6185 • Unemployment Tax	347.12	118.60	246.87	188.78	3,158.22	1,586.00
Total Payroll Taxes	4,284.41	9,046.57	8,824.55	6,215.44	12,776.47	6,439.16
Other Personnel						
6160 • TMRS Retirement	4,731.62	7,139.90	5,643.14	4,146.90	6,897.54	3,432.10
6170 • Health & Life Insurance	8,517.31	9,934.99	20,529.12	14,242.51	24,288.48	18,000.00
6180 • Worker's Compensation	1,742.50	999.33	101.49	0.00	1,905.35	158.14
6190 • Pre-employment	610.00	395.00	0.00	0.00	300.00	0.00
Total Other Personnel	15,601.43	18,469.22	26,273.75	18,389.41	33,391.37	21,590.25
Total Personnel	82,090.21	122,349.36	151,888.49	103,167.45	177,896.58	91,469.41
Maintenance & Supplies						
6210 • Building maintenance	7,068.83	575.67	1,482.23	1,399.73	3,600.00	1,800.00
6215 • Maintenance - Equipment	7,872.42	5,634.96	5,314.08	7,577.06	9,600.00	9,600.00
6225 • Other maintenance	0.00	19,981.97	19,492.32	672.80	33,000.00	18,000.00
6230 • Office supplies	4,219.84	6,110.76	6,659.22	741.22	800.00	800.00
6232 • Postage	3,787.16	0.00	0.00	0.00	4,800.00	120.00
6234 • Printed/ billing supplies	1,999.31	50.82	0.00	213.42	1,800.00	120.00
6236 • Software	9,982.82	5,576.99	4,876.02	4,892.21	4,800.00	6,000.00

City of Shoreacres
GF Budget vs. Actual Administration
October 2021 through September 2025

Administration

	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
						Oct '25 - Sep 26
6240 · Small equipment & tools	121.79	44.99	122.37	913.79	0.00	120.00
6245 · General supplies	132.18	0.00	0.00	267.41	0.00	240.00
6270 · Mileage/Vehicle Allowance	0.00	0.00	0.00	750.00	600.00	2,400.00
Total Maintenance & Supplies	35,184.35	37,976.16	37,946.24	17,427.64	59,000.00	39,200.00
Services						
6369-30 · Outside Services-PD	0.00	0.00	0.00	238.50	0.00	0.00
6369-10 · Outside Services-Admin	0.00	0.00	0.00	2,642.52	12,000.00	3,600.00
6971 · Record Retention	2,379.00	2,751.00	3,175.00	1,600.00	3,000.00	2,400.00
6285S · Clean-Up, Green-Up	0.00	0.00	0.00	715.50	0.00	0.00
6310 · Telephone & internet	2,730.96	3,026.85	5,180.16	2,183.42	3,000.00	3,000.00
6315 · Cellular phones	635.23	523.73	556.24	332.11	600.00	0.00
6317 · Wireless Broadband Service	80.22	0.00	0.00	0.00	0.00	0.00
6320 · Utilities - electric	3,483.70	2,484.75	2,992.80	2,678.44	4,800.00	3,000.00
6321 · Electricity - Street Lights	1,902.73	0.00	0.00	0.00	1,200.00	0.00
6322 · Utilities - Gas	435.63	340.32	617.38	647.05	1,000.00	800.00
6330 · Dues & subscriptions	1,374.00	6,090.97	16,775.21	13,681.70	6,000.00	6,000.00
6335 · Bank service charges	6,957.24	3,744.37	5,759.31	3,839.49	1,500.00	4,800.00
6340 · Legal Notices / Newspapers	57.00	0.00	1,596.06	0.00	700.00	1,200.00
6342 · Election expense	5,144.31	6,640.71	1,605.00	37,941.37	9,600.00	12,000.00
6343 · Merchant service fees	2,849.47	(2,107.25)	0.00	0.00	0.00	0.00
6344 · Municipal code	1,175.00	5,668.68	3,325.35	0.00	3,600.00	3,600.00
6348 · Regulatory/ permitting	0.00	0.00	185.40	0.00	0.00	0.00
6350 · Emergency preparedness planning	2,962.80	3,476.05	3,008.00	0.00	4,000.00	3,600.00
6356 · Special projects/ events	745.27	202.26	1,709.48	1,297.00	2,000.00	2,400.00
6362 · Tax appraisal district fees	4,070.00	11,289.80	10,426.00	7,254.46	12,000.00	12,000.00
6363 · Property tax collection	3,761.45	3,788.40	3,799.95	3,803.80	4,200.00	4,200.00
6364 · Auditing/ accounting	23,865.00	43,135.00	41,369.00	36,481.25	35,000.00	48,000.00
6365 · Legal fees	10,806.91	19,264.57	8,327.50	25,177.77	12,000.00	12,000.00
6366 · Engineering fees	1,000.00	750.00	3,800.00	3,991.21	6,000.00	4,800.00

City of Shoreacres
GF Budget vs. Actual Administration
October 2021 through September 2025

Administration

	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
						Oct '25 - Sep 26
6367 • Building inspector	21,257.50	22,806.50	20,158.00	13,071.50	24,000.00	32,400.00
6368 • Janitorial Services	2,625.00	1,737.50	2,063.54	2,400.00	3,400.00	6,500.00
6369-20 • Warrant Reporting	9,669.88	24,903.84	0.00	0.00	0.00	0.00
6369-50 • Outside Services-Public Works	0.00	5,650.00	60,807.96	46,319.33	0.00	0.00
6370 • Mayor/ Council expenses	115.00	0.00	0.00	0.00	600.00	600.00
6372 • Training/ travel	150.00	0.00	820.00	79.00	1,200.00	1,200.00
6380 • Property insurance	1,436.68	919.82	1,689.52	0.00	4,800.00	1,800.00
6384 • Liability insurance	860.44	888.72	1,269.18	0.00	10,798.00	1,800.00
6386 • Bond insurance	804.00	402.00	402.00	0.00	525.00	480.00
6390-10 • Fire protection	165,824.64	179,643.36	152,005.92	152,005.92	165,000.00	252,000.00
6391 • Emergency Medical Services	46,666.62	36,666.63	48,708.33	123,161.62	154,000.00	189,919.92
Total Services	325,825.68	384,668.58	402,132.29	481,542.96	486,523.00	614,099.92
Capital Outlays						
6820 • Buildings/ facilities						
6821 • Pavilion	0.00	40,850.00	19,900.00	0.00	0.00	0.00
6820 • Buildings/ facilities - Other	0.00	38,585.39	62,117.00	0.00	0.00	0.00
Total 6820 • Buildings/ facilities	0.00	79,435.39	82,017.00	0.00	0.00	0.00
Total Capital Outlays	0.00	79,435.39	82,017.00	0.00	0.00	0.00
Total Expense	443,100.24	624,429.49	673,984.02	602,138.05	723,419.58	744,769.33

City of Shoreacres
GF Budget vs. Actual Court
October 2021 through September 2025

Court

Ordinary Income/Expense							
Expense	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget		Oct '25 - Sep 26
Personnel							
Salaries							
6110 - Wages	41,995.20	24,959.16	46,685.60	43,589.70	48,735.32		50,814.40
6120 - Overtime	181.74	472.50	332.78	1,844.75	1,124.66		1,905.54
6140 - Longevity	0.00	160.00	0.00	130.00	240.00		360.00
6145 - Certification Pay	0.00	0.00	0.00	0.00	1,620.00		0.00
Total Salaries	42,176.94	25,591.66	47,018.38	45,564.45	51,719.98		53,079.94
Payroll Taxes							
6150 - Social Security & Medicare	3,226.55	1,915.19	3,596.90	3,475.74	3,956.58		4,060.62
6185 - Unemployment Tax	268.13	77.05	192.91	159.00	1,293.00		1,327.00
Total Payroll Taxes	3,494.68	1,992.24	3,789.81	3,634.74	5,249.58		5,387.61
Other Personnel							
6160 - TMRS Retirement	2,048.61	1,215.30	2,133.72	2,413.78	2,823.91		2,871.62
6170 - Health & Life Insurance	8,391.23	4,914.42	15,302.59	10,820.61	16,192.32		18,000.00
6180 - Worker's Compensation	0.00	104.27	101.49	0.00	128.93		132.32
Total Other Personnel	10,439.84	6,233.99	17,537.80	13,234.39	19,145.16		21,003.94
Total Personnel	56,111.46	33,817.89	68,345.99	62,433.58	76,114.72		79,471.50
Maintenance & Supplies							
6210 - Building maintenance	0.00	0.00	44.00	0.00	0.00		0.00
6230 - Office supplies	1,129.66	1,718.03	2,000.60	1,461.82	2,400.00		2,400.00
6232 - Postage	0.00	826.91	2,041.80	339.99	2,400.00		1,200.00
6234 - Printed/ billing supplies	0.00	891.78	0.00	0.00	1,200.00		800.00
6236 - Software	0.00	0.00	705.00	945.00	0.00		1,200.00
Total Maintenance & Supplies	1,129.66	3,436.72	4,791.40	2,746.81	6,000.00		5,600.00
Services							
6292 - Court security	0.00	0.00	0.00	0.00	1,200.00		0.00
6294 - Court technology	0.00	1,575.00	2,190.00	0.00	3,000.00		2,400.00

City of Shoreacres
GF Budget vs. Actual Court
October 2021 through September 2025

Court

	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
6296 • Municipal court jury fees	0.00	0.00	375.38	0.00	600.00	360.00
6310 • Telephone & internet	2,730.96	2,355.60	2,173.19	2,213.28	2,400.00	2,400.00
6330 • Dues & subscriptions	0.00	72.00	0.00	0.00	0.00	120.00
6343 • Merchant service fees	594.73	3,283.76	3,437.84	2,850.52	2,000.00	3,600.00
6360 • Judge retainer	8,137.50	5,325.00	7,974.61	6,362.50	8,000.00	8,000.00
6361 • Prosecutor retainer	5,842.50	3,262.50	5,850.00	3,412.50	6,500.00	6,000.00
6368 • Janitorial Services	200.00	0.00	440.00	0.00	0.00	0.00
6369-20 • Warrant Reporting	11,306.94	1,938.68	669.49	678.69	800.00	800.00
6369-50 • Outside Services-Public Works	0.00	3,275.00	492.12	0.00	0.00	0.00
6372 • Training/ travel	0.00	424.18	925.00	0.00	600.00	360.00
6384 • Liability insurance	0.00	0.00	455.81	0.00	0.00	0.00
6390-20 • State traffic violation fees	105,084.20	58,521.94	63,403.17	62,553.43	72,000.00	72,000.00
6396 • Maintenance agreement	2,726.00	2,809.00	0.00	2,408.00	2,400.00	2,400.00
Total Services	136,622.83	82,842.66	88,386.61	80,478.92	99,500.00	98,440.00
Capital Outlays						
6820 • Buildings/ facilities	0.00	162.45	0.00	0.00	0.00	0.00
Total Capital Outlays	0.00	162.45	0.00	0.00	0.00	0.00
Total Expense	193,863.95	120,259.72	161,524.00	145,659.31	181,614.72	183,511.50

City of Shoreacres
GF Budget vs. Actual Parks
October 2021 through September 2025

Parks

Ordinary Income/Expense	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget
					Oct '25 - Sep 26
Expense					
Personnel					
Salaries					
6110 - Wages	18,311.25	16,038.36	1,251.90	0.00	0.00
6120 - Overtime	247.50	0.00	0.00	0.00	0.00
Total Salaries	18,558.75	16,038.36	1,251.90	0.00	0.00
Payroll Taxes					
6150 - Social Security & Medicare	1,419.76	1,226.91	95.78	0.00	0.00
6185 - Unemployment Tax	154.14	51.00	0.00	0.00	0.00
Total Payroll Taxes	1,573.90	1,277.91	95.78	0.00	0.00
Other Personnel					
6180 - Worker's Compensation	359.66	366.00	523.62	0.00	0.00
6190 - Pre-employment	139.00	0.00	0.00	0.00	0.00
Total Other Personnel	498.66	366.00	523.62	0.00	0.00
Total Personnel	20,631.31	17,682.27	1,871.30	0.00	0.00
Maintenance & Supplies					
6210 - Building maintenance	0.00	81.17	83.46	4,569.06	1,200.00
6215 - Maintenance - Equipment	324.71	10,092.68	350.84	0.00	0.00
6220 - Vehicle maintenance	209.07	0.00	0.00	292.99	0.00
6225 - Other maintenance	1,432.12	0.00	1,293.26	1,809.49	2,400.00
6240 - Small equipment & tools	367.80	2,204.32	0.00	0.00	600.00
6245 - General supplies	445.69	618.86	671.18	354.51	600.00
6250 - Vehicle fuel	2,373.80	0.00	0.00	0.00	0.00
6255 - Weed Control	0.00	0.00	0.00	85.93	1,200.00
6260 - Signs	0.00	0.00	0.00	0.00	600.00
Total Maintenance & Supplies	5,153.19	12,997.03	2,398.74	7,111.98	6,600.00
Services					
6369-40 - Outside Services-Parks	0.00	0.00	0.00	7,607.95	16,000.00

City of Shoreacres
GF Budget vs. Actual Parks
October 2021 through September 2025

Parks

	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
						Oct '25 - Sep 26
6310 • Telephone & internet	0.00	0.00	0.00	553.23	0.00	0.00
6320 • Utilities - electric	6,167.89	2,729.59	1,927.07	3,141.42	2,600.00	3,600.00
6321 • Electricity - Street Lights	3,673.03	4,341.47	985.77	3,843.31	0.00	1,200.00
6322 • Utilities - Gas	103.97	0.00	0.00	0.00	0.00	0.00
6369-20 • Warrant Reporting	16,500.00	6,338.51	0.00	0.00	0.00	0.00
6369-50 • Outside Services-Public Works	0.00	12,025.00	11,679.00	0.00	0.00	0.00
6380 • Property insurance	416.50	485.00	625.19	0.00	0.00	360.00
6384 • Liability insurance	207.76	802.72	135.97	0.00	0.00	360.00
Total Services	27,069.15	26,722.29	15,353.00	15,145.91	18,600.00	21,520.00
Capital Outlays						
6820 • Buildings/ facilities						
6821 • Pavilion	0.00	390,550.00	0.00	0.00	0.00	0.00
6820 • Buildings/ facilities - Other	0.00	18.98	90.94	0.00	0.00	0.00
Total 6820 • Buildings/ facilities	0.00	390,568.98	90.94	0.00	0.00	0.00
Total Capital Outlays	0.00	390,568.98	90.94	0.00	0.00	0.00
Total Expense	52,853.65	447,970.57	19,713.98	22,257.89	38,100.00	28,120.00

Budget

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City of Shoreacres
GF Budget vs. Actual Police
October 2021 through September 2025

Police

	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
						Oct '25 - Sep 26
6250 • Vehicle fuel	17,193.89	16,043.12	14,332.23	8,531.28	15,000.00	12,000.00
6265 • Uniforms	2,582.70	2,873.52	5,588.95	1,609.88	3,600.00	3,600.00
6270 • Mileage/Vehicle Allowance	10,800.00	11,700.00	10,800.00	14,250.00	18,000.00	18,000.00
Total Maintenance & Supplies	51,207.07	64,493.73	50,241.97	41,967.98	71,240.00	56,640.00
Services						
6369-30 • Outside Services-PD	0.00	0.00	0.00	3,412.35	2,400.00	1,200.00
6375 • Prisoner services	23,130.75	23,003.34	20,686.38	18,805.80	23,000.00	24,000.00
6310 • Telephone & internet	2,730.94	3,227.72	2,353.43	2,213.20	2,400.00	2,400.00
6315 • Cellular phones	1,010.52	618.90	466.18	491.29	800.00	800.00
6317 • Wireless Broadband Service	1,415.62	883.02	963.14	802.62	2,400.00	1,200.00
6319 • Radio Airtime	6,396.00	7,380.00	6,396.00	6,396.00	8,000.00	9,600.00
6320 • Utilities - electric	3,164.37	2,333.10	2,709.06	2,486.31	2,400.00	3,600.00
6322 • Utilities - Gas	314.41	386.72	845.80	413.39	600.00	600.00
6330 • Dues & subscriptions	150.00	0.00	195.00	0.00	300.00	300.00
6335 • Bank service charges	0.00	0.00	0.00	56.33	0.00	0.00
6350 • Emergency preparedness planning	275.71	0.00	0.00	0.00	0.00	0.00
6354 • Child safety programs	211.19	0.00	725.04	0.00	2,400.00	1,200.00
6356 • Special projects/ events	0.00	0.00	0.00	198.00	0.00	240.00
6368 • Janitorial Services	1,500.00	912.50	2,302.74	1,660.00	1,440.00	5,200.00
6369-20 • Warrant Reporting	478.13	2,121.15	0.00	0.00	0.00	0.00
6369-50 • Outside Services-Public Works	0.00	0.00	798.85	0.00	0.00	0.00
6372 • Training/ travel	2,215.61	2,025.34	4,086.98	1,517.42	4,200.00	2,400.00
6374 • Firearm qualifications	116.78	601.71	1,997.96	336.62	1,500.00	1,200.00
6380 • Property insurance	2,788.10	3,028.10	2,191.77	0.00	3,600.00	3,600.00
6384 • Liability insurance	8,619.10	9,832.00	13,109.32	0.00	16,211.00	18,000.00
6392 • Dispatch contract	43,210.65	49,665.57	48,916.23	50,796.81	54,000.00	54,000.00
6396 • Maintenance agreement	1,215.75	0.00	0.00	0.00	0.00	0.00
6399 • Contingency	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Total Services	98,943.63	106,019.17	108,743.88	89,586.14	126,851.00	130,740.00

City of Shoreacres
GF Budget vs. Actual Police
October 2021 through September 2025

Police

	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
Capital Outlays						
6820 • Buildings/ facilities	0.00	0.00	61.97	0.00	0.00	0.00
6870 • Equipment	0.00	0.00	0.00	85,000.00	95,000.00	0.00
6880 • Vehicles	53,202.90	62,335.00	75,000.00	80,466.19	85,000.00	0.00
Total Capital Outlays	53,202.90	62,335.00	75,061.97	165,466.19	180,000.00	0.00
6560 • Payroll Expenses	0.02	0.00	0.00	0.00	0.00	0.00
Total Expense	695,390.27	726,544.51	812,547.81	827,759.69	981,011.07	871,438.13

Budget

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City of Shoreacres
GF Budget vs. Actual Public Works
October 2021 through September 2025

Public Works

	Oct '21 - Sep 22	Oct '22 - Sep 23	Oct '23 - Sep 24	Oct '24 - Sep 25	Budget	Budget
6285 • Storm drainage/ maintenance	10,000.00	11,948.00	4,168.24	0.00	12,000.00	15,000.00
Total Maintenance & Supplies	17,301.85	41,404.63	54,345.01	31,269.58	131,020.00	127,400.00
Services						
6310 • Telephone & internet	2,730.94	1,814.05	409.27	1,051.94	2,400.00	0.00
6315 • Cellular phones	0.00	0.00	360.00	240.00	360.00	360.00
6320 • Utilities - electric	2,954.58	1,490.70	1,458.94	1,495.85	3,600.00	3,600.00
6321 • Electricity - Street Lights	410.19	4,275.14	9,211.77	4,671.62	9,600.00	6,000.00
6322 • Utilities - Gas	247.72	0.00	817.18	0.00	600.00	600.00
6352 • Animal control services	0.00	0.00	245.00	0.00	600.00	600.00
6366 • Engineering fees	0.00	0.00	0.00	0.00	0.00	0.00
6368 • Janitorial Services	1,500.00	0.00	0.00	115.00	960.00	1,200.00
6369-20 • Warrant Reporting	56,800.00	209.97	0.00	0.00	0.00	0.00
6369-50 • Outside Services-Public Works	0.00	0.00	(81.00)	7,344.98	54,000.00	48,000.00
6380 • Property insurance	1,320.06	460.00	842.78	0.00	1,800.00	1,800.00
6384 • Liability insurance	1,872.78	2,006.40	2,356.92	0.00	2,400.00	2,400.00
6396 • Maintenance agreement	0.00	0.00	0.00	3,562.00	3,562.00	3,562.00
Total Services	67,836.27	10,256.26	15,620.86	18,481.39	79,882.00	68,122.00
Capital Outlays						
6820 • Buildings/ facilities	0.00	0.00	118.01	0.00	0.00	70,000.00
6850 • Streets & drainage						
6851 • Roads Maint-Baywood Street	0.00	0.00	250,659.81	0.00	0.00	0.00
6850 • Streets & drainage - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total 6850 • Streets & drainage	0.00	0.00	250,777.82	0.00	0.00	0.00
6880 • Vehicles	0.00	0.00	0.00	29,500.00	35,000.00	0.00
Total Capital Outlays	0.00	0.00	250,895.83	29,500.00	35,000.00	70,000.00
Total Expense	85,138.12	71,488.47	349,752.30	105,223.17	269,195.07	292,680.42

DRAFT

CITY OF SHOREACRES FY-2023/2024 PAYROLL BUDGET

Print Date: 9/18/2025

	Administration				Court		Police Department	
	Position	City Manager	City Secretary	Admin Clerk [unfunded]	General Fund 20 - Court	Court Clerk Stokes	Dept Head/ Police Chief	General Fund 30 - Police
0.0% COLA	Employee	\$ 50.40	\$ -	\$ -	20 - Court TOTALS		Sergeant Tidwell	
Hourly Rate 2024/2025		\$ 61.00	\$ -	\$ -		\$ 24.43	\$ 50.40	\$ 36.50
Proposed Rate FY-25/26		\$ 1,040	\$ 0	\$ 0		\$ 2,080	\$ 2,080	\$ 2,080
Hours / Year		\$ 63,440.00	\$ -	\$ -		\$ 50,814.40	\$ 104,832.00	\$ 75,920.00
Annual Wage						\$ 52		\$ 104
Est.Overtime Hrs (6125) OT Budget		\$ -	\$ -	\$ -		\$ 1,905.54	\$ -	\$ 5,694.00
Annual Wage w/OT		\$ 63,440.00	\$ -	\$ -		\$ 52,719.94	\$ 104,832.00	\$ 81,614.00
(6145) Max.Certification / Yr		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
(6315) Telephone Allowance		\$ -	\$ -	\$ -		\$ -	\$ 360.00	\$ 360.00
Longevity Rate		\$ 10.00	\$ 10.00	\$ -		\$ 10.00	\$ 10.00	\$ 10.00
Max Longevity Months		\$ -	\$ -	\$ -		\$ 36	\$ -	\$ 48
(6140) Longevity Budget		\$ -	\$ -	\$ -		\$ 360.00	\$ -	\$ 480.00
Gross Annual Wages		\$ 63,440.00	\$ -	\$ -		\$ 53,079.94	\$ 105,192.00	\$ 82,454.00
Max Sick Leave Liability (6110) Wage Budget		\$ -	\$ -	\$ -		\$ 3,908.80	\$ -	\$ 5,840.00
(6170) Health Insurance		\$ 18,000.00	\$ -	\$ -		\$ 54,723.20	\$ 104,832.00	\$ 81,760.00
(6150) Medicare & SSI		\$ 4,853.16	\$ -	\$ -		\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
(6160) TMRS		\$ 3,432.10	\$ -	\$ -		\$ 4,060.62	\$ 8,019.65	\$ 6,280.19
Workers Compensation Rate		\$ 0.41%	\$ 0.41%	\$ 0.41%		\$ 2,871.62	\$ -	\$ 4,460.76
(6180) Workers Compensation		\$ 158.14	\$ -	\$ -		\$ 132.32	\$ 3,397.23	\$ 2,660.37
(6185) Unemployment Budget		\$ 1,586.00	\$ -	\$ -		\$ 1,327.00	\$ 2,629.80	\$ 2,061.35
Employee Cost / Yr		\$ 91,469.41	\$ -	\$ -		\$ 79,471.50	\$ 137,238.68	\$ 115,916.67

CITY OF SHOREACRES FY-2023/2024 PAYROLL BUDGET

Print Date: 9/18/2025

0.0% COLA	Position Employee	Officer Barnore
Hourly Rate 2024/2025	\$	31.57
Proposed Rate FY-25/26	\$	31.57
Hours / Year		2,080
Annual Wage	\$	65,665.60
Est.Overtime Hrs		104
(6125) OT Budget	\$	4,924.92
Annual Wage w/OT	\$	70,590.52
(6145) Max.Certification / Yr	\$	-
(6315) Telephone Allowance	\$	360.00
Longevity Rate	\$	10.00
Max Longevity Months		58
(6140) Longevity Budget	\$	580.00
Gross Annual Wages	\$	71,530.52
Max Sick Leave Liability	\$	5,051.20
(6110) Wage Budget	\$	70,716.80
(6170) Health Insurance	\$	18,000.00
(6150) Medicare & SSI	\$	5,444.54
(6160) TMRS	\$	3,869.80
Workers Compensation Rate		5.33%
(6180) Workers Compensation	\$	2,306.38
(6185) Unemployment Budget	\$	1,788.26
Employee Cost / Yr	\$	102,939.51

Shoreacres Employee Sick Leave Liability

Cost of Living Increase 0.0%

Employee	Hourly Wage 2024/2025	Proposed Hourly Wage 2025/2026	Hire Date	Date for Longevity	Months	Sick Leave Hours	No Accrual
City Manager-TBD	\$ 50.40	\$ 61.00				0	\$ -
Harrison, Troy D *	\$ 50.40	\$ 50.40	7/9/2025	9/30/2026		0	\$ -
Barmore, Jerry G	\$ 31.57	\$ 31.57	11/6/2021	9/30/2026		58	\$ 5,051.20
Haase, Timothy D	\$ 31.57	\$ 31.57	7/29/2022	9/30/2026		50	\$ 5,051.20
Tidwell, James C	\$ 36.50	\$ 36.50	9/19/2022	9/30/2026		48	\$ 5,840.00
Ryan, John B.	\$ 31.57	\$ 31.57	1/3/2023	9/30/2026		44	\$ 5,051.20
Santana, Jonathan	\$ 31.57	\$ 31.57	10/29/2024	9/30/2026		23	\$ 3,030.72
Stokes, Diane	\$ 24.43	\$ 24.43	9/1/2023	9/30/2026		36	\$ 3,908.80
							<u>\$ 33,075.14</u>

TAX RATE CALCULATION NO NEW REVENUE

Numbers from tax assessor

TAXABLE VALUE \$182,033,547 Enter from TNT Line 18e
COLLECTION RATE 93.00% Enter desired collection rate percentage
DELINQUENT REVENUE \$ 17,500 Enter estimated back taxes collected
PENALTY & INT REVENUE \$ 7,950 Enter estimated P&I collected

DESIRED TAX RATE \$ 0.944355 Enter desired % increase or decrease

ANTICIPATED REVENUE \$ 1,624,160.13 * Transfers to All Depts tab property tax value in cell R7

2024/2025 Budgeted Rev \$ 1,441,973.04

Increase (Decrease) prior budget \$ 182,187.09

No New Revenue Rate \$ 0.850130 Enter from TNT Line 27

Tax Increase (Decrease) \$ 0.094225 per \$100.00 of evaluation \$ 0.094225 Tax Increase (Decrease)

% Tax Increase (Decrease) 11.08% per \$100,000.00 of evaluation \$ 94.23

Rev per 1% \$ 16,929.12

Voter Approval Rate \$ 0.961320 Enter from TNTLine 89
\$ 0.11

Total %incr. to trigger vote 0.11
13.079176%

TAX RATE CALCULATION VOTER APPROVAL RATE REQUIRES ELECTION

Numbers from tax assessor

TAXABLE VALUE \$182,033,547 Enter from TNT Line 18e
COLLECTION RATE 91.20% Enter desired collection rate percentage
DELINQUENT REVENUE \$ 17,500 Enter estimated back taxes collected
PENALTY & INT REVENUE \$ 7,950 Enter estimated P&I collected

DESIRED TAX RATE \$ 11.08361500% ENTER DESIRED TAX RATE Enter % increase or decrease in cell D79 0.0%

ANTICIPATED REVENUE \$ 1,621,381.50 Does not transfer

2024/2025 Budgeted Rev \$ 1,441,973.04

Increase (Decrease) prior budget \$ 179,408.46

No New Revenue Rate \$ 0.850130 Enter from TNT Line 27

Tax Increase (Decrease) \$ 0.111190

% Tax Increase (Decrease) 11.57%

Rev per 1% \$ 16,601.46

Voter Approval Rate \$ 0.961320 Enter from TNTLine 89

Bernie Anderson

From: Alaniz, Jennifer M <Jennifer.Alaniz@gccisd.net>
Sent: Friday, September 26, 2025 10:55 AM
To: D Jennings
Cc: Bernie Anderson
Subject: Notice
Attachments: 20251014_Small Taxing Unit Notice_002.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Good morning

I am not sure when you will be meeting on the proposed tax rate to get the votes.
This notice is published when you are adopting the tax rate, in the legal section of The Hometown Press.

Is October 14th when you plan on adopting the rate or proposing to board to get votes.

Let me know,
Thank You.

Regards,



Jennifer Alaniz
Goose Creek CISD
Director of Tax Services
Tax Assessor - Collector
Phone: 281-707-3701
Email: Jennifer.alaniz@gccisd.net

www.gccisd.net



GOOSE CREEK CISD CONFIDENTIALITY NOTICE: This email, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential student and/or employee information. Unauthorized use and/or disclosure is prohibited under federal and state law. If you are not the intended recipient, you may not use, disclose, copy or disseminate this information. Please call the sender immediately or reply by email and destroy all copies of the original message, including any attachments. Unless expressly stated in this e-mail, nothing in this message should be construed as a digital or electronic signature.

Small Taxing Unit Notice

The City of Shoreacres will hold a meeting at 6:00 p.m.
(Name of Taxing Unit) (Time)
 on 10/14/2025 at 601 Shoreacres Blvd., City Council Chambers, Shoreacres, Texas
(Date) (Location)
 to consider adopting a proposed tax rate for tax year 2025. The proposed tax rate is
(Year)
.85014 per \$100 of value.
(Rate)

*(*Include this statement if the proposed tax rate exceeds the taxing unit's no-new-revenue tax rate calculated under Tax Code Section 26.04.)*

The proposed tax rate would increase total taxes in City of Shoreacres by 7.48 %.*
(Name of Taxing Unit) (percentage by which the proposed tax rate exceeds the no-new-revenue tax rate)

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

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

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Shoreacres

281-707-3701

Taxing Unit Name

Phone (area code and number)

601 Shore Acres Blvd., Shoreacres, TX 77571

www.cityofshoreacres.us

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	\$ 175,619,034
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	\$ 59,981,128
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 115,637,906
4.	Prior year total adopted tax rate.	\$ 0.82094 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values: \$ 6,130,174 B. Prior year values resulting from final court decisions: - \$ 2,439,340 C. Prior year value loss. Subtract B from A.³ \$ 3,690,834 </div>	
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value: \$ 1,377,955 B. Prior year disputed value: - \$ 305,060 C. Prior year undisputed value. Subtract B from A.⁴ \$ 1,072,895 </div>	
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 4,763,729

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.	\$ 120,401,635
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.	<p>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> <p>A. Absolute exemptions. Use prior year market value: \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 441,587</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 441,587
11.	<p>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> <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.	\$ 441,587
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.	\$ 119,960,048
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 984,800
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	\$ 4,954
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 989,754
18.	<p>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> <p>A. Certified values: \$ 168,942,824</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>	\$ 168,942,824

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	\$ 8,182,794
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	+ \$ 4,953,413
C.	Total value under protest or not certified. Add A and B.	\$ 13,136,207
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	\$ 60,943,687
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	\$ 121,135,344
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 2,078,177
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 2,078,177
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 119,057,167
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.83132 /\$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.	\$ 0.66284 /\$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> .	\$ 120,401,635
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 798,070
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. + \$ 3,989 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. \$ 3,989 E. Add Line 31 to 32D.	\$ 802,059
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 119,057,167
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.67367 /\$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. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$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. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$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..... \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$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..... \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$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 \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.67367 /\$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 \$ 0.00000 /\$100 C. Add Line 41B to Line 40.	\$ 0.67367 /\$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.	\$ 0.69724 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.00000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 255,685 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources. - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 255,685
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 5,192
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 250,493
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 % B. Enter the prior year actual collection rate..... 102.05 % C. Enter the 2023 actual collection rate. 89.59 % D. Enter the 2022 actual collection rate. 97.83 % 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	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 250,493
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 121,135,344
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.20678 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.90402 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.00000 /\$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.	\$ 0.00000 /\$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> .	\$ 121,135,344
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00000 /\$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> .	\$ 0.83132 /\$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.	\$ 0.83132 /\$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> .	\$ 0.90402 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.90402 /\$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> .	\$ 121,135,344
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(f)

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(f)

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).	\$ 0.90402 /\$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.....	 \$ 0.82391 /\$100 \$ 0.04845 /\$100 \$ 0.77546 /\$100 \$ 0.82094 /\$100 \$ -0.04548 /\$100 \$ 177,873,163 \$ 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.....	 \$ 0.75888 /\$100 \$ 0.00000 /\$100 \$ 0.75888 /\$100 \$ 0.73421 /\$100 \$ 0.02467 /\$100 \$ 177,387,132 \$ 43,761
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.....	 \$ 0.82614 /\$100 \$ 0.05814 /\$100 \$ 0.76800 /\$100 \$ 0.82633 /\$100 \$ -0.05833 /\$100 \$ 156,428,577 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 43,761 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.03612 /\$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)	\$ 0.94014 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

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

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁹

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> .	\$ 0.67367 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 121,135,344
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.41276 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.20678 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 1.29321 /\$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> .	\$ 0.82094 /\$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.	\$ 0.00000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 119,960,048
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> .	\$ 119,057,167
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.00000 /\$100

⁴⁹ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.94014 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.83132 /\$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 \$ 0.94014 /\$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. \$ 1.29321 /\$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** ➡

Jennifer Alaniz

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

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