

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE: \$0.8767 per \$100

NO-NEW-REVENUE TAX RATE: \$0.7004 per \$100

VOTER-APPROVAL TAX RATE: \$0.8767 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for CITY OF HUBBARD from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval tax rate is the highest tax rate that CITY OF HUBBARD may adopt without holding an election to seek voter approval of the rate.

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/16/2025 06:00 PM (CT) at Hubbard Council Room, 118 N Magnolia, Hubbard, TX

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

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Kenneth Baldwin, Wayne Taylor, Brandon Ivy, Simone Johnson, Roger Lynch

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: Mayor Mary Alderman

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

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

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

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.8146	\$0.8767	7.62% increase
Average homestead taxable value	\$118,802	\$130,511	9.85% increase
Tax on average homestead	\$967	\$1,144	18.3% increase
Total tax levy on all properties	\$649,354	\$785,916	21.03% increase

For assistance with tax calculations, please contact the tax assessor for CITY OF HUBBARD at (254) 582-2508 or hcad@hillcad.org, or visit www.hillcad.org for more information.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF HUBBARD

Taxing Unit Name

118 NORTH MAGNOLIA, HUBBARD, 76648

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

254-576-2576

Phone (area code and number)

www.hubbardtx.com

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	\$ 85,637,915
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	\$ 18,424,971
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 67,212,944
4.	Prior year total adopted tax rate.	\$ 0.8146 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	\$ 0
	B. Prior year values resulting from final court decisions:	- \$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 0
	B. Prior year disputed value:	- \$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 67,212,944
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,192,080 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 0 C. Value loss. Add A and B. ⁶	\$ 1,192,080
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,192,080
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.	\$ 66,020,864
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 537,805
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	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 537,805
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 97,260,376 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 97,260,376

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	\$ 0
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 0
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	\$ 19,031,810
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 78,228,566
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 1,445,600
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 1,445,600
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 76,782,966
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.7004 /\$100
27.	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. ²¹	\$ 0.0000 /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.6369 /\$100
29.	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> .	\$ 67,212,944

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(i)(B)

¹⁷ Tex. Tax Code §26.012(i)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 428,079
31.	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. + \$ 0	
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. \$ 0	
E.	Add Line 30 to 31D.	\$ 428,079
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 76,782,966
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.5575 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
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 32 and multiply by \$100. \$ 0.0000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
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 32 and multiply by \$100. \$ 0.0000 /	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
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 32 and multiply by \$100.....	\$ 0.0000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
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, 2022 and ending on June 30, 2023.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	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 32 and multiply by \$100.....	\$ 0.0000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.5575 /\$100
40.	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 40A by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.5575 /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.5770 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 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 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ _____ /\$100
42. 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. ²⁸ Enter debt amount \$ 597,913 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 - \$ 363,057 E. Adjusted debt. Subtract B, C and D from A.		\$ 234,856
43. Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹		\$ 359
44. Adjusted current year debt. Subtract Line 43 from Line 42E.		\$ 234,497
45. Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 98.26 % C. Enter the 2023 actual collection rate. 102.57 % D. Enter the 2022 actual collection rate. 100.78 % 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%. ³¹		100.00 %
46. Current year debt adjusted for collections. Divide Line 44 by Line 45E.		\$ 234,497
47. Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ 78,228,566
48. Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ 0.2997 /\$100
49. Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.		\$ 0.8767 /\$100
D49. Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.		\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(f)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	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.	\$ 0.0000 /\$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
51.	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. ¹² 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.	\$ _____
52.	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. ¹³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - 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.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$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
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

¹² Tex. Tax Code §26.041(d)

¹³ Tex. Tax Code §26.041(i)

¹⁴ Tex. Tax Code §26.041(d)

¹⁵ Tex. Tax Code §26.04(c)

¹⁶ Tex. Tax Code §26.04(c)

¹⁷ Tex. Tax Code §26.045(d)

¹⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$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.¹⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	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 67)	\$ 0.8146 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0273 /\$100
	C. Subtract B from A	\$ 0.7873 /\$100
	D. Adopted Tax Rate	\$ 0.8146 /\$100
	E. Subtract D from C	\$ -0.0273 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 68,125,839
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
64.	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)	\$ 0.8870 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0001 /\$100
	C. Subtract B from A	\$ 0.8869 /\$100
	D. Adopted Tax Rate	\$ 0.8870 /\$100
	E. Subtract D from C	\$ -0.0001 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 60,364,803
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
65.	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)	\$ 0.6988 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0390 /\$100
	C. Subtract B from A	\$ 0.6598 /\$100
	D. Adopted Tax Rate	\$ 0.6988 /\$100
	E. Subtract D from C	\$ -0.0390 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 53,821,760
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0.0000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0000 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.8767 /\$100

¹⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.5575
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 78,228,566
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.6391 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.2997 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.4963 /\$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.⁴⁶

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.⁴⁷

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. 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. ⁴⁸ 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.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.017(b-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵⁰ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.7004 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.8767 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate. \$ 1.4963 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵²

**print
here**

Kristi Hill

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

07/28/2025

Date

⁵² Tex. Tax Code §§26.04(c-7) and (d-2)



City of Hubbard

118 N Magnolia Ave Hubbard Texas 76648

Mary Alderman, Mayor
Kenneth Baldwin, Mayor Pro-Tem
Brandon Ivy, Council Member
Roger Lynch, Council Member
Wayne Taylor, Council Member

Jason Patrick, City Manager/Chief of Police
Diana Hall, City Secretary
Carol Wallace, Court Clerk
Mary McCaghren, Utility Clerk

2025 TAXPAYER IMPACT STATEMENT

Median Value of Homestead is \$130,511

Proposed rate is \$0.8767/\$100

Estimated Taxes using the proposed rate \$1,144.19

No-new-revenue rate is \$0.7004/\$100

Estimated Taxes using the no-new-revenue rate \$914.10



City of Hubbard

118 N Magnolia Ave Hubbard Texas 76648

Mary Alderman, Mayor
Kenneth Baldwin, Mayor Pro-Tem
Brandon Ivy, Council Member
Roger Lynch, Council Member
Wayne Taylor, Council Member

Jason Patrick, City Manager/Chief of Police
Diana Hall, City Secretary
Carol Wallace, Court Clerk
Mary McCaghren, Utility Clerk

ANNUAL BUDGET FOR FISCAL YEAR 2025-2026

This budget will raise more total property taxes than last year's budget by \$136,561 which is 21.0305%, and of that amount \$12,673 is tax revenue to be raised from new property added to the tax roll this year.

01 - General Fund	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
Revenue Summary					
Donations	800.00	800.00	1,000.00	1,000.00	25.00%
Fines and Forfeitures	265,446.00	265,446.00	270,246.00	270,246.00	1.81%
Franchise	131,733.00	131,733.00	135,836.00	135,836.00	3.11%
Grant Income	0.00	0.00	12,000.00	12,000.00	0.00%
HEDC Income	13,700.00	13,700.00	13,700.00	13,700.00	0.00%
Hotel/Motel Tax	3,600.00	3,600.00	3,600.00	3,600.00	0.00%
License & Permit	19,300.00	19,300.00	19,350.00	19,350.00	0.26%
Miscellaneous	3,600.00	3,600.00	5,600.00	5,600.00	55.56%
Property Tax	498,700.00	498,700.00	498,700.00	498,700.00	0.00%
Sales Tax	150,000.00	150,000.00	150,200.00	150,200.00	0.13%
Revenue Totals	1,086,879.00	1,086,879.00	1,110,232.00	1,110,232.00	2.15%
Expense Summary					
Administration	78,400.00	78,400.00	78,400.00	78,400.00	0.00%
Miscellaneous	5,600.00	5,600.00	5,600.00	5,600.00	0.00%
Not categorized	250,787.00	250,787.00	250,787.00	250,787.00	0.00%
Personnel	783,270.00	783,270.00	787,943.00	787,943.00	0.60%
Repair & Maintenance	12,500.00	12,500.00	12,500.00	12,500.00	0.00%
Supplies	25,200.00	25,200.00	25,200.00	25,200.00	0.00%
Utilities	19,700.00	19,700.00	19,700.00	19,700.00	0.00%
Expense Totals	1,175,457.00	1,175,457.00	1,180,130.00	1,180,130.00	0.40%

01 - General Fund		2025	2025	2026	2026	
Non Departmental		Adopted	Current	Working	Requested	% Change
01-00-4010	Current Taxes	470,000.00	470,000.00	470,000.00	470,000.00	0.00%
01-00-4020	Delinquent Taxes	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
01-00-4030	Penalties & Interest	13,200.00	13,200.00	13,200.00	13,200.00	0.00%
01-00-4035	Late Rendition Penalties	500.00	500.00	500.00	500.00	0.00%
01-00-4040	Franchise Taxes	85,000.00	85,000.00	85,000.00	85,000.00	0.00%
01-00-4050	Sales Taxes	150,000.00	150,000.00	150,000.00	150,000.00	0.00%
01-00-4052	Sales Taxes- Mixed Be	0.00	0.00	200.00	200.00	100.00%
01-00-4055	Hotel/Motel Tax Reven	3,600.00	3,600.00	3,600.00	3,600.00	0.00%
01-00-4060	Court Fine Revenue	204,316.00	204,316.00	204,316.00	204,316.00	0.00%
01-00-4062	Court Fines - Local Tim	100.00	100.00	100.00	100.00	0.00%
01-00-4063	Court Fines - Child Saf	0.00	0.00	100.00	100.00	100.00%
01-00-4064	Court Fines - Municipal	30.00	30.00	30.00	30.00	0.00%
01-00-4065	Court Fines - Past Due	60,000.00	60,000.00	60,000.00	60,000.00	0.00%
01-00-4068	Court Fines - Fta Warr	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
01-00-4069	Consolidated Security	0.00	0.00	100.00	100.00	100.00%
01-00-4070	Local Truancy Preventi	0.00	0.00	100.00	100.00	100.00%
01-00-4071	Omnibase Reimburse	0.00	0.00	100.00	100.00	100.00%
01-00-4072	Local Youth Diversion	0.00	0.00	100.00	100.00	100.00%
01-00-4073	Parking Fee	0.00	0.00	50.00	50.00	100.00%
01-00-4074	Jury Impaneling Reimb	0.00	0.00	50.00	50.00	100.00%
01-00-4075	Juvenile Delinquency P	0.00	0.00	50.00	50.00	100.00%
01-00-4076	Local Youth Diversion	0.00	0.00	50.00	50.00	100.00%
01-00-4077	Inspection Income	6,000.00	6,000.00	6,000.00	6,000.00	0.00%
01-00-4078	Mun Court Svc Fee Re	0.00	0.00	4,000.00	4,000.00	100.00%
01-00-4079	Truancy Prevention an	0.00	0.00	100.00	100.00	100.00%
01-00-4080	Permits-Misc	0.00	0.00	50.00	50.00	100.00%

2025 - 2026 Fiscal Year Working Budget

01 - General Fund					
Non Departmental					
	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
01-00-4081 Permits- Specific Use	1,000.00	1,000.00	500.00	500.00	-100.00%
01-00-4082 Permits- Alcohol Permit	500.00	500.00	1,000.00	1,000.00	50.00%
01-00-4083 Permits- Building/Mobil	9,500.00	9,500.00	9,500.00	9,500.00	0.00%
01-00-4085 Permits- Solicitors Per	400.00	400.00	400.00	400.00	0.00%
01-00-4100 Miscellaneous Income	0.00	0.00	1,000.00	1,000.00	100.00%
01-00-4105 Misc Income/Sales	1,700.00	1,700.00	1,700.00	1,700.00	0.00%
01-00-4106 Return Check Fees	200.00	200.00	200.00	200.00	0.00%
01-00-4107 Notary	100.00	100.00	100.00	100.00	0.00%
01-00-4200 Hedc Services	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
01-00-4201 Hedc Pool	9,000.00	9,000.00	9,000.00	9,000.00	0.00%
01-00-4203 Hedc Recreation	2,700.00	2,700.00	2,700.00	2,700.00	0.00%
01-00-4301 City Lake Parks	800.00	800.00	1,000.00	1,000.00	20.00%
01-00-4302 City Park By Pool	50.00	50.00	50.00	50.00	0.00%
01-00-4303 City Park Kiddy Land	50.00	50.00	50.00	50.00	0.00%
01-00-4720 Interest Income	700.00	700.00	1,500.00	1,500.00	53.33%
01-00-4729 Tda Downtown Revitali	0.00	0.00	12,000.00	12,000.00	100.00%
Non Departmental Totals	1,037,446.00	1,037,446.00	1,056,496.00	1,056,496.00	1.80%

01 - General Fund	2025	2025	2026	2026	% Change
Police	Adopted	Current	Working	Requested	
01-03-4402 Police Education From	1,900.00	1,900.00	1,900.00	1,900.00	0.00%
01-03-4405 Sro - Hubbard Isd	46,733.00	46,733.00	50,836.00	50,836.00	8.07%
Police Totals	48,633.00	48,633.00	52,736.00	52,736.00	7.78%

01 - General Fund Recreation		2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
01-06-4717 Donations - Recreation		800.00	800.00	800.00	800.00	0.00%
01-06-4757 Donations - Recreation		0.00	0.00	200.00	200.00	100.00%
Recreation Totals		800.00	800.00	1,000.00	1,000.00	20.00%

Expense Totals	1,086,879.00	1,086,879.00	1,110,232.00	1,110,232.00	2.10%
----------------	--------------	--------------	--------------	--------------	-------

01 - General Fund	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
Non Departmental					
01-00-6001 Professional Fees - Ot	50,000.00	50,000.00	50,000.00	50,000.00	0.00%
01-00-6002 Building Inspector	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
01-00-6003 Lease For Computers/	16,500.00	16,500.00	16,500.00	16,500.00	0.00%
01-00-6027 City Hall R&M	14,000.00	14,000.00	14,000.00	14,000.00	0.00%
01-00-6028 City Hall Utilities	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
01-00-6029 City Hall Supplies	4,500.00	4,500.00	4,500.00	4,500.00	0.00%
01-00-6104 City Hall Cleaning	9,100.00	9,100.00	9,100.00	9,100.00	0.00%
01-00-6401 Misc Exp Other	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
01-00-6404 Clean Up Day	400.00	400.00	400.00	400.00	0.00%
01-00-6405 Misc Elections	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
01-00-6407 Misc Ordinance Codific	1,700.00	1,700.00	1,700.00	1,700.00	0.00%
01-00-6409 Misc Website	700.00	700.00	700.00	700.00	0.00%
01-00-6410 Office Supplies	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
01-00-6415 Dues,Fees&Publication	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
01-00-6420 Postage	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
01-00-6470 Property Liability Ins.	24,720.00	24,720.00	24,720.00	24,720.00	0.00%
01-00-6471 Workers Compensation	14,047.00	14,047.00	14,047.00	14,047.00	0.00%
01-00-6472 Liability Coverage	11,000.00	11,000.00	11,000.00	11,000.00	0.00%
01-00-6505 Taxes on Fines	50,000.00	50,000.00	50,000.00	50,000.00	0.00%
Non Departmental Totals	220,167.00	220,167.00	220,167.00	220,167.00	0.00%

2025 - 2026 Fiscal Year Working Budget

01 - General Fund Administration	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
01-01-5000 Salaries	67,500.00	67,500.00	67,500.00	67,500.00	0.00%
01-01-5002 Payroll Taxes	5,164.00	5,164.00	5,164.00	5,164.00	0.00%
01-01-5003 Employee Insurance	448.00	448.00	448.00	448.00	0.00%
01-01-5004 Match TMRS	2,491.00	2,491.00	2,491.00	2,491.00	0.00%
01-01-5010 Training	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
01-01-5017 Administration R&M Sy	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
01-01-5025 Administration Advertisi	500.00	500.00	500.00	500.00	0.00%
01-01-5050 Admin Cell	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
Administration Totals	80,103.00	80,103.00	80,103.00	80,103.00	0.00%

01 - General Fund		2025	2025	2026	2026	% Change
Judicial		Adopted	Current	Working	Requested	
01-02-5100	Salaries	67,590.00	67,590.00	62,806.00	62,806.00	-7.62%
01-02-5101	Overtime	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
01-02-5102	Payroll Taxes	5,362.00	5,362.00	4,997.00	4,997.00	-7.30%
01-02-5103	Employee Insurance	7,609.00	7,609.00	7,609.00	7,609.00	0.00%
01-02-5104	Match TMRS	1,858.00	1,858.00	1,680.00	1,680.00	-10.60%
01-02-5110	Training	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
Judicial Totals		85,919.00	85,919.00	80,592.00	80,592.00	-6.61%

2025 - 2026 Fiscal Year Working Budget

01 - General Fund Police	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
01-03-5105 Police TEP	12,000.00	12,000.00	12,000.00	12,000.00	0.00%
01-03-5200 Salaries	398,090.00	398,090.00	408,090.00	408,090.00	2.45%
01-03-5201 Salaries Overtime	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
01-03-5202 Payroll Taxes	31,754.00	31,754.00	31,754.00	31,754.00	0.00%
01-03-5203 Employee Insurance	45,654.00	45,654.00	45,654.00	45,654.00	0.00%
01-03-5204 Police Match TMRS	15,317.00	15,317.00	15,317.00	15,317.00	0.00%
01-03-5210 Police Training	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
01-03-5211 Police Travel	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
01-03-5215 Police R&M Equipment	12,000.00	12,000.00	12,000.00	12,000.00	0.00%
01-03-5221 Animal Mortality Liabilit	720.00	720.00	720.00	720.00	0.00%
01-03-5222 Law Enforcement Liabli	4,000.00	4,000.00	4,000.00	4,000.00	0.00%
01-03-5225 Police Fuel	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
01-03-5230 Police Capital Outlay	6,100.00	6,100.00	6,100.00	6,100.00	0.00%
01-03-5234 Copsync	3,500.00	3,500.00	3,500.00	3,500.00	0.00%
01-03-5235 Police Supplies	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
01-03-5236 Police Supplies- Techn	1,200.00	1,200.00	1,200.00	1,200.00	0.00%
01-03-5245 K-9 Expense	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
01-03-5250 Police Professional Fe	500.00	500.00	500.00	500.00	0.00%
01-03-5255 Police Uniforms	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
01-03-5265 Police Adv.	100.00	100.00	100.00	100.00	0.00%
01-03-5290 Police Phones	7,500.00	7,500.00	7,500.00	7,500.00	0.00%
01-03-5291 Communication Tower	300.00	300.00	300.00	300.00	0.00%
Police Totals	567,735.00	567,735.00	577,735.00	577,735.00	1.73%

01 - General Fund Street	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
01-04-5300 Salaries	81,120.00	81,120.00	81,120.00	81,120.00	0.00%
01-04-5301 Overtime	3,500.00	3,500.00	3,500.00	3,500.00	0.00%
01-04-5302 Payroll Taxes	6,473.00	6,473.00	6,473.00	6,473.00	0.00%
01-04-5303 Employee Insurance	15,218.00	15,218.00	15,218.00	15,218.00	0.00%
01-04-5304 Match TMRS	3,122.00	3,122.00	3,122.00	3,122.00	0.00%
01-04-5315 Streets R&M Equipme	1,200.00	1,200.00	1,200.00	1,200.00	0.00%
01-04-5317 Street R&M Systems	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
01-04-5324 Motorgrader/Truck Pur	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
01-04-5325 Street Fuel	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
01-04-5355 Streets Uniforms	500.00	500.00	500.00	500.00	0.00%
01-04-5360 Street Contract Labor	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
01-04-5391 Street Lights	30,000.00	30,000.00	30,000.00	30,000.00	0.00%
01-04-5393 City Barn	500.00	500.00	500.00	500.00	0.00%
01-04-6138 New Equipment Purch	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
Street Totals	172,133.00	172,133.00	172,133.00	172,133.00	0.00%

01 - General Fund Parks	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
01-05-5802 Parks Expense	200.00	200.00	200.00	200.00	0.00%
01-05-5890 Parks Utilities	500.00	500.00	500.00	500.00	0.00%
Parks Totals	700.00	700.00	700.00	700.00	0.00%

01 - General Fund Recreation		2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
01-06-5502 Recreation Center Mis		1,600.00	1,600.00	1,600.00	1,600.00	0.00%
01-06-5503 Rec R&M		4,000.00	4,000.00	4,000.00	4,000.00	0.00%
01-06-5504 Recreation Contract La		4,000.00	4,000.00	4,000.00	4,000.00	0.00%
01-06-5590 Recreation Center Utilit		4,800.00	4,800.00	4,800.00	4,800.00	0.00%
01-06-8018 Recreation Special Exp		800.00	800.00	800.00	800.00	0.00%
Recreation Totals		15,200.00	15,200.00	15,200.00	15,200.00	0.00%

01 - General Fund		2025	2025	2026	2026	
Volunteer Fire		Adopted	Current	Working	Requested	% Change
01-07-5700	Fire Protection	11,000.00	11,000.00	11,000.00	11,000.00	0.00%
01-07-5705	Fire/Council Retirement	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
01-07-5720	Fire Fuel	3,600.00	3,600.00	3,600.00	3,600.00	0.00%
01-07-5790	Fire Dept. Utilities	3,400.00	3,400.00	3,400.00	3,400.00	0.00%
Volunteer Fire Totals		19,000.00	19,000.00	19,000.00	19,000.00	0.00%

01 - General Fund	2025	2025	2026	2026	
Pool	Adopted	Current	Working	Requested	% Change
01-08-5615 Pool Repair And Maint	12,500.00	12,500.00	12,500.00	12,500.00	0.00%
01-08-5635 Pool Supplies	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
01-08-5690 Pool Utilities	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
Pool Totals	14,500.00	14,500.00	14,500.00	14,500.00	0.00%
Expense Totals	1,175,457.00	1,175,457.00	1,180,130.00	1,180,130.00	0.40%

03 - HEDC Fund		2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
Revenue Summary						
Donations		500.00	500.00	300.00	300.00	-40.00%
Not categorized		97,020.00	97,020.00	110,800.00	110,800.00	14.20%
Rents		10,200.00	10,200.00	9,200.00	9,200.00	-9.80%
Revenue Totals		107,720.00	107,720.00	120,300.00	120,300.00	11.68%
Expense Summary						
Miscellaneous		100.00	100.00	500.00	500.00	400.00%
Not categorized		86,796.00	86,796.00	100,465.00	100,465.00	15.75%
Repair & Maintenance		1,400.00	1,400.00	1,000.00	1,000.00	-28.57%
Supplies		1,000.00	1,000.00	1,000.00	1,000.00	0.00%
Utilities		7,500.00	7,500.00	7,500.00	7,500.00	0.00%
Expense Totals		96,796.00	96,796.00	110,465.00	110,465.00	14.12%

03 - HEDC Fund		2025	2025	2026	2026	
Non Departmental		Adopted	Current	Working	Requested	% Change
03-00-4000	Sales Revenue	91,200.00	91,200.00	103,000.00	103,000.00	11.46%
03-00-4006	Vendor Income	4,000.00	4,000.00	6,000.00	6,000.00	33.33%
03-00-4016	Rental Income- Civic C	4,200.00	4,200.00	4,200.00	4,200.00	0.00%
03-00-4017	Rental Income- Food C	6,000.00	6,000.00	5,000.00	5,000.00	-20.00%
03-00-4805	Fundraisers	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
03-00-4807	Donations	500.00	500.00	300.00	300.00	-66.67%
03-00-4905	Interest Income	320.00	320.00	300.00	300.00	-6.67%
Non Departmental Totals		107,720.00	107,720.00	120,300.00	120,300.00	10.46%

Expense Totals	107,720.00	107,720.00	120,300.00	120,300.00	10.46%
----------------	------------	------------	------------	------------	--------

03 - HEDC Fund					
Non Departmental					
	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
03-00-6000 Administrative	100.00	100.00	100.00	100.00	0.00%
03-00-6010 Office Supplies	500.00	500.00	500.00	500.00	0.00%
03-00-6020 Advertising & Publicity	0.00	0.00	800.00	800.00	100.00%
03-00-6025 City Of Hubbard Servic	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
03-00-6030 Professional Fees	5,000.00	5,000.00	3,000.00	3,000.00	-66.67%
03-00-6035 Contract Labor	11,000.00	11,000.00	11,000.00	11,000.00	0.00%
03-00-6040 Training	300.00	300.00	300.00	300.00	0.00%
03-00-6050 Travel	300.00	300.00	300.00	300.00	0.00%
03-00-6061 Unbudgeted Misc.- De	100.00	100.00	500.00	500.00	80.00%
03-00-6085 Food Court	1,500.00	1,500.00	500.00	500.00	-200.00%
03-00-6086 Food Court Contract L	5,000.00	5,000.00	6,500.00	6,500.00	23.08%
03-00-6087 Food Court Electric	4,500.00	4,500.00	1,000.00	1,000.00	-350.00%
03-00-6088 Food Court Water	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
03-00-6089 Food Court Building M	7,800.00	7,800.00	7,000.00	7,000.00	-11.43%
03-00-6105 Civic Center Civic Cent	7,500.00	7,500.00	7,500.00	7,500.00	0.00%
03-00-6108 Civic Center Equipmen	500.00	500.00	500.00	500.00	0.00%
03-00-6110 Civic Center Loan Refi	24,865.00	24,865.00	24,865.00	24,865.00	0.00%
03-00-6111 Civic Center Building I	5,000.00	5,000.00	6,400.00	6,400.00	21.88%
03-00-6114 Civic Center Rental Pro	1,400.00	1,400.00	1,000.00	1,000.00	-40.00%
03-00-6705 Interest Expense	6,231.00	6,231.00	22,000.00	22,000.00	71.68%
03-00-6760 Fundraising Events	0.00	0.00	1,500.00	1,500.00	100.00%
Non Departmental Totals	85,096.00	85,096.00	98,765.00	98,765.00	13.84%

03 - HEDC Fund Parks		2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
03-05-6513 Recreation Center		2,700.00	2,700.00	2,700.00	2,700.00	0.00%
03-05-6514 Pool		9,000.00	9,000.00	9,000.00	9,000.00	0.00%
Parks Totals		11,700.00	11,700.00	11,700.00	11,700.00	0.00%
Expense Totals		96,796.00	96,796.00	110,465.00	110,465.00	12.37%

2025 - 2026 Fiscal Year Working Budget

02 - Water/Sewer/Sanitation Fund		2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
Revenue Summary						
Franchise		5,500.00	5,500.00	4,000.00	4,000.00	-27.27%
Miscellaneous		7,000.00	7,000.00	7,000.00	7,000.00	0.00%
Not categorized		1,212,938.00	1,212,938.00	1,625,595.00	1,625,595.00	34.02%
Revenue Totals		1,225,438.00	1,225,438.00	1,636,595.00	1,636,595.00	33.55%
Expense Summary						
Not categorized		909,497.00	909,497.00	1,152,922.70	1,152,922.70	26.76%
Personnel		197,717.00	197,717.00	219,268.00	219,268.00	10.90%
Repair & Maintenance		212,500.00	212,500.00	215,000.00	215,000.00	1.18%
Supplies		2,500.00	2,500.00	2,000.00	2,000.00	-20.00%
Expense Totals		1,322,214.00	1,322,214.00	1,589,190.70	1,589,190.70	20.19%

02 - Water/Sewer/Sanitation Fund					
Non Departmental					
	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
02-00-4004 Return Ck Fees	300.00	300.00	300.00	300.00	0.00%
02-00-4011 Water	520,306.00	520,306.00	517,306.00	517,306.00	-0.58%
02-00-4023 Sewer	229,136.00	229,136.00	229,136.00	229,136.00	0.00%
02-00-4031 Sanitation	243,080.00	243,080.00	243,080.00	243,080.00	0.00%
02-00-4041 Late Charge	20,000.00	20,000.00	20,000.00	20,000.00	0.00%
02-00-4051 Prairie Land Conservat	10,860.00	10,860.00	10,860.00	10,860.00	0.00%
02-00-4053 Reconnect Fee	5,000.00	5,000.00	2,000.00	2,000.00	-150.00%
02-00-4061 Water/Sewer Tap	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
02-00-4084 General Fund Debt Pa	179,256.00	179,256.00	597,913.00	597,913.00	70.02%
02-00-4800 Miscellaneous Income	7,000.00	7,000.00	7,000.00	7,000.00	0.00%
02-00-4801 Interest Income	5,500.00	5,500.00	4,000.00	4,000.00	-37.50%
Non Departmental Totals	1,225,438.00	1,225,438.00	1,636,595.00	1,636,595.00	25.12%
Expense Totals	1,225,438.00	1,225,438.00	1,636,595.00	1,636,595.00	25.12%

02 - Water/Sewer/Sanitation Fund					
Non Departmental					
	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
02-00-6041 Employee Insurance	22,827.00	22,827.00	28,928.00	28,928.00	21.09%
02-00-6046 Payroll - TMRS Pensio	5,756.00	5,756.00	5,236.00	5,236.00	-9.93%
02-00-6091 Payroll Taxes	11,934.00	11,934.00	12,692.00	12,692.00	5.97%
02-00-6120 Professional Fees	15,000.00	15,000.00	15,000.00	15,000.00	0.00%
02-00-6124 Professional Fees Attor	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
02-00-6126 Professional Fees Wtp/	0.00	0.00	10,000.00	10,000.00	100.00%
02-00-6128 Professional Fees Lea	5,469.00	5,469.00	5,469.00	5,469.00	0.00%
02-00-6131 Repairs & Maintenance	0.00	0.00	5,000.00	5,000.00	100.00%
02-00-6133 Repairs & Maintenance	100,000.00	100,000.00	100,000.00	100,000.00	0.00%
02-00-6134 Repairs & Maintenance	2,500.00	2,500.00	5,000.00	5,000.00	50.00%
02-00-6135 Equipment Purchases	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
02-00-6136 Repairs & Maintenance	10,000.00	10,000.00	5,000.00	5,000.00	-100.00%
02-00-6137 Repairs & Maintenance	100,000.00	100,000.00	100,000.00	100,000.00	0.00%
02-00-6141 Salaries	156,000.00	156,000.00	165,912.00	165,912.00	5.97%
02-00-6142 Salaries Overtime	1,200.00	1,200.00	6,500.00	6,500.00	81.54%
02-00-6151 Garbage	216,000.00	216,000.00	185,655.00	185,655.00	-16.34%
02-00-6152 Sludge	16,500.00	16,500.00	16,549.00	16,549.00	0.30%
02-00-6175 Inspection Fee Expens	900.00	900.00	900.00	900.00	0.00%
02-00-6201 Water Plant	35,000.00	35,000.00	45,000.00	45,000.00	22.22%
02-00-6202 Sewer Plant	20,000.00	20,000.00	17,500.00	17,500.00	-14.29%
02-00-6203 Sewer Lift Stations	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
02-00-6210 Water Purchases	30,000.00	30,000.00	40,000.00	40,000.00	25.00%
02-00-6305 Supplies	2,500.00	2,500.00	2,000.00	2,000.00	-25.00%
02-00-6310 Uniforms	0.00	0.00	1,000.00	1,000.00	100.00%
02-00-6315 Postage	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
02-00-6320 Advertising	500.00	500.00	100.00	100.00	-400.00%

02 - Water/Sewer/Sanitation Fund					
Non Departmental					
	2025 Adopted	2025 Current	2026 Working	2026 Requested	% Change
02-00-6325 Training	2,300.00	2,300.00	2,300.00	2,300.00	0.00%
02-00-6340 Fuel	8,000.00	8,000.00	8,000.00	8,000.00	0.00%
02-00-6350 Dues, Fees & Subscrip	1,000.00	1,000.00	300.00	300.00	-233.33%
02-00-6370 Contract Services	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
02-00-6406 Bank Fees	140.00	140.00	140.00	140.00	0.00%
02-00-6800 Prairie Land Conservat	14,720.00	14,720.00	14,720.00	14,720.00	0.00%
02-00-8011 2012 Twdb 62512 Princ	40,000.00	40,000.00	40,000.00	40,000.00	0.00%
02-00-8014 2012 Twdb Interest	41,798.00	41,798.00	40,557.50	40,557.50	-3.06%
02-00-8015 CLFRF(Covid-19)	54,124.00	54,124.00	103,000.00	103,000.00	47.45%
02-00-8031 Equip 2020 Govt Capit	7,647.00	7,647.00	821.00	821.00	-831.43%
02-00-8034 Water Planning Study	121,663.00	121,663.00	119,462.70	119,462.70	-1.84%
02-00-8038 Water Planning Study	44,000.00	44,000.00	46,000.00	46,000.00	4.35%
02-00-8120 Debt Payment 2021 Se	15,736.00	15,736.00	12,336.00	12,336.00	-27.56%
02-00-8121 Debt Payment 2021 Se	211,000.00	211,000.00	214,000.00	214,000.00	1.40%
02-00-8123 Debt Payment 2025 Se	0.00	0.00	206,112.50	206,112.50	100.00%
Non Departmental Totals	1,322,214.00	1,322,214.00	1,589,190.70	1,589,190.70	16.80%
Expense Totals	1,322,214.00	1,322,214.00	1,589,190.70	1,589,190.70	16.80%